



**AUDIT REPORT
ON THE ACCOUNTS OF
ASSISTANT DIRECTOR LOCAL
GOVERNMENT, ELECTION & RURAL
DEVELOPMENT DEPARTMENT AND
SELECTED VILLAGE COUNCILS /
NEIGHBORHOOD COUNCILS
DISTRICT D.I. KHAN**

KHYBER PAKHTUNKHWA

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
AP	Advance Para
AD LEG&RDD	Assistant Director Local Government Election & Rural Development Department
DAC	Departmental Accounts Committee
DG	Director General
DIK	Dera Ismail Khan
GFR	General Financial Rules
LGO	Local Government Ordinance
MC	Municipal Committee
MFDAC	Memorandum for Department Accounts Committee
NTDC	National Transmission & Dispatch Company
NC	Neighborhood Council
NOC	Non Objection Certificate
PC-I	Planning Commission document-I
PCC	Plain Cement Concrete
PESCO	Peshawar Electric Supply Company
RDA	Regional Directorate of Audit
VCs	Village Councils
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 37 of Khyber Pakhtunkhwa Local Government Act, 2013 require the Auditor-General of Pakistan to conduct audit of the receipts and expenditure of Local Fund of Assistant Director Local Government Election & Rural Development Department and Village/ Neighborhood Councils of District D.I.Khan.

The report is based on audit of the accounts of AD LGE&RDD and 17 Village/ Neighborhood Councils of District D.I.Khan selected for the Financial Year 2015-16. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit on test check basis during 2016-17 with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings. Relatively less significant issues are listed in the **Annex-1** of the Audit Report. The Audit Observations listed in the **Annex-1** shall be pursued with the Principal Accounting Officer at the DAC level. In all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of respective Accounts Committees through the next year's Audit Report.

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. However, in some observations, department did not submit written replies. DAC meetings were not 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 37 of Khyber Pakhtunkhwa Local Government Act 2013 to be laid before appropriate legislative forum.

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Khyber Pakhtunkhwa, Peshawar, carries out the audit of all District Governments in Khyber Pakhtunkhwa, Assistant Director Local Government, Election & Rural Development Department and Village / Neighborhood councils. Its Regional Directorate of Audit D.I.Khan has audit jurisdiction of District Governments, Tehsil Municipal Administrations, AD LGE&RDD and VCs/NCs of two Districts i.e. D.I.Khan and Tank.

The Regional Directorate Audit, D.I.Khan has a human resource of 07 officers and staff with a total of 1757 mandays. The annual budget amounting to Rs 10.172 million was allocated during financial year 2016-17. The Directorate is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programs and projects. Accordingly Regional Director Audit D.I.Khan carried out audit of the accounts of AD LGE&RDD and selected 20 out of total 198 VCs/NCs for the Financial Year 2015-16.

Assistant Director Local Government Election & Rural Development Department and VCs/NCs of District D.I.Khan perform their functions under Khyber Pakhtunkhwa Local Government Act, 2013. Deputy Commissioner in a district is the Principal Accounting Officer (PAO) of the AD LGE&RDD for all salary and non-salary components of the grants administered. The AD LGE&RDD is the Principal Accounting Officer for all developmental grants made available to VCs and NCs according to the Rules of Business of the AD LGE&RDD and VCs/NCs. According to Section 35 of Khyber Pakhtunkhwa Local Government Act, 2013 the annual budget statement for these local bodies is approved by simple majority of the total membership of the respective councils and the schedule of authorized expenditure is authenticated by respective Nazim.

a. Scope of Audit

The total expenditure of 170 Village/ Neighborhood Councils in District D.I.Khan for the Financial Year 2015-16 was Rs 100.20 million. RDA D.I.Khan audited the total expenditure of Rs 10.20 million which, in terms of percentage was 10 % of auditable expenditure. Detail is given below:

Detail of VCs/NCs audited

S.No.	Name of Tehsil	Total No. of VCs	No. of VCs Audited Last year	No. of VCs Audited this year	Name of VCs/NCs Audited
1	D.I.Khan	80	03	07	D.I.Khan City-1,II,II,IV, Dewala, Muryali & Chehkan.
2	Kulachi	25	02	03	Kulachi-I, Kulachi-II & Looni.
3	Paharpur	20	01	02	Kot Jai & Panyala.
4	Prova	18	02	03	Ramak, Prova & Navila.
5	Daraban	27	02	02	Daraban & Chodwan.

