

نمبر شمار	سوال	جواب
(الف)	کیا وزیر بلدیات ازراہ کرم ارشاد فرمائیں گے کہ آیا یہ درست ہے کہ مقامی حکومتوں کا آڈٹ ہر سال آڈیٹر جنرل تیار کرتے ہیں۔	جی ہاں یہ درست ہے۔
(ب)	اگر (الف) کا جواب اثبات میں ہو تو مذکورہ رپورٹ تیار ہونے کے بعد کن حکام کو کس قانون رجواز کے تحت پیش کیا جاتا ہے۔	مذکورہ رپورٹ لوکل گورنمنٹ ایکٹ 2013 کے سیکشن 37(1) کے تحت صوبائی حکومت اور مقامی حکومت کے چیئرمین کو ارسال کی جاتی ہے۔ سیکشن 37(2) لوکل گورنمنٹ ایکٹ 2013 کے تحت چیئرمین مذکورہ رپورٹ کو مقامی کونسل میں پیش کرتا ہے، اور کونسل اس رپورٹ کو غور و خاص کیلئے اکاؤنٹس کمیٹی کو ارسال کرتی ہے (الف)
(ج)	مذکورہ سالانہ رپورٹ گورنر کو پیش کیا جاتا ہے یا نہیں تفصیل فراہم کی جائے۔ نیز اس رپورٹ کیلئے موزوں فورم کونسی ہے۔ مکمل تفصیل فراہم کی جائیں۔	آئین پاکستان کے آرٹیکل 171 کے تحت، ایک صوبے کے اکاؤنٹس کی رپورٹ اسی صوبے کے گورنر کو ارسال کی جاتی ہے، اور گورنر اس رپورٹ کو صوبائی اسمبلی کے سامنے پیش کرتا ہے (الف ب)

includes previous liabilities and commitments.

(12) In the absence of local council, whatsoever the reason may be, the respective principal accounting officer shall prepare the budget and submit it to the Local Government Commission, through the Department, for consideration of approval.]

36. Accounts.---(1) 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.

¹[(2) The District Account Officer shall maintain the accounts of the devolved officers of Tehsil Local Government and pre-audit its payments before approving disbursement of monies.

(3) The Tehsil Officer (Finance) or Tehsil Municipal Administration shall maintain the accounts of their respective Tehsil Municipal Administration.

(4) The Secretary, village council or neighbourhood council, shall maintain the accounts of their respective councils.

(5) The Director, Local Fund Audit shall pre-audit all the receipts and payments from the respective fund of Tehsil Municipal Administration, village council or neighbourhood council, as the case may be, before approving the disbursement of money, in the manner as may be prescribed by rules.]

37. Audit.---(1) The Auditor General of Pakistan shall, on the basis of such audit as he may consider appropriate or necessary, certify the accounts compiled and prepared by the respective accounts officials of local governments for each financial year, showing annual receipts and disbursements for the purposes of each local government and shall submit certified accounts with such notes, comments or recommendations as he may consider necessary to the Government and ²[Chairman] of respective local council.

(2) The ³[Chairman] shall cause the audit report to be submitted to the respective local council and the local council shall refer it to its Accounts Committee for examination.

⁴[(3) Every Tehsil Local Government shall publish its annual audit report for information of public.]

⁵[(4) The Finance Department shall place sufficient human resources at the disposal of the Department to conduct Internal Audit in each tier of the Local Government.]

⁶[(5) The Internal Audit staff shall conduct the internal audit of the accounts of receipts and expenditures of the respective fund of every Local Government.

¹ Substituted vide Khyber Pakhtunkhwa Act No. XXII of 2022.

² Substituted vide Khyber Pakhtunkhwa Act No. XXV of 2019.

³ Substituted vide Khyber Pakhtunkhwa Act No. XXV of 2019.

⁴ Substituted vide Khyber Pakhtunkhwa Act No. XXV of 2019.

⁵ Substituted vide Khyber Pakhtunkhwa Act No. XXV of 2019.

⁶ Added vide Khyber Pakhtunkhwa Act No. XXV of 2019.

(6) The Internal Audit Report of the audit entity shall be submitted to the respective Chairman, as principal support for provision of information to him on performance the audited entity.]

CHAPTER - IX LOCAL GOVERNMENT PROPERTY

38. **Ownership of property.**—(1) Subject to any conditions imposed by Government, the property specified hereunder shall vest in the respective local government if it is-

- (a) vested in a local government through succession;
- (b) transferred to the local government by the Government or any other authority, organization or an individual; and
- (c) constructed or acquired by a local government with its title.

¹[(2) Properties of the Government in possession of the local governments established under Khyber Pakhtunkhwa Local Government Act, 2013 (Khyber Pakhtunkhwa Act No XXVII of 2013) shall pass to their successors in such manner as may be prescribed by the Department.]

(3) The local government shall, subject to policy of Government or contractual obligations, make bye-laws for the use, development, improvement, management and inspection of property which is owned by or vests in it or which is placed under its management charge.

(4) Subject to other provisions of this Act, Government shall not, except with the prior consent of the local government concerned, reallocate or in any manner divest title of properties vested in that local government under this Act.

39. **Stock taking by the** ²[Chairman].—(1) Every ³[Chairman] shall, on assumption of his office and thereafter, once in every year on a date fixed by him, take physical stock of movable and immovable properties of the local government and present a report to the local council.

(2) The report shall contain-

- (a) particulars of the properties held during the preceding year;
- (b) total value of the property and annual return there from;
- (c) particulars of unserviceable articles and losses if any; and
- (d) plans for utilization, development and improvement during the following year.

¹ Substituted vide Khyber Pakhtunkhwa Act No. XXV of 2019.

² Substituted vide Khyber Pakhtunkhwa Act No. XXV of 2019.

³ Substituted vide Khyber Pakhtunkhwa Act No. XXV of 2019.

vacant or the Auditor-General is absent or is unable to perform the functions of his office due to any cause, ¹[the President may appoint the most senior officer in the Office of the Auditor-General to] at as Auditor-General and perform the functions of that office.

Functions and powers of Auditor-General

169. The Auditor-General shall, in relation to—

- (a) the accounts of the Federation and of the Provinces; and
- (b) the accounts of any authority or body established by the Federation or a Province,

perform such functions and exercise such powers as may be determined by or under Act of ²[Majlis-e-Shoora (Parliament)] and, until so determined, by ³Order of the President.

Power of Auditor-General to give directions as to accounts

170. ⁴[(1)] The accounts of the Federation and of the Provinces shall be kept in such form and in accordance with such principles and methods as the Auditor-General may, with the approval of the President, prescribe.

⁴[(2)] The audit of the accounts of the Federal and of the Provincial Governments and the accounts of any authority or body established by, or under the control of, the Federal or a Provincial Government shall be conducted by the Auditor-General, who shall determine the extent and nature of such audit.]

Reports of Auditor-General

171. The reports of the Auditor-General relating to the accounts of the Federation shall be submitted to the President, who shall cause them to be laid before the ⁵[both Houses of Majlis-e-Shoora (Parliament)] and the reports of the Auditor-General relating to the accounts of a Province shall be submitted to the Governor of the Province, who shall cause them to be laid before the Provincial Assembly.

¹ Subs. *ibid.*, for certain words.

² See footnote 6 on page 3, *supra*.

³ For such Order, see the Pakistan (Audit and Accounts) Order, 1973 (P. O. No. 21 of 1973).

⁴ Re-numbered (1) and new clause (2) added by the Act 10 of 2010, s. 63.

⁵ Subs. *ibid.*, s. 64, for "National Assembly".