



**SPECIAL STUDY REPORT  
ON  
REVENUE COLLECTION  
AND ACCOUNTING MECHANISM  
AT TMA TOWN-III IN  
DISTRICT PESHAWAR**

**AUDIT YEAR 2020-21**

**AUDITOR GENERAL OF PAKISTAN**

## **PREFACE**

The Auditor General of Pakistan conducts audit in accordance with 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 37 of the Khyber Pakhtunkhwa Local Government Act, 2013. The special study namely "Revenue Collection and Accounting Mechanism at TMA Town-III, Peshawar" was carried out accordingly, during Audit year 2020-21.

The Directorate General Audit, District Governments, Khyber Pakhtunkhwa conducted this special study for the financial years 2017-18 to 2019-20 with a view to report significant findings to stakeholders. During the study, on the basis of written responses and data analysis, revenue collection and accounting mechanism at TMA Town-III, Peshawar was assessed. The study indicates specific actions if taken, will help the management to realize the objectives of good governance.

The study aims at assessing the efficiency and effectiveness of procedures of collection of revenue, hurdles in the way of revenue collection and identifying lacunas in the accounting mechanism of revenue and receipts collection in TMAs. The study was conducted through a survey questionnaire provided to the selected entities.

Most of the observations included in this report were finalized in the light of written replies of the department. However, DAC meeting was not convened despite repeated requests.

It is in the best interest of all stakeholders that the recommendations of this study are implemented in order to bring transparency in the Local Government functioning along with improving the service delivery and safeguarding the Local/Public Funds.

The special study report is submitted to the Governor Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973, for causing it to be laid before the appropriate Legislative/Executive forum.

Islamabad  
Dated:

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

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## **ABBREVIATIONS AND ACRONYMS**

AGP	Auditor General of Pakistan
APPM	Accounting Policy and Procedure Manual
DAC	Departmental Accounts Committee
DCR	Demand and Collection Register
FAOs	Field Audit Offices
FD	Finance Department
HOD	Head of the Department
HQ	Head Quarter
KP	Khyber Pakhtunkhwa
KP LGA	Khyber Pakhtunkhwa Local Government Act
LCB	Local Council Board
LG	Local Government
LGA	Local Government Act
LGO	Local Government Ordinance
LG&RDD	Local Government and Rural Development Department
ROB	Rules of Business
TMA	Town/Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TOR	Tehsil Officer Regulations

## **EXECUTIVE SUMMARY**

The Tehsil Municipal Administrations (TMAs) in Khyber Pakhtunkhwa have been mandated to levy and collect taxes under their jurisdiction. The revenue so collected by the TMAs is to be spent on provision of Municipal and other services. However, Tehsil Municipal Administration Town-III, Peshawar could not collect sufficient revenue even to meet its administrative cost (salary and non-salary expenditure) and the gap between revenue and expenditure was met from Provincial Government grants. The Provincial Government of Khyber Pakhtunkhwa has made mechanism of outsourcing of the revenue contracts to private contractors for self-sustainability, efficiency and reducing the tax administration cost which could not be implemented by the TMA. There are still wide gaps in own sources revenue and operating expenditure of the TMA.

Keeping in view the issue of financial gap and inefficiency in collection of own sources revenue, the Auditor General of Pakistan decided to conduct a special study to assess whether the TMAs in Khyber Pakhtunkhwa efficiently and effectively manage the collection with due regard to economy as well as outsourcing of revenue collection function and monitoring of the performance of revenue collection contractors.

The study specifically focused on how TMA planed before outsourcing, conduct the procedures used to procure revenue collection agents including contract administration and controls in place and their enforcement. Monitoring and evaluation conducted by TMAs as well as the Provincial Government was also included in the study. The study covered a period of three financial years 2017-18 to 2019-20. Various sources of revenue were selected for examination.

### **Key Audit Findings**

- i. The collection mechanism of long outstanding dues is very weak and slow.
- ii. There is variation in figures regarding collection among various sections of TMA. The reconciliation/coordination system is not adequate.
- iii. The TMA Town-III, Peshawar is unable to prepare the financial statements and balance sheet.

## **NEED AND GENESIS**

Tehsil Councils are given key positions in the devolved system where they are entrusted with multiple responsibilities among which revenue collection is very important as without revenue no entity can exist. TMA used their revenue for the well-being of the society.

2. Article 140 of the Constitution of Islamic Republic of Pakistan provides for establishment of Local Government system and devolution of political, administrative and financial responsibility and authority to local Government to address the matters/problems of the society locally at their door step.

3. The TMAs are given enough liberty to impose multiple taxes in their respective territories on various subjects as stipulated in the Local Government Act 2013. Despite the fact that Provincial Government frames a revenue collection policy on yearly basis and gives baseline to TMAs for revenue generation from each of its budget components. The TMAs are facing shortage of funds due to weak financial and administrative control. There is no proper accounting mechanism for reporting of collected revenue, taxes and fees etc. This badly affects performance.

4. The Directorate General Audit, District Governments, Khyber Pakhtunkhwa is responsible for audit of TMAs and District Governments in Khyber Pakhtunkhwa.

5. Keeping in view the factors narrated above, this Directorate felt the need to conduct a Special Study “Revenue Collection and Accounting Mechanism at TMA Town-III Peshawar”.

### **Organization of the Report**

The report is organized in three chapters. Each chapter covers individual aspects of the study. Chapter-1 describes the purpose and scope of the study and methodology adapted to complete the task. Chapter-2 briefly deals with the conceptual frameworks. Chapter-3 describes issues, comments, conclusion and recommendations.

# **CHAPTER - 1**

## **PURPOSE, SCOPE, METHODOLOGY AND ANALYTICAL REVIEW**

### **1.1 Purpose**

1.1 The purpose of the special study is to examine and identify issues of the Tehsil Municipal Administration Town-III, Peshawar with reference to Revenue collection and accounting Mechanism. The aim is to find out the shortcomings and lapses in the collection of revenue if any and its accounting/reporting and to recommend remedial actions to the Tehsil Municipal Administration Town-III, Peshawar in order to improve the process. It also makes suggestions to the stakeholders for further improvements.

1.1.2 In order to achieve the purpose of the study, a formal questionnaire was developed to obtain responses from Tehsil Municipal Administration Town-III, Peshawar authorities and analyze these responses for meaningful assessment and stocktaking of existing practices enabling us to suggest some practical solutions.

### **1.2 Scope**

1.2.1 The study determined the horizontal and vertical policy coherence among various stakeholders to avoid duplication of taxation and determination of correct jurisdictions. The study covered the requirements of uniformity of taxation pattern among the TMA and inclusion of relevant revenue head of accounts in the profit centers of PIFRA. Moreover, Study suggested various areas where proper legislations were required for streamlining policies and procedures requisite for monitoring, reporting and accountability of receipt collection, realization and accounting respectively.