Out of the total expenditure of the Assistant Director Local Government Elections & Rural Development Department and 17 Village Councils, District D.I.Khan for the Financial Year 2015-16, the auditable expenditure under the jurisdiction of RDA, D.I.Khan was Rs 310.453 million. Out of this, RDA D.I.Khan audited an expenditure of Rs 217.31 million which, in terms of percentage, was 70 % of auditable expenditure.

The receipts of 17 Village/ Neighborhood Councils in District D.I.Khan for the Financial Year 2015-16 was Rs 0.930 million. Out of this, the RDA D.I.Khan audited receipt of Rs 0.604 million. Which, in terms of percentage was 65 % of auditable receipts.

The total expenditure and receipts of Assistant Director Local Government Elections & Rural Development Department and 20 Village Councils, D.I.Khan for the Financial Year 2015-16 were Rs 311.383 million. Out of this, RDA D.I.Khan audited the expenditure and receipts of Rs 217.914 million.

b. Recoveries at the instance of audit

Recoveries of Rs 1.153 million were pointed out during the audit, which were not in the notice of the executive prior to audit. No recovery was made till finalization of this report.

c. Audit Methodology

Audit was conducted after understanding the business processes of Assistant Director Local Government Office and Village Councils with respect to their functions, control structure and key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting the audit. Audit used desk audit techniques for analysis of compiled data and review of actual vouchers called for scrutiny and substantive testing in the Regional Directorate of Audit D.I.Khan.

d. Audit Impact

Audit pointed out various irregularities of serious nature to the management. However, no impact was visible as the management failed to reply and the irregularities could not come to light in proper forum i.e. DAC.

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.

Another basic component of internal control, as envisaged under section 37 (4) of LGA 2013, is internal audit which was not found in place in the domain of AD LGE&RDD and VCs/NCs.

f. Key audit findings of the report;

- i. Non Production of record of Rs 20.00 million was noticed in one case¹.
- ii. Irregularity & Non-compliance of Rs 475.87 million were noticed in four cases².

¹ Para: 1.2.1.1

² Para: 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.2.4

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. Compliance with authority should in variably be ensured.
- iii. Practice of violation of rules and regulations in spending public money should be stopped.

SUMMARY TABLES & CHARTS

I: Audit Work Statistics

(Rs in million)

S.No	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	01	366.641
2	Total formations in audit jurisdiction	171	366.641
3	Total Entities(PAOs) Audited	01	310.453
4	Total formations Audited	18	310.453
5	Audit & Inspection Reports	01	310.453
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

II: Audit Observations classified by Categories

(Rs in million)

S.No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	-
2.	Weak financial management	185.8
3.	Weak Internal controls	-
4.	Others	20
	Total	205.8

III: Outcome Statistics

(Rs in million)

S. No	Description	Expenditure on Acquiring Physical Assets Procurement	Civil Works	Receipts	Others	Total For the year 2015-16	Total for the year 2014-15
1.	Outlays Audited	-	161.060	0.930	93.731	255.721	371.201
2.	Amount Placed under Audit Observation / Irregularities of Audit	-	205.80		-	205.80	143.50
3.	Recoveries Pointed Out at the instance of Audit	-	-	-	-	-	
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	
5.	Recoveries Realized at the instance of Audit	-	-	-	-		

Note:- The outcome figures reported for the year 2014-15 pertain to the ten (10) Union Councils audited last year. Since the PAO is the same therefore, these amounts have been included here to show cumulative effect against the PAO.

IV: 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	185.8
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	-
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	-
6	Non-production of record	20.00
7	Others, including cases of accidents, negligence etc.	-
	Total	205.8

V : Cost Benefit Ratio**(Rs in million)**

Sr. No.	Description	Amount
1	Outlays Audited (Item 1 of Table 3)	255.721
2	Expenditure on Audit (TA/DA)	0.090
3	Recoveries realized at the instance of audit	-
4	Cost – Benefit Ratio	1:0

CHAPTER-1

1.1 Assistant Director LGE&RDD and VCs/NCs, District D.I.Khan

1.1.1 Introduction

District D.I.Khan has five Tehsils i.e. D.I.Khan, Kulachi, Paharpur, Prova and Daraban. There is an Assistant Director Local Government Election & Rural Development Department and 170 VCs/NCs. Each VCs/NCs has an Administrator and Secretary. Assistant Director Local Government Election & Rural Development Department is Drawing and Disbursing Officer (DDO) for his office and Administrator for VCs/NCs of the District D.I.Khan. According to 1998 population census, the population of D.I.Khan is 1,123,593.

Functions and powers of Assistant Director, Local Government Election and Rural Development Department.

