



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

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AP	Advance Para
AOM&R	Annual Ordinary Maintenance & Repair
ADP	Annual Development Programme
CPWA Code	Central Public Works Account Code
CSR	Composite Schedule of Rate
C&W	Communication and Works
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DHQ	District Headquarter Hospital
DO	District Officer
EDO	Executive District Officer
E&SE	Elementary and Secondary Education
F&P	Finance and Planning
GFR	General Financial Rules
GI	Galvanized Iron
GST	General Sales Tax
LGO	Local Government Ordinance
MFDAC	Memorandum for Departmental Accounts Committee
MS	Medical Superintendent
MSF	Medicine Sans Frontier France
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC-I	Planning Commission One
PESCO	Peshawar Electricity Supply Corporation
PHE	Public Health Engineering
PVC	Poly Vinyl Chloride
RDA	Regional Directorate Audit
TS	Technical Sanction
THQ	Tehsil Headquarter
PESCO	Peshawar Electricity Supply Corporation
XEN	Executive Engineer
ZAC	Zilla Accounts Committee

Preface

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

The report is based on audit of the accounts of various offices of District Government, Hangu for the financial year 2010-11 and 2011.12. The Director General of Audit, District Governments, Khyber Pakhtunkhwa "conducted audit during 2011-12 on test check basis with a view to reporting significant findings to the relevant stakeholders".

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

The observations included in this Report have been finalized in the light of written responses of the Departments and discussions in the DAC meetings.

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

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General District Governments Audit, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit, Kohat on behalf of the Director General District Governments Audit, Khyber Pakhtunkhwa, carries out the audit of three District Governments namely Hangu, Kohat and Karak. This Regional Directorate has a human resource of 7 officers and staff, a total 2424 man days. The annual budget amounted to Rs7.279 million. The office is mandated to conduct regularity (financial attest audit & compliance with authority audit) and performance audit of programmes /projects.

District Government, Hangu conducts its operations under Khyber Pakhtunkhwa Local Government Ordinance, 2001 as amended. It comprises one Principal Accounting Officer (PAO) covering seven groups of offices i.e. Finance & Planning, Revenue, Works & Services, Education, Health, Community Development and Agriculture. Financial provisions of the Ordinance describe the Government as District Local Fund and Public Account for which Annual Budget Statement is authorized by the Nazim / Zila Council / District Administrator in the form of budgetary grants.

Administratively, District Hangu is subdivided into two Tehsils/ namely, Hangu and Thall. District Administration comprises Zila Nazim, Naib Zila Nazim/ District Administrator and District Coordination Officer.

a. Audit Objectives

Audit was conducted to ensure that:

1. Moneys shown as expenditure in the accounts were authorized for the purpose for which they were spent.
2. Expenditure incurred was in conformity with the law, rules and regulations framed to regulate the procedure for expending public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.
4. Public money was not wasted.

5. The assessment, collection and allocation of revenue were done in accordance with the law and there was no leakage of revenue which legally should come to Government.

b. Audit Methodology

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

The selection of the audit formations i.e. DDOs was made keeping in view the significance and risk assessment, samples were selected after prioritizing risk areas by determining significance and risk associated with identified key controls. Sample size selected for audit ranged from 20% to 30%.

c. Expenditure audited

Total expenditure of the District Government Hangu for the financial year 2011-12, was Rs886.329 million covering one PAO and 51 formations. Out of this, Regional Directorate Audit (RDA) Kohat audited expenditure of Rs242.103 million which, in terms of percentage, is 27% of total expenditure. Four formations were planned and 100% achievement against the planned activities was made.

d. Receipts audited

The receipts of District Hangu for the financial year 2011-12, were Rs3.964 million. Out of this, RDA Kohat audited receipts of Rs1.20 million which, in terms of percentage, is 30% of auditable receipts.

e. Recoveries at the instance of audit

Recovery of Rs50.89 million was pointed out during the audit. However recovery of Rs0.939 million was effected till the finalization of this report. Out of the total recoveries, Rs48.864million was not in the notice of the executive before audit.

f. Desk Audit

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

g. Changes in Rules, Practices and Systems

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

h. Key audit findings of the report;

- i. Non Production of Rs120.58 million was noticed in two case¹
- ii. Irregularities/ non compliance of Rs42.058 million were noticed in four cases²
- iii. Internal control weaknesses of Rs22.418 million were noted in seven cases.³

¹ 1.2.1.1& 1.2.1.2

² 1.2.2.1 to 1.2.2.4

³1.2.3.1 to 1.2.3.7

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

i. Recommendations

- i. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- iii. All sectors of District Government need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc to ensure that reported lapses are preempted and fair value for money is obtained from public spending.
- iv. Deduction of taxes on supplies and contracts need to be ensured.
- v. Lapsed deposits need to be timely credited into treasury.
- vi. Inquiries recommended by the DAC need to be held regularly in order to fix responsibility for losses, irregular payments and wasteful expenditure.
- vii. Decisions taken in DAC meetings need to be implemented.

