



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

**DISTRICT MARDAN  
KHYBER PAKHTUNKHWA**

**AUDIT YEAR 2015-16**

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**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

AD	Assistant Director
LG&RDD	Local Government and Rural Development Department
AP	Advance Para
APPM	Accounting Procedure and Policy Manual
BOK	Bank of Khyber
B&R	Building and Roads
BOQ	Bill of Quantity
DAC	Departmental Accounts Committee
DDO	Drying and Disbursing Officer
GFR	General Financial Rules
LGA	Local Government Act
MCB	Muslim Commercial Bank
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PC-I	Planning Commission document-I
PLS	Profit and Loss Sharing
RDA	Regional Directorate of Audit
TS	Technical Sanction
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 168 of Local Government Act 2012 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 10 Union Councils Mardan 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 observations 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 written replies of the Departments, however in some observations Department did not submit written replies.

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 168 of Khyber Pakhtunkhwa Local Government Act, 2012 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 Assistant Directors Local Government & Rural Development Department and Union Councils. Its Regional Directorate of Audit Mardan has audit jurisdiction of Assistant Director Local Government & Rural Development Department and UCs of four Districts, i.e. District Mardan, Swabi, Malakand and Buner.

The Regional Directorate has a human resource of 09 officers and staff, constituting 1878 man days and a budget of about Rs 13.089 million was allocated during Financial Year 2014-15. 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 Director Audit Mardan carried out audit of the accounts of Assistant Director Local Government & Rural Development Department and 10 UCs for the Financial Year 2014-15 and the findings included in the Audit Report.

Assistant Director Local Government & Rural Development Department and UCs District Mardan perform its functions under Khyber Pakhtunkhwa Local Government Act, 2012. Administrative Secretary i.e. Secretary Local Government and Rural Development Department, Khyber Pakhtunkhwa is the Principal Accounting Officer for these local bodies. According to financial provisions of the Local Government Act 2012, the Secretary Local Government and Rural Development Department, Khyber Pakhtunkhwa authorizes the Annual Budget Statement for these local bodies in the form of budgetary grants.

### **a. Scope of audit**

There are 75 Union Councils in three (3) Tehsils of District Mardan out of which the accounts of 10 Union Councils were examined in detail. These Union Councils were selected for detailed audit by excluding the last year audited entities, on the basis of random sample of four UCs from Tehsil Mardan and three each from TakhtBhai and Katlang, keeping in view the available man days.

#	Tehsil	Total No. of UCs	No. of UCs Audited Last year FY 2013-14	No. of UCs Audited This year
1	Mardan	47	04	04
2	TakhtBhai	17	03	03
3	Katlang	11	03	03
	Total	75	10	10

#### List of 10 Union Councils audited

#	Name of UC	Tehsil
1	Bughdada	Mardan
2	Baghe Aram	
3	KasKoroona	
4	Bari Cham	
5	Jalala	TakhtBhai
6	Lund Khwar	
7	Hatyan	
8	Dheri	Katlang
9	Jamal Ghari	
10	KohiBarmol	

Out of the total expenditure of the Assistant Director Local Government & Rural Development Department and 75 UCs, District Mardan, for the Financial Year 2014-15, the auditable expenditure under the jurisdiction of RDA was Rs 83.877million. Out of this, RDA Mardan audited an expenditure of Rs 29.265 million of Assistant Director LG & RDD and 10 Ucs, which in terms of percentage, was 34.89 % of auditable expenditure.

The total receipts of 75 UCs, District Mardan for the Financial Year 2014-15 were Rs 1.327 million. Out of this, RDA Mardan audited receipts of Rs 0.177 million which, in terms of percentage, was 13.338 % of auditable receipts.

The total expenditure and receipts of Assistant Director Local Government & Rural Development Department and 10 UCs, District Mardan, for the Financial Year 2014-15 were Rs 48.952 million. Out of this, RDA Mardan audited the expenditure and receipts of Rs 29.442 million.

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

Recovery of Rs 1.30 million was pointed out, however no recovery was established during the audit.

