



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

**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 Programme
CPWA Code	Central Public Works Account Code
CNG	Compressed Natural Gas
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDO	Drawing and Disbursing Officer
GFR	General Financial Rules
GI	Galvanized Iron
HDPE	High Density Polyethylene
LCB	Local Council Board
LGO	Local Government Ordinance
LG&RDD	Local Government and Rural Development Department
MFDAC	Memorandum for Departmental Accounts Committee
NIT	Notice Inviting Tender
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PVC	Poly Vinyl Chloride
RDA	Regional Directorate of Audit
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
UAs	Union Administrations
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 Hangu for the Financial Year 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 in the light of written replies of the Departments. DAC meetings could not be convened despite repeated requests.

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

Islamabad

Dated:

**(Muhammad Akhtar Buland Rana)**

**Auditor General of Pakistan**

## EXECUTIVE SUMMARY

The Directorate General of 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 Administrations (UAs). Its Regional Directorate of Audit Kohat has audit jurisdiction of District Governments, TMAs and UAs of three Districts i.e. Kohat, karak and Hangu.

The Regional Directorate has a human resource of 07 officers and staff, constituting 1953 man days and a budget of about Rs 8.561 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 Kohat carried out audit of the accounts of TMA Hangu for the Financial Year 2012-13 and the findings included in the Audit Report.

Tehsil Municipal Administration Hangu conducts its operations under Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) and Local Government Act 2012. It comprises one Principal Accounting Officers (PAO) covering three groups of offices i.e. Tehsil Office Finance, Tehsil Office Infrastructure and 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 Administrator / Tehsil Council/ Administrator in the form of budgetary grants.

Tehsil Municipal Administration Hangu in District Hangu comprises Tehsil Nazim, Naib Tehsil Nazim and Tehsil Municipal Officer /Administrator.

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

Out of the total expenditure of the TMA, Hangu for the Financial Year 2012-13, the auditable expenditure under the jurisdiction of RDA was Rs 64.041 million. Out of this, RDA Kohat audited an expenditure of Rs 20.231 million on test check basis which, in terms of percentage, is 31% of auditable expenditure.

The receipts of Tehsil Municipal Administration Hangu for the Financial Year 2012-13 were Rs 56.513 million. Out of this, RDA Kohat audited receipts of Rs 27.126 million which, in terms of percentage, was 48% of auditable receipts.

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

Recovery of Rs 17.642 million was pointed out during the audit. However, no recoveries were 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 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.

**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 Hangu. Neither rules for internal audit have been framed nor internal audit report as required was provided to audit.

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

- i. Irregularity & Non-Compliance of Rs 11.775 million were noted in five cases.<sup>1</sup>
- ii. Internal control weaknesses amounting to Rs 16.307 million was noted in three 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> Para: 1.2.1.1 to 1.2.1.5

<sup>2</sup> Para: 1.2.2.1 , 1.2.2.2 and 1.2.2.3

**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 AND CHARTS

**Table 1: Audit Work Statistics**

**(Rs in million)**

S. No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	01	120.554
2	Total formations in audit jurisdiction	01	120.554
3	Total Entities (PAO) Audited	01	47.357
4	Total formations Audited	01	47.357
5	Audit and Inspection Reports	01	47.357
6	Special Audit Reports	--	--
7	Performance Audit Reports	--	--
8	Other Reports	--	--

**Table 2: Audit observations classified by Categories**

**(Rs in million)**

S. No	Description	Amount placed under Audit Observation
1	Unsound asset management	1.348
2	Weak financial management	10.427
3	Weak Internal controls relating to financial management	16.307
4	Others	--
<b>Total</b>		<b>28.082</b>

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

<b>S. No</b>	<b>Description</b>	<b>Expenditure on Acquiring Physical Assets Procurement</b>	<b>Civil Works</b>	<b>Receipts</b>	<b>Others</b>	<b>Total for the year 2012-13</b>	<b>Total for the year 2011-12</b>
1	Outlays Audited	-	3.163	27.126	17.068	47.357	121.306
2	Amount Placed under Audit Observation /Irregularities of Audit	-	2.835	16.307	8.940	28.082	123.203
3	Recoveries Pointed Out at the instance of Audit	-	-	16.307	1.335	17.642	27.108
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