### **1.3 Methodology**

1.3.1 Baseline data regarding specific components of revenue generation of TMA was gathered during compliance with authority audit. Total fiscal strength of each

of TMA was scrutinized in order to determine the overall potential of TMA in revenue generation and efforts made till then to achieve it.

**1.3.2** For data analysis, desk audit was performed and subsequently a detailed questionnaire was prepared. The results were compiled in TMA Town-III, Peshawar covering major stakeholders under Local Government Act 2013, highlighting recommendations to resolve issues and hurdles in revenue collection.

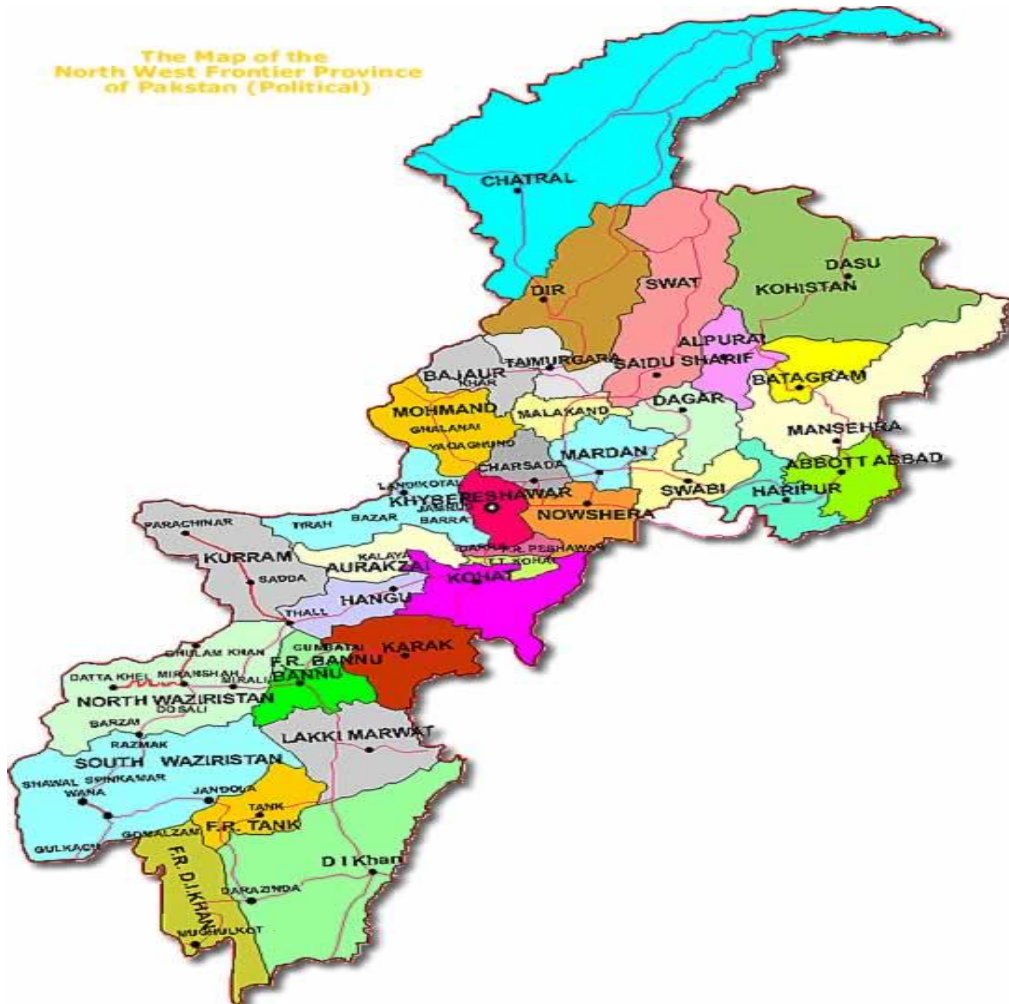
#### **1.4 Analytical Review**

1.4.1 Analytical procedures are an important part of the audit process and consist of evaluations of financial information made by a study of reasonable relationships among both financial and non-financial data. Analytical procedures assists (a) in planning stage to understand the nature, timing, and extent of auditing procedures, (b) in a substantive test to obtain audit evidence about particular statements related to account balances or classes of transactions and (c) in overall review stage of the audit assessment in evaluating the conclusions reached and in overall financial and non-financial data.

1.4.2 All the relevant Analytical procedures were performed on the Financial and non-Financial Data of Audited entity to analyze the transparency, accuracy, sustainability and timeliness of revenue collection and accounting mechanism at TMA Town-III in District Peshawar.



## MAP OF THE KHYBER PAKHTUNKHWA



## **CHAPTER – 2**

### **THE LEGAL AND REGULATORY FRAMEWORK**

2.1 The foremost objective of promulgating the LGA, 2013 and establishment of Local Government System was to provide the basic welfare and socio economic service to the general public at their door step promptly, accurately and transparently by generating its own income or by the support of provisional and Federal Government.

2.2 The Article 140 of the Constitution of Islamic Republic of Pakistan provide for establishment of Local Government system and devolution political, administration and financial responsibility and authority to local Government to address the matters/problems of the society locally. To achieve the objective of the Local Government System, rules, regulation and by laws were introduced by the Provisional and Federal Government like taxation rules 2016 of TMAs, APPM, By laws of LCB KP, Chart of Account, withholding Tax Rules, rules regarding awarding contract, ROBs for Local Government and District Government Rules of Business 2015.

2.3 This study is intended to cover all those activities associated with Revenue Collection, Realization and its Accounting Mechanism at TMA Town-III, Peshawar.

## **CHAPTER - 3**

### **3.1 THE ANALYTICS – ISSUES AND COMMENTS**

This chapter presents the summary of written responses to the questions circulated among the TMOs followed by comments there upon. Certain questions and responses which were interlinked have been clubbed together for the purpose of consistency and brevity, under one heading or title.

#### **3.1.1 Recurring loss in million due to non-conducting the survey for receipts /taxation**

According to sub rule-(6) of second schedule (distribution of business amongst Tehsil officers) of the TMA, s budget rules 2016 the Tehsil officer (Finance) will Carry out regular surveys of the revenue base – current and potential – and develop periodic reports of financial analysis for the Council.

According to Local Council Board vide No. AOII/LCB/9-1/2016 dated 11.05.2016, a proper survey report is required in order to streamline the recovery from various sources under the jurisdiction of TMAs.

