



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

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AA	Administrative approval
AP	Advance Para
ADP	Annual Development Programme
CPWA Code	Central Public Works Account Code
CSR	Composite Schedule of Rates
DAC	Departmental Accounts Committee
DADP	District Annual Development Programme
DCO	District Coordination Officer
DDO	Drawing and Disbursing Officer
GFR	General Financial Rules
GST	General Sales Tax
LCB	Local council board
LGO	Local Government Ordinance
LGE&RDD	Local Government, Election and Rural Development Department
MFDAC	Memorandum for Departmental Accounts Committee
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC-I	Planning Commission-I
PVC	Poly Vinyl Chloride
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TS	Technical Sanction
TOI	Tehsil Officer Infrastructure
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 Administration.

The report is based on audit of the accounts of Tehsil Municipal Administration Karak 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 Department. 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) and to be laid before appropriate legislative forum.

Dated:
Islamabad

(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. A budget of Rs 8.971 million was allocated to this office during Financial Year 2013-14. It has 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 Karak for the Financial Year 2012-13 and the findings are included in the Audit Report.

Tehsil Municipal Administration, Karak 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 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 Nazim / Tehsil Council / Administrator in the form of budgetary grants.

Tehsil Municipal Administration Karak comprises Tehsil Nazim, Niab Tehsil Nazim and Tehsil Municipal Officer/Administrator.

a. Scope of audit

Out of total expenditure of the TMA, Karak for the Financial Year 2012-13, the auditable expenditure under the jurisdiction of RDA was Rs 229.633 million. Out of this, RDA Kohat audited an expenditure of Rs 177.276 million on test check basis which, in terms of percentage, is 83% of auditable expenditure.

The receipts of TMA Karak for the Financial Year 2012-13 were Rs 52.917 million. Out of this, RDA Kohat audited receipts of Rs 18.684 million which, in terms of percentage, is 30% of auditable receipts.

b. Recoveries at the instance of audit

Recovery of Rs 17.466 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 Karak 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 Karak. Neither rules for internal audit have been framed nor internal audit report as required was provided to audit.

f. Key Audit Findings

- i. Non-production of auditable record amounting to Rs 173.458 was noticed in 01 case.¹
- ii. Irregularity & Non Compliance amounting to Rs 22.502 million were pointed out in 07 cases.²

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

¹ Para 1.2.1.1

² Para 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.2.4, 1.2.2.5, 1.2.2.6 and 1.2.2.7

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 (PAOs) in Audit Jurisdiction	01	282.550
2	Total formations in audit jurisdiction	01	282.550
3	Total Entities(PAO/EDOs) Audited	01	195.964
4	Total formations Audited	01	195.964
5	Audit and Inspection Reports	01	195.964
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	1.045
2.	Weak financial management	190.248
3.	Weak Internal controls relating to financial management	4.671
4.	Others	-
Total		195.960

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

S. No	Description	Expenditure on Acquiring Physical Assets Procurement	Civil Works	Receipts	Others	Total for the year 2012-13	Total for the year 2011-12
1.	Outlays Audited	-	172.240	18.684	5.040	195.964	76.143
2.	Amount Placed under Audit Observation /Irregularities of Audit	-	172.240	18.684	5.036	195.960	115.947
3.	Recoveries Pointed Out at the instance of Audit	-	-	17.466	-	17.466	9.793
4.	Recoveries Accepted /Established at the instance of Audit	-	-	17.466	-	17.466	4.526
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

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	--
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.	5.04
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	17.466
6.	Non-production of record	173.458
7.	Others, including cases of accidents, negligence etc.	0
Total		195.960

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

Sr. No.	Description	Amount
1	Outlays Audited (Item 1 of Table 3)	195.964
2	Expenditure on Audit	0.080
3	Recoveries realized at the instance of audit	0
4	Cost – Benefit Ratio	1:0

CHAPTER-1

1.1 Tehsil Municipal Administration Karak

1.1.1 Introduction

Tehsil Karak is the Tehsil of District Karak. Tehsil Municipal Administration Karak Marwat consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer/Administrator. TMA Karak comprises two Drawing and Disbursing Officers i.e. Tehsil Municipal Administrator and Tehsil Officer Finance. According to 1998 population census, the population of District Karak is 723,450.