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

<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	11.775
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
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.	-
4	Quantification of weaknesses of internal control systems.	16.307
5	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies.	-
6	Non production of record	-
7	Others, including cases of accidents, negligence etc.	-
<b>Total</b>		<b>28.082</b>

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

<b>S.No</b>	<b>Description</b>	<b>Amount</b>
1	Outlay Audited (Items 1 of Table 3)	47.357
2	Expenditure on Audit	0.954
3	Recoveries realized at the instance of Audit	-
4	<b>Cost Benefit</b>	1:0

## CHAPTER-1

### 1.1 Tehsil Municipal Administration Hangu

#### 1.1.1 Introduction

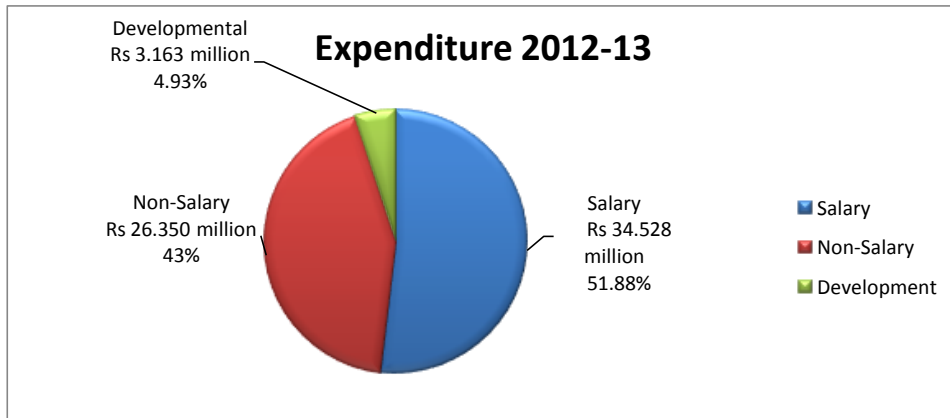
Hangu is the Tehsil of District Hangu. Tehsil Municipal Administration Hangu consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer/Administrator. TMA Hangu comprises two Drawing and Disbursing Officers i.e. Tehsil Municipal Administrator and Tehsil Officer Finance.

#### 1.1.2 Comments on Budget and Accounts (variance analysis)

(Rs in million)

2012-13	Budget	Expenditure	Excess (+) / Saving (-)	% Excess (Saving)
Salary	34.528	34.528	-	-
Non-salary	23.040	26.350	3.31	14%
Developmental	7.873	3.163	(4.71)	(59%)
<b>Total</b>	<b>65.441</b>	<b>64.041</b>	<b>(1.40)</b>	<b>(45%)</b>

A budget of Rs 65.441 million was allocated, against which an expenditure of Rs 64.041 million was incurred by the TMA Hangu with a saving of Rs 1.40 million during 2012-13.



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

The audit reports on the accounts of Tehsil Municipal Administration Hangu, have not yet been discussed in PAC/ZAC.

## 1.2 AUDIT PARAS

### 1.2.1 Irregularity & Non Compliance

#### 1.2.1.1 Unauthorized expenditure on non-developmental activities out of developmental fund-Rs 6.729 million

According to Para 12 of GFR Vol.-1, a controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

TMO, Hangu received an amount of Rs 4,703,000 and Rs 5,173,000 as 30% District ADP Share for the year 2011-12 and 2012-13 respectively specifically meant for developmental activities. However developmental fund was spent on non-developmental activities as per detail given below:

S.No	Nature of Payment	Cheque No./ Date	Amount (Rs)
01	Repair of Tractor	118441 / 07-11-2012	260,720
02	Transfer to Local fund	118461 / 21-11-2012	600,000
03	Transfer to local fund	118463 / 21-11-2012	693,000
04	Street Light purchased	118463 / 21-11-2012	400,000
05	Repair of DC Office Board	118511 / 31-12-2012	175,065
06	Electricity Bills	Contra debit 02-12-2011	4,600,000
<b>Total</b>			<b>6,728,785</b>

Audit observed that unauthorized incurring of expenditure occurred due to non compliance of Government rules which resulted in non accomplishment of developmental activities.