**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 with other supporting documents and records called for scrutiny and substantive testing in the Regional Directorate of Audit Mardan.

**d. Audit Impact**

Audit pointed out various irregularities of serious nature to the management. However, no impact was visible as the management failed to respond 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 Para 13 of GFR Volume-I, is Internal Audit which was not prevalent in Assistant Director Local Government & Rural Development Department and UCs District Mardan. Neither rules for internal audit have been framed nor internal audit report as required was provided to audit.



**f. Key Audit Findings**

- i. Internal Control weakness “amounting to Rs 4.359 million was noted in four cases<sup>1</sup>.

**g. Recommendations**

- i. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- 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.

<sup>1</sup> Para: 1.2.1.1, 1.2.1.2, 1.2.1.3, 1.2.1.4

## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

**(Rs in million)**

<b>S. No</b>	<b>Description</b>	<b>No.</b>	<b>Budget</b>
1	Total Entities(PAO) in Audit Jurisdiction	01	83.877
2	Total formations in audit jurisdiction	76	83.877
3	Total Entities Audited	01	29.442
4	Total formations Audited	01	29.442
5	Audit and Inspection reports	01	29.442
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

**Table 2: Audit Observations classified by Categories**

**(Rs in million)**

<b>Sr. No.</b>	<b>Description</b>	<b>Amount under audit observation</b>
1	Un sound Asset management	-
2	Weak Financial management	0.367
3	Weak Internal controls relating to Financial Management	3.992
4	Others	
<b>Total</b>		<b>4.359</b>

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

S#	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total for year (2014-15)	Total for the year (2013-14)
1.	Outlays Audited	-	2.285	0.177	26.98	29.442	51.121
2.	Amount Placed under Audit Observation /Irregularities of Audit	-	2.151	0.367	1.841	4.359	4.671
3.	Recoveries Pointed Out at the instance of Audit	-	-	0.367	0.933	1.30	-
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	0.303	0.303	-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

Note: The outcome figures reported for the year 2013-14 pertain to the Ten (10) Union Councils audited last year. Since the PAO is the same therefore, these amounts have been included here to show cumulative effect against the PAO.

**Table 4: Irregularities pointed out**

		<b>(Rs in million)</b>
<b>S. No</b>	<b>Description</b>	<b>Amount under Audit observation</b>
1	Violation of rules and regulations and principle of propriety and probity.	0.908
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	-
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 controls system.	2.151
5	Recoverable, overpayments, or unauthorized payments of public money.	1.3
6	Non-production of record to Audit	-
7	Others, including cases of accidents, negligence etc.	-
<b>Total</b>		<b>4.359</b>

**Table 5: Cost Benefit**

		<b>(Rs in million)</b>
<b>S. No</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited (Item 1 of Table 3)	29.351
2	Expenditure on audit	0.189
3	Recoveries realized at the instance of Audit	0.00
4	Cost Benefit Ratio	1:0

## CHAPTER-1

### 1.1 Assistant Director Local Government & Rural Development Department and Union Councils, District Mardan

#### 1.1.1 Introduction

District Mardan has three tehsils i.e Mardan, Katlang and Takhtbhai. There is an Assistant Director Local Government & Rural Development Department and 75 Union Councils. Each Union Council has a Secretary. Assistant Director Local Government & Rural Development Departments is Drawing and Disbursing Officer (DDO) for his office and union councils of the District Mardan. According to 1998 population census, the population of District Mardan is 351,320.