TMO Town-III could not conduct the survey of business / trade activities such as Private Hospitals, Doctor Clinics, Motor Car Bargains, food / juice shops, bookshops, bakeries, restaurant, hotels, Suzuki stands, rickshaw stands, truck stand, car mechanics, battery dealers, Distributors (Battery, Food items, Beverages, Medicine etc), Marriage Halls etc under the jurisdiction of TMA during the year 2019-20. Scrutiny of the relevant record revealed that last survey conducted in this regard in the year 2011. As a result, the receipt target and realized amount could not be properly analyzed. The receipts during the year in the contract license fee were very nominal as compared to receipt potential of the Tehsil.

Non-conducting of survey of business activities in the jurisdiction of TMA is due to weak internal control resulting in less realization of revenue and loss to the authority.

When pointed out in April, 2021, the management did not reply.

Request for convening the DAC meeting was made in May, 2021 which could not be convened till finalization of this report.

Audit recommends that fresh survey may be conducted in order to assess income from the trade properly besides conducting inquiry in to the matter and action against person (s) at fault.

### **3.1.2 Variation in receipts figure between regulation and accounts section – Rs. 26.858 million**

According to LGA, 2013 section 36 the accounts of receipts and expenditure of local governments shall be kept in such form and in accordance with such principles and methods as the Auditor-General of Pakistan may prescribe.

During audit of record of TMA Town-III, it was observed that there was a difference of Rs 26,857,573 between the receipt figure of Regulation branch and Receipt figure of Accounts branch as reflected in income statement in Budget Book for the financial year 2019-20. Details of variation are produced below:

<b>S</b>	<b>Description</b>	<b>Receipt as per Regulation branch 2019-20</b>	<b>Receipt as per Income statement (Account branch) 2019-20</b>	<b>Difference</b>
1	2% Property Tax	170,991,466	151,000,000	19,991,466
2	Sign Board	1,552,300	3,540,000	1,987,700
3	Trade License	16,100,993	17,900,000	1,799,007
4	Cattle Fair Sarband	1,511,000	1,360,000	151,000
5	UTC Plaza	9,418,400	12,346,800	2,928,400
	<b>Total Difference</b>	<b>199,574,159</b>	<b>186,146,800</b>	<b>26,857,573</b>

Variance in rescripts and books of accounts occurred due to weak internal controls which resulted in unauthentic receipts figures in the budget book.

When pointed out in April 2021, management replied that reconciliation would be carried out and progress would be shown to audit in due course of time. However, no progress was intimated till finalization of this report.

Request for convening the DAC meeting was made in May, 2021 which could not be convened till finalization of this report.

Audit recommends inquiry into the matter for correction in both set of accounts and action against the person(s) at fault.

### **3.1.3 Irregular payment of Loan to City District Government – Rs. 36.00 million**

According to sub-rule (1) & (2) of Rule 31, Application of Funds, appendix a– extracts from the act of the TMA budget rules, 2016, the money credited to the Fund of a local government shall be expended in accordance with annual budget approved by the respective local council. No local government shall transfer monies to a higher level of Government except by way of repayment of debts or for carrying out deposit works or as provided in this Act.

The TMO Town III Peshawar during the financial year 2019-20 paid Rs 36,000,000 to City District Government Peshawar as loan however; audit observed that the loan was paid in violation of TMA budget rules 2016 as no money can be transferred to higher tier except for repayment of debts or for carrying out deposit works. Moreover, the amount was recoverable but no efforts were made by the concerned office to recover subject loan from the City District Government.

Non-recovery of loan occurred due to weak administrative controls which resulted in loss to the Town Municipal Administration.

When pointed out in April 2021, management replied that the payment was made on the direction of the Provincial Government. This office has requested for early reimbursement. The reply was not tenable as no progress was intimated till finalization of this report.

Request for convening the DAC meeting was made in May, 2021 which could not be convened till finalization of this report.

Audit recommends immediate recovery of loan with due profit and should discontinuation of this practice in future.

#### **3.1.4 Variation in opening balance between the two sets of accounts – Rs25.584 million**

According to Rule 51 of TMA Budget Rules 2016, the primary obligation TO(R) shall be to ensure that all revenue due is claimed, realized and credited immediately into the Tehsil Fund under proper head of account. During audit of the accounts of Tehsil Municipal Officer, Town-III for the financial year 2019-20, it was noticed that there was a huge difference in opening balance between bank statements and cash book. As per Bank statements of TMA Town-III, opening balance was Rs 461,038,785 whereas the cash book showed opening balance of Rs 435,454,892 resulting into variation of Rs 25,583,893.

Variation in opening balance occurred due to weak financial and internal controls, which resulted in erroneous reflection of funds available with the entity at the start of financial year.

When pointed out in April 2021, management replied that variation pointed out was a clerical mistake which would be corrected soon. However, no progress was intimated till finalization of this report.

Request for convening the DAC meeting was made in May, 2021 which could not be convened till finalization of this report.

Audit recommends inquiry into the matter for corrective measures, fixing responsibility and action against the person(s) at fault.

### **3.1.5 Loss due to non-collection/ non-auction of contracts.**

Sr. No. 2 of the Government of Khyber Pakhtunkhwa Local Council Board, Peshawar letter No. AO-II/LCB/9-01/2010 dated: 05.07.2011, the competent authority has been please to approve imposition of various type of taxes recommended by the different TMAs.

The Town Municipal Officer Town-III Peshawar neither awarded various type of contracts/ taxes nor collected revenue through department as per Demand & Collection Register during Financial Year 2019-20, i.e Ghee factory, Floor mills, Private Colleges/ Schools, Travel Agencies, Hen market, Private Gest House/ Hostels etc under the jurisdiction of TMA approved by the competent authority vide the above referred letter. Audit observed that the TMA town-III did not have any work plan and capability for the imposition and recovery of the approved tax schedule.

Non auction of contracts is the violation of local government instruction and shows inadequate administrative and financial control which resulted in loss to TMA.

When pointed out in April, 2021, the management did not reply.

Request for convening the DAC meeting was made in May, 2021 which could not be convened till finalization of this report.

Audit recommends auction of contracts/ imposition of taxes besides action against the person(s) at fault.

### **3.1.6 Unauthorized opening and operating of Bank Accounts**

According to Finance Department Government of Khyber Pakhtunkhwa letter No. 2/3 -F(L)/ FD/2014/Vol-X dated 07.11.2017 read with letter of even

number dated 12.01.2015, the provincial government departments should place/keep the funds with maximum three bank accounts having credit rating “A” in future. No department will deposit money/fund in commercial banks without prior approval of the Finance Department.