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 convening of DAC meeting was made on 17<sup>th</sup> February 2014 which was not convened till finalization of this report.

Audit recommends recoupment and condonation of the above unauthorized expenditure from competent forum and action against the person(s) at fault.

AP No. 108 (2012-13)

**1.2.1.2 Irregular payment of Rs 1.500 million on account of non scheduled items and non deduction of sales tax-Rs 0.240 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 clarified by the Collectorate of Sales Tax and Federal Excise, Hayatabad Peshawar vide C.No ST(Tech) Misc. Purchase 06/6097 dated 10.10.2006, there is no Sales Tax on services of repair and fixation of pipes etc, and however, the materials supplied by unregistered supplier and used in such services are chargeable to Sales Tax @ 16 % to the Sales Tax Act, 1990.

TMO, Hangu paid Rs 800,000 on account of sub item of work "S/F Diesel Generator" and Rs 700,000 on account of sub item of work "S/F Submersible Pumping Machinery" in a work "Construction of Open Well at Wesh Kach Ibrahimzai U/C Raisaan Hangu" during the year 2012-13.

Audit observed that:

- i. The scheme valuing Rs 2.83 million was executed through project leader instead of adopting open tender system.
- ii. The Diesel Engine was required to be purchased from the manufacture/ authorized dealer to avoid middleman profit.
- iii. NIT of the Scheme was not available on record. Moreover the date of opening of the tender was very short, restricting the chances of out district contractors to compete in the tender process.
- iv. Sales tax of Rs 240,000 @16% was also not deducted on account of supplying and fixing of Diesel Generator and pumping machinery.

Audit observed that Irregular expenditure and non deduction of Government taxes occurred due to weak financial and internal control.

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 convening of DAC meeting was made on 17<sup>th</sup> February 2014 which was not convened till finalization of this report.

Audit recommends inquiry into the matter and recovery of the sales tax amount from the project leader beside action against the person(s) at fault.

AP No.107 (2012-13)

**1.2.1.3 Unjustified expenditure on account of pay and allowances of staff and renovation/ repair of Jowzara Rest House-Rs 1.348 million**

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

TMO, Hangu spent Rs 847,968 on account of pay and allowances of staff of the Jowzara Hangu Rest House and Rs 500,000 on the repair and renovation from District ADP and Production Bonus during the year 2011-12 and 2012-13. Incurring such a huge expenditure on account of pay and allowances of staff deputed in the rest house and repair/ renovation from TMA budget despite non-realization of receipts from the Rest House held irregular and unjustified.

S.No	Name of Employee	Designation	Monthly Salary (Rs)	Pay and Allowances of staff for 2011-12 and 2012-13 (Rs)
01	Mr. Sultan	Chowkidar	15,172	364,128
02	Mr. Muhammad Saleem	Naib Qasid	10,130	243,120
03	Hamid Hussain	Chowkidar	10,030	240,720
<b>Sub Total</b>				<b>847,968</b>
04	Repair and Renovation of Rest House			500,000
<b>Grand Total</b>				<b>1,347,968</b>



Audit observed that unjustified expenditure occurred due to weak financial and internal control.

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 convening of DAC meeting was made on 17<sup>th</sup> February 2014 which could not be convened till finalization of this report.

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

AP No.103 (2012-13)

**1.2.1.4 Non deduction of Sales Tax on supply and fixing of PVC, GI pipes and pumping machinery-Rs 1.095 million**

Section 3 of Sales Tax Act, 1990 requires to recover the sales tax @ 16% of the value of taxable supplies made by registered persons in the course or furtherance of any taxable activity carried out by him.

TMO, Hangu paid Rs 6,841,745 on account of supply and fixing of PVC, GI, HDPE Pipes and Pumping machinery during the year 2011-12 and 2012-13. The local office failed to deduct sales tax @16% amounting to Rs 1,094,679 from the contractor as per detail given at Annexure-C.

Audit observed that non recovery of sales tax occurred due to lack of administrative and financial control, 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 convening of DAC meeting was made on 17<sup>th</sup> February 2014 which was not convened till finalization of this report.