#### 1.1.2 Comments on Budget and Accounts (Variance Analysis)

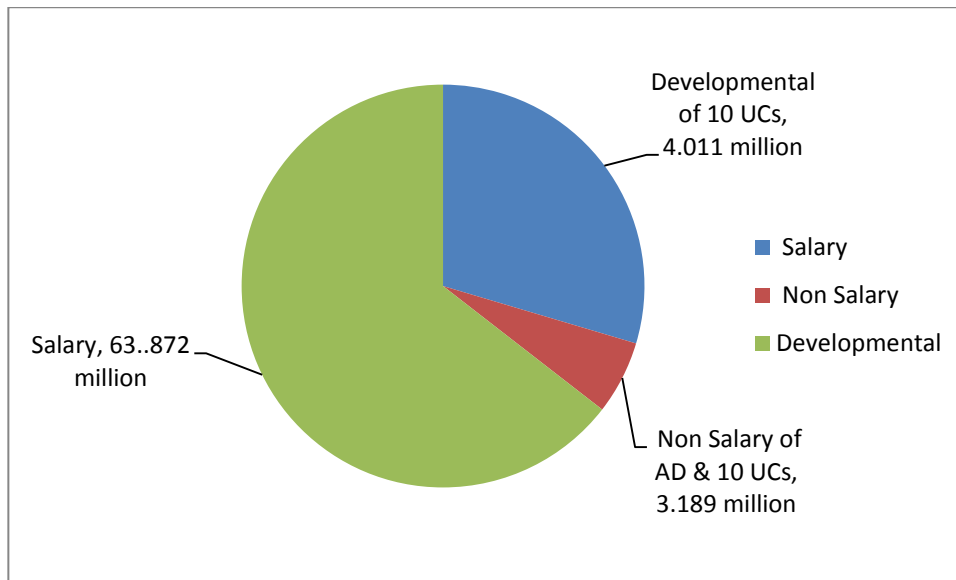
An amount of Rs 83.877 million was allocated as budget by the Provincial Government to Assistant Director Local Government & Rural Development Department and 75 Union Councils of District Mardan. An amount of Rs 1.327 million was realized during the financial year 2014-15. Thus making a total of Rs 85.204 at the disposal of local councils, against which an expenditure of Rs 72.399 million was incurred by Assistant Director Local Government & Rural Development Department and 10 Union Councils of District Mardan, with a savings of Rs 12.805 million during Financial Year 2014-15. Detail is given below:

(Rs in million)

2014-15	Budget (Rs)	Expenditure (Rs)	Excess / Savings (Rs)	%age of saving out of total saving
Salary	72.452	63.872	-8.58	<b>67.008</b>
Non Salary	6.936	3.189	- 3.747	<b>29.26</b>
Developmental	4.489	4.011	- 0.478	<b>3.732</b>
<b>Total</b>	<b>85.204</b>	<b>71.072</b>	<b>- 12.805</b>	<b>100</b>
<b>Receipts of 75 UCs</b>	1.327	1.327	0	
<b>Grand Total</b>	<b>85.204</b>	<b>72.399</b>	<b>- 12.805</b>	

The huge savings of Rs 12.805 million in all heads of accounts indicate weakness in the capacity of these local institutions to utilize the amounts allocated.

### EXPENDITURE 2014-15



Detail is given at Annexure-3

#### 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 Union Councils Mardan under the LGA 2012, have not yet been discussed in PAC.

## 1.2 AUDIT PARAS AD LG&RDD & UCs Mardan

### 1.2.1 Internal Control Weaknesses

#### 1.2.1.1 Unverified and unauthentic expenditure on account of Civil Works- Rs 2.151 million

According to Para 2.22 of the B&R Department Code the papers to be submitted with the project for a work will consist of a report, a specification and a detailed statement of measurements, quantities and rates, with an abstract showing the total estimated cost of each item and according to Para 2.58 of B&R Code, payment should be made for quantities and rates mentioned in the Bill of Quantity/ Technical Sanction.

Secretaries of various Union Councils paid Rs 2,151,399 on account of various developmental works. However supporting documents such as PC-I, TS, Measurement Book and BOQ were not produced to audit to verify and authenticate the expenditure. Detail given below:

#	Name of Scheme	Amount (Rs)
1	Derhi	1,050,000
2	Baghe Aram	542,979
3	Hatyan	558,420
<b>Total</b>		<b>2,151,399</b>

Unauthentic expenditure on civil work indicated weak internal control, which resulted in unverified expenditure.

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

Request for the convening of DAC meeting was made on 09.03.2016. DAC meeting was not convened till finalization of this Report.

