



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

**KHYBER PAKHTUNKHWA**

**AUDIT YEAR 2016-17**

**AUDITOR GENERAL OF PAKISTAN**

## TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS .....	i
PREFACE .....	ii
I: Audit Work Statistics .....	vii
II: Audit Observations classified by Categories .....	vii
III: Outcome Statistics .....	viii
IV: Irregularities pointed out .....	ix
V: Cost benefit Ratio .....	ix
CHAPTER-1 .....	1
1.1 Administrator Village Councils District Haripur .....	1
1.1.1 Introduction.....	1
1.1.2 Comments on Budget and Accounts (variance analysis).....	2
1.1.3 Brief comments on the status of Compliance with PAC/ZAC Directives.....	3
ADMINISTRATOR VILLAGECOUNCILS HARIPUR .....	4
1.2 Audit Para’s Administrator Haripur .....	5
1.2.1 Non Production of record .....	5
1.2.3 Internal Control .....	7
ANNEXURES.....	10
Annexure-1 .....	10
Annexure-2.....	11
Annexure 3 .....	12

## **ABBREVIATIONS AND ACRONYMS**

ADP	Annual Development Programme
AP	Advance Para
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule of Rate
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DG	Director General
GFR	General Financial Rules
IPSAS	International Public Sector Accounting Standards
LCB	Local Council Board
LGO	Local Government Ordinance
LG&CD	Local Government and Community Development
MB	Measurement Book
MC	Municipal Committee
MFDAC	Memorandum for Department Accounts Committee
MRS	Market Rate System
PAO	Principal Accounting Officer
PATA	Provincially Administrated Tribal Area
PC-I	Planning Commission document-I
TKPP	Tameer Khyber Pakhtunkhwa Programme
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
UAs	Union Administrations
VCs	Village Councils
WSS	Water Supply Scheme
ZAC	Zila 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 requires the Auditor-General of Pakistan to conduct audit of the receipts and expenditure of District Fund of Assistant Director Local Government Election & Rural Development Department and Village/ Neighborhood Councils of District Haripur.

The report is based on audit of the accounts of AD LGE&RDD and 18 Village/ Neighborhood Councils of District Haripur 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 the systemic issues and audit finding. 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 and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of Public 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 discussion with management, however department did not submit written replies. DAC meetings could not be convened despite repeated requests.

The Audit Report is submitted to the Governor, 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 Abbottabad has audit jurisdiction of District Governments, Tehsil Municipal Administrations, AD LGE&RDD and VCs/NCs of six Districts i.e. Haripur, Abbottabad, Mansehra, Battagram, Tor Ghar and Kohistan.

The Regional Directorate of Audit has a human resource of 10 officers and staff, with a total of 2250 mandays available. The annual budget amounted to Rs 16.237 million was allocated to the RDA during financial year 2015-16. It has the mandate to conduct regularity (financial attest audit & compliance with authority audit) and performance audit of entities, projects and program. Accordingly, Regional Director Audit Abbottabad carried out audit of the accounts of AD LGE&RDD Haripur and selected 18 out of total 180 VCs/NCs for the Financial Year 2015-16.

Assistant Director Local Government Election & Rural Development Department and V/Cs/NCs of District Haripur 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 the 180 Village/Neighborhood Councils in District Haripur for the financial year 2015-16 was Rs 54.28 million. Out of this, RDA Abbottabad audited an expenditure of Rs 9.884 million which, in terms of percentage, was 18% of auditable expenditure. Detail is given below:

**Detail of VCs/NCs audited**

S.No	Tehsil	Total No. of VCs/NCs	Audited Last year	Audited This year	Name of VCs/NCs
1	Haripur	151	0	17	1. VC Khoi Maira, 2. Suraj Gali, 3. Hattar, 4. Bhuttri, 5. Ghumawan, 6. Kalas, 7. Ali Khan, 8. Bareela, 9. Khoi Nara, 10. Sirya, 11. Kangra Rural, 12. Kangra Township, 13. Dingi, 14. Sawabi Maira, 15. NC City-1, 16. Terbela-1, 17. KTS-4
2	Ghazi	29	0	1	NC Ghazi (Urban) NC-1

The total expenditure of the Assistant Director Local Government and 18 Village/ Neighborhood Councils, Haripur for the Financial Year 2015-16, the auditable expenditure under the jurisdiction of RDA was Rs 52.122 million. Out of this, RDA Abbottabad audited an expenditure of Rs 26.691 million which, in terms of percentage, was 50% of auditable expenditure.