- i. Providing secretarial support to the Council
- ii. Matters relating to Local Government Commission
- iii. Matters relating to local taxes and local rate
- iv. Coordination and supervision of village and neighborhood councils
- v. Grants, establishment and budget of village and neighborhood councils
- vi. Coordination of activities relating to local council elections, population census and surveys in the district
- vii. Rural Development Works including water supply, rural access roads, embankment and drainage works
- viii. Overseeing registration of births, deaths and marriages in village and neighborhood councils
- ix. Working as interface for knowledge management and communication on local governance issues in the district
- x. Review, evaluation and assessment of local government system, processes and procedures in the district particularly at the village and neighborhood level
- xi. Collection, compilation and dissemination of primary data Training and research in the areas of local governance

Functions and Powers of the Village Council or Neighborhood Council:

- i. Functions of the village council and neighborhood council, as the case may be, shall be to:
- ii. Monitor and supervise the performance of functionaries of all government offices located in the area of the respective village council or neighborhood council, including education, health, public health engineering, agriculture, livestock, police and revenue, and hold them accountable by making inquiries and reports to the Tehsil municipal administration, district government or, as the case may be, the Government for consideration and action;
- iii. Provide effective forum for out of court amicable settlement of disputes and, for this purpose, constitute panels of members as conciliators;
- iv. Register births, deaths and marriages;
- v. Implement and monitor village level development works;
- vi. Improve water supply sources, maintain water supply distribution system and take measures to prevent contamination of water;
- vii. Maintain village level infrastructure, footpaths, tracks, streets, prevent and abate nuisances and encroachments in public ways, public streets and public places.
- viii. Maintain and improve collective property including playgrounds, graveyards, funeral places, eid-gah, parks, public open spaces and community centers;
- ix. Identify development needs of the area for use by municipal administration and district government in prioritizing development plans;
- x. Make arrangements for sanitation, cleanliness, disposal of garbage and carcasses, drainage and sewerage system;
- xi. Display land transactions in the area for public information;
- xii. Mobilize community for maintaining public ways, public streets, culverts, bridges and public buildings, de-silting of canals and other development activities;
- xiii. Develop sites for drinking and bathing of cattle;
- xiv. Organize cattle fairs and agriculture produce markets;

- xv. Organize sports teams, cultural and recreational activities;
- xvi. Organize watch and ward in the area;
- xvii. Promote plantation of trees, landscaping and beautification of public places;
- xviii. Regulate grazing areas, establish cattle ponds and provide protection against stray animals and animal trespass;
- xix. Consider and approve annual budget presented by the respective Nazim, village council or neighborhood council;
- xx. Facilitate formation of voluntary organizations for assistance in functions assigned to it;
- xxi. Facilitate the formation of co-operatives for improving economic returns and reduction of poverty;
- xxii. Elect an Accounts Committee and review its recommendations on the annual statement of accounts and audit reports; and
- xxiii. Report cases of handicapped, destitute and of extreme poverty to district government.

1.1.2 Comments on Budget and Accounts (variance analysis)

An amount of Rs 366.641 million was allocated as budget by the District Government to the office of Assistant Director Local Government Election & Rural Development Department and 17 NCs/VCs of District D.I.Khan during the Financial Year 2015-16, against which an expenditure of Rs 364.53 million was incurred by the Assistant Director Local Government Election & Rural Development and 17 NCs/VCs D.I.Khan with a saving of Rs 56.33 million. Detail is given below:

(Rs in million)

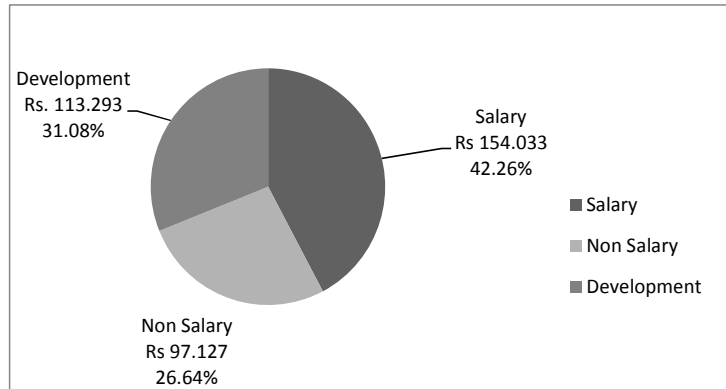
Particulars	Budget	Expenditure	Excess /Saving	%age
Salary	155.100	103.033	(52.067)	14.201%
Non Salary	98.119	94.127	(3.992)	4.06 %
Developmental	113.422	113.293	(0.271)	0.239 %
Total	366.641	310.453	(56.33)	15.372 %

Particulars	Budgeted Receipts	Actual Receipts	Variation	% age
Receipts	0.930	0.930	0	0

The huge savings of Rs 56.33 million in all heads of accounts indicate weakness in the capacity of these local institutions to utilize the amounts allocated.

