



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
UNION ADMINISTRATIONS  
DISTRICT KASUR  
AUDIT YEAR 2013-14**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

ADP	Annual Development Programme
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
FD	Finance Department
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government & Community Development
MFDAC	Memorandum for Department Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PCC	Plain Cement Concrete
PDG	Punjab District Government
PLGO	Punjab Local Government Ordinance
PLG	Punjab Local Government
POL	Petroleum Oil and Lubricants
PCC	Plain Cement Concrete
PDSSP	Punjab Devolved Social Sector Programme
UIPT	Urban Immoveable Property Tax
TAC	Town Accounts Committee
TMA	Town Municipal Administration
TMO	Town Municipal Officer
TO (F)	Town Officer (Finance)
TO (I&S)	Town Officer (Infrastructure & Services)
TO (P&C)	Town Officer (Planning & Coordination)
TO (R)	Town Officer (Regulations)

## **PREFACE**

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the provincial governments and the accounts of any authority or body established by, or under the control of the provincial governments. Accordingly, the audit of all receipts and expenditures of the Local Fund and Public Accounts of Union Administrations of the Districts is the responsibility of the Auditor General of Pakistan.

The report is based on audit of accounts of Union Administrations of District Kasur for the financial year 2012-13. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2013-14 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A 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 the Public Accounts Committee through the next year's Audit Report.

The audit results indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to prevent recurrence of such violations and irregularities.

The observations included in this Report have been finalized after discussion of Audit Paras with the management. However, no Departmental Accounts Committee meetings were convened despite repeated requests.

The Audit Report is submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 to cause it to be laid before the Provincial Assembly of Punjab.

**Islamabad**  
**Dated:**

**(Muhammad Akhtar Buland Rana)**  
**Auditor-General of Pakistan**

## **EXECUTIVE SUMMARY**

The Directorate General Audit, District Governments, Punjab (North), Lahore, is responsible to carry out the audit of all District Governments and Local Governments in Districts in Punjab (North) including Union Administrations. Its Regional Directorate Lahore has audit jurisdiction of District Governments, TMAs and UAs of five Districts i.e. Lahore, Okara, Nankana Sahib, Kasur and Sheikhpura.

The Regional Directorate has a human resource of 20 officers and staff, total 5,706 man days and the annual budget of Rs17.073 million for the financial year 2013-14. It has the mandate to conduct Financial Attest Audit, Regularity 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 Lahore carried out audit of the accounts of UAs of District Kasur for the financial year 2012-2013 and the findings included in the Audit Report.

Each Union Administration in District Kasur carries out operations as per Punjab Local Government Ordinance, 2001. The Secretary is the Principal Accounting Officer (PAO). The financial provisions of the Punjab Local Government Ordinance, 2001 requires the establishment of Union Local Fund and Public Account for which Annual Budget Statement is authorized by the Union Nazim/Union Council/Administrator in the form of Budgetary Grants.

Audit of UAs of District Kasur was carried out with the view to ascertaining that the expenditure was incurred with proper authorization, in-conformity with laws / rules / regulations, economical procurement of assets and hiring of services etc.

Audit of receipts was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules, there was no leakage of revenue in the Government Account / Local Fund.

**a. Scope of Audit (Audit of Expenditure and Receipts)**

Audit of Development Expenditure of Rs24.90 million out of Rs35.566 million and Non-development Expenditure of Rs105.94 million out of Rs211.88 million for the financial year 2012-13 was conducted which was 70% and 50% of development and non-development expenditure respectively. Total overall expenditure of UAs of District Kasur for the financial year 2012-2013 was Rs247.446 million, out of which overall expenditure of Rs130.84 million was audited which, was 53% of total expenditure. There was 100% achievement against the planned audit activities.

Total receipts of UAs of District Kasur for the financial year 2012-13 were Rs40.570 million. RDA Lahore audited receipts of Rs28.399 million which were 70% of the total receipts.

**b. Recoveries at the Instance of Audit**

Recovery of Rs1.711 million was pointed out in the report.

**c. Audit Methodology**

Audit was performed through understanding the business processes of UAs with respect to functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity. Audit used desk audit techniques for analysis of compiled data and review of permanent files / record. Desk Audit greatly facilitated identification of high risk areas for substantive testing in the field.

**d. Audit Impact**

On the pointation of audit UAs authorities agreed to prepare the budget as per budget rules and to maintain the record. Further the UAs income will be deposited soon as realized.

**e. Comments on Internal Controls 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 its objectives, safeguard assets, ensure

accuracy, timelines, reliability of financial