SUMMARY TABLES & CHARTS

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

S.No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	01	888.575
2	Total formations in audit jurisdiction	51	888.575
3	Total Entities(PAO) Audited	01	243.303
4	Total formations Audited	04	243.303
5	Audit & Inspection Reports	04	243.303
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

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

S. No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	-
2.	Weak financial management	42.06
3.	Weak Internal controls relating to financial management	22.42
4.	Others	120.58
Total		185.06

Table 3 Outcome Statistics**(Rs in millions)**

S#	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year	Total last year
1.	Outlays Audited	0.172	66.374	1.207	175.557	243.303	267.926
2.	Amount Placed under Audit Observation /Irregularities of Audit	-	46.708	-	138.35	185.06*	118.894
3.	Recoveries Pointed Out at the instance of Audit	-	39.43	0.394	11.0662	50.89	42.334
4.	Recoveries Accepted /Established at the instance of Audit	-	28.244	0.071	1.473	29.788	9.454
5.	Recoveries Realized at the instance of Audit	-	-	0.939	-	0.939	0.338

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

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

S.No.	Description	Amount Placed under Audit Observation
1.	Violation of Rules and regulations, principle of propriety and probity in public operation	42.06
2.	Report cases of fraud, embezzlement, thefts and misuse of public resources.	-
3.	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4.	Quantification of weaknesses of internal control systems.	22.418
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	-
6.	Non-production of record	120.58
7.	Others, including cases of accidents, negligence etc.	-
Total		185.06

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

CHAPTER-1

1.1 District Government Hangu

1.1.1 Introduction

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

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

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

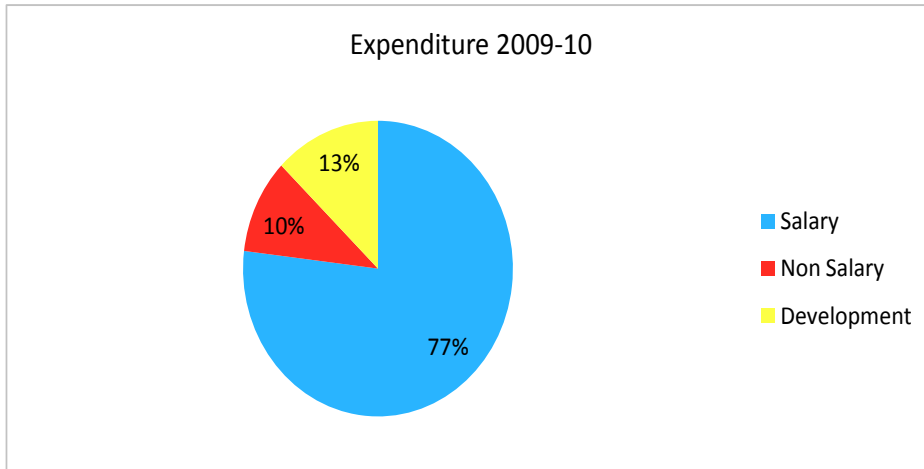
1.1.2 Comments on Budget and Expenditure (Variance Analysis)

(Rs in million)

2011-12	Budget	Expenditure	Saving/Excess
Salary	681.647	681.647	--
Non-salary	91.918	91.918	--
Developmental	112.763	112.763	--
Total	886.329	886.329	--

A budget of Rs886.329 million was allocated, against which an expenditure of Rs886.329 million was incurred by the District Government, Hangu with no saving/ excess during 2011-12.

(Rs in million)



Detail is given at Annex-B

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

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

S #	Audit Year	PAC/ZAC meeting convened /Not convened
1	2002-03	Not Convened
2	2003-04	Not convened
3	2004-05	Not convened
4	2005-06	Not convened
5	2006-07	Not convened
6	2007-08	Not convened
7	2008-09	Not convened
8	2009-10	Not convened
9	2010-11	Not convened
10	2011-12	Not Convened

1.2 AUDIT PARAS

1.2.1 Non Production of Record

1.2.1.1 Non Production of appointment record

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.

EDO Health, Hangu made appointments against different posts during 2011-12. Relevant record was not produced to audit despite repeated requests as detail at Annex-C.

Audit observed that non production of record occurred due to weak internal control, which resulted into non verification of record.

When reported in July 2012, Management stated that in compliance of the audit observation copy of advertisement, District Selection committee and merit list of the candidate appointment orders would be provided to next audit. Reply was not tenable as no record was produced.

DAC in its meeting held on 07.11.2012, directed that record of appointment be produced to audit for verification within 15 days. No progress was intimated till finalization of this Report.

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

AP 22 (2011-12)

1.2.1.2 Non Production of record - Rs120.58 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.

DCO, Hangu paid Rs120,582,380 against the various developmental schemes during 2011-12. Relevant record was not produced to audit for verification despite repeated requests (detail at Annex-D).

Audit observed that non production of record occurred due to weak internal control which resulted in non verification of record.

When reported in August 2012, Management stated that payment record had already been provided in the form of progress report containing allocation & expenditure of each scheme upto 30-06-2012. So far as the contractor's files are concerned, these are the property of the executing agency. Reply was not tenable as record was not produced to audit for verification.

DAC in its meeting held on 07.11.2012 directed that record of appointment be produced to audit for verification within 15 days. No progress was intimated till finalization of this Report.

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

AP 45 (2011-12)

1.2.2 Irregularities/Non Compliance

1.2.2.1 Irregular purchase of vehicle in ban period -Rs4.688 million

According to Government of Khyber Pakhtunkhwa, Finance department letter No. B.OI/ F.D/ 5-8/ 2010-11, dated: Peshawar the 14-07-2010 under clause (4) stated that there shall be complete ban on purchase of vehicles.

EDO, (F&P) and EDO, (E&SE), Hangu incurred expenditure amounting to Rs4,686,000 on account of purchase of vehicles during 2010-11 in violation of ban imposed on purchase of vehicles by Finance Department Khyber Pakhtunkhwa. In addition the purchase of Vehicles was made without tender.