During special study of the accounts of TMA Town-III for the Financial Year 2019-20, it was noticed that 16 designated bank accounts in the name of TMO were in operation during FY 2019-20. These accounts had closing balance amounting to Rs. 704,005,674 as on 30.06.2020. Approval of Finance Department for opening of accounts/ placement of funds in commercial banks was also not available on record. Out of these bank accounts, 07 accounts were not in use and dormant; however, it could not be figured out that funds available in these accounts pertain to provincial government or local office. Detail is given at Annex 2.

Opening of more than three bank accounts without approval of Finance Department and in violation of instructions issued from time to time is tantamount to putting public funds at unnecessary risk.

When pointed out in April 2021, management replied that the needful would be done and progress would be shown to audit in due course of time. However, no progress was intimated till finalization of this report.

Request for convening the DAC meeting was made in May, 2021 which could not be convened till finalization of this report.

Audit recommends fixing of responsibility, minimizing the number of bank accounts and action against the person(s) at fault.

### **3.1.7 Non-adopting of Chart of Accounts and non-preparation of financial statement – Rs. 827.716 million**

According to sub rule-(s) of rule 22 of the appendix-A of the TMA budget rules 2016 and schedule 1 of the Khyber Pakhtunkhwa Tehsil and Town



Municipal Administration Rules of Business, 2015, the Tehsil Officer Finance will prepare financial statements and present them for internal and external audit in the manner as may be prescribed.

Furthermore, according to sub-rule (1) of rule-8 (budget classification) of the TMA budget rules 2016, the budget shall be prepared in accordance with Chart of Accounts issued by the Auditor General of Pakistan.

The Town Municipal Officer Town-III Peshawar did not prepare financial statements which were required to be presented for internal & external audit as required under the rules. Furthermore, the budget was not prepared in accordance with charts of accounts issued by the auditor general of Pakistan. Detail is given below:

(Rs. in millions)

S#	Particular of Budget	Budget	Actual expenditure/receipts	Excess/(Saving)
1	Salary	275	229.500	45.5
2	Non-Salary	386.490	199.396	178.094
3	Developmental	724.044	142.038	582.006
<b>Sub-Total</b>		<b>1,385.534</b>	<b>570.934</b>	<b>814.60</b>
4	Receipts	237.462	256.782	19.320
<b>Total</b>		<b>1,622.996</b>	<b>827.716</b>	<b>834.92</b>

Irregularity occurred due to violation of rules, which caused non-disclosure of the financial position of the TMA to stake holders.

When pointed out in April 2021, management replied that instructions would be followed in letter and spirit and progress would be shown to audit in due course of time. However, no progress was intimated till finalization of this report.

Request for convening the DAC meeting was made in May, 2021 which could not be convened till finalization of this report.

Audit recommends preparation of the financial statements & presentation to external audit & stake holders besides action against the person(s) at fault.

### 3.1.8 Non-consolidation of Accounts – Rs. 398.82 million

According to section 36(2)(b) of Local Government Act 2013, the Tehsil Accounts Officer shall maintain the accounts of Tehsil Municipal Administration and submit to DAO concerned for consolidation of the accounts of local governments at the District Accounts Office quarterly and annually separately for receipts from the Government and local resources.

The Town Municipal Officer Town-III Peshawar did not submit the accounts of receipts from the Government and Own Source amounting to Rs 398.82 million for consolidation to AG Peshawar during the year 2019-20. Detail is given below:

<b>Own Sources &amp; Government Sources Receipts OF TMA Town-III</b>			
<b>Period</b>	<b>Particulars</b>	<b>Targeted Rs</b>	<b>Actual Rs</b>
<b>2019-20</b>	Own sources Receipts	237.462	256.782
	Government sources receipts	724.044	142.038
<b>Total</b>		<b>961.506</b>	<b>398.82</b>

Non-submission of receipts figures to the AG KP occurred due to weak financial management which resulted in reflection of non-consolidated receipts figures in the district financial statement.

When pointed out in April, 2021, the management did not reply.

Request for convening the DAC meeting was made in May, 2021 which could not be convened till finalization of this report.

Audit recommends justification/inquiry in the matter besides taking action against the person(s) at fault.

### **3.1.9 Difference between actual profit as per bank statements and profit shown in budget book – Rs 12.384 million**

According to Rule 51 of TMA Budget Rules 2016, the primary obligation TO(R) shall be to ensure that all revenue due is claimed, realized and credited immediately into the Tehsil Fund under proper head of account.

During scrutiny of the bank statements of TMA Town-III for the Financial Year 2019-20, it was observed that profit amounting to Rs 29,515,642 was credited in the bank accounts on account of realization of profit. However, Rs 41,900,000 was shown in the income statement /revised budget for the Financial Year 2019-20 in the budget book resulting into variation of Rs 12,384,358 between two sets of accounts. Detail is at Annex-2.

Recording of incorrect receipts profit figures is due to weak financial control resulting in defective budgeting.

When pointed out in April 2021, management replied that there is no difference between actual profit as per bank statement and budget book. Reply was not tenable as there is difference in profit between two sets of accounts.

Request for convening the DAC meeting was made in May, 2021 which could not be convened till finalization of this report.

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

### **3.1.10 Overstatement of expenditure-Rs 814.60 million**

Rule-7 (d) of TMAs budget rules 2016 states that gross underestimation and overestimation are serious budgetary irregularities.

Scrutiny of the accounts record of the Town Municipal Officer Town-III Peshawar for the year 2019-20 revealed that Rs 1,385.534 were allocated as

salary, non-salary & developmental budget. However, against the allocation, expenditure of Rs 570.934 was incurred during the year. Hence 59 % budget was overstated. This shows overall weak internal control of the management.

(Rs in millions)

S#	Particular of Budget	Budget	Actual expenditure/receipts	Excess/ (Saving)
1	Salary	275	229.500	45.5
2	Non-Salary	386.490	199.396	178.094
3	Developmental	724.044	142.038	582.006
Total		<b>1,385.534</b>	<b>570.934</b>	<b>814.60</b>
5	Receipts	237.462	256.782	19.320
<b>Total</b>		<b>1,622.996</b>	<b>827.716</b>	<b>834.92</b>

Poor budgeting occurred due to weak financial management which resulted in overstatement of expenditure.

When pointed out in April 2021, management stated that reply would be submitted after scrutiny of record in due course of time. The reply was not tenable as no progress was intimated till finalization of this report.

Request for convening the DAC meeting was made in May, 2021 which could not be convened till finalization of this report.