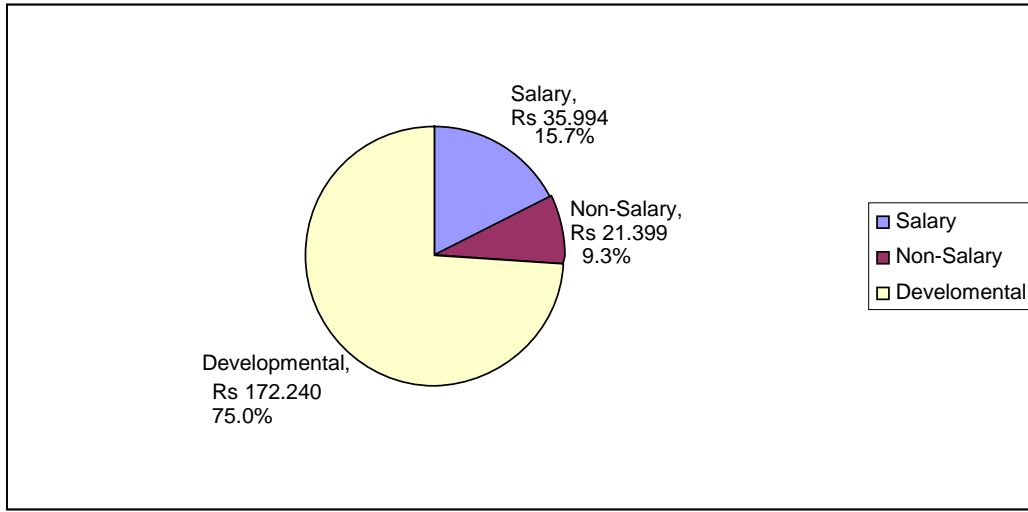
1.1.2 Comments on Budget and Accounts (variance analysis)

(Rs in million)

2012-13	Budget (Rs)	Expenditure (Rs)	(+)Excess (-)Saving (Rs)	%age Excess/ Saving of budget allocated
Salary	36.944	35.994	(0.950)	-2.571%
Non-Salary	18.393	21.399	3.005	16.337%
Developmental	172.240	172.240	0	
Total	227.577	229.633	2.055	

A budget of Rs 227.577 million was allocated against which an expenditure of Rs 229.633 million was incurred by the TMA Karak, with an excess of Rs 2.055 million during Financial Year 2012-13.

(Rs in million)



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

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

1.2 AUDIT PARAS

1.2.1 Non production of record

1.2.1.1 Non production of auditable record-Rs 173.458 million

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

TMA Karak did not produce the following record pertaining to 2011-12 and 2012-13 for verification:

- i. Developmental expenditure of Rs 172.240 million;
- ii. Miscellaneous unclassified receipts of Rs 1.068 million.
- iii. Road machinery receipts of Rs 0.150 million.

Audit observed that non production of record indicated non compliance of rules, which resulted in un-authenticity of public spending.

When reported in February, 2014, management replied that developmental fund was audited in Deputy Commissioner Office Karak. Reply was not convincing as no evidence was provided.

Request for the convening of DAC meeting was made on 17.02.2014. DAC meeting was not convened till finalization of this report.

Audit recommends production of record for audit scrutiny and action against the person(s) at fault.

AP 89 (2012-13)

1.2.2 Irregularity & Non Compliance

1.2.2.1 Loss to TMA due to ignoring 2nd highest bid-Rs 12.200 million

Para 23 of GFR Vol-I requires that every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which he contributed.

TMA Karak awarded contract of load un load tax to contractor Mr. Naimat Ullah for Rs 15.500 million during Financial Year 2012-13. However the contractor showed his inability to execute the contract. But call deposit of Rs 200,000 was not forfeited. Instead of awarding the contract to the second highest bidder @ Rs 15,000,000 the contract was awarded to another contractor for Rs 3,000,000. This resulted in loss of Rs 12,000,000.

Audit observed that loss occurred indicated non-compliance 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 17.02.2014. DAC meeting was not convened till finalization of this report.

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

AP 88 (2012-13)

1.2.2.2 Wasteful expenditure-Rs 5.036 million

According to Para 26 and 28 of GFR Vol-I, every Government Officer is required to ensure that all sums due to Government are regularly and promptly assessed, regularized and duly credited in the Government account and that no amount due to Government should be left out standing without sufficient reasons.