Audit observed that the irregularity committed due to lack of internal control, which resulted in violation of Government orders.

When reported in April 2011, Management stated that NOC had already been obtained from Secretary Local Government Department Khyber Pakhtunkhwa. Reply was not tenable as NOC was required to be obtained from Finance Department Khyber Pakhtunkhwa.

Request for the convening of DAC meeting was made on 11.05.2011. DAC meeting was not convened till finalization of this Report.

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

AP 107& 116 (2010-11)

1.2.2.2 Irregular expenditure on account of machinery and equipments -Rs10.10 million

According to Rule 290 of Treasury Rules Vol-I, no money shall be drawn from treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demand or to prevent the lapse of budget grants. According to Para 148 of GFR Vol-I, all materials received should be examined, counted, measured, weighed as the case may be, when delivery is taken, and they should be taken on charge by a responsible government officer.

EDO Health, Hangu purchased Machinery and equipments valuing Rs10,099,375 for the upgraded Type-D Hospital Thall during 2011-12. It was observed that:

1. Comparative statement and Technical evaluation report was not produced to audit.
2. According to procurement rules 12(1)&13 circulation of the advertisement was required to be made through media as well as on authority's website giving at least 15 days as response time for bidding. The rule was not followed.
3. The Equipments were not supplied till the date of audit, as no inspection report was produce to audit.
4. Tender was not available and specification were not given in the advertisement just to avoid competition. No criteria set for brand selected to be purchased.
5. The equipments were purchased for Civil Hospital, Thall where doctors posts of various specialties were still vacant.

Audit observed that irregularities occurred due to lack of internal control, which resulted in violation of Government Rules.

When reported in July 2012, Management stated that in compliance of the audit observation, record would be provided to next audit. Reply was not tenable as record was not produced.

DAC in its meeting held on 07.11.2012, directed that record be produced to audit for verification within 15 days. No progress was intimated till finalization of this Report.

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

AP 04 (2011-12)

1.2.2.3 Irregular payment on account of electricity charges - Rs1.240 million

According to Para 10(i) of General Financial Rules Volume-I, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own money. As per MOU signed with the Provincial Government MSF-F was required to pay the running cost of the accommodations provided.

EDO Health, Hangu paid Rs1,240,674 on account of electricity charges in respect of THQ Hospital Hangu during 2010-11. During physical verification in THQ hospital it was observed that illegal electricity connections were given to the doctor's bungalows, official quarters, canteen, MNCH School and MSF-F. Further reconciliation with PESCO authorities was not made.

Audit observed that irregular payment occurred due to lack of internal control, which resulted in loss to Government.

When reported in July 2012, Management stated MS THQ Hospital had been directed to install the electricity meters. MSF-F had paid the outstanding electricity charges for the meters in the area in their use. Reply was not tenable as neither electricity meters were installed nor recovery of the bills was made from the occupants.

DAC in its meeting held on 07.11.2012 directed that separate meters be installed at Doctor Bungalows, official's quarters and canteen while check meter be installed for MSF-F electricity connections. No progress was intimated till finalization of this Report.

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

AP 28 (2011-12)

1.2.2.4 Non utilization of development funds -Rs26.03 million

According to Para 12 of GFR Vol-I, controlling officer must see that funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

DCO, Hangu did not utilize development fund Rs26,030,000 received from Provincial and District Governments during 2011-12 (detail at Annex-E). Public at large was deprived from timely benefit of the developmental activities.

Audit observed that non utilization of development funds occurred due to capacity weaknesses of the District Government as well as weak administrative, planning, technical and financial control of the various components of the District Government.

When reported in July 2012, Management stated that most of the attached program was approved in the 2nd quarter of 2011-12, definitely it required time to complete all the codal formalities. Secondly there is law and order situation in most of the areas of District Hangu. Reply was not tenable as funds were not utilized in time.

DAC in its meeting held on 07.11.2012, directed that the target was not achieved due to defective budgeting under various sources of funds.

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

AP 48 (2011-12)

1.2.3 Internal Control Weaknesses

1.2.3.1 Overpayment due to allowing excess rates -Rs1.561 million

According to Government of Khyber Pakhtunkhwa Planning & Development Department (Green Sector) letter No. P&DD/GS/115/1196 dated: 27-2-2004, "While implementing the NPIW program, the estimates should not exceed the CSR Rates.

District Officer Water Management Hangu overpaid Rs1,561,910 on the purchase of PVC pipe and other accessories required for pipe lying in excess of CSR in 2010-11 (detail at Annex-F).

Audit observed that the overpayment occurred due to negligence and weak financial control, which resulted into loss to Government.

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

Request for the convening of DAC meeting was made on 12.06.2011. DAC meeting was not convened till finalization of this Report.

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

AP 161 (2010-11)

1.2.3.2 Overpayment to contractor due to application of incorrect rate for MS Fabrication of Steel -Rs3.074 million

According to CSR 2009 vide item No.06-07-c the rate for sub item of work “Supply & fabricate M.S. reinforcement for cement concrete (Hot rolled deformed bars Grade 40)” is Rs82,234.55 per ton.

Executive Engineer C&W, Hangu paid an amount of Rs56,409,796 to a contractor for a sub item of work “Fabrication of Mild Steel complete” in the work “Improvement of Facilities at PTC Hangu Construction of 600 Trainee Hostel ” during 2011-12. The rate paid was Rs86,736.13 with a quantity of 650.36 Tons instead of CSR 2009 rate of Rs82,234.55 resulting into overpayment of Rs3,074,043 (Rs86,736.13-Rs82,234.55 = Rs4501 x 650.36 x 1.05factor cost).