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

### **3.1.11 Non-realization of rent of commercial plaza-1 – Rs. 3.086 million**

Khyber Pakhtunkhwa Local Govt. Act, 2013 clause 45 (collection and recovery of taxes, etc) sub-clause (1) requires that failure to pay any tax and other money claimable under this Act shall be an offense, And clause (ii) states that all arrears of taxes, rents and other moneys claimable by a Local Council under this Act shall be recoverable as arrears of land revenue.

Town Municipal Officer Town-III Peshawar failed to recover the outstanding rent from commercial plaza-1 for Rs. 3,086,700 during the financial year 2019-20, as detailed below:

S.No	Name of plaza	Block number	Month	Payment due	Recovered
1	UTC Commercial place-1	Block one ground floor	Mach 2020 April 2020 May 2020	260,400 260,400 260,400	781,200
2	UTC Commercial place-1	Block Two ground floor	Mach 2020 April 2020 May 2020	245,500 245,500 245,500	736,500
3	UTC Commercial place-1	Block Three 1st floor	Mach 2020 April 2020 May 2020	523,000 523,000 523,000	1,569,000
<b>Total</b>					<b>3,086,700</b>

Non recovery of rent of commercial plaza occurred due to weak internal control which resulted in loss to Government.

When pointed out in April, 2021, the management replied that due to COVI-19 pandemic, the required recovery was not made and the concerned contractor also requested for relief in rent which is under consideration by the Provincial Government. Reply was not tenable, the outstanding rent is required to be collected.

Request for convening the DAC meeting was made in May, 2021 which could not be convened till finalization of this report.

Audit recommends recovery of outstanding rent besides action against the person(s) at fault.

### **3.1.12 Non recovery of outstanding dues from the lessee of Dewan-e-Khaas rest house – Rs 2.638 Million**

According to sub-rule (1) of Rule 51, revenue & receipts management of PART-X of the TMA budget rules, 2016, The primary obligation of the TO

(Regulation) shall be to ensure that all revenue due is claimed, realized and credited immediately into the Tehsil Fund under the proper receipt head.

Record of Tehsil Municipal Officer Town III Peshawar for the year 2019-20 revealed that the TMO failed to recover the long outstanding dues for Rs 2,637,938 against the lessee of Dewan-e-Khaas rest house till date of audit in September 2020. Moreover, dismantling of Dewan-e-Khas building was awarded at a very low rate of Rs. 120,000 through auction, which also needs to be scrutinized.

The lapse occurred due to weak internal controls which resulted in loss to government.

When pointed out in September 2020, the management replied that the said amount has been adjusted in construction of building of the Dewan-e-Khas by the contractor. The reply was not correct as no agreement for construction of the building by the contractor/lessee and approval of the competent authority was available on record. Moreover, no documentary evidence was provided by the department in support of the reply.

Audit recommends recovery of Rs 2,637,938 besides detail inquiry regarding dismantling of Dewan-e-Khaas building at very low rate.

### **3.1.13 Non-deposit of income tax into government treasury – Rs. 1.610 million**

According to Para 23 of General Financial Rules, “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 either on his part or on the part of his subordinate staff.”

The Town Municipal Officer Town–III Peshawar awarded the contract of food, drink & dangerous trade to a contractor during the financial year 2019-20,

however, income Tax @ 10 percent for Rs 1,610,099 was not deposited into government treasury which needs justification.

Non-deduction of tax occurred due to weak financial controls which resulted in loss to government.

When pointed out in April, 2021, the management did not reply.

Request for convening the DAC meeting was made in May, 2021 which could not be convened till finalization of this report.

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

**3.1.14 Loss due to deduction of withholding tax from TMA bank accounts – Rs. 2.068 million**

According to the income tax ordinance 2001, deduction of withholding tax on receipts of TMAs is not admissible.

During audit of TMA Town III Peshawar for the financial year 2019-20 it was observed that Rs 2,068,272 was deducted from the TMA accounts on transactions under the head of withholding tax. Audit noticed that no efforts were made to stop such deductions and for recovery of deducted amount from the Tax department. Detail at Annex-3.

Deduction of withholding tax on bank transaction occurred due to weak internal control which resulted in loss to TMA.

When pointed out in April, 2021, the management stated that detailed reply would be furnished after scrutiny of relevant record. However, no progress was intimated till finalization of this report.

Request for convening the DAC meeting was made in May, 2021 which could not be convened till finalization of this report.

Audit recommends recovery of the withholding tax under intimation to audit.

### 3.1.15 Loss due to less realization of targeted receipt – Rs. 3.947 million

According to Para (2) of Policy Guidelines for the auction of Local councils' contracts circulated vide Local Government Department, Government of Khyber Pakhtunkhwa letter No. AO-II/LCB/6-11/2017 dated 20-02-2017; the contract for the present year must have an increase over the bid of last year to the tune of 20%.

Tehsil Municipal Officer, Town-III collected Rs 4,772,300 from the contract of different public places under its jurisdiction during Financial Year 2019-20. However, scrutiny of the Demand & Collection Register revealed that a sum of Rs 8,719,200 was collected from the contract of the said public places during Financial Year 2018-19. Hence, the annual 20% increase target in revenue over the last year collection as required was not achieved, rather less collection than previous year was made, due to which the Council sustained a loss of Rs 3,946,900 as per detail given below:

S #	Description	Collection during 2018-19	Collection required during 2019-20 (with 20% increase)	Collection made during 2019-20	Loss (Rs)
1.	Sign Board	3,400,000	4,080,000	1,552,300	2,527,700
2.	Private Hospital	2,715,000	3,258,000	2,423,000	835,000
3.	Shadi Hall	1,151,000	1,381,200	797,000	584,200
	<b>Total</b>	<b>7,266,000</b>	<b>8,719,200</b>	<b>4,772,300</b>	<b>3,946,900</b>

Audit observed that non-achievement of annual increase target occurred due to weak internal control which resulted in loss to TMA.

When pointed out in April, 2021, the management did not reply.

Request for convening the DAC meeting was made in May, 2021 which could not be convened till finalization of this report.



Audit recommends inquiry into the matter for fixing responsibility against the person(s) at fault.

**3.1.16 Non-realization of recovered amount of Dewan-e-Khaas from NAB – Rs 8.580 million**

According to Para 41(1) of the Local Government Act 2013, every official or servant of a local government, every member of a local council, and every person charged with administration and management of property of a local government shall be personally responsible for any loss, or waste, financial or otherwise, of any property belong to a local government which is a direct consequence of decisions made by him or under his directions in violation of this Act.

The TMO Town Municipal Officer Town III Peshawar during the financial year 2019-20 could not succeed to transfer Rs 8.58 million to its accounts recovered by NAB on account of outstanding amounts (recovery from accused Officials/Officers of University Town Club Peshawar & lessees of Sports Complex). In fact, TMA Town-III did not make any appreciable efforts to take up the case of transfer of recovered amount with NAB till date of Audit i.e. September, 2020.