The receipts of 18 Village/ Neighborhood Councils Haripur, for the Financial Year 2015-16, were Rs 2.588 million. Out of this, RDA Abbottabad audited receipts of Rs 2.588 million which, in terms of percentage, was 100 % of auditable receipts.

The total expenditure and receipts of Assistant Director Local Government & Rural Development Department and 18 Village/ Neighborhood Councils, District Haripur, for the Financial Year 2015-16 were Rs 54.71 million. Out of this, RDA Abbottabad audited the expenditure and receipts of Rs 29.279 million.

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

No recoveries were pointed out during the audit.

**c. Audit Methodology**

Audit was conducted after understanding the business processes of Assistant Director Local Government Office and Village Councils with respect to its functions, control structure prioritization of risk areas by determining their significance 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 Abbottabad.

**d. Audit Impact**

Audit pointed out various irregularities of serious nature. Cases related to weak internal were also pointed out to which management has been sensitized. In certain cases management has taken action which may further be verified. 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.

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 Local Government & Rural Department Administration.

**f. Key audit findings of the report;**

- i. Non Production of record was noticed in one case<sup>1</sup>.
- ii. Irregularity & Non-compliance of Rs 12.00 million were noticed in one case<sup>2</sup>.
- iii. Internal Control weakness “amounting to Rs 113.417 million were noticed in three cases<sup>3</sup>”.

Minor irregularities/weaknesses pointed out during the audit are being pursued separately with the authorities concerned, as detailed at Annex-A.

**g. Recommendations**

- i. Corrective actions need to be taken to stop the practice of violation of rules and regulations while spending the public money.
- ii. Inquiries need to be held to fix responsibility for non production of record, losses, irregular payments and wasteful expenditure.
- iii. All sectors of Assistant Director Local Government Election & Rural Development Department and NCs/VCs need to strengthen internal controls i.e. financial, managerial, operational, and administrative and accounting control.

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<sup>1</sup> Para 1.2.1.1

<sup>2</sup> Para 1.2.2.1

<sup>3</sup> Para 1.2.3.1,1.2.3.2,1.2.3.3



## SUMMARY TABLES & CHARTS

### I: Audit Work Statistics

(Rs in million)

S.No	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	01	54.71
2	Total formations in audit jurisdiction	181	54.71
3	Total Entities(PAOs) Audited	01	29.279
4	Total formations Audited	19	29.279
5	Audit & Inspection Reports	01	29.279
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	12.00
3.	Weak Internal controls	113.417
4.	Others	-
	<b>Total</b>	<b>125.417</b>

### 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	
1.	Outlays Audited	-	-	2.588	26.691	29.279	91.038
2.	Amount Placed under Audit Observation / Irregularities of Audit <sup>4</sup>	-	-	-	125.417	125.417	23.148
3.	Recoveries Pointed Out at the instance of Audit	-	-	-	-	-	4.545
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 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.

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<sup>4</sup> The observations are based on procedural violations by AD office in respect of funds allocated for 181 VCs/NCs therefore,

#### 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	12.00
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM <sup>5</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.	-
4	Quantification of weaknesses of internal control systems.	113.417
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.	-
	<b>Total</b>	<b>125.417</b>

#### V: Cost benefit Ratio

(Rs in million)

S #	Description	Amount
1	Outlays Audited (item 1 of Table 3)	29.279
2	Expenditure on audit	0.240
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	1:0

<sup>5</sup> The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash).

## **CHAPTER-1**

### **1.1 Administrator Village Councils District Haripur**

#### **1.1.1 Introduction**

District Haripur has two Tehsil i.e. Haripur, Ghazi. There is an Assistant Director Local Government & Rural Development Department and 180 Village Councils. Each Village Council has a Secretary. Assistant Director Local Government & Rural Development Department is Drawing and Disbursing Officer (DDO) for his office and Village councils of the District Haripur.