TMA Karak operated two (02) water supply tube wells i.e. Awozi and Wisal during 2011-12 and 2012-13. 18 officials were appointment / adjusted for these 02 tube wells instead of sanctioned two (02) tube well operators and two (02) chowkidars and payment of Rs 5,036,664 was made to 18 officials during Financial Years 2011-12 and 2012-13, which had gone wasted (Detail in Annexure-3).

Audit observed that wasteful expenditure indicated non-compliance of rules, which resulted into 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 convened till finalization of this report.

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

AP 93 (2012-13)

1.2.2.3 Non-recovery of water charges-Rs 2.505 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 Karak collected and deposited Rs 178,540 into TMA account under head water charges during 2011-12 and 2012-13 against the total receivables of Rs

2,683,200 leaving a balance of Rs 2,504,660 against 860 number of water users as per detail given below.

Amount in Rs

Sr. No.	Financial Year	No. of Consumers	Rate / month	Amount recoverable	Actual Recovered Amount	Outstanding amount
1	2011-12	860	130	1,341,600	119,190	1,222,410
2	2012-13	860	130	1,341,600	59,350	1,282,250
Total				2,683,200	178,540	2,504,660

Audit observed that non recovery of outstanding dues indicated non compliance 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 17.02.2014. DAC meeting was not convened till finalization of this report.

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

AP 93 (2012-13)

1.2.2.4 Loss due to award of contract at lower rate-Rs 1.355 million

According to Rule 29 (5) of Khyber Pakhtunkhwa Procurement of Goods, Works and Services Rules 2003, if the tenderer whose tender has been accepted fails to sign the contract or fails to provide any required security for the performance of contract the procuring entity shall order the forfeiture of earnest money and shall give order of acceptance to second lowest, or in case of second bidder to the third lowest bidder and so on, on the same term of forfeiture of earnest money.

TMA Karak awarded contract for collection of mutation fee to contractor Mr. Muhammad Akber for Rs 3,000,000 instead of awarding to second highest bidder Mr Sajjad for Rs 4,000,000 after refusal by the highest bidder Rasool Jan

for Rs 4,100,000. Further call deposit of Rs 100,000 of highest bidder was also not forfeited. This resulted in loss to public exchequer of Rs 1,100,000.

Similarly TMA Karak awarded contract for collection of Larri Adda Fee to contractor Mr. Hamid Khan for Rs 55,000 instead of awarding to second highest bidder Mr. Rassol Jan for Rs 310,000 after refusal by the highest bidder Hamid Khan for Rs 311,000. This resulted in loss to public exchequer of Rs 255,000.

Audit observed that loss occurred indicated non-compliance 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 17.02.2014. DAC meeting was not convened till finalization of this report.

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

AP 91 and 95 (2012-13)

1.2.2.5 Loss to Government due to non-recovery of Road Roller charges -Rs 1.045 million

Para 23 of GFR Vol-I requires that every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which he contributed.

TMA Karak did not recover an amount of Rs 1,045,200 on account of Road Roller charges and Plaza Receipts during the year 2011-12 and 2012-13 as per detail given below:

Sr. No.	Particulars	Period 2011-12 to 2012-13	Rate per month (Rs)	Amount due (Rs)	Amount recovered (Rs)	Amount outstanding (Rs)
1	Road roller charges @ Rs 25,300/month	24 months	25,300	607,200	150,000	457,200
2	Plaza receipt of 56 shops	21 months	500	588,000	0	588,000
Total						1,045,200

Audit observed that non recovery of rent indicated weak internal controls, which resulted into 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 convened till finalization of this report.

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

AP 101 (2012-13)

1.2.2.6 Loss to TMA due to allowing higher rates-Rs 0.271 million

Serial No. 20 of the terms and conditions of agreement states that only 10% ground charges will be allowed to contractor.

TMA Karak allowed 20% ground charges instead of admissible rate of 10% which resulted into loss of Rs 270,500 (Detail at annex-4)

Audit observed that loss occurred indicated non-compliance 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 17.02.2014. DAC meeting was not convened till finalization of this report.

