



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

**DISTRICT CHITRAL  
KHYBER PAKHTUNKHWA**

**AUDIT YEAR 2015-16**

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**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

AD	Assistant Director
AP	Advance Para
DAC	Departmental Accounts Committee
DG	Director General
DDO	Drawing and Disbursing Officer
GFR	General Financial Rules
LCB	Local Council Board
LGA	Local Government Act
LGO	Local Government Ordinance
LG&RDD	Local Government and Rural Development Department
MFDAC	Memorandum for Department Accounts Committee
MRS	Market Rate System
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PLA	Personal Ledger Account
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 Chitral 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 verbal replies of the Department during discussion on the last day of audit. 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 Chitral 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 Chitral 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 24 Union Councils in (2) Tehsils of District Chitral 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 Seven UCs from Tehsil Mastuj and eight UCs from Tehsil Chitral, keeping in view the available mandays. 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	Chitral	11	11	08
2	Mashtuj	13	13	07

**b) Names of Union Councils audited.**

S.No	Name of UCs	S.No	Name of UCs	S.No	Name of UCs
1	UC Shaghoor	6	UC Arando	11	UC Mulkow
2	UC Lotkoh	7	UC Koth	12	UC Karim Abad
3	UC Aherat	8	UC Shahgraam	13	UC Chitral I
4	UC Drosh II	9	UC Kosht	14	UC Broze
5	UC Shesheko	10	UC Chitral II	15	UC Mulkow

Out of the total expenditure of the Assistant Director Local Government & Rural Development Department and 15 UCs in District Chitral for the Financial Year 2014-15, the auditable expenditure under the jurisdiction of RDA was 27.726 million. Out of this, RDA Swat audited an expenditure of Rs 16.635 million which, in terms of percentage, was 60% of auditable expenditure.

The receipts of 15 UCs in District Chitral for the Financial Year 2014-15, were nil.

The total expenditure and receipts of Assistant Director Local Government & Rural Development Department and 15 UCs, District Chitral, for the Financial Year 2014-15 were Rs 27.726 million. Out of this, RDA Swat audited the expenditure and receipts of Rs 16.635 million.

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

Recoveries of Rs 0.238 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 Chitral. 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. Non production of record were noted in two cases Rs 2.140 million
- ii. Irregularities & non-compliance of Rs 25.553 million were noted in five cases.<sup>1</sup>

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<sup>1</sup> 1.2.1.1& 1.3.1.1

iii. Internal Control weaknesses of Rs 0.5 million were noted into two cases.

**g. Recommendations**

- Disciplinary actions need to be taken against those hindering the auditorial functions of the Auditor General and avoid production of auditable records to the audit party.
- Practice of violation of rules and regulations 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.
- All sectors of Assistant Director Local Government & Rural Development Department and UCs need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that reported lapses are preempted and fair value for money is obtained from public spending.



## SUMMARY TABLES & CHARTS

**Table 1: Audit Work Statistics**

(Rs in million)			
S.No	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	01	41.797
2	Total formations in audit jurisdiction	24	41.797
3	Total Entities(PAOs) Audited	01	27.726
4	Total formations Audited	16	27.726
5	Audit & Inspection Reports	01	27.726
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	25.553
3.	Weak Internal controls	0.5
4.	Others	2.140
	<b>Total</b>	<b>28.193</b>

**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	-	8.480	-	19.246	27.726	23.567
2.	Amount Placed under Audit Observation /Irregularities of Audit	-	22.838	-	5.355	28.193	21.254
3.	Recoveries Pointed Out at the instance of Audit	-	0.238	-	-	0.238	0
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)**

<b>S. No</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of Rules and regulations, principle of propriety and probity in public operation	25.553
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
3	Accounting Errors (accounting policy departure from NAM <sup>2</sup> , 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.	0
4	Quantification of weaknesses of internal control systems.	0.5
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	0
6	Non-production of record	2.140
7	Others, including cases of accidents, negligence etc.	0
	<b>Total</b>	<b>28.193</b>

**Table 5 : Cost benefit****(Rs in million)**

<b>S #</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited (item 1 of Table 3)	41.797
2	Expenditure on audit	0.080
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	1:0

## CHAPTER-1

### 1.1 Administrator Union Councils Union Chitral

#### 1.1.1 Introduction

District Chitral has two tehsils i.e. Chitral & Mastuj. There is an Assistant Director Local Government & Rural Development Department and 24 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 Chitral. According to 1998 population census the population of District Chitral is 327,812.

