



**AUDIT REPORT
ON THE ACCOUNTS OF
ASSISTANT DIRECTOR LOCAL
GOVERNMENT, ELECTION & RURAL
DEVELOPMENT DEPARTMENT AND
SELECTED UNION COUNCILS**

**DISTRICT DIR UPPER
KHYBER PAKHTUNKHWA**

AUDIT YEAR 2015-16

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AD	Assistant Director
AP	Advance Para
B&R Code	Building & Road Code
CPWA Code	Central Public Works Account Code
DAC	Departmental Accounts Committee
ETO	Excise & Taxation Officer
GFR	General Financial Rules
IPSAS	International Public Sector Accounting Standards
LCB	Local Council Board
LGA	Local Government Act
LGO	Local Government Ordinance
LG&RDD	Local Government & Rural Development Department
MB	Measurement Book
MFDAC	Memorandum for Department Accounts Committee
MRS	Market Rate System
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PATA	Provincially Administrated Tribal Area
PCC	Plain Cement Concrete
TR	Treasury Rules
UAs	Union Administrations
UCs	Union Councils

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 Local Government Act, 2013 require the Auditor-General of Pakistan to conduct audit of the receipts and expenditure of Local Fund of Union Councils and Assistant Director Local Government.

The report is based on audit of the accounts of Assistant Director Local Government & Rural Development Department and 15 Union Councils of District Dir Upper for the Financial Year 2014-15. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa, Peshawar conducted audit on test check basis during 2015-16 with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annexure-1 of the Audit Report. The Audit Observations listed in the Annexure-1 shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of respective Accounts Committee 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. 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 37 of Khyber Pakhtunkhwa Local Government Act, 2013 to be laid before appropriate legislative forum.

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Khyber Pakhtunkhwa, Peshawar, is responsible to conduct the audit of all District Councils, Municipal Committees (MCs) and Union Councils (UCs) and ADs LG&RD in Khyber Pakhtunkhwa. Its Regional Directorate of Audit Swat has audit jurisdiction of District Councils, Municipal Committees, AD Local Governments and UCs of five Districts i.e. Swat, Shangla, Dir lower, Dir Upper and Chitral.

The Regional Directorate Swat has a human resource of 07 officers and staff, constituting 1750 man days. A budget of about Rs 11.002 million was allocated during Financial Year 2015-16. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly, Regional Directorate of Audit Swat carried out audit of the accounts of Assistant Director Local Government & Rural Development Department and 15 selected UCs of District Dir Upper for the Financial Year 2014-15 and the findings have been included in the Audit Report.

Assistant Director Local Government & Rural Development Department and UCs of District Dir Upper perform their functions under Khyber Pakhtunkhwa Local Government Act, 2013. Administrative Secretary i.e. Secretary Local Government and Rural Development Department, Khyber Pakhtunkhwa is the Principal Accounting Officer for the office of AD Local Government & Rural Development Department while AD LG&RDD is the PAO of all UCs in the District. 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 Nazim authenticates by his signature schedule of authorized expenditure.

a. Scope of audit

There are 28 Union Councils in two (2) Tehsils of District Dir Upper out of which the accounts of 15 Union Councils were examined in detail. These Union Councils were selected for detail audit on the basis of random sample of eleven

UCs from Tehsil Dir Upper and four from Tehsil Warai each , keeping in view the available man days. Detail is given below:

a) Detail of UCs audited

#	Tehsil	Total No. of UCs	No. of UCs Audited Last year	No. of UCs Audited This year
1	Dir Upper	20	20	11
2	Warai	08	08	04

b) Names of Union Councils audited

S.No	Name of UCs	S.No	Name of UCs	S.No	Name of UCs
1	UC Chukyatan	6	UC Palan	11	UC Sawnai
2	UC Dir Urban	7	UC, Dalandai	12	UC Warai
3	UC Darora	8	UC Bibyawar	13	UC Sundal
4	UC Barawal Bandai	9	UC Tarpatar	14	UC Darikand
5	UC Nehag	10	UC Akhagram	15	UC Jabbar

Out of the total expenditure of the Assistant Director Local Government & Rural Development Department and 15 UCs in District Dir Upper for the Financial Year 2014-15, the auditable expenditure under the jurisdiction of RDA was Rs 123.008 million. Out of this, RDA Swat audited an expenditure of Rs 61.504 million which, in terms of percentage, was 50% of auditable expenditure.