Audit Suggests fixing of responsibility and action against the person(s) at fault.

AP # 109,101&111(2014-15)

**1.2.1.2 Non deposit of income tax, stamp duty, contractor enlistment fee, tender form fee and bank profit in Government treasury- Rs 0.934 million**

According to Para 5 of GFR Vol.-I money received as dues of government or for deposit in the custody of government should be credited into Government account and According to Finance Department Government of Khyber Pakhtunkhwa letter No. 2/3-(F/L)/FD/2007-08/Vol-IX dated 10-02-2014, Finance Department has from time to time allowed sanctioned bank accounts in the commercial bank for various departments/ autonomous / semi-autonomous bodies/ corporations in KPK. Now such accounts may be converted in to PLS mode and the profit earned may be deposited in to Government treasury not later than a week when declared by the bank.

Assistant Director LG&RDD and Secretaries of various Union Councils failed to deposit Rs933,765 on account of income tax, stamp duty, contractor enlistment fee, tender form fee and bank profit in to government treasury .As summarized below and detail in Annex-4

<b>S No</b>	<b>Head</b>	<b>Amount (Rs)</b>
1	Income Tax	302,717
2	Stamp duty	16,250
3	Contractor enlistment fee	260,000
4	Tender form fee	182,100
5	Bank profit	172,698
Total		<b>933,765</b>

Non deposit of government taxes and other government amount indicated weak internal control, which resulted in loss to Government.

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

Request for the convening of DAC meeting was made on 09.03.2016. DAC meeting was not convened till finalization of this Report.



Audit Suggests deposit of the amount in government treasury and fixing of responsibility on the person(s) at fault.

AP # 110,107,116,113,99,103,87,97,102,108,112,114,89&98(2014-15)

**1.2.1.3 Irregular payment of Pay and Allowances through DDO- Rs 0.908 million**

According to Para 4.6.1.1 of APPM, employees shall be paid by direct credit to their bank accounts regardless of their grade and level.

Assistant Director Local Government and Rural Development Department Mardan during the financial year 2014-15 paid Rs 908,398 on account of pay and allowances to employees through Drawing and Disbursing Officer instead of direct transfer to their respective bank accounts.

Irregular payment indicated weak internal control, which resulted in violation of Government rules.

When pointed out in February 2016, management stated that some employees have been paid through DDO instead of direct transfer to their respective bank account which has not been opened by them. Now most of them has been opened their accounts. Reply is not satisfactory, as government rules were violated.

Request for the convening of DAC meeting was made on 09.03.2016. DAC meeting was not convened till finalization of this Report.

Audit Suggests fixing of responsibility and action against the person(s) at fault.

AP # 92(2014-15)

#### 1.2.1.4 Less deposit of local receipts- Rs0.367 million

According to Para 26 of General Financial Rules Volume I it is the duty of the Departmental Controlling Officer to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

Secretaries of various Union Councils less deposited Rs 367,185 on account of birth, marriage and death certificate fee. As summarized below: and detail in Annex- 5

#	Name of UC	Amount Received (Rs)	Amount deposited (Rs)	Difference (Rs)
1	KohiBarmol	300,840	75,375	225,465
2	Baghi Aram	90,200	1200	89,000
3	Jalala	74,820	22,100	52,720
Total				367,185

Less deposit of receipts indicated weak financial control, which resulted in loss to Government.

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

Request for the convening of DAC meeting was made on 09.03.2016. DAC meeting was not convened till finalization of this Report.

Audit Suggests deposit of the amount in government treasury and fixing of responsibility on the person(s) at fault.