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

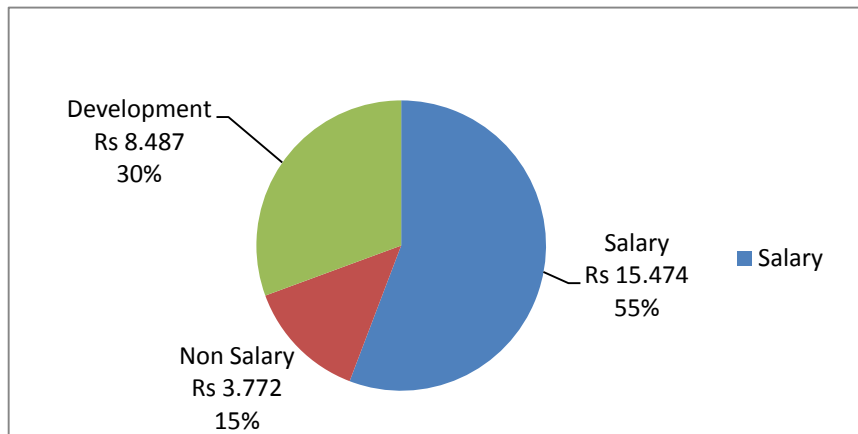
An amount of Rs 41.797 million was allocated by the Provincial Government to Assistant Director Local Government and Union Councils of District Chitral during the financial year 2014-15, against which an expenditure of Rs 27.726 million was incurred by the AD LG and Union Councils Chitral with a saving of Rs14.063 million during financial Year 2014-15. Detail is given below:

**(Rs in million)**

<b>2014-15</b>	<b>Budget</b>	<b>Expenditure</b>	<b>(+)Excess/ (-)Saving</b>	<b>Percentage</b>
Salary	16.757	15.474	(1.282)	7.6%
Non-salary	5.040	3.772	(1.268)	25.15%
Developmental	20.000	8.480	(11.513)	57.56%
<b>Total</b>	<b>41.797</b>	<b>27.726</b>	<b>(14.063)</b>	<b>33.64</b>
<b>Receipts</b>	-	-	-	-
<b>Grand Total</b>	<b>41.797</b>	<b>27.726</b>	<b>(14.063)</b>	<b>33.64%</b>

## Expenditure 2014-15

(Rs in million)



### 1.1.3 Brief 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 Chitral prepared under the Khyber Pakhtunkhwa Local Government Act, 2012, and have not yet been discussed in DAC and ZAC.

## **1.2 Audit Paras AD Local Government Chitral**

### **1.2.1 Non production of record**

#### **1.2.1.1 Non Production of Record – Rs 2.140 Million**

According to Section 14(1-b) & (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 the Auditor General of Pakistan has the authority to require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to transactions to which his duties in respect of audit extend hence 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.

Assistant Director (LG&RDD) Chitral incurred expenditure on Non Salary components amounting to Rs 2,014,054 during 2014-15 as per detail given below. However, relevant record was not produced to audit inspite of repeated verbal and written requests.

<b>S.No</b>	<b>Particular</b>	<b>Amount (Rs)</b>
1	Hot and Cold	411,250
2	Stationery	175,000
3	News Paper	95,045
4	Others	376,599
5	Entertainment charges	400,000
6	Plant &Machinery	355,200
7	Machinery &Equipments	88,960
8	Furniture& Fixture	112,000
<b>Total</b>		<b>2,014,054</b>

Audit observed that non production of auditable record occurred due to non compliance of rules which resulted in unauthentic and non verification of public spendings.

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

Request for convening of DAC meeting was made in February 2016, which was not convened till finalization of this report.

Audit recommends fixing of responsibility for non production of record and disciplinary action against the person(s) at fault besides production of record for audit scrutiny.