The receipts of Union Councils Dir Upper for the Financial Year 2014-15, were Rs 0.212 million. Out of this, RDA Swat audited receipts of Rs 0.106 million which, in terms of percentage, was 50 % of auditable receipts.

The total expenditure and receipts of Assistant Director Local Government & Rural Development Department and 15 UCs, District Dir Upper, for the Financial Year 2014-15 were Rs 123.220 million. Out of this, RDA Dir Upper audited the expenditure and receipts of Rs 61.610 million.

b. Recoveries at the instance of audit

Recoveries of Rs 1.179 million were pointed out during the audit, which were not in the notice of the executive prior to audit. None of the recovery pointed out has been made.

c. Audit Methodology

Audit was conducted after understanding the business processes of Assistant Director Local Government Office and Union 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 Swat.

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 the light in the 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.

One of the basic component of Internal Control System, as envisaged under Section 61 of LGA, 2013, is Internal Control which was not prevalent in the office Assistant Director Local Government & Rural Development Department and UCs District Swat. Section 37 (4) requires that Local Council shall appoint an Internal Auditor, however, neither Internal Auditor was appointed nor internal audit was conducted.

f. Key audit findings of the report;

- i. Irregularity & Non-compliance of Rs 118.87 million were noted in four cases.¹
- ii. Internal Control Weaknesses of Rs 104.488 million was noted in three cases.²

¹ 1.2.1.1, 1.2.1.2, 1.4.1.1, 1.4.1.2

² 1.3.2.1, 1.3.2.2, 1.3.2.3

g. Recommendations

- i. Practice of violation of rules and regulates in spending public money should be stopped. Deduction of taxes on suppliers and contracts should be ensured. Inquires/ investigation be held forthwith and losses/ wasteful expenditure be recovered from those found guilty.
- ii. All sectors of Assistant Director Local Government & Rural Development Department and UCs need to strengthen internal controls i.e. financial, managerial, operational, and administrative and accounting controls etc to ensure that reported lapses are preempted and fair value for money is obtained from public spending.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)			
S.No	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	01	133.458
2	Total formations in audit jurisdiction	29	133.458
3	Total Entities(PAOs) Audited	01	123.220
4	Total formations Audited	16	123.220
5	Audit & Inspection Reports	01	123.220
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	-
2.	Weak financial management	118.87
3.	Weak Internal controls	104.488
4.	Others	-
	Total	223.358

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

S. No	Description	Expenditure on Acquiring Physical Assets Procurement	Civil Works	Receipts	Others	Total For the year 2014-15	Total for the year 2013-14
1.	Outlays Audited	-	107.350	0.212	15.658	123.220	59.416
2.	Amount Placed under Audit Observation /Irregularities of Audit	-	217.11	-	6.248	223.358	50.351
3.	Recoveries Pointed Out at the instance of Audit	-	1.179	-	-	1.179	3.450
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 pertains to the Fifteen (15) 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.

Table 4: 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	118.87
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.	104.488
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	-
6	Non-production of record	-
7	Others, including cases of accidents, negligence etc.	-
Total		223.358

Table 5: Cost benefit

(Rs in million)		
S #	Description	Amount
1	Outlays Audited (item 1 of Table 3)	125.042
2	Expenditure on audit	0.043
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	1:0

CHAPTER-1

1.1 AD LG & RDD AND UNION COUNCILS DIR UPPER

1.1.1 Introduction

District Dir Upper has two tehsils i.e. Dir and Warai. There is an Assistant Director Local Government & Rural Development Department and 28 union councils. Each Union Council has a Secretary. Assistant Director Local Government & Rural Development Department is Drawing and Disbursing Officer (DDO) for his office and union councils of the District Upper Dir. According to 1998 population census the population of District Dir Upper is 1,360,000.