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

AP No. 111 (2012-13)

#### **1.2.1.5 Unjustified expenditure amounting to Rs 0.863 million**

According to Section 54 of the Khyber Pakhtunkhwa LGO 2001, the main functions and powers of the TMA is to prepare and obtain approval of spatial plans for the tehsil, , execute and manage development plans, maintain and improve the municipal infrastructure and services, including water supply and control and development of water sources, other than systems maintained by the Union and Village Councils, maintain roads and streets, other than roads falling under the jurisdiction of, and maintained by, the District or provincial Government. As per Government of Khyber Pakhtunkhwa Local Government, Election and Rural Development Department Peshawar circular letter No.DG(D&M)/LG/1-2/TSP/MinutesWP/2006 dated 10.08.2006, TMAs are not allowed to execute development schemes in the area of another TMA.

TMO, Hangu paid Rs 863,282 on account of excavation of irrigation channel, installation of water supply pipe line at Thall Garrison, POL and Repair of Electric Generator of Public Health Engineering Department Hangu out of TMA Hangu Budget during the year 2011-12 and 2012-13. Audit observed that the above expenditure amounting to Rs 863,282 was unjustified against the TMA Budget and required to be recouped from the departments concerned as per detail given at Annexure-D.

Audit observed that unjustified expenditure occurred due to weak financial and internal control.

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 convening of DAC meeting was made on 17<sup>th</sup> February 2014 which was not convened till finalization of this report.

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

AP No.102 (2012-13)

## **1.2.2 Internal Control Weaknesses**

### **1.2.2.1 Non-realization of revenue on account of CNG and Petrol Pumps NOC/Renewal fee-Rs 3.800 million**

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

TMO, Hangu did not recover Rs 3,800,000 as fee for issuing NOC and renewal fee for the installation of CNG and Petrol Pumps falling under the jurisdiction of TMA Hangu during 2012-13 as per detail given at Annexure-E.

Audit observed that non realization of receipts occurred due to lack of internal control which resulted in loss to public exchequer.

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 convening DAC meeting was made on 17<sup>th</sup> February 2014 which could not be convened till finalization of this report.

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

AP No. 99 (2012-13)

### **1.2.2.2 Non-recovery of water user charges-Rs 11.572 million**

According to Para-54 (m) of Local Government Ordinance, 2001 “functions and powers of the Tehsil Municipal Administration shall be to collect approved taxes, cess, user fees, rates, rents, tolls, charges, fines and penalties”.

TMO, Hangu did not recover long outstanding water users charges amounting to Rs 11,572,257 from the users of water supply schemes upto 30th June, 2013. Detail is given below:

S.No	Period	Connections		Total Amount Outstanding (Rs)
		Commercial	Domestic	
01	2012-13	20 @ Rs 220 PM	1076 @ Rs 150 PM	1,989,600
02	Previous Years Outstanding	20 @ Rs 220 PM	1060 @ Rs 150 PM	9,582,657
<b>Total</b>				<b>11,572,257</b>

Audit observed that non recovery of water users charges indicated weak internal controls, 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 17-02-2014. DAC meeting was not held till finalization of this report.

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

AP No. 93 (2012-13)

### **1.2.2.3 Loss due to less realization of revenue-Rs 0.935 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.

According to Local Council Board LG&RD Department, Government of Khyber Pakhtunkhwa letter No.AO-III/LCB/2-1/2010 dated 23-5-2011, the contract for the present year must have an increase over the bid of last year to the tune of 15%.

TMO Hangu awarded the revenue contracts for the year 2011-12 and 2012-13 without applying 15% increase over the last year approved bid which resulted loss of Rs 883,530 to public exchequer as per detail given at Annexure-F. Furthermore the local office did not collect fee from bricks brokers for the period from July, 2011 to January, 2012 resulting in loss of Rs 51,800 (Rs 7,400 per month x 7 months) to the Government.

Audit observed that less realization of revenue occurred due to weak internal control 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 convening DAC meeting was made on 17<sup>th</sup> February 2014 which could not be convened till finalization of this report.