AP 61 (2014-15)

## **1.2.2 Irregularities & non compliance**

### **1.2.2.1 Illegal retention of Government money in Private Bank - Rs 20.00 million**

According to Finance Department Government of Khyber Pakhtunkhwa letter No.2/3-(F/L) FD/20017-08/Vol-IX dated 10-02-2014, no funds shall be placed in any Commercial Banks from the PLA or Assignment accounts without prior approval of the Finance Department and all existing current accounts duly sanctioned by Finance Department should be converted into PLS mode and the profit earned be deposited in Government treasury under relevant head of account immediately and not later than a week when declared by the concerned bank.

Assistant Director LG&RDD Chitral received Rs 20,000,000 on account of Developmental fund which was deposited in the Bank of Khyber, Chitral under Account No 00943-00-3 instead of PLA during 2014-15 which was contrary to the above rules.

Audit observed that illegal retention of money occurred due to weak financial control which resulted in violation of Government orders.

When reported in January, 2016, management did not respond to the observation.

Request for convening of DAC meeting was made in February 2016, which was not convened till finalization of this report.

Audit suggests corrective measure and action against the person(s) at fault.

AP 66 (2014-15)

### **1.2.2.2 Illegal expenditure without contract agreement - Rs 2.10 million**

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 LG&RDD Chitral awarded 11 numbers of developmental schemes with estimated cost of Rs 2,100,000 during 2014-15.



However, agreement was not executed with the contractors which was violation of the above quoted rules. Detail is given below:

**(Amount in Rs)**

S.No	NO. OF SCHEMES	AMOUNT
1	REPAIR OF PLAY GROUND DROSH	100,000
2	CONST:OF LINK ROAD DOK MANSOOR	250,000
3	REPAIR OF IRRIGATION CHANNELAT SHIDADESH	150,000
4	REPAIR OF LINK ROADATGROMEL DROSH	200,000
5	REPAIR OF HEAD WORKS IRREGATION CHANNAL DANIN	150,000
6	CONST: OF F/P BAND SHAKOL ASHERIAT	150,000
7	CONST: OF BATH ROOM KALASH GRAM RAMBOOR	100,000
8	CONST: OF F/P AT KORAGOL THONOK	150,000
9	CONST: OF WSS UC SHAGOOR	500,000
10	CONST: OF LINK ROAD KISIK BALA	250,000
11	EST: OF SEWING CENTRECEWDOK CHITRAL	100,000
		2,100,000

Audit observed that illegal award of contract occurred due to weak financial control, which resulted in unlawful expenditure.

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

Request for convening of DAC meeting was made in February 2016, which was not convened till finalization of this report.

Audit suggests corrective measures and action against the person(s) at fault.

AP 65 (2014-15)

### **1.2.2.3 Loss to Government due to non-deposit of Stamp Duty and Bank profit –Rs 0.238 million**

In terms of Assistant Secretary (Stamps), Board of Revenue Khyber Pakhtunkhwa letter No.15796-889/stamps-240 Peshawar dated 29.06.2002, Schedule-1, Section 3(Stamp Duty), Article No.5, stamp duty at the following rates should be deducted on execution of works.

S.No	Limit of estimated cost	Stamp duty (Rs)
01	Upto Rs 50,000	650
02	From Rs 50,001 to Rs.500,000	1,250
03	From Rs 500,001 to Rs.1,000,000	1,850
04	From Rs 1,000,001 to Rs.5,000,000	6,250
05	Above Rs 5,000,000	18,750

Further, According to Finance Department Government of Khyber Pakhtunkhwa letter No.2/3-(F/L) FD/20017-08/Vol-IX dated 10-02-2014, “no funds shall be placed in any commercial banks from the PLA or Assignment Accounts without prior approval of the Finance Department and all existing current accounts duly sanctioned by Finance Department should be converted into PLS mode and the profit earned be deposited in Government treasury under relevant head of account immediately and not later than a week when declared by the concerned bank”.

Assistant Director LG&RDD Chitral realized a sum of Rs 115,637 on account of profit from the deposits of Government funds (received on account of deposit works) in designated bank account Khyber Bank Account No 00943-00-3 during 2014-15. As per above mentioned rule the profit was required to be credited into Government treasury but the local office did not deposit the amount. Moreover, the local office awarded 98 developmental schemes to various contractors and deducted stamp duty of Rs 122,500 from the bills of the Contractors but the same was not deposited into Government treasury.

Audit observed that non deposited of stamp duty and Bank profit into Government treasury was occurred due to weak financial controls which resulted in loss to public exchequer.