1.1.2 Comments on Budget and Accounts (variance analysis)

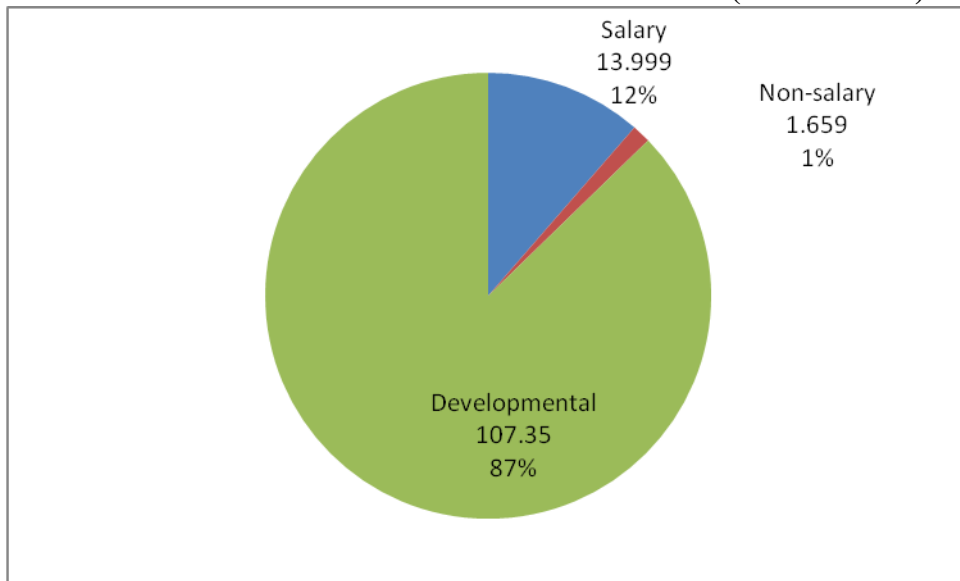
An amount of Rs 133.246 million was allocated as grant in aid by the Provincial Government to Assistant Director LG & RDD and Union Councils of District Dir Upper. An amount of Rs 0.212 million was realized during the financial year 2014-15. Thus making a total of Rs 133.458 at the disposal of local councils, against which an expenditure of Rs 123.008 million was incurred by the Assistant Director LG & RDD and Union Councils Dir Upper with a saving of Rs 10.238 million during financial Year 2014-15. Detail is given below:

(Rs in million)				
2014-15	Budget	Expenditure	(+)Excess/(-)Saving	Percentage
Salary	21.957	13.999	-7.958	36%
Non-salary	3.789	1.659	-2.130	56%
Developmental	107.500	107.350	-0.150	0.14%
Total	133.246	123.008	-10.238	7.68%
Receipts	0.212	0.212	-	-
G. Total	133.458	123.220	-10.238	-

The huge savings of Rs 10.238 in all heads of accounts indicate weakness in the capacity of these local institutions to utilize the amounts allocated.

Expenditure 2014-15

(Rs in million)



1.1.3 Comments on the status of compliance with PAC Directives

The audit reports on the accounts of Assistant Director Local Government & Rural Development Department and 15 Union Councils District Swat prepared under the Khyber Pakhtunkhwa Local Government Act, 2013, and have not yet been discussed in DAC and ZAC.

1.2 Audit Para Assistant Director LG & RDD Dir Upper

1.2.1 Irregularity & Non compliance

1.2.1.1 Irregular payment without Technical Sanction – Rs 107.350 million

According to Para 32 of CPWA Code, no work shall be executed without Administrative Approval/Technical Sanction and Budget allotment. Further, Government of Khyber Pakhtunkhwa Local Government Department Notification No.ACI/LCB/ESTT:/3-5/2005 dated 22.11.2005, the Engineers (in various scales) can accord Technical Sanction for the amounts mentioned below:

1. Engineers in BPS-18 up to Rs 4,000,000
2. Engineers in BPS-17 up to Rs 1,500,000
3. Engineers in BPS-16 up to Rs 500,000
4. Engineers in BPS-11 up to Rs 300,000

Assistant Director Local Government Dir Upper paid Rs 107,350,000 to various Government Contractors for execution of different works during the financial year 2014-15. However, Technical Sanctions were neither obtained from competent authority nor shown to audit party. Detail is given at annexure - 4:

Audit observed that irregular expenditure without TS occurred due to weak financial controls, which resulted in violation of rules.

When pointed out in January 2016, management stated that the TS of all the schemes were prepared and sent to the Headquarter. Reply was not correct as no documentary proof was produced.

Request for convening of DAC meeting was made in January, 2016 but DAC meeting could not be convened till finalization of this Report.

Audit recommends regularization by the competent forum and action against the person(s) at fault.