Audit observed that overpayment occurred due to lack of internal control, which resulted into loss to Government.

When reported in November 2012, Management stated that the rate paid to the contractor for the fabrication of mild steel of Rs86,736 for the work “improvement of facility at PTC Hangu” was of grade 60 which has been approved in the PC-I and detailed estimates. Reply was not tenable as high rate was paid contrary to Government Orders.

Request for the convening of DAC meeting was made on 07.11.2012. DAC meeting was not convened till finalization of this Report.

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

AP 77 (2011-12) A/C-I

1.2.3.3 Irregular Expenditure on account of Electricity & T&T charges -Rs1.740 million

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

District Coordination Officer Hangu paid Rs1,343,850 on account of Electricity Charges and Rs397,038 as Telephone and Telegraph charges during the year 2011-12. The local office paid Electricity Charges & Telephone and Telegraph charges on simple hand written bills without reconciliation with the PESCO & PTCL for electricity and Telephone calls.

Audit observed that unauthorized payment occurred due to weak internal and financial control, which resulted in loss to Government.

When reported in the month of August 2012, Management stated that Finance Department Peshawar had released an amount of Rs1,741 ,000 on account of electricity as well as T&T charges against the pending claims of telephone, electricity charges consumed by Pakistan Army during operation in District Hang. Reply was not tenable as payment against electricity and telephone charges consumed by Pakistan Army was unauthorized.

DAC in its meeting held on 07.11.2012 directed that proper electricity and telephone bills showing the unit consumed and calls history be submitted to audit for verification within a month. No progress was intimated till finalization of this Report.

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

AP 46 (2011-12)

1.2.3.4 Irregular purchase of pumping machinery from ordinary contractor and unauthorized payment of rate factor -Rs1.05 million

According to Para 3-2 of Chief Engineer Works and Services Khyber Pakhtunkhwa Peshawar letter No-03/530615/ dated 15-08-05; the pumping machinery shall be procured through Press advertisement from the approved/Pre qualified firms.

Executive Engineer C&W, Hangu paid Rs1,050,000 for the sub item of work Pumping Machinery in the work “Additional Facilities in Civil Hospital Thall” during 2011-12. It was observed that:

1. The local office purchased the pumping machinery as non scheduled item through ordinary contractors instead of pre-qualified firms.
2. The local office paid 5 % factor cost on non scheduled items amounting to Rs50,000 to contractor during 2011-12. As the factor cost is only allowed on items included in CSR-2009 therefore, payment on non schedule item was unauthorized.

Audit observed that overpayment was made due to lack of internal control, which resulted in loss to Government.

When reported in November 2012, Management stated that the supply was made by the contractor because the pre-qualified firms did not take interest in installation of single machinery due to law and order situation in that area. The overpayment of rate factor would be recovered from the contractor. Reply was not tenable as purchase was made contrary to Government Orders.

Request for the convening of DAC meeting was made on 20.11.2012. DAC meeting was not convened till finalization of this Report.

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

AP 70 (2011-12) A/C-I

1.2.3.5 Overpayment to contractor due to wrong application of rates for earth filling - Rs4.291 million

According to CSR-2009 item No 03-16-b the rates of earth brought from outside is Rs104.55/M3.

Executive Engineer C&W, Hangu paid Rs5,345,609 for the item of work "Earth filling from outside" in various developmental schemes during 2011-12. The local office paid the rate of Rs499 per M3 instead of required rate of Rs104.55/M3 which resulted into over payment of Rs4,291,417 (detail at Annex-G).

Audit observed that overpayment occurred due to lack of internal control, which resulted in loss to Government.

When reported in November 2012, Management stated that detail reply would be furnished after consulting record. No progress was intimated till finalization of this Report.

Request for the convening of DAC meeting was made on 20.11.2012. DAC meeting was not convened till finalization of this Report.

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

AP 71 (2011-12) A/C-I

1.2.3.6 Loss to the Government due to non utilizing the available earth at sites -Rs1.29 million

According to Para 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.

Executive Engineer C&W, Hangu paid Rs1,435,073 for the sub item of work “earth filling under floor” to contractors in the execution of various developmental schemes during 2011-12. The local office overpaid Rs1,290,397 to contractors for a quantity of 2875.61M3 for the sub item of work “earth filling brought from outside” instead of utilizing the available excavated earth of 12481.99M3 (detail at Annex-H).

Audit observed that overpayment occurred due to lack of internal control, which resulted in loss to Government.

When reported in November 2012, Management stated that as per PC-I earth filling under floor 40% would be used from the available earth material, the remaining 60% would be brought from the outside and the payment had been made to the contractor accordingly. Reply was not tenable as available earth material was not utilized.

Request for the convening of DAC meeting was made on 20.11.2012. DAC meeting was not convened till finalization of this Report.

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

AP 80 (2011-12) A/C-I

1.2.3.7 Non deduction of Government taxes -Rs9.412 Million

According to Income Tax Ordinance, 1979 Income Tax @6% be recovered from the suppliers/contractor on account of services.

Executive Engineer C&W, Hangu paid Rs156,870,564 for the execution of various developmental schemes during 2011-12 to contractors and did not deduct Income Tax @6% amounting to Rs9,412,233 from contractors bills (detail at Annex-I).

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

When pointed out in November 2012, Management stated that record was being verified and recovery would be made if exemption not provided by the contractors concerned. No progress was intimated till finalization of this Report.