#### **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.

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

An amount of Rs.107.645 million was allocated as budget by the Provincial Government to Assistant Director Local Government & Rural Development Department and 18 Village Councils of District Haripur against which an expenditure of Rs52.122 million was incurred by Assistant Director Local Government & Rural Development Department and 18 VCs Village Councils of District Haripur with a saving of Rs 55.523 million during financial Year 2015-16. Detail is given below:

**(Rs in million)**

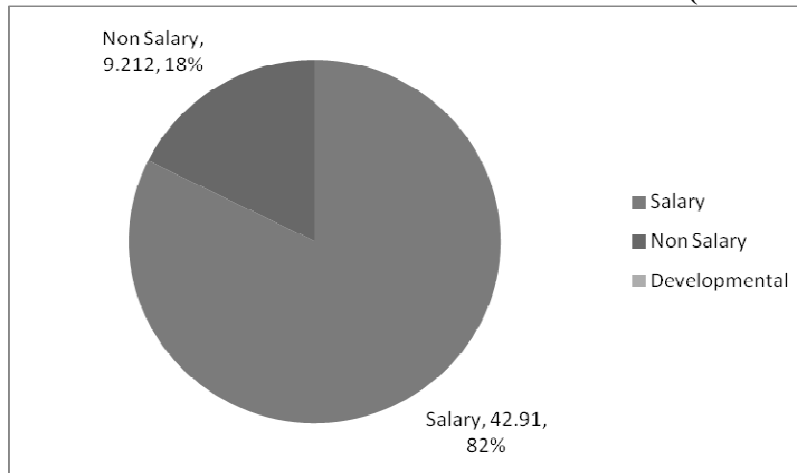
<b>Particulars</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Excess/ (Saving)</b>	<b>% age</b>
Salary	68.379	40.945	(27.434)	40.121%
Non Salary	16.266	11.177	(5.089)	31.286%
Developmental	23.000	0.000	(23.000)	100.000%
<b>Total</b>	<b>107.645</b>	<b>52.122</b>	<b>(55.523)</b>	<b>49%</b>

Particulars	Budgeted Receipts	Actual Receipts	Excess/ (Saving)	% age
Receipts	2.588	2.588	0	0%

The savings of Rs 55.523 million in all heads of accounts indicate weakness in the capacity of these local institutions to utilize the allocated budgets.

### Expenditure 2015-16

(Rs in million)



#### 1.1.2 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 Haripur 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.

**ADMINISTRATOR VILLAGE COUNCILS HARIPUR**

## **1.2 Audit Para's Administrator Haripur**

### **1.2.1 Non Production of record**

#### **1.2.1.1 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 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 LGE&RDD, Haripur did not produced auditable record during 2015-16 pertaining to appointment, service books and personal files.

Non production of record occurred due to weak administrative control which resulted in non verification of record.

The irregularity was pointed out to management in April 2017, management stated that when the audit team visited this office the AD LG& RDD and Deputy commissioner Haripur went to Peshawar along with relevant record to produce it before the enquiry committee headed by the special secretary Local Government, Secretary Law, Establishment and Finance Department .the relevant record will be produced to audit as and when desired. Reply is not cogent as the matter needs production of record.

Audit recommends investigation for fixing responsibility and action required by the law.

**AIR Para No. /ADLG/13(2015-16)**



## 1.2.2 Irregularity & Non-compliance

### 1.2.2.1 Unauthorized placement of funds in commercial banks- Rs 12.00 million

According to Government of Khyber Pakhtunkhwa Finance Department letter No. BO (NFC-II)/FD/1-4/2009/Vol.111 dated 31-03-2010. All the Government Departments, their subordinate offices and autonomous / semi-autonomous organizations under their administrative control would avail of the services/facilities being offered by the Bank of Khyber.