AP 64(2014-15)

1.2.1.2 Irregular payment without Agreements - Rs 10.000 million

According to para 2.58 (4th) of B&R Code, a set of “condition of contract” to be complied with by the person whose tender may be accepted. Moreover, according to Para 2.60 of B&R Code, in works of great magnitude the contract deed should be specially prepared by the Government Law Officers, but for ordinary contracts, usual stereotyped forms will generally suffice.

Assistant Director Local Government Dir Upper paid Rs 10,000,000 to different Government Contractors during 2014-15. The amount paid was held irregular as Contract Agreements were not executed with the contractors. Detail is as under:

S. No	Name of Scheme	Estimated cost (Rs)
01	Reh:/Imp: and PCC Road Guli Bagh Karo Dara	5,000,000
02	Reh:/Imp: and PCC Road Mishmaroo Banda	5,000,000
Total		10,000,000

Audit observed that irregular expenditure without agreements occurred due to weak financial controls, which resulted in violation of rules.

When pointed out in January 2016, management stated that the agreement would be executed and would be shown to audit. Reply was not correct as contract agreements neither executed nor shown to audit.

Request for convening of DAC meeting was made in January, 2016 but DAC meeting could not be convened till finalization of this Report.

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

AP 65(2014-15)

1.2.2 Internal Control Weaknesses

1.2.2.1 Irregular Maintenance of Cash Book - Rs 101.208 million

Rule 77 of Central Treasury Rules Vol-I provides that a cashbook in the form TR 04, should be maintained for money received on behalf of the government. All monetary transactions should be entered in the cashbook duly attested by the head of the office.

Assistant Director Local Government Dir Upper paid Rs 101,208,963 on account of contingency and developmental charges during 2014-15. However, entries in the Cash Book were not signed by the competent authority as required under the rules. Detail is given below:

S. No.	Month	Amount paid and recorded in Cash Book (Rs)
01	January 2015	55,220
02	February 2015	27,325
03	March 2015	0
04	April 2015	15,054
05	May 2015	114,700
06	June 2015	2,469,958
Developmental		
07	May 2015	17,195,944
08	June 2015	81,385,982
Total		101,208,963

Audit observed that irregularity occurred due to weak internal control, which resulted in violation of rules.

When pointed out in January 2016, management stated that the Cash Book would be got signed and would be shown to audit. Reply was not convincing as neither Cash Book was signed by the competent authority nor shown to audit.

Request for convening of DAC meeting was made in January, 2016 but DAC meeting could not be convened till finalization of this Report.

Audit recommends compliance of rules to avoid chances of fraud or misappropriation.

AP 70(2014-15)

1.2.2.2 Non deduction of Stamp duty, Professional Tax and Income Tax - Rs 1.179 million

According to Finance Department Government of Khyber Pakhtunkhwa Notification NO.SO(Dev-II) FD/12-6/14-5 dated 05.01.2015, the Competent Authority has been pleased to direct that all Provincial Works Departments, while preparing Cost Estimates of developmental projects which fall in the tax exempted areas such as PATA, shall frame the same on Market Rate System-2013 (MRS-2013) but with 6% less cost to defray the amount added in the rate analysis of all works/construction/supply items to meet withholding tax. Furthermore, According to Para 8 and 26 of the General Financial Rules Volume-I, each administrative department to see that the dues of the Government are correctly and promptly assessed, collected and paid into Government treasury. Moreover, according to ETO-IV Excise & Taxation Peshawar letter No 914/ETOIV dated 050814 Professional tax is recoverable at the following rate from contractors.

S.NO	Payment ranging from (Rs in million)	Payment Ranging to (Rs in million)	Rate of professional tax (Rs)
1	0.014	0.500	3,600
2	0.5	1.0	4,000
3	1.0	2.5	6,000
4	2.5	14	18,000
5	14	25	25,000
6	25	50	30,000
7	50	& above	140,000

Assistant Director Local Government Dir Upper failed to deduct stamp duty and Professional Tax amounting to Rs 621,750 from various contractors during the year 2014-15. Detail is given at annexure-5.