Request for the convening of DAC meeting was made on 20.11.2012. DAC meeting was not convened till finalization of this Report.

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

AP 67 (2011-12) A/C-I

ANNEXUER

Annex-A

Detail of MFDAC Paras

(Amount in Rs)

S. No	Department	Gist of Para	Nature of Audit Observation	Amount
01	EDO Health	Loss to government due to non utilization of medicines/Disposable items within the Expiry period	Violation of rules	63,000
02	-do-	Variation between bank balances and cashbook	Violation of rules	16,588,000
03	-do-	Non deduction of sales tax	Violation of rules	1,485,000
05	-do-	Overpayment on account of RCA	Overpayment	31,200
06	-do-	Suspected Misappropriation on account of OPD Fee	Misappropriation	327,000
07	-do-	Non deduction of HRA from employees having government accommodation	Violation of rules	721,000
08	-do-	Unauthorized payment of 25% Doctors share out of users charges	Violation of rules	199,000
09	-do-	Loss to govt due to non deposit of OPD receipts	Violation of rules	48,000
10	-do-	Loss to govt due to non collection of ambulance receipts	Violation of rules	99,000
11	-do-	Irregular expenditure on account of payment through DDO	Violation of rules	7,318,000
12	-do-	Non recovery of government dues	Violation of rules	450,000
13	-do-	Loss to government on account deduction of sales tax	Overpayment	56,000
14	-do-	Overpayment on account of leave period	Overpayment	280,000
15	-do-	Non deduction of Conveyance allowance during leave period	Overpayment	95,000
16	-do-	Unauthorized award of leave & Non deduction of pay & allowance in leave	Violation of rules	540,000
17	-do-	Irregular payment of pay & allowances	Violation of rules	11,925,000
18	-do-	Non Deduction of Hostel Room Rent Charges	Overpayment	112,000
19	-do-	Unauthorized payment to staff absent since long	Violation of rules	152,000
20	-do-	Misappropriation of on account of OPD Receipts	Misappropriation	23,000
21	-do-	Overpayment for Extra DA on account of	Overpayment	25,000

		hotel charges		
23	-do-	Irregular Expenditure amounting on account of Incentive Allowance	Violation of rules	1,375,000
24	-do-	Unauthorized payment to staff not performing duty	Violation of rules	985,000
25	-do-	Loss to government due to deterioration of costly machinery	Violation of rules	5,400,000
26	-do-	Loss to govt due to non utilization of costly machinery	Violation of rules	1,143,000
27	-do-	Miss-appropriation of Medicine worth	Misappropriation	32,000
29	-do-	Non production of record.	Violation of rules	-
30	-do-	Non recovery of sale tax	Violation of rules	145,000
31	-do-	Irregular purchase of medicines	Violation of rules	68,000
32	-do-	Irregular Expenditure	Violation of rules	49,000
33	PHE	Irregular execution of work & payment without Technical Sanction	Violation of rules	13,218,000
34	-do-	Non credit of lapse Deposit into Government Treasury	Violation of rules	2,093,000
35	-do-	Unauthorized Refund of 6% Income Tax to Contractors	Violation of rules	865,000
36	-do-	Non deduction of old material cost	Overpayment	294,000
37	-do-	Non Deduction of Income Tax	Overpayment	458,000
38	-do-	Overpayment on account of execution of unauthorized item -	Overpayment	292,000
39	-do-	Non deduction of GST on Supply and fixing of GI Pipes -	Overpayment	285,000
40	-do-	Irregular expenditure on account of payment through DDO	Violation of rules	13,172,000
41	-do-	Unauthorized retention of public money	Violation of rules	37,000
42	-do-	Non Deduction of Income Tax amounting	Violation of rules	141,000
43	-do-	Over Payment to contractor on account of P/L PVC Pipe	Overpayment	50,000
44	DCO	Unauthorized expenditure on electricity charges of Judicial Lockup Hangu	Violation of rules	1,147,000
49	-do-	Non utilization PDMA Fund on Flood Affectees	Violation of rules	978,000
50	-do-	Improper maintenance of cashbook & difference in the cash book & bank	Violation of rules	3,505,000
51	-do-	Unauthentic expenditure on POL and repair of vehicles	Violation of rules	979,000
52	-do-	Non utilization / surrender of non salary	Violation of	1,609,000

		fund-	rules	
53	-do-	Non deduction of House Rent Allowances	Violation of rules	122,000
54	-do-	Irregular payments to union councils	Violation of rules	2,912,000
55	-do-	Non utilization of Petroleum Social Development Programme Fund	Violation of rules	6,230,000
56	-do-	Irregular expenditure on account of pay & allowances	Violation of rules	3,064,000
57	-do-	Irregular Expenditure without tender quotation	Violation of rules	795,000
58	-do-	Irregular Expenditure on account of others during Muharram	Violation of rules	487,000
59	-do-	Miss classification & irregular expenditure	Violation of rules	141,000
60	-do-	Irregular expenditure on account of Repair of Vehicle	Violation of rules	91,000
61	C&W	Non-credit of government dues into government treasury	Violation of rules	4,433,000
62	-do-	Difference between PW Deposit 5th Register & Monthly Schedule of Deposit form CPWA-79	Violation of rules	913,000
63	-do-	Non credit of lapse Deposit into Government Treasury	Violation of rules	13,554,000
64	-do-	Loss to Government due to double payment of security deposits and non adjustment of professional tax	Overpayment	60,000
65	-do-	Loss to Government due to over statement of Deposit Register	Violation of rules	806,000
66	-do-	Loss to Government due to non adjustment of sales tax and stamp duty in the PW Deposit 2 nd	Violation of rules	318,000
68	-do-	Overpayment to contractor due to application of incorrect rate -	Overpayment	107,000
69	-do-	Irregular payment of Security Deposit	Violation of rules	240,000
72	-do-	Non-imposition of penalty due to delay in completion of work-	Violation of rules	928,000
73	-do-	Loss to Government due to non deduction of 11% voids Dry shingle filling	Overpayment	238,000
74	-do-	Irregular payment of Security Deposit worth prior to completion of developmental scheme	Violation of rules	4,500,000
75	-do-	Irregular Expenditure amounting to without Technical Sanctions	Violation of rules	257,973,000