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

AP No. 96 (2012-13)

## ANNEXURE

### Annexure-1

#### MFDAC Paras

(Rs in million)

S.No	AP No	Caption	Amount (Rs)
1	94	Non-recovery of outstanding Government dues and Income Tax	0.343
2	95	Non/Less recovery of professional tax from contractors	0.034
3	97	Difference due to variation in figures of DCR and actual receipts in budget book	0.551
4	98	Non Deposit of Government Taxes into Government Treasury	0.850
5	100	Loss to Government due to less collection of tender form fee-	0.258
6	101	Irregular and unauthorized Payment on account of Drawings and Design charges of TMA Hangu Shopping Plaza	0.125
7	104	Unauthorized Advance payment and non recovery of compound interest	1.947
8	105	Irregular Expenditure due to defective TS and Non deduction of General Sales Tax	1.084
9	106	Irregular Execution of work and unauthorized payment without Technical Sanction	5.527
10	109	Non-recovery of profit from the project leaders	1.975
11	110	Non imposition of penalty due to non completion of developmental schemes	3.00

**Annexure-2**

**Audit Impact Summary for the financial year 2012-113**

<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.

## DP # 1.2.1.4

**Statement showing detail of outstanding amount on account of Sales Tax on S/F PVC,  
G.I pipes and Pumping Machinery**

S.No	Name of Scheme	Item Supplied	Quantity Meters/Nos	Amount (Rs.)	Sales Tax (Rs.)
1	Provision of WS Scheme Umer Abad PWP-II	S/F of HDPE Pipe 75 MM	760.52 M	326,985	52,318
2	WSS installation of Hand Pumps PK-42 OIL and GAS Royalties	S/F PVC Pipe 4" dia	267 M	172,192	27,551
		S/F Afridive Hand Pumps	09 Nos	108,000	17,280
3	WSS Pressure Pumps PK-42 OIL and GAS Royalties	S/F PVC Pipe 6" dia	151 M	360,994	57,759
		Installation of submersible pumps 2HP	04 Nos	100,000	16,000
4	Installation of Hand Pumps PK-42 TKPP 2012-13	S/F PVC Pipe 4" dia	217.61 M	113,374	18,140
		S/F Afridive Hand Pumps	08 Nos	104,000	16,640
5	04 Nos pressure pumps Hangu city PK-42 TKPP 2012-13	S/F PVC Pipe 6" dia	117.64 M	228,694	36,591
		Installation of submersible pumps 2HP	03 Nos	75,000	12,000
6	WSS Hand pump PK-42 Production Bonus	S/F PVC Pipe 4" dia	543.736 M	349,878	55,980
		S/F PVC Pipe 4" dia	543.736 Me	145,558	23,289
		S/F Afridive Hand Pump	18 Nos	180,000	28,800
		S/F Afridive Hand Pumps	9 Nos	90,000	14,400
		S/F pressure Pumps	08 Nos	200,000	32,000



Continue.....

**Statement showing detail of outstanding amount on account of Sales Tax on S/F PVC,  
G.I pipes and Pumping Machinery**

S.No	Name of Scheme	Item Supplied	Quantity Meters/Nos	Amount (Rs.)	Sales Tax (Rs.)
7	Water Tank and Pipe Line Wauch Bazar	S/F GI Pipe 2" dia	298.68 M	350,341	56,055
		S/F HDPE Pipe 75MM	161.53 M	286,699	45,872
8	WSS Mishto Banda UC Kotki	S/F submersible pump 25 HP KSB	01 Nos	550,000	88,000
		S/F HDPE Pipe 110 MM	365.74 M	355,058	56,809
9	WSS installation of Hand Pumps /pressure pumps PK-42	S/F PVC Pipe 4" dia	228.28 M	118,705	18,993
		S/F Afridive Hand Pumps	9 Nos	90,000	14,400
10	Installation of Hand Pumps at Katgar	S/F PVC Pipe 4" dia	174.64 M	100,531	16,085
		S/F Afridive Hand Pumps	6 Nos	60,000	9,600
11	05 Nos Pressure pumps at Tehsil Hangu	S/F PVC Pipe 6" dia	184.39 M	358,435	57,350
		S/F pressure Pumps	5 Nos	125,000	20,000
12	Improvement of WSS Mirobak UC Kach	P/L GI Pipe 3" dia	822.92 M	965,227	154,436
		P/L GI Pipe 2" dia	152.392 M	107,708	17,233
		P/L GI Pipe 1/2" dia	365.74 M	206,764	33,082
13	WSS Pressure Pumps PK-42 Hangu	S/F PVC Pipe 6" dia	294 M	702,602	112,416
		S/F pressure Pumps	08 Nos	200,000	32,000
<b>Total</b>				<b>6,841,745</b>	<b>1,094,679</b>