Furthermore, the local office awarded 02 Nos developmental works on MRS at an estimated cost of Rs 54,500,000 and paid Rs 9,283,774 during 2014-15, but 6% income tax amounting to Rs 557,026 was not deducted from the contractor bills. Detail is given below:

S. No	Name of Work	Estimated Cost (Rs)	Amount Paid (Rs)	6% Income Tax (Rs)
01	Reh:/ Imp: and PCC Road Ganshall Sheringal	40,000,000	4,648,771	278,926
02	Reh:/ Imp: and PCC Road Ganshall Sheringal	14,500,000	4,635,003	278,100
Total			9,283,774	557,026

Audit observed that irregularity occurred due to weak internal control, which resulted in loss to Government.

When pointed out in January 2016, management stated that the deduction would be made and would be shown to audit. Reply was not convincing as neither deduction were made nor was shown to audit.

Request for convening of DAC meeting was made in January, 2016 but DAC meeting could not be convened till finalization of this Report.

Audit recommends deposit into Government treasury under intimation to audit and action against the person(s) at fault.

AP 68 & 69 (2014-15)

1.2.2.3 Non surrender of saving - Rs 2.101million

Para 95 of General Financial Rules Volume I provides that all anticipated savings should be surrendered to Government well before close of financial year. No savings should be held in reserve for possible future excesses.

Assistant Director Local Government Dir Upper did not surrender Rs 2,101,347 well in time before closing of financial year 2014-15.

Audit observed that irregularity occurred due to weak internal control, which resulted in violation of rules.

When pointed out in January 2016, management stated that the said amount was surrendered to Finance Department. Reply was not correct as no documentary evidence was shown to audit.

Request for convening of DAC meeting was made in January, 2016 but DAC meeting could not be convened till finalization of this Report.

Audit suggests condonation by the competent forum and action against person (s) at fault.

AP 71(2014-15)

1.3 Union Councils Dir Upper

1.3.1 Irregularity & Non compliance

1.3.1.1 Unauthorized expenditure without pre-audit – Rs 0.726 million

According to Secretary, LG&RDD, Government of Khyber Pakhtunkhwa office letter No.AO/LCB/4(I)06/ 2009-10 dated 4.9.2010, no payment shall be made by the Local Councils unless the bill is pre checked in audit by the staff of Local Fund Audit Department. Further, the Accounts Officer (UC Accountant) shall perform pre-audit of all payments from the respective funds before approving disbursements of monies as required vide Section 36 (2) (e) of Khyber Pakhtunkhwa Local Government Act, 2013.

Administrator Union Councils Dir Upper during 2014-15 incurred an expenditure of Rs 726,007 during 2014-15 under various heads without pre audit which was contrary to the above orders and needs justification. Detail is given at annexure-6:

Audit observed that incurring of expenditure without pre-audit was occurred due to weak internal control, which resulted in unauthentic payment.

When pointed out in January 2016, the management did not respond to the observation. Reply was not tenable as expenditure made without pre-audit might be justified.

Request for convening of DAC meeting was made in January, 2016 but DAC meeting could not be convened till finalization of this Report.

Audit recommends condonation by the competent forum and action against the person(s) at fault.

AP 72,73,74,75,76,77,78,79,80,85 (2014-15)

1.3.1.2 Non recording of transaction in Cash Book - Rs 0.794 million

Rule 77 of Central Treasury Rules Volume-I provides that a cashbook in the form TR 04, should be maintained for money received on behalf of the government. All monetary transactions should be entered in the cashbook duly attested by the head of the office.

During audit of the Union Councils of District Dir Upper for the financial year 2014-15, it was observed that Bank Statement of Union Council Sawnai showed an amount of Rs 403,829 and Rs 8,060 were received as income from Birth, Death and Marriage certificates but both of the amounts were not incorporated in Cash Book. Similarly, Union Council Jabbar had an Opening Balance of Rs 360,594 and Rs 21,200 were received as income from Birth, Death and Marriage certificates was also not enter in the Cash Book Cash.

Audit observed that the irregularity was occurred due to weak financial control which resulted in violation of rules.

When pointed out in January 2016, the management did not respond to the audit observation.

Request for convening of DAC meeting was made in January, 2016 but DAC meeting could not be convened till finalization of this Report.