76	-do-	Irregular Advance Payment and non imposition of 10% Penalty	Violation of rules	892,000
78	-do-	Non Deduction of Professional Tax from contractors	Violation of rules	266,000
79	-do-	Overpayment to contractor due to allowing higher rates	Overpayment	738,000
81	-do-	Irregular expenditure without Technical Sanction & Agreement	Violation of rules	1,000,000
82	-do-	Overpayment to contractor on account of refund of security deposit	Overpayment	1,000,000
83	-do-	Over payment on account of pay and allowances	Overpayment	31,000
84	-do-	Irregular payment of pay & allowances	Violation of rules	366,000
85	-do-	Irregular expenditure on account of payment through DDO	Violation of rules	10,599,000
86	-do-	Irregular Expenditure on account of Original Work out of AOM&R fund & non deduction of GST and overpayment on account of Rate Factor	Violation of rules	476,000
87	-do-	Irregular Expenditure amounting to on account of Hiring of machinery for Muharram without market analysis and non deduction of income tax	Violation of rules	420,000
88	-do-	Irregular Expenditure over and above the Approved Work Plan	Violation of rules	620,000
89	-do-	Non deduction of Sales tax	Violation of rules	42,000
90	-do-	Overpayment to contractor due to wrong implication of rates for Wiring	Overpayment	44,000
91	-do-	Irregular Expenditure amounting over and above the Approved Work Plan	Violation of rules	3,261,000
92	-do-	Irregular Expenditure in excess of Budgetary Provision	Violation of rules	10,501,000

Annex-B

**EDO Wise Expenditure Summary
District Hangu 2011-12**

Department	Salary (Rs)	Non Salary (Rs)	Total Expenditure (Rs)	%age
DCO	13,917,718	7,865,378	21,783,096	
EDO Finance & Planning	9,000,235	13,776,141	22,776,376	
EDO Revenue	16,627,494	1,405,743	18,033,237	
EDO Education	476,601,619	21,033,102	497,634,721	
EDO Health	80,191,282	24,540,728	104,732,010	
EDO Works & Services	45,303,667	12,192,834	57,496,501	
EDO Agriculture	25,105,212	4,108,340	29,213,552	
EDO Community Development	13,152,893	6,561,013	19,713,906	
Excise Taxation	1,747,354	435,892	2,183,246	
Total	681,647,474	91,919,171	773,566,645	
	77%	10%		87%
Developmental			112,762,591	13%
Grand Total	681,647,474	91,919,171	886,329,236	100%

Annex-C**Detail of Appointment record not produced by EDO Health 2011-12**

S.No	Name of Candidate	Name of Post	Domicile
1	Sayed Kabeer Shah	JCT (Anesthesia)	Charsadda
2	Khaleel Ahmad	Do	Hangu
3	Masood-ur-Rehman	JCT (Surgical)	Hangu
4	Arifullah Khan	JCT Pathology	Bannu
5	Irfan Khan	JCT Radiology	Peshawar
6	Saud Shah	JCT Sterlization	Hangu
7	Abdul Wahab Khan	Store Keeper	Karak
8	Muhammad Arshad	Electrician	Hangu
9	Manzoor-ul-Haq	Driver	Hangu
10	Samiullah	Ward Orderly	Hangu
11	Fazal-ur-Rehman	Do	Hangu
12	Zia-ul-Haq	Chowkidar	Hangu
13	Saleem Khan	Do	Hangu
14	Ismail Masih	Sweeper	Hangu
15	Muhammad Shahid	Behishti/Sweeper	Hangu
16	Azeem Khan	JPHC Tech MP EPI	Hangu
17	Gulzali Khan	JPHC Tech MP	Hangu
18	Muhammad Ashraf Khan	JCT Pharmacy	Hangu
19	Muhammad Siddiq	JPHC Tech MP (MT)	Hangu
20	Hameed Khan	JPHC Tech MP EPI	Hangu
21	Sami-Ur-Rehman	JPHC Tech MP (MT)	Hangu
22	Muhammad Tarish	JPHC Tech MP (MT)	Hangu
23	Fazal Waheed	JPHC Tech MP	Hangu
24	Javed khan	JPHC Tech MP EPI	Hangu
25	Anis-Ur-rehman	JPHC Tech MP (MT)	Hangu
26	Waqas Ali	Chowkidar	Hangu
27	Qadar Shah	Ward Orderly	Hangu
28	Muhammad Ilyas	Naib Qasid	Hangu
29	Momin Khan	Chowkidar	Hangu
30	Akhtar Ayub	Naib Qasid	Hangu
31	Liaqat Khan	Do	Hangu
32	Kashif Asghar	Sweeper	Hangu