Expenditure 2015-16

(Rs in million)



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

The Audit Reports pertaining to Financial Years 2014-15 on accounts of Assistant Director Local Government & Rural Development Department, District D.I.Khan and 10 Union Councils were prepared under the Khyber Pakhtunkhwa Local Government Act, 2013 and have not yet been discussed in PAC. Provincial Assembly of Khyber Pakhtunkhwa has returned the Audit Reports during February, 2017 with the remarks that the same may be examined by respective Accounts Committees as provided under Khyber Pakhtunkhwa Local Government Act, 2013.

ASSISTANT DIRECTOR LGE&RDD, D.I.KHAN.

1.2 Audit Paras

1.2.1 Non Production of Record

1.2.1.1 Non production of record-Rs 20.00 million

According to Para 17 of GFR Vol-I read with Section 14 (3) of the Auditor General's Ordinance, 2001, no such information nor any books or other document, to which the Auditor General has the statutory right of access, be withheld from Audit. Moreover under section 115 (7) of the Local Government Ordinance 2001, the Auditor General of Pakistan shall have excess to all the books and documents pertaining to the accounts and may also examine any public servant or premises of the Local Government concerned.

Assistant Director LGE&RDD, D.I.Khan incurred Rs 20,000,000 on purchase of different capacity of Emergency Transformers along with Trolleys for PK-65 during 2015-16 but record including tender documents, Stock Register, detail of sites where Transformers installed and NOC/ approval of PESCO were not produced to Audit for verification.

The veracity of expenditure could not be authenticated due to non-production of record.

The irregularity was pointed to the management in April 2017, management did not respond to the preliminary audit observation. Request for convening DAC meeting was made on 12-5-2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 04 (2015-16)

1.2.2 Irregularities and Non Compliance

1.2.2.1 Un-authorized awarding of contract for purchase of transformers- Rs 39.100 million

According to Administrative Approval accorded by Deputy Commissioner, D.I.Khan

- (i) Transformers should be purchased from PESCO approved manufacturers;
- (ii) Transformers shall be got inspected from the office of Chief Engineer (Material Inspection) NTDC, Lahore.
- (iii) The work should not be commenced till Technical Sanction is obtained from the Competent Authority.

Assistant Director LGE&RDD, D.I.Khan incurred expenditure of Rs 39,100,000 on purchase of Emergency Transformers with Trolleys during 2015-16 without observing the codel formalities.

- i. Three contractors were participated in the bidding process but none of them were approved manufacturer of Transformers besides they have not any registration in specified category with the Pakistan Engineering Council.
- ii. Transformers were not purchased from PESCO approved manufacturers and contract was awarded to M/S Fakhar Zaman & Co. which was a Contractor & General Order Suppliers.
- iii. Transformers were not got inspected from the office of Chief Engineer (Material Inspection) NTDC, Lahore as required under the rule.
- iv. Technical Sanction was not approved from the Competent Authority.
- v. Neither Rate Analysis of transformers & trolleys were obtained nor approvals of non-scheduled rates were obtained from the Competent Authority.

Audit observed that the contract was awarded without observing codal formalities.

The irregularity was pointed to the management in April 2017, management did not respond to the preliminary audit observation. Request for convening DAC meeting was made on 12-5-2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry and fixing the responsibility and action against person(s) at fault.

AIR Para No. 02 (2015-16)

1.2.2.2 Unauthorized expenditure without technical sanction - Rs 110.00 million

According to Para-178 of GFR Vol-I read with Para 56 of CPWD Code and Para 2.4 of B&R Department Code, no work should be commenced or liability incurred in connection with it until technical sanction has been obtained from competent authority.

Assistant Director LGE&RDD, D.I.Khan executed various development schemes amounting to Rs 110,000,000 during 2015-16 but technical sanction was not obtained from the competent authority. Detail is as under.

S.No.	Name of work	Cost of Scheme (Rs)
1.	Purchase of different capacity Transformers along with Trolley out of District ADP	40,000,000
2.	Purchase of different capacity Transformers along with Trolley out of District ADP	20,000,000
3.	Construction of BTR from Gandhi Umer Khan Main Road to Mochi Wal	10,000,000
4.	Construction of BTR from Main Chudwan Road to Budha Shah	10,000,000
5.	Construction of BTR from Main Chudwan Road to Garah Akhoon Zada Budha Shah	10,000,000
6.	Construction of BTR from Main Chudwan Road to Garah Matt	20,000,000
Total		110,000,000

Audit observed that incurring of expenditure without technical sanction due to non-compliance of rules.