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

AP 82 & 86 (2014-15)

ANNEXURE

Annexure-1

Detail of MFDAC Paras

(Rs in million)

S. No	AP No	Gist of Para	Amount
1.	66	Overpayment due to non deduction of 11% voids	0.139
2.	67	Irregular payment on POL and repair of vehicle	0.507
3.	81	Non accountal of receipts in cash book	0.015
4.	83	Improper maintenance of cash book	0.031
5.	84	non deposit of receipts	0.008
Total			0.700

Annexure-2

AUDIT IMPACT SUMMARY

S.No	Rules/System/Procedure	Audit Impact
1	According to Section 14 (3) of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, any person or authority hindering the auditorial functions of the Auditor-General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.	DAC meetings could not be convened due to which audit impact is not visible.
2	According to Local Government Department letter No.AO/LCB/4(I)06/ 2009-10 dated 4.9.2010 that no payment shall be made by the local councils unless the bill is pre checked in audit by the staff of Local Fund Audit Department.	-do-
3	According to Rule 12 (1) of Chapter- IV of the Khyber Pakhtunkhwa Local Councils Accounts Rules 1980, where the Local Fund is kept in a treasury or bank no payment exceeding Rs 500 shall be made except by means of a Cheque. According to APPM Salary of Government employees must be disbursed through the employee's Bank Accounts.	-do-
4	According to Serial No. 12 of the Delegation of Powers under the Financial Rules and the Powers of Re-Appropriation Rules-2001, Administrative Department was competent to accord sanction of Rs 150,000 for repair of vehicles. Further according to Finance department letter No.SO(A/Cs)FD/2-1/97 dated 26-4-1997 that NOC from Committee consisting of Technical Officer of S&GAD and M.V.E. shall be obtained in case of expenditure on engine overhaul, replacement of tyres and batteries	-do-
5	According to Local Government Department letter No.AO/LCB/4(I)06/ 2009-10 dated 4.9.2010 that no payment shall be made by the local councils unless the bill is pre checked in audit by the staff of Local Fund Audit Department.	-do-

Annexure-3**Budget and expenditure Summary****(Rs in million)**

2014-15	Budget	Expenditure	(+)Excess/(-)Saving
Salary	21.957	13.999	7.958
Non-salary	3.789	1.659	2.130
Developmental	107.500	107.350	0.150
Total	133.246	123.008	10.238
Receipts	0.212	0.212	-
G. Total	133.458	123.220	10.238

Annexure-4
(Para No. 1.2.1.1)

**Statement Showing Detail of Expenditure Made Without Technical
Sanctions**

S. No	Name of Work	Expenditure in (Rs)
1	Rehabilitation /improvement and PCC road form Matta to Shagai Kair Darra Dir Upper PK-91	3,521,263
2	Rehabilitation /improvement and PCC road from Markhano to Dwajanjo Kair Dara Dir Upper PK-91	3,580,774
3	Rehabilitation /improvement and PCC road from BHU Amlooknar to Sail Kass Dir Upper PK-91	5,649,980
4	Rehabilitation /improvement and PCC 2 Km road (from KM 06 to KM 08) at Bin Darra Dir Upper PK-91	13,912,565
5	Rehabilitation /improvement and PCC 2 Km road (from Km 08 to Km10) at Bin Darra Dir Upper PK-91	4,793,509
6	Rehabilitation /improvement and PCC road from Hayagai Gharabi Dir Upper PK-91	5,038,047
7	Rehabilitation /improvement and PCC road of Khadaji Gandagar Dir Upper PK-91	4,130,521
8	Rehabilitation /improvement and PCC road from Ganshall Sheringal Dir Upper PK-92	9,727,578
9	Construction of shingle road at Jabbar, Sabro, Kagoo Cham, Jan Shahi Dir Upper PK-92	9,001,108
10	Rehabilitation /improvement and PCC road of Patawoo Chowa Sultan Khail Bala Dara Dir Upper PK-93	3,882,200
11	Rehabilitation /improvement and PCC road of Batali Sultan Khail Bala Darra Dir Upper PK-93	4,006,062
12	Rehabilitation /improvement and PCC road from Shaga to Swat sar road Dir Upper PK-93	4,083,235
13	Rehabilitation /improvement and PCC road Qadir Abad to Mitroora Warai Dir Upper PK-93	4,002,238
14	Rehabilitation /improvement and PCC road of Shashkar Karo Darra Dir Upper PK-93	4,002,990
15	Rehabilitation /improvement and PCC road of Battan Katroo Dir Upper PK-91	4,008,348
16	Rehabilitation /improvement and PCC Gulli Bagh Karo Darra Dir Upper PK-93	4,007,332
17	Rehabilitation /improvement and PCC Mishmaroo Banda Sundal Dir Upper PK-93	4,001,961
18	Rehabilitation /improvement and PCC of Mattar Middle school to Sar Mattar Dir Upper PK-93	4,003,789
19	Rehabilitation /improvement and PCC Rambial to Maloo Khan Banda Upper PK-93	4,002,322
20	Rehabilitation /improvement and PCC of Akhgram to Goorkand Upper PK-93	4,003,272
21	Rehabilitation /improvement and PCC of road at Karloonda Upper PK-93	3,990,906
Total		107,350,000