**AP No.96,104& 106(2014-15)**

## ANNEXURES

### Annex-1

#### Detail of MFDAC Para's

(Rs in million)

S. No.	AP No.	Department	Caption of the Para	Amount
1	88	<b>AD LG&amp;RDD</b>	Overpayment on account of pay and allowances	0.108
2	90	-do-	Unauthorized and unverified expenditure on account of printing	0.195
3	91	-do-	Un-justified expenditure on account of advertising and publicity	0.181
5	93	-do-	Non-maintenance of cash book	0.480
6	94	-do-	Unauthentic and verified expenditure on account of POL and MR of vehicle	0.051
7	95	<b>Baghdada</b>	Non-production of record	0.00
8	100	<b>Bari cham</b>	Non-production of record	0.00
10	105	<b>Jalala</b>	Excess expenditure than PC-1/work order	0.090
12	115	<b>Kass Koorna</b>	Non-imposition of penalty for late completion of work	0.045
<b>Total</b>				<b>3.158</b>

**Audit Impact Summary**

<b>S.No</b>	<b>Rules/System/Procedure</b>	<b>Audit Impact</b>
1	According to GFR, physical verification of store/assets should be carried out once in a year.	DAC meetings could not be convened due to which audit impact is not visible.
2	According to Financial and Treasury rules all dues of the Government should be correctly and promptly assessed, collected and paid into Government Treasury.	Do
3	According to GFR, receipts and expenditure should be reconciled.	Do

## Budget and Expenditure Summary

Financial Year 2014-15

(Rs in Million)

	Particulars	Budget	Expenditure	Excess/(Saving)
AD LG&RDD	Salary	55.389	43.091	-12.289
	Non Salary	4.634	1.588	-3.046
	<b>Total</b>	<b>60.023</b>	<b>44.679</b>	<b>-15.344</b>
Budget of 10 UCs	Non Salary	0.758	0.758	0
	Developmental	3.515	3.515	0
	Receipts	0.177	0.177	0
		<b>4.273</b>	<b>4.273</b>	<b>0</b>
<b>G. Total</b>		<b>64.496</b>	<b>48.952</b>	<b>-15.344</b>

**Detail of Income tax and stamp duty**  
**Non deposit of income tax, stamp duty, contractor enlistment fee, tender**  
**form fee and bank profit in Government treasury- Rs0.933 million**  
**(DP # 1.2.1.2)**

**Union Council Dheri**

Amount in Rs

Name of work	work cost	10 % below	Net Cost	Income Tax	S. duty
Construction of street roads	450,000	45,000	405,000	(@ 6.5%) 26,325	1,250
Construction of side wall and shingle etc	300,000	30,000	270,000	(@ 7.5%) 20,250	1,250
Construction of drain, culverts etc	300,000	30,000	270,000	(@ 6.5%) 17,550	1,250
<b>Total</b>				<b>61,125</b>	<b>3750</b>

**Union Council Jalala**

Name of work	work cost	10 % below	Net Cost	Income Tax	S. duty
Construction of drain/culverts at UC Jalala	300,000	30,000	270,000	(@ 6.5%) 17,550	1,250
Construction of street pavement at UC Jalala	400,000	40,000	360,000	(@ 6.5%) 23,400	1,250
Construction of drain/culverts etc UC Jalala	300,000	30,000	270,000	(@ 6.5%) 17,550	1,250
<b>Total</b>				<b>58,500</b>	<b>3,750</b>

**Union Council Kass Korona**

Name of work	work cost	10 % below	Net Cost	Income Tax	S. duty
Construction of drain/culverts at UC kaskoroona	500,000	50,000	450,000	(@ 6.5%) 29,250	1,250
Construction of street pavement at UC KasKoroona	450,000	45,000	405,000	(@ 6.5%) 29,250	1,250
<b>Total</b>				<b>58,500</b>	<b>2,500</b>

### Union Council Jamal Ghari

Name of work	work cost	10 % below	Net Cost	Income Tax	S. duty
Construction of drain, street pavement and culverts in UC Jamal Grahi	430,000	43,000	387,000	(@ 6.5%) 25,155	1,250
Construction of street road etc in UC Jamal Grahi	500,000	50,000	450,000	(@ 7.5%) 29,250	1,250
<b>Total</b>				<b>54,405</b>	<b>2,500</b>