Non transfer of recovered amount happened due to weak administrative efforts resulting in loss to TMA.

When pointed out in September 2020, the management replied that the case will be taken up with Secretary LCB to send letter to NAB authority for transferring the voluntary returned amount to town-III account. The reply was not convincing as no efforts were shown to have been made till date.

Request for convening the DAC meeting was made in May, 2021 which could not be convened till finalization of this report.

Audit recommends immediate engagement with NAB by the local office for recovery of outstanding amount.

### 3.1.17 Non-recovery of long outstanding loan from employees – Rs. 324,000

Section 41 of Local Government Act 2013 provides, “every official or servant of a local government, every member of a local council, and every person charged with administration and management of property of a local Government shall be personally responsible for any loss or waste, financial or otherwise, of any property belonging to a local Government which is a direct consequence of decisions made by him personally or under his directions in violation of this Act or any other law for the time being in force or which accrues Khyber Pakhtunkhwa Local Government Act, 2013 as a result of his negligence or misconduct, and shall be liable to pay such surcharge as may be determined by the respective Accounts Committee and such amount shall be recoverable as arrears of land revenue.

Town Municipal Officer Town-III Peshawar sanctioned loans and advances amounting to Rs. 324,000 to five employees for different purposes during 2019-20, however, the same could not be recovered till the time of Audit i.e. September, 2020. Detail is given below.

S.No	Name	Designation	Payments	Recovery	Outstanding
1	Mr. Izzath Khan	Head Mali	50,000	46,000	4,000
2	Mr. Nasurullah Shah	Chief Officer	40,000	0	40,000
3	Mr. Amir Zeb	ATO®	100,000	0	100,000
4	Mr. Qasir Shah	Transport Supervisor	100,000	0	100,000
5	Nafees Ahmad	Electrician supervisor	80,000	0	80,000
<b>Total</b>			<b>370,000</b>	<b>46,000</b>	<b>324,000</b>

Non-recovery of loan occurred due to weak financial control, which resulted in loss to TMA.

When pointed out in April, 2021, the management replied that notices would be issued to the concerned for depositing of the amount under observation. Reply was not tenable as no progress was intimated till finalization of this report.

Request for convening the DAC meeting was made in May, 2021 which could not be convened till finalization of this report.

Audit recommends action against the persons at fault and recovery of the subject amount under intimation to audit.

### **3.1.18 Loss due to non-recovery of Professional Tax – Rs 66,200**

According to Establishment and Administration Department KPK letter No. SORV(E&AD)11-26/96 Vol.-III dated 25-07-2002 endorsed by Government of KPK Directorate of Social Welfare & Women Development Peshawar, vide letter No. DSP/PCRD/2061-80 dated 27-02-2010, it is the legal responsibility of all Principal Accounting Officers to deduct Rs. 2,000 against one million rupees from the payments made to the contractors who have completed business of one million and above in a financial year. According to letter No. 2233-60 dated 15-03-2013 of the Excise and Taxation Officer, Peshawar, Professional tax is to be deducted from the contractors at the prescribed rates as below:

(i) when exceeding Rs 10,000 but not exceeding Rs 0.50 Million;	Rs 4,000 P.A.
(ii) when exceeding Rs 0.50 million but not exceeding Rs one million	Rs 5,000 P.A.
(iii) when exceeding Rs one million but not exceeding Rs 2.50 million	Rs 7,000 P.A.
(iv) when exceeding Rs 2.50 million but not exceeding Rs Ten million	Rs 18,000 P.A.
(v) when exceeding Rs Ten million but not exceeding Rs 25 million	Rs 25,000 P.A.
(vi) when exceeding Rs 25 million but not exceeding Rs 50 million	Rs 30,000 P.A.
(vii) when exceeding Rs 50 million and above	Rs 100,000 P.A.

Tehsil Municipal Officer, -III awarded the contract of various public places to different contractors through open auction during Financial Year 2019-20. However, the local office did not recover DPR fund and Professional Tax at the prescribed rate from the concerned contractors amounting to Rs 66,200 as per details given below:

Contractor	Name of contract	Bid Amount	Professional Tax (Rs)	DPR Fund (Rs)
Aurangzeb	Trade License	16,100,993	25,000	32,200
Farman Ali	Cattle Fare Sarband	1,813,200	7,000	2,000
<b>Total</b>			<b>32,000</b>	<b>34,200</b>

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

When pointed out in April, 2021, the management did not reply.

Request for convening the DAC meeting was made in May, 2021 which could not be convened till finalization of this report.

Audit recommends recovery of professional tax and DPR fund besides action against the person(s) at fault.

### **3.1.19 Loss to government due to non-auctioning of Rest House on rental basis – Rs 2 million**

According to Para 05 of Government of Khyber Pakhtunkhwa Finance Department letter No. BO.1/FD/5-8/2019-20/Austerity Measures dated 01/07/2019, “All Government Rest Houses/Guest Houses etc shall be managed on commercial basis through appropriate institutional arrangements”.

According to Note Sheet of TMA Town III Para-1 sub-Para-2, “As per directions of the Provincial Government regarding enhancement of Revenue, the then Town Council- III anonymously approved vide resolution to construct a Rest House with the adjacent plot No. 91-D(ii) of TMA office only for INCOME Generation purpose.”

During audit of the record of Town Municipal Officer Town III Peshawar for the year 2019-20, it was observed that the local office constructed a guest house adjacent to Town-III office at plot No.91-D(ii) at a cost of about Rs 15

million for income generation in the year 2018. However, the local office did not auction the newly constructed rest house on rental basis. Therefore, the non-auction of the rest house put the local government into a loss of Rs 2,000,000 as detailed below:

<b>Last Date of Non-Auctioning of Rest House</b>	<b>Date of Completion of Rest House</b>	<b>Total Lapsed Period of Non-Auctioning</b>	<b>Expected Base Rent Rate Per Month after Market Survey</b>	<b>Total Loss due to Non auctioning of Rest House</b>
31-8-2020	28-12-2018	20 Months	100,000	20,00,000

The irregularity occurred due to mismanagement of the TMA's property which resulted in loss to the TMA.

When pointed out in September 2020, it was replied that rest house was handed over on 27/8/2019 for further proceedings. In order to proceed further, a meeting of the executive committee was called to assess the room rent and legal status of auction in view of writ petition filed in Peshawar High Court regarding commercial activities in University Town Committee (UTC). The committee finalize the terms and conditions, however in legal status the committee advised to obtain opinion of the legal advisor and the file were sent. The legal advisor on 10/10/2019 returned the file with the suggestion that it will be appropriate to wait in order to know about the fate of legislation which was not decided up to March 2020. In the meantime the Provincial Government advised that all rest houses including local government rest house were handed over to Tourism department, and in April 2020 the Local Council Board (LCB) directed this office that rest house of Town III is still not handed over, which may immediately be handed over to LCB, that is why the auction did not conducted and rest house was handed over to LCB.