Annexure-5
(Para No. 1.3.2.2)

**Statement Showing Detail of Stamp Duty and Professional Tax not deducted from
Civil Works**

S. No	Name of Work	Expenditure in (Rs)	Stamp Duty	Professional Tax
1	Rehabilitation /improvement and PCC road form Matta to Shagai Kair Darra Dir Upper PK-91	3,521,263	18,750	18,000
2	Rehabilitation /improvement and PCC road from Markhano to Dwajanjo Kair Dara Dir Upper PK-91	3,580,774	18,750	18,000
3	Rehabilitation /improvement and PCC road from BHU Amlooknar to Sail Kass Dir Upper PK-91	5,649,980	18,750	18,000
4	Rehabilitation /improvement and PCC 2 Km road (from KM 06 to KM 08) at Bin Darra Dir Upper PK-91	13,912,565	18,750	18,000
5	Rehabilitation /improvement and PCC 2 Km road (from Km 08 to Km10) at Bin Darra Dir Upper PK-91	4,793,509	18,750	18,000
6	Rehabilitation /improvement and PCC road from Hayagai Gharabi Dir Upper PK-91	5,038,047	18,750	18,000
7	Rehabilitation /improvement and PCC road of Khadaji Gandagar Dir Upper PK-91	4,130,521	18,750	18,000
8	Rehabilitation /improvement and PCC road from Ganshall Sheringal Dir Upper PK-92	9,727,578	18,750	18,000
9	Construction of shingle road at Jabbar, Sabro, Kagoo Cham, Jan Shahi Dir Upper PK-92	9,001,108	18,750	18,000
10	Rehabilitation /improvement and PCC road of Patawoo Chowa Sultan Khail Bala Dara Dir Upper PK-93	3,882,200	6,250	18,000
11	Rehabilitation /improvement and PCC road of Batali Sultan Khail Bala Darra Dir Upper PK-93	4,006,062	6,250	18,000
12	Rehabilitation /improvement and PCC road from Shaga to Swat sar road Dir Upper PK-93	4,083,235	6,250	18,000

13	Rehabilitation /improvement and PCC road Qadir Abad to Mitroora Warai Dir Upper PK-93	4,002,238	6,250	18,000
14	Rehabilitation /improvement and PCC road of Shashkar Karo Darra Dir Upper PK-93	4,002,990	6,250	18,000
15	Rehabilitation /improvement and PCC road of Battan Katroo Dir Upper PK-91	4,008,348	6,250	18,000
16	Rehabilitation /improvement and PCC Gulli Bagh Karo Darra Dir Upper PK-93	4,007,332	6,250	18,000
17	Rehabilitation /improvement and PCC Mishmaroo Banda Sundal Dir Upper PK-93	4,001,961	6,250	18,000
18	Rehabilitation /improvement and PCC of Mattar Middle school to Sar Mattar Dir Upper PK-93	4,003,789	6,250	18,000
19	Rehabilitation /improvement and PCC Rambial to Maloo Khan Banda Upper PK-93	4,002,322	6,250	18,000
20	Rehabilitation /improvement and PCC of Akhgram to Goorkand Upper PK-93	4,003,272	6,250	18,000
21	Rehabilitation /improvement and PCC of road at Karloonda Upper PK-93	3,990,906	6,250	18,000
Total		107,350,000	243,750	378,000

Annexure-6
(Para No. 1.4.1.1)

Statement Showing Detail of Expenditure made without Pre-audit

S. No.	Name of Union Council	Amount in (Rs)
1	Tarpatar	93,780
2	Bibiyawr	129,485
3	Qulandai	106,080
4	Palam	75,215
5	Nehag	65,000
6	Barawal Bandai	9,240
7	Darora	85,690
8	Dir Urban	15,037
9	Chukyatan	86,770
10	Darikand	59,710
Total		726,007