### Union Council Lund Khwar

Name of work	work cost	10 % below	Net Cost	Income Tax	S. duty
Construction of drain, street pavement and culverts in UC Lund Khwar	500,000	50,000	450,000	(@ 6.5%) 29,250	1,250
Construction of drain and culverts etc in UC Lund Khwar	400,000	40,000	360,000	(@ 7.5%) 23,400	1,250
<b>Total</b>				<b>52,650</b>	<b>2,500</b>

### Detail of Contractor enlistment fee

#	Name of Contractor	Category	Amount (Rs)
1	A.Q Khan	A	80,000
2	BachaWali	B	60,000
3	Rahim Khan	C	40,000
4	Amir ul Islam	C	40,000
5	M. Rafeeq	C	40,000
<b>Total</b>			<b>260,000</b>

### Detail of tender form fee

#	Name of UC	Amount(Rs)
1	KohiBarmol	50,100
2	Baghe Aram	43,000
3	Dheri	43,000
4	Jamal Ghari	27,000
5	KasKoorona	19,000
<b>Total</b>		<b>182,100</b>

**Detail of bank profit**

#	Name of Office	Name of Bank	Account No.	Amount (Rs)
1	AD LG&RDD	BOK Mardan	13298-00-7	43,487
2	UC Lund Khwar	MCB Lund Khwar	1399	129,211
Total				172,698



## Detail of less deposit of receipts

Less deposit of local receipts- Rs0.367 million (DP # 1.2.1.4)

## Union Council KohiBarmol

Year	Head	Certificate issued	Rate (Rs)	Amount (Rs)
2014-15	Birth	1130	20	22,600
	Marriage	460	100	46,000
	Death	297	20	5,940
	Total amount realized			74,540
	Deposited			22,800
	<b>Difference</b>			<b>51,740</b>
2013-14	Birth	978	20	19,560
	Marriage	490	100	49,000
	Death	270	20	5,400
	Total amount realized			73,960
	Deposited			30,300
	<b>Difference</b>			<b>43,660</b>
2012-13	Birth	980	20	19,600
	Marriage	520	100	52,000
	Death	340	20	6,800
	Total amount realized			78,400
	Deposited			7,575
	<b>Difference</b>			<b>70,825</b>
2011-12	Birth	997	20	19,940
	Marriage	480	100	48,000
	Death	300	20	6,000
	Total amount realized			73,940
	Deposited			14,700
	<b>Difference</b>			<b>59,240</b>

## Union Council Bagh e Aram

Year	Head	Certificate issued	Rate (Rs)	Amount (Rs)
2014-15	Birth	1166	20	23,320
	Marriage	97	100	9,700
	Death	96	20	1,920
	Total amount realized			34,940
	Deposited			0
	<b>Difference</b>			<b>34,940</b>
	Birth	839	20	16,780

2013-14	Marriage	52	100	5200
	Death	82	20	1640
	Total amount realized			23620
	Deposited			1200
	<b>Difference</b>			<b>22,420</b>
2012-13	Birth	592	20	11840
	Marriage	188	100	18800
	Death	50	20	1000
	Total amount realized			31,640
	Deposited			0
	<b>Difference</b>			<b>31,640</b>

### Union Council Jalala

Year	Head	Certificate issued	Rate (Rs)	Amount (Rs)
2014-15	Birth	835	20	16,700
	Marriage	203	100	20,300
	Death	75	20	1,500
	Total amount realized			38,500
	Deposited			38,500
	<b>Difference</b>			<b>0</b>
2013-14	Birth	574	20	11,480
	Marriage	198	100	19,800
	Death	52	20	1,040
	Total amount realized			32,320
	Deposited			11,200
	<b>Difference</b>			<b>21,120</b>
2012-13	Birth	342	20	6,840
	Marriage	101	100	10,100
	Death	30	20	600
	Total amount realized			17,540
	Deposited			3,800
	<b>Difference</b>			<b>13,740</b>
2011-12	Birth	205	20	4,100
	Marriage	203	100	20,300
	Death	28	20	560
	Total amount realized			24,960
	Deposited			7,100
	<b>Difference</b>			<b>17,860</b>