Annex-D

Detail of Developmental Schemes record not produced to Audit
(Rs in million)

S.No	Source of Fund	No of schemes	Cost of Schemes	Amount paid
01	District ADP 2011-12 Hangu	40	7.78	3.09
02	District ADP 2011-12 Thall	20	8.20	3.80
03	CCB Projects	08	4.87	3.90
04	PWP-I Senator Abdul Nabi Bangash Hangu	04	4.10	4.1
05	PWP-I Senator Abdul Nabi Bangash Thall	04	3.80	3.2
06	TKPP 2011-12 Atiq ur Rehman MPA	87	20.00	12.84
07	PM Directives PWP-II Senator Abdul Nabi Bangash	01	20.00	20.00
08	5% Oil and Gas Royalty: Mufty Syed Janan MPA	14	5.60	3.80
09	PMD No.839 /PWP-II Flood protection Wall at Dappa Thall Senator Abdul Nabi Bangash	01	1.50	1.50
10	PMD No.839 /PWP-II : Senator Abdul Nabi Bangash	28	44.20	37.18
11	PMD No.839 /PWP-II : Peer Haider MNA	35	27.70	27.15
Total				120.58

Annex-E**Detail showing non utilization of developmental fund****(Rs in million)**

S.No	Source of Fund	No of schemes	Final Grant	Expenditure	Balance
01	District ADP 2011-12 Hangu	40	7.78	3.0975	4.6825
02	District ADP 2011-12 Thall	20	8.20	3.80738	4.40
03	CCB Projects	08	4.87	3.90	0.975
04	TKPP 2011-12 Atiq ur Rehman MPA	87	20.00	12.8415	7.1585
05	5% Oil and Gas Royalty: Mufty Syed Janan MPA	14	5.60	3.806	1.794
06	PMD No.839 /PWP-II : Senator Abdul Nabi Bangash	28	44.20	37.18	7.02
Total			90.66238	64.63238	26.03

Annex-F**Details of Overpayment due to excessive rate than CSR 2009****(Amount in Rupees)**

Name of W/C	Chairman	PVC Pipe used	Rate paid	PVC Payment	Other accessories	Total payment	CSR Rate	Payment required	Overpayment
Khaddam Mahmood T/W W/C	Awaz Qarani	650	476	309,400	58,989	368,389	332.41	216,067	152,323
Haji mahmood T/W W/C	Awaz Qarni	650	476	309,400	58,989	368,389	332.41	216,067	152,323
Sher rehman T/W W/C	Awaz Qarni	450	476	214,200	50,470	264,670	332.41	149,585	115,086
Wazir Gul T/W W/C	Matiullah	950	476	452,200	68,904	521,104	332.41	315,790	205,315
Musahib Ali No 2 T/W W/C	Tahir Ali	1,000	476	476,000	58,242	534,242	332.41	332,410	201,832
Nasarullah Khan T/W W/C	M Usman	950	476	452,200	111,016	563,216	332.41	315,790	247,427
Khayal Dad Gul T/W W/C	M Zubar	770	476	366,520	68,318	434,838	332.41	255,956	178,882
Khan Member T/W W/C	Wali rahman	700	476	333,200	91,396	424,596	332.41	232,687	191,909
Nazir Jan T/W W/C	Awaz Qarni	450	476	214,200	52,200	266,400	332.41	149,585	116,816
Total								2,183,934	1,561,910

Annex-G**Detail of overpayment on account of earth rate****(Amount in Rupees)**

Name of Work	Vr.# & Date	Qty paid	Rate paid	Rate as per CSR	Difference	Overpayment
Imp: PTC Hangu	02-B/ 01-12-11	79.95	499.00	104.55	394.45	31,536
Imp: PTC Hangu	02-B/ 01-12-11	80.00	499.00	104.55	394.45	31,556
Imp: DHQ Hospital Hangu	41-B/ 19-03-12	3513.90	499.00	104.55	394.45	1,386,058
Imp: DHQ Hospital Hangu	42-B/ 19-03-12	2149.82	499.00	104.55	394.45	847,996
Imp: DHQ Hospital Hangu: Package.3	20-B/ 28-05-12	622.31	499.05	104.55	394.40	245,439
Imp: DHQ Hospital Hangu: Package.2 Gynee block	49-B/ 25-06-12	330.29	499.05	104.55	394.40	196,825
Imp: DHQ Hospital Hangu: Package.3 Doctor/ Nursing Hostel	52-B/ 25-06-12	2478.3	499.05	104.55	394.40	977,441
Imp: DHQ Hospital Hangu: Package.4type III, Iv and V Residences	79-B/ 27-06-12	1457.00	499.05	104.55	394.40	574,566
Total						4,291,417

Annex-H**Detail of earth available and earth brought from outside****(Amount in Rupees)**

Voucher No.& date	Qty of available earth M3	Qty earth filling paid	Rate applied	Rate for available earth	Rate diff:	Overpayment
Road-33/ 27-06-2012	100.94M3	92.85	499.70	50.36	449.34	41,721
14-BH/ 14-06-2012	220.83	33.60	499.70	50.36	449.34	15,097
2-B/ 01-06-2012	1069.97	571.74	499.05	50.36	448.69	256,534
14-B/ 12-06-2012	310.21	269.85	499	50.36	448.64	121,065
21-B/ 12-06-2012	429.98	114.82	499.70	50.36	449.34	51,593
49-B/ 25-06-2012	879.67	330.29	499.05	50.36	448.69	148,197
51-B/ 25-06-2012	1069.96	973.95	499.05	50.36	448.69	437,001
66-B/ 27-06-2012	8501.37	488.51	499.05	50.36	448.69	219,189
Total Qty	12481.99	2875.61				
Total						1,290,397