Request for convening the DAC meeting was made in May, 2021 which could not be convened till finalization of this report.

Audit recommends recovery from the persons at fault and immediate initiation of proceedings of rest house on rental basis or through public auction.

### **3.1.20 Irregular allotment of Rest House for Residential Purpose and wasteful expenditure of Rs 17.941 Million**

According to Para 05 of Government of Khyber Pakhtunkhwa Finance Department letter No. BO.1/FD/5-8/2019-20/Austerity Measures dated 01/07/2019, “All Government Rest Houses/Guest Houses etc shall be managed on commercial basis through appropriate institutional arrangements” and Para 3 of the same letter also states that, “To bring efficiency in revenue collections, a high powered “Provincial Revenues Review Committee” shall be constituted under the chairmanship of Minister Finance to review the performance of all revenue collecting entities of the Provincial Government and to propose structural changes, performance indicators, legal reforms and other realignments in the procedures.”

According to local council board Peshawar letter no. Ao-ii/lcb/6-11/2020 dated 09 April, 2020 addressed to administrator/TMO Town-III Peshawar with the subject titled, “handing over of rest house town III to local council board for official use”.

Town Municipal Officer Town III Peshawar incurred expenditure for Rs. 15.00 million during 2019-20, on construction of Rest House on Plot No. 91-D (ii) University Road University Town Peshawar adjacent to Town III office, in the light of Provincial Government Guidelines for enhancement of revenue. Audit observed the following:

1. The Rest House was handed over to LCB on the above-mentioned letter of 09, April 2020 for OFFICIAL USE only. However, later on, the rest house was allotted to individual for residential purpose against the deduction of monthly House Rent Allowance (HRA) which is tantamount to fraud.
2. The Local Council Board Colony was recently constructed for employees with a handsome amount of Rs 90 million at Hayatabad.
4. Since commercial activities in the University Town on peak, rental value of rest house is also very high.

5. Moreover, furniture was purchased as revenue component with estimated cost of Rs 2,941,376 for the rest house, However, audit observed that the rest house was not made official then why furniture was purchased which was depreciating due to wear and tear which shows ill planning on the part of the management.

Use of rest house for residential purpose which was built and furnished for commercial purpose occurred due to mala fide intentions of the TMA management resulting in loss to TMA.

The irregularity occurred due to weak internal control which resulted in loss to the authority.

When pointed out in September 2020, it was replied that the rest house was constructed for income generation, however after completion the Provincial Government (LCB) directed that rest house of all departments including local government department should be handed over to Tourism Department, hence the rest house was handed over to LCB for further proceeding.

Request for convening the DAC meeting was made in May, 2021 which could not be convened till finalization of this report.

Audit recommends immediate return of rest house to Town III for auctioning on rental basis.

## **CONCLUSIONS**

Keeping in view the discussion of issues and comments given in the preceding chapter on revenue collection realization and its accounting system, it can be concluded that TMA Town-III, Peshawar did not collect and realized revenue from own source, economically, efficiently and effectively. The time value for money was not achieved due to ill planning of revenue collection.

The survey conducted for the study has revealed there was no proper accounting mechanism of revenue collection in TMA Town-III of District Peshawar. TMA failed to achieve receipt target. No action was taken against the defaulting contractors. There was no proper planning to secure revenue resource from wastage. Personal Force of TMA was not empowered in revenue collection. There was decreasing trend of revenue collection due to departmental execution of revenue resources.



## **RECOMMENDATIONS**

It is recommended that the flaws pointed out in the report may be kept in mind while collecting own source revenue in future. There should be proper planning and budgeting and accounting mechanism for maximization of revenue collection and achievement of receipt targets for reducing dependency on Provincial Government for grants. The management should fully auctioned all the revenue generating contracts highest bid by adopting transparent bidding system.

It is also recommended to appoint internal auditor to audit revenue of TMA. Moreover, proper record of printed receipt books with printing from Government. Printing Press be maintained besides collecting staff be made accountable for collection on the basis of issued printed receipts books duly serially numbered with printed face value on each page. Further rotation of staff be ensured so that chances of fraud/ embezzlement could be mitigated.

Furthermore, the study also recommends that;

Revenue resources should not be abolished without order of the competent authority. TMA should search new means of revenue. Moreover legal action should also be taken against the defaulter contractors.

Revenue collected should be deposited only in approved bank accounts and may be reconciled with banks on monthly basis to avoid the chances of misappropriation of revenue.

## ANNEXURES

Annex-1

### Questionnaire

#### Survey Questionnaire for Revenue collection, realization and accounting mechanism at TMA Town-III, Peshawar

District : Peshawar

Name of TMA: Town-III

This survey is a part of a special study planned to be conducted by this Directorate. It covers facts, issues, opportunities and procedures regarding collection and realization of revenue and its accounting mechanism in TMAs. It includes sources of income of a TMA, which includes Taxes, sales proceeds, rental income, cattle fare and miscellaneous fees & fines. This survey also focuses on the potential of the revenue staff in collection and realization of revenues departmentally. Most items on this form require either Yes or No response. Whenever appropriate, you can make detailed comments on additional sheets of papers. It is to be filled by each Tehsil Municipal Officer who is also the head of the department in the TMA.

S.No.	Question	Response	
		Yes	No
1	Are there any specific rules for realization and recording of TMA revenues?	Yes	
2	The TMA staff is familiar with accounting rules?	Yes	
3	There is any training, book is in place regarding accounting and reporting of revenue?		No
4	What are the targets of revenue for the last three years?	Rs.1,069,099,200	
5	What are the actual receipts against revenue targets?	Rs. 1,041,756,833	
6	Liabilities occurred during the last three years?	Yes	
7	Is the revenue of TMA being sufficient for TMA day to day business?		No
8	What types of the restriction the TMA is facing in collection of revenues?	1.lacke of trained and insufficient staff 2.Lack of cooperation of community	
9	Step taken by TMA to clear these restrictions?		No
10	Is the local police and administration are helping the TMA officials in revenue collection?	Yes	
11	Are annual accounts of revenue are maintained as per		No