The irregularity was pointed to the management in April 2017, management did not respond to the preliminary audit observation. Request for

convening DAC meeting was made on 12-5-2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 01 (2015-16)

1.2.2.3 Doubtful issuance of 49 transformers-Rs 32.80 million

According to Administrative Approval No.889/P&D/ DDC/2015-16 dated 15-4-2016 accorded by Deputy Commissioner, D.I.Khan Emergency Transformers along with Trolley will be in the custody of AD LG & RDD, D.I.Khan which will be shifted purely on temporary basis where the existing Transformers have been damaged subject to approval of PESCO authority by maintaining proper Gate in/ Gate out Register regarding Shifting / Return of said Transformers.

According to Para-151 of GFR Vol-I, the officer interested with stores should take special care for arranging for their safe custody, for keeping them in good and efficient condition and for protecting them from loss, damage or deterioration.

Assistant Director LGE&RDD, D.I.Khan incurred Rs 32,800,000 on purchase of different capacity of 49 Nos. Emergency Transformers during 2015-16 which were to be used for emergency purpose where the existing Transformers have been damaged subject to approval of PESCO. But out of 49 Transformers, a single Transformer was not available in the office premises besides Gate in/ Gate out Register regarding Shifting/ Return of Transformers was also not maintained as required vide Administrative Approval. Whereabouts of the Transformers was not known by the local office as neither detail of sites where the Transformer were installed nor the damaged or old Transformers which were replaced were available. Moreover, blank Trolleys were standing in the local office while installation or replacement of Transformers was also not confirmed by the PESCO, D.I.Khan.

Audit observed that missing of costly machinery occurred due to non-compliance of rules.

The irregularity was pointed to the management in April 2017, management did not respond to the preliminary audit observation. Request for convening DAC meeting was made on 12-5-2017, however, meeting of DAC could not be convened till finalization of this report.

Audit recommends inquiry for whereabouts of the transformers and fixing the responsibility against the person(s) at fault.

AIR Para No. 03 (2015-16)

1.2.2.4 Missing of 26 No. emergency trollies-Rs 3.900 million

According to Para-151 of GFR Vol-I, the officer interested with stores should take special care for arranging for their safe custody, for keeping them in good and efficient condition and for protecting them from loss, damage or deterioration.

Assistant Director LGE&RDD, D.I.Khan incurred Rs 6,300,000 on purchase of 42 No. Trollies for Emergency Transformers during 2015-16. On physical verification, 16 Trollies were standing in the newly constructed building of AD LG & RDD and whereabouts of the remaining 26 No. Trollies amounting to Rs 3,900,000 was not known as neither proper handing taking was made with the Contractor nor Gate in/ Gate out Register regarding Shifting/ Return of Transformers with Trollies was not maintained as required vide Administrative Approval accorded by the Deputy Commissioner, D.I.Khan.

Audit observed that missing of machinery occurred due to non-compliance of rules.

The irregularity was pointed to the management in April 2017, management did not respond to the preliminary audit observation. Request for convening DAC meeting was made on 12-5-2017, however, meeting of DAC could not be convened till finalization of this report.

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

AIR Para No. 05 (2015-16)

Annex-1

Detail of MFDAC Paras

(Rs in million)

S.No.	AIR No.	Department	Gist of Para	Amount
1.	05	AD LGE & RDD, D.I.Khan.	Irregular expenditure on appointments	0.302
2.	09		Irregular expenditure on POL	0.396
3.	10		Doubtful drawl of POL	0.081
4.	11		Doubtful drawl of PTCL bills	0.052

Annexure-2

Budget and Expenditure Summary

Financial Year 2015-16

(Rs in million)

	Particulars	Budget	Expenditure	Excess/ (Saving)	% age
AD LG&RDD	Salary	155.100	154.033	(1.067)	0.692
	Non Salary	98.119	97.127	(0.992)	1.021
	Developmental	113.422	113.293	0.271	0.239
	Receipts	0.930	0.930	0	0
	Total	367.571	365.383	0.271	1.952
Budget of 17 VCs/NCs	Non Salary	8.510	6.672	(1.838)	21.59%
	Developmental	21.250	0	(21.250)	0%
	Receipts	0	-	-	0%
	Total	29.76	6.672	23.088	22.41%
Budget of AD LG&RDD & 17 VCs/NCs	Salary	155.100	154.033	(1.067)	0.692
	Non Salary	106.629	103.799	(2.830)	2.65
	Developmental	134.672	113.293	(21.379)	15.87
	Receipts	0.930	0.930	0	0
	Total	397.331	372.055	25.276	6.36