Annex-I**Detail of Non Deduction of 6% Income Tax**

Name of contractor	Name of Work	Vr: #.& Date	Taxable Supplies (Rs)	6% Income Tax (Rs)
Mohammad Khel	Const: of Alternate Road Hangu Lachi	Road-18/ 18-08-11	6,646,977	398,818
Rasool Badshah	Imp: standardization of DHQ Hospital	Road-20/ 18-08-11	2,463,655	147,819
Rasool Badshah	Const: of 200 Pry Schools GPS Wam Madrasa	Road-12/ 25-06-2012	3,045,087	182705.22
Akbar Gul	Const: of Damaged Shinawari Road	Road-13/ 25-06-2012	13,686,105	821166.3
Sarhad Engineering	Const: of Damaged Hangu Shahu Khel Road	Road-15/ 25-06-2012	18,052,797	1083167.82
Matiullah shah	Const: of BTR from Lal Badshah to Haji Awal Jan Koroona	Road-18/ 27-06-2012	3,330,570	199834.2
Moin Gul	Repair of Doaba Naryab Road	Road-19/ 27-06-2012	2,500,000	150000
Mohammad Khel	Const: of Lachi to Hangu Package No.1	Road-22/ 27-6-2012	14,738,457	884307.42
Akhter Gul	Up-gradation of GPS Chinari Banda	Road-33/ 27-6-2012	2,691,872	161512.32
Naeem Khan	Const: of Science block at GGDC Thall	Road-28/ 27-06-2012	10,427,814	625668.84
Wahab Construction	Up-gradation of GHS Karbogha Sharif	1-BH/ 05-06-2012	2,617,060	157023.6
Badshah Khan	Up-gradation of GMS ShmaldinKarbogha Sharif	9-BH/ 13-06-2012	5,174,159	310449.54
Ashraf Khan	Const: of B/Wallat GDC Thall	23-BH/ 19-06-2012	4,005,652	240339.12
Noor Habib	Up-gradation of GMS Chapri Naryab	26-BH/ 25-06-2012	2,988,182	179290.92

Wilayat Khan	Imp: & Standardization of DHQ Hospital Hangu	77-B/	27-06-2012	4,850,432	291025.92
M/S Alfalah Const:	Up-gradation of GHS Mohammad Khawaja	7-B/	05-06-2012	2,112,077	126724.62
Aftab Ali	Up-gradation of GHS Lodhi Khel	8-B/	05-06-2012	2,423,614	145416.84
Waqar Khan Bannu Construction	Improvement of facilities at PTC Hangu	17-B/	12-06-2012	6,337,321	380239.26
Mohammad Zahid	Up-gradation of GMS Durari banda	21-B/	12-06-2012	5,504,988	330299.28
Aman Contractor	Day care centre at GGDC Hangu	28-B/	13-06-2012	526,260	31575.6
Mohammad Zaib	Imp: & Standardization of DHQ Hospital Hangu	46-B/	21-06-2012	10,490,662	629439.72
Qazi Khan	Imp: & Standardization of DHQ Hospital Hangu	49-B/	21-06-2012	3,222,833	193369.98
Syed Ibne Ali	Up-gradation of GPS Babar Mela	62-B/	25-06-2012	3,401,795	204107.7
Noor Khaliq	Const: of 300 addl: class rooms GPS Togh sarai	47-B/	21-06-2012	1,044,389	62663.34
M.Minhaj	Const: of 300 addl: class rooms GHS Hangu I.Electrification	31-B/	13-06-2012	122,184	7331.04
Alfateh Const:	Up-gradation of GHS M. Khawaja	7-B/	05-06-2012	2,112,077	126724.62
Habib ur Rehman	Const: of 300 addl: class rooms GPS Tora warri Hangu	16-BH/	19-06-2012	1,247,341	74840.46
Faisal Mehmood	Const: of 300 addl: class rooms GPS Navi Dhand Hangu	13-BH/	19-06-2012	1,262,068	75724.08

Ghafoor Const:	Up-gradation of GMS Shamal din Karbogha	3-BH/ 05-06-2012	205,742	12344.52
Jibran contractor	Improvement of Graveyard road jowzara	Road-32/ 27-06-2012	989,455	59367.3
Faizullah contractor	Improvement of road Shahu Wam madrasa & Repair of Sumari bala road	Road-25&1/ 27-06-2012 & 03-05-12	3,099,961	185997.66
Sahibzada Imtiaz	Const: of 300 addl: class rooms GPS Lakhti Banda Hangu	12-B/ 08-05-2012	945,946	56756.76
Arshad Khan contractor	Provision of Basic facilities GPS Musali	7-BH/ 08-05-2012	111,965	6717.9
Zaib City Const:	Construction of District Jail B/Wall	16-B/ 29-12-2011	2,703,130	162187.8
S.Yaqoob Shah	Construction of Hangu Chapper Road	40-B/ 19-03-2012	9,987,937	599,276.22
Pak atlantis Pumps	Supply and installation of pumping machinery in DHQ Hospital	48-B/ 21-06-2012	900,000	54,000
Pak atlantis Pumps	Supply and installation of pumping machinery in PTC Hangu	65-B/ 27-06-2012	900,000	54,000
Total			156,870,564	9,412,232.92