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

AP 90 (2012-13)

1.2.2.7 Less Deduction of income tax -Rs 0.090 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 Karak less recovered the amount of income tax Rs 89,940 from various contractors during 2011-12 (Detail at Annex-5).

Audit observed that less deduction of income tax indicated non-compliance of rules, which resulted in to 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 the convening of DAC meeting was made on 17.02.2014. DAC meeting was not convened till finalization of this report.

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

AP 87 (2012-13)

ANNEXURE

Annexure - 1

Detail of MFDAC Paras

(Rs in million)

S. No	AP No.	Caption	Amount
1.	92	Suspected misappropriation	0.944
2.	94	Non-auction of valuable items	1.200
3.	96	Un-authorized advance payment	0.280
4.	97	Loss to Government under head tax revenue	0.171
5.	98	Un-authorized expenditure under head legal charges	0.057
6.	99	Doubtful expenditure	0.695
7.	100	Wasteful expenditure	0.080

Annex-2

Audit Impact Summary for the financial year 2012-113

S.No	Rules/System/Procedure	Audit Impact
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.

Annexure-3**Detail of overpayment due to employment of sanitation staff over and above sanctioned strength****(Amount in Rupees)**

S. No.	Name and Designation	Monthly Emoluments	Total Period (Months)	Amount overpaid (Rs)
1	Iran Badshah, T/W operator	21,903	24	525,672
2	Khel Janan, T/W operator	17,899	24	429,576
3	Irfan Ullah, T/W operator	18,991	24	455,784
4	M. Wisal shah, T/W operator	17,171	24	412,104
5	Mir Sahazada, T/W operator	16,443	24	394,632
6	Deli Begum, T/W operator	16,443	24	394,632
7	Ihsan Ullah, T/W operator	16,543	24	397,032
8	Taj Ali Khan, T/W operator	11,713	24	281,112
9	Navid Hussain, T/W operator	9,815	24	235,560
10	Usman Ghani, Chowkidar	17,052	24	409,248
11	M. Farid, Chowkidar	16,443	24	394,632
12	Noor Janan, Chowkidar	9,815	24	235,560
13	Maqbool Islam, Chowkidar	9,815	24	235,560
14	Abdur Raziq, Chowkidar	9,815	24	235,560
	Total			5,036,664

Annexure –4**Detail of extra ground charges paid to contractors****(Amount in Rupees)**

S. No.	Detail of contract	Name of Contractor	Bid amount (Rs)	Ground charges (20%) (Rs)	Ground charges (10 %) (Rs)	Overpayment (Rs)
1	W.C.Fair Latamber	Gul Naeem	390,000	78,000	39,000	39,000
2	W.C.Fair Meta khel	Gul Naeem	515,000	103,000	51,500	51,500
3	W.C.Fair Sabir abad	Iqtidar Ahmed	315,000	63,000	31,500	31,500
4	W.C.Fair Meta Khel	Gul Naeem	230,000	46,000	23,000	23,000
5	W.C.Fair Latamber	Gul Naeem	1,050,000	210,000	105,000	105,000
6	W.C.Fair Sabir Abad	Sardar Bahader	205,000	41,000	20,500	20,500
	Total		2,705,000	541,000	270,500	270,500

Annexure – 5

Detail of Less collection of Income tax

(Amount in Rupees)

S. No.	Name of Scheme	Contractor	Contract Amount (Rs)	Income Tax Due @ 5% (Rs)	Income tax Collected (Rs)	Income Tax Outstanding (Rs)
1	Load unload tax	Lal Qadir	2,620,000	131,000	118,500	12,500
2	Cess fee	Hamid Khan	905,000	45,250	20,000	25,250
3	Cattle fair Meta Khel	Gul Naeem	230,000	11,500	9,200	2,300
4	Cattle fair Latamber	Gul Naeem	390,000	19,500	15,620	3,880
5	Larry Adda Latamber	Hamid Khan	237,000	11,850	4,000	7,850
6	Larry Adda Meta Khel	Lal Nawab Khan	60,000	3,000	1,250	1,750
7	Larry Adda Sabir Abad	Asif Iqbal	34,000	1,700	-	1,700
8	Sign Board	Iftexhar Ahmed Shah	50,000	2,500	2,000	500
9	General Bus stand	Noor Ahmed Khan	684,200	34,210	-	34,210
	Total		8,844,200	442,210	352,270	89,940