	rules?		
12	Either proper reporting system is in place?	Yes	
13	Both reconciliation with banks and all the related parties are in practice?	Yes	
14	Any embezzlement in revenue reported and their latest position?		No
15	Steps taken against defaulter (the contractors whose files to pay Govt money in due course of time)	No	
16	Any penalty imposed on defaulter? if imposed then its status?	Yes	
17	Any report with reference to defaulter submitted to higher up?	Yes	
18	Any legal proceeding taken against the defaulter?		No
19	Whether there is proper reconciliation with banks in place?	Yes	
20	Any study taken to discover new area of revenue?		No
21	Whether Designated Banks Accounts were approved from Finance Department?		No
22	Whether guidelines rules/procedures are followed in awarding the contract regarding revenues generation?	Yes	
23	The deduction made by the TMA (like Income Tax, Sale Tax and other third-party payment) are properly and timely transferred to concerned?	Yes	
24	Any reconciliation made with tax authorities?	Yes	
25	There is any difference found in reconciliation with tax authority? And action taken in this regard?		No
26	How many works/activities/contracts which are not auctioned? And its financial impact?	3	
27	The works/activities whose not auctioned whether the department made any effort to generate revenue from these activities?	Yes	

## Annex-2

### Details of bank profit realized during Financial Year 2019-20

Banks Name	NBP	ABL	UBL	Al-Baraka	BOK	MCB	NBP	HBL	MCB	al barka	dubai Islamic	BOK	Total
Branch	University Town Peshawar	Pawaka Jumrud Road Pesh	Sufaid Dehri KTH Pesh	Hayatabad Phase 5 Peshawar	Warsak Road	University Road Peshawar	University Town Peshawar	University Town Peshawar	Hayatabad Peshawar	university road	Saddar	Khyber Bazar Peshawar	
Account No	3111850282	2165750040	234135952	123248747010	918005	953411001461	3111850273	1697-79007541-51	1000046-2	123248747020	9001	5199003	
Jul-19	9060609	511321	0	378835	1729084	747	2721	37	13269			425608	1212232
Aug-19	0	535588	0	392202	0	777	0	42	0			0	928609
Sep-19	0	485780	0	431907	0	860	0	39	0			0	918586
Oct-19	0	512161	0	415905	0	839	0	38	0			0	928944
Nov-19	0	499437	0	431327		875	0	94	0			0	931732
Dec-19		441412	2736453	419599	0	854	0	42	0			50	3598445
Jan-20	3650	361158	0	435783	238078	889	0	0	17835	0		502375	1559768
Feb-20	0	356522	0	15609	0	895	0	95	0	423182		0	796303
Mar-20	0	306972	0	70	0	844	0	40	0	1517886		0	1825813
Apr-20	0	203732	0	70	0	910	0	43	0	1652753		0	1857508
May-20	0	132090	479288	50	0	750	0	37	0	0	276960	0	889174
Jun-20	0	120651	1034590	54		1135	0	29	15907	813614	1172517	0	3158530
<b>Total</b>	<b>9,064,259</b>	<b>4,466,823</b>	<b>4,250,331</b>	<b>2,921,411</b>	<b>1,967,162</b>	<b>10,374</b>	<b>2,721</b>	<b>537</b>	<b>47,011</b>	<b>4,407,435</b>	<b>1,449,477</b>	<b>928,033</b>	<b>29,515,643</b>

**Annex-3**

**Details of bank charges**

<b>Banks Name</b>	<b>NBP .</b>	<b>ABL</b>	<b>UBL</b>	<b>Al- Baraka</b>	<b>MCB</b>	<b>NBP</b>	<b>HBL</b>	<b>HBL</b>	<b>BOK</b>	<b>UBL</b>	<b>MCB</b>	<b>dubai Islamic</b>	<b>TOTAL</b>
<b>Branch</b>	<b>University Town Peshawar</b>	<b>Pawaka Jumrud Road Peshawar</b>	<b>Sufaid Dehri KTH Peshawar</b>	<b>Hayatabad Phase 5 Peshawar</b>	<b>University Road Peshawar</b>	<b>University Town Peshawar</b>	<b>University Town Peshawar</b>	<b>University Town Peshawar</b>	<b>University Road Peshawar</b>	<b>Sufaid Dehri Peshawar</b>	<b>Hayatabad Peshawar</b>	<b>Saddar</b>	
<b>Account No</b>	<b>3.112 E+09</b>	<b>2.166E+09</b>	<b>23413595 2</b>	<b>1000046-2</b>	<b>9534110 01461</b>	<b>3.112E+0 9</b>	<b>79005941 -03</b>	<b>1697- 79007541 -51</b>	<b>12693 009</b>	<b>8.71E+ 09</b>	<b>10000 46-2</b>	<b>9001</b>	
<b>Jul-19</b>	0	0	344077.7	37883.53	74.67	408.17	0	3.68	0	0	1326.9 4	0	<b>383,774.69</b>
<b>Aug-19</b>	0	4521.2	870	39220.16	77.74	0	8.48	7.77	0	0	0	0	<b>44,705.35</b>
<b>Sep-19</b>	0	1737.59		43190.66	85.99	0	0	7.64	35	0	0	0	<b>45,056.88</b>
<b>Oct-19</b>	0	0	435	41590.52	83.93	0		0	50	0	0	0	<b>42,159.45</b>
<b>Nov-19</b>	0	0	0	43132.75	87.45	0	59.5	0	0	0	0	0	<b>4,3279.7</b>
<b>Dec-19</b>	0		274544.18	41959.92	85.36	0	8.32	0	50	3.61	0	0	<b>316,651.39</b>
<b>Jan-20</b>	729.95	345	547288.7	43578.29	88.94	0	0	8.64	0	3.61	1783.4	0	<b>593,826.53</b>
<b>Feb-20</b>	0	3513.03		1560.86	89.46	0	0	0	0	0	0	0	<b>5,163.35</b>
<b>Mar-20</b>	175	4084	2900	6.98	84.41	0	8.08	0		0		0	<b>7,258.47</b>
<b>Apr-</b>	0	34.7	479867.76	7.05	90.95	0	8.67	0		0	0	0	<b>480,009.13</b>

<b>20</b>													
<b>May-20</b>		0	0	5.02	74.96	0	7.48	0	0	0	0	55,391	<b>55,479.36</b>
<b>Jun-20</b>	175	345	104061.03	5.36	113.58	0		5.87	0	3.22	1590.67	259,063	<b>365,362.89</b>
<b>total</b>	<b>1,079</b>	<b>14,580</b>	<b>1,754,044</b>	<b>292,141</b>	<b>1,037</b>	<b>408.17</b>	<b>100.53</b>	<b>33.6</b>	<b>135</b>	<b>10.44</b>	<b>4701.01</b>	<b>314,455</b>	<b>2,382,727.2</b>