Assistant Director LGE&RDD, Haripur transferred funds to the Secretaries of the VCs/NCs, whom did not open their official bank accounts in the Bank of Khyber, during 2015-16 as detailed below:

S.No	Name of VCs/NCs	Name of Bank	Amount Transferred
1	Sarai Nemat Khan	UBL Serai Nemat Khan	1,250,000
2	Banda Munir Khan	UBL Serai Nemat Khan	750,000
3	Sarran Dharam Pani	UBL Serai Nemat Khan	1,250,000
4	Bandi Mian Pir Dad	UBL Serai Nemat Khan	1,000,000
5	Noorpur	UBL Serai Nemat Khan	1,000,000
6	Shangri Paswal	UBL Serai Nemat Khan	750,000
7	Kptnajibullah South	HBL Kot Najibullah	1,750,000
8	Kotnajibullah North	HBL Kot Najibullah	1,750,000
9	Ganja Kamala	HBL Kot Najibullah	750,000
10	Sarai Gadai	HBL Kot Najibullah	1,000,000
11	Labour Colony	HBL Kot Najibullah	750,000
		<b>Total</b>	<b>12,000,000</b>

Placement of funds in commercial banks occurred due to weak managerial control which resulted in violation of Government's instructions.

The irregularity was pointed out to management in April, 2017 management stated that relevant record will be checked and detail reply will be submitted. The reply was not cogent as the management was required to open bank accounts in Bank of Khyber in light of aforementioned instructions.

Audit suggests fixing responsibility against the defaulters under intimation to audit.

**AIR Para No. /ADLG/8(2015-16)**

### 1.2.3 Internal Control

#### 1.2.3.1 Non maintenance of Cash book - Rs-90,417,829

Procedures regarding handling of cash as laid down in rules 77 of FTR which require that:

- i. All monetary transactions should be entered in the cashbook as soon as they occur and attested by the Head of the office in token of check.
- ii. The cash book should be closed regularly and completely checked.
- iii. At the end of each month, the head of the office should verify the cash balance in the cash book, signed with dated and a certificate should record to that effect.

Assistant Director LGE&RDD, Haripur drawn a sum of Rs 90,417,829 from designated bank account of National Bank of Pakistan Main Branch Haripur account No.4033722611 while no entries in cash book was found nor detail of bills were available on the record.

S.No	Cheque No.	dated	Amount
1	9521129	02.07.2015	190,650
2	9521130	02.07.2015	203,329
3	9521128	30.06.2015	23,850
4	9521140	04.02.2016	90,000,000
		<b>Total</b>	<b>90,417,829</b>

Drawl of funds from designated bank account without any entry in cash book and vouched bill due weak internal control

The irregularity was pointed out to management it was replied that audit observations are noticed and guidelines shall be followed. Detail reply will be furnished after consulting record.

Reply is not cogent as drawing such amount without any entry in cash book and without detailed bill speaks otherwise.

Audit suggests third party investigation and fixing responsibility on the persons at fault.

**AIR Para No. /ADLG/12(2015-16)**

### **1.2.3.2 Non utilization of Government Funds Rs. 23.000 million**

According to the Government of Khyber Pakhtunkhwa Planning & Development Department letter No. C/RD /P&DD/ 6-8/1850-1970/W/E dated 19/09/2015 Para 4 section 4.3 Each Tehsil/ Town Administration/VC/NC shall prepare its own annual development programme in line with the section 22 (c) of the Act to ensure that resources transferred to them are utilized only for the purpose of Development.

Secretaries village/Neighborhood councils were allocated developmental funds amounting to Rs 23.000 million during April 2017. However the same could not be utilized during the year which resulted in blockade of public funds. Detail is given at Annexure-3.

The funds were blocked due to weak managerial control which resulted in non utilization of funds.

The irregularity was pointed out management in April, 2017 management stated that as per record of NCs/VCs no bidders participated in the tender proceedings.

The reply was not cogent as no documentary proof was provided to audit.

Audit suggests investigation and action against the persons at fault.

**AIR Para No./ADLG/06 (2015-16)**

### **1.2.3.3 Variances between budget book, cash book and bank statement.**

According to section 36 (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.

According para 89 of GFR the head of the department will be jointly responsible for the reconciliation of figures in the accounts maintained by the head of the department.

The closing balances of the Secretary NC Tarbela 1 were not tallying during 2015-16 as per following details:

<b>Closing Balance as on 30-06-2016 (Amount in Rs)</b>			
S. No	Balance as per Cash Book	Balance as per Bank Statement	Balance as per Budget book
1	2,345,476.65	1,680,762.80	1,533,019

This position occurred due to weak managerial control which resulted in unrealistic picture of the accounts.