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

Request for convening of DAC meeting was made in February 2016, which was not convened till finalization of this report.

Audit suggests to deposit the amount in Government treasury, under intimation to Audit and action against the person(s) at fault.

AP 63 & 64 (2014-15)

### **1.2.3 Internal Control Weaknesses**

#### **1.2.3.1 Irregular award of contract of Non MRS items without market analysis – Rs 0.500 million**

According to Khyber Pakhtunkhwa PPRA letter No. KPPRA / M&E / suggestions/4-16/2014-15/539 dated 22.05.2015, addressed to all Secretaries of the Departments, cost estimates of Non MRS items including Solar Energy and other such new technologies should be rationalized/ revised after careful market analysis by bringing those down for justification and matching to the market rates which results huge losses to the Government.

Assistant Director LG&RDD Chitral awarded execution of work of “Provision of Steel Pool Yorgosh Lotko” for Rs 500000 during financial year 2014-15. Since the item was not included in MRS, thus it was compulsory to rationalize the item rate after careful market survey/analysis by bringing down for justification and at par with prevailing market rates.

Audit observed that irregular award of contract occurred due to weak internal control which deprived the entity from minimum justified rates.

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

Request for convening of DAC meeting was made in February 2016, which was not convened till finalization of this report.

Audit recommends investigation and action against the persons at fault under intimation to audit.

AP 67 (2014-15)

### **1.3 Audit Paras Administrator Union Councils Chitral**

#### **1.3.1 Non production of record**

##### **1.3.1.1 Non Production of auditable Record**

According to Section 14(1-b) & (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 the Auditor General of Pakistan has the authority to require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to transactions to which his duties in respect of audit extend hence 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.

Administrator/Secretary Union Councils Chitral-1 and UC Broze did not produced accounts record for the financial year 2014-15 to audit inspite of repeated verbal and written requests.

Audit holds that the veracity of the expenditure could not be authenticated due to non production of record.

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

Audit recommends production of record besides fixing responsibility on the persons at fault.

AP 59 & 60 (2014-15)

### **1.3.2 Irregularities & non compliance**

#### **1.3.2.1 Unauthorized expenditure without pre-audit Rs 3.215 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 Chitral incurred an expenditure of Rs 3,214,934 during 2014-15 under various heads without pre audit which was contrary to the above orders and needs justification. Detail is given at annexure-4

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, management did not respond to audit observation.

Request for convening of DAC meeting was made in February 2016, which was not convened till finalization of this report.

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

AP 46,47,48,49,50,51,52,53,54,55,56,67 & 58 (2014-15)

## ANNEXURES

### Annexure-1

#### Detail of MFDAC Paras

(Rs in million)

S. No	AP No	Gist of Para	Amount
		NIL	

### Audit Impact Summary for Financial Year 2014-15

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 for Financial Year 2014-15**

<b>2014-15</b>	<b>Budget</b>	<b>Expenditure</b>	<b>(+)Excess/(-)Saving</b>	<b>Percentage</b>
Salary	16.757	15.474	1.282	7.6%
Non-salary	5.040	3.772	1.268	25.15%
Developmental	20.000	8.480	11.513	57.56%
<b>Total</b>	<b>41.797</b>	<b>27.726</b>	<b>14.063</b>	<b>33.64</b>
<b>Receipts</b>	-	-	-	-
<b>Grand Total</b>	<b>41.797</b>	<b>27.726</b>	<b>14.063</b>	<b>33.64%</b>



**Annexure-4**  
**PDP# 1.3.2.1**

**Detail of expenditure without pre audit**

**(Amount in Rs)**

S.No	AP No.	Name of UC	Expenditure
1	46	Shaghoor	240,080
2	47	Lootkoh	286,180
3	48	Ashret	212,050
4	49	Drosh I	233,295
5	50	Sheshekoh	163,815
6	51	Shahgraam	251,222
7	52	Arando	156,780
8	53	Kought	302,863
9	54	Drosht-II	367,523
10	55	Kosht	225,176
11	56	Chitral II	293,070
<b>12</b>	<b>57</b>	Mulkoh	273,180
<b>13</b>	<b>58</b>	Karim Abad	209,700
<b>Total</b>			<b>3,214,934</b>