## DP # 1.2.1.5

**Statement showing detail of unjustified expenditure out of Developmental Fund**

<b>S.No</b>	<b>Name of Work</b>	<b>Vr No.and date</b>	<b>Amount (Rs.)</b>
01	Excavation in Irrigation Channel	NIL 14-01-2013	120,000
02	Purchase of Water supply Pipes for Thall Garrison Scout	Nil 13-01-2013	93,430
03	Repair of PHE Hangu electric Generator 48KW	Nil 18-03-2012	342,000
04	POL for PHE Generator	NIL 2012-13	307,852
<b>Total</b>			<b>863,282</b>

DP # 1.2.2.1

**Statement showing Non recovery NOC/Renewal fee of CNG/Petrol Pumps**

S.No	Name of CNG/Petrol Pump	Outstanding NOC Fee (Rs.)	Annual Fee (Rs.)	Outstanding Amount (Rs.)
01	Mr. Malik Ahmed Hussain S/O Haji Gul, R/O CNG Station	200,000	--	200,000
02	Zahida Perveen, CNG Station Near Gul Flour Mill Hang	200,000	--	200,000
03	Shah Hussain Khan S/O Ghulam Hussain Khan, CNG Pump	200,000	--	200,000
04	M.Ameen S/O M.Sadeeque Resident of Bahader Banda	200,000	--	200,000
05	Abdul Mateen Khan Opposite DCO Office Hangu, CNG Pump	200,000	--	200,000
06	Proprietor Al-noor Petrol Pump Hangu Thall Road	200,000	--	200,000
07	Proprietor Qazi Petrol Pump Hangu Thall Road	200,000	--	200,000
08	Proprietor Fuji Filling Station Opposite Alshifa Medical Centre	200,000	160,000	360,000
09	Proprietor Petrol Pump Kachaa Pakka village Kahi Hangu	200,000	--	200,000
10	Proprietor Shell Petrol Pump Near Alfarooq Masjid	200,000	160,000	360,000
11	Proprietor Shahid Petrol Pump near FC Ground	200,000	160,000	360,000
12	Fazal Qayum Petrol Pump Opposite PTC Ground Hangu	200,000	--	200,000
13	Proprietor Petrol Pump Village Raisaan	200,000	--	200,000
14	Kalaya Filling Station Raisaan	200,000	--	200,000
15	Proprietor PSO Pump Samana Road Hangu	200,000	160,000	360,000
16	Proprietor Malik CNG station Kohat road Hangu	--	160,000	160,000
<b>Total</b>		<b>3,000,000</b>	<b>800,000</b>	<b>3,800,000</b>

## DP # 1.2.2.3

**Statement showing Loss due to less realization of revenue**

S. No	Name of Contract	Auction Value 2010-11 (Rs)	Contract Value to be auctioned after 15% increase	Auction Value for 2011-12 (Rs.)	Difference/ loss in 2011-12 (d-e)	Contract Value for 2012-13 to be auctioned after 15% increase	Auction Value for 2012-13 (Rs.)	Difference in 2012-13 (Rs) (g-h)	Total Difference/Loss (f +i) (Rs)
a	b	c	d	e	f	g	h	i	J
01	Building Map	102,650	118,047	65,900	52,147	135,754	102,000	33,755	85,902
02	Group Latrine	407,800	-	720,900	-	829,035	465,150	363,885	363,885
03	Licence Fee	104,000	-	155,500	-	178,825	69,700	109,125	109,125
04	Bus Stand	1,085,450	-	1,540,000	-	1,771,000	1,463,700	307,300	307,300
05	Slaughter House	143,305	-	195,280	-	224,572	207,255	17,317	17,317
<b>Sub Total</b>									<b>883,529</b>
Non Collection of Brick Broker Fee July2011 to January 2012									51,800
<b>Grand Total</b>									<b>935,329</b>