The irregularity was pointed out to management in April, 2017 management stated that relevant record will be checked and detail reply will be submitted.

The reply was not cogent as the available budget was to be utilized for developmental schemes.

Audit recommends that action may be taken against responsible officials.

**AIR Para No./ADLG/07(2015-16)**

## ANNEXURES

### Annexure-1

#### Detail of MFDAC Paras

(Rs in million)

S.No	AIR No.	Gist of Para	Amount
01	AIR/ADLG/01(2015-16)	Un authorized retention of Income tax	0.072
2	AIR/ADLG/02(2015-16)	Un authorized retention of Sales tax	0.0185
3	AIR/ADLG/03(2015-16)	Un authorized retention of Stamp duty	0.0083
4	AIR/ADLG/04(2015-16)	Non maintenance of stock register Security Papers	0
5	AIR/ADLG/05(2015-16)	Irregular expenditure without budget provision	0.335
6	AIR/ADLG/09(2015-16)	Variation between cash book and bank statement	0.436
7	AIR/ADLG/10(2015-16)	Un authorized retention of cash balance	0.481
8	AIR/ADLG/11(2015-16)	Irregular expenditure of POL	0.501
9		<b>Total</b>	<b>1.8518</b>

## Budget and Expenditure Summary

Financial Year 2015-16

(Rs in Million)

Entity	Particulars	Budget	Expenditure	Excess/ (Saving)	% eg
AD LG&RDD	Salary	68.379	40.945	27.434	40.121%
	Non Salary	2.744	1.293	1.451	52.879%
	Developmental	0.000	0.000	0.000	0%
	Receipts	0.000	0.000	0.000	0%
	<b>Total</b>	<b>71.123</b>	<b>42.238</b>	<b>28.885</b>	<b>40.613%</b>
Budget of 18 VCs/NCs	Non Salary	13.522	9.884	3.638	26.904%
	Developmental	23	0	23.000	100.000%
	Receipts	2.588	0.767	1.821	70.375%
	<b>Total</b>	<b>39.110</b>	<b>10.651</b>	<b>28.459</b>	<b>72.767%</b>
Budget of AD LG&RDD & 20 VCs/NCs	Salary	68.379	40.945	27.434	40.121%
	Non Salary	16.266	11.177	5.089	31.286%
	Developmental	23.000	0.000	23.000	100.000%
	Receipts	<b>2.588</b>	<b>0.767</b>	<b>1.821</b>	<b>70.363%</b>
	<b>Total</b>	<b>110.233</b>	<b>52.889</b>	<b>57.344</b>	<b>52.021%</b>

**Annexure 3**  
**Para 1.2.3.2**

<b>S.No</b>	<b>Name of VC/NC</b>	<b>Developmental Funds Released</b>	<b>Developmental Funds Utilized</b>	<b>Saving</b>
1	VC Khoi Mera	750,000	0	750,000
2	VC Suraj Gali	1,250,000	0	1,250,000
3	VC Hattar	2,250,000	0	2,250,000
4	VC Bhuttri	750,000	0	750,000
5	VC Ghumanwan	1,250,000	0	1,250,000
6	VC Kalas	750,000	0	750,000
7	VC Ali Khan	1,500,000	0	1,500,000
8	VC Bareela	1,500,000	0	1,500,000
9	VC Khoi Nara	2,000,000	0	2,000,000
10	VC Sarya	750,000	0	750,000
11	VC Kangra Rural	1,000,000	0	1,000,000
12	VC Kangra Township	1,750,000	0	1,750,000
13	VC Dingi	1,500,000	0	1,500,000
14	NC City I	1,250,000	0	1,250,000
15	NC Terbel	1,250,000	0	1,250,000
16	NC Khalabat	1,500,000	0	1,500,000
17	VC Sawabi Maira	750,000	0	750,000
18	NC Ghazi	1,250,000	0	1,250,000
	<b>Total</b>	<b>23,000,000</b>	<b>0</b>	<b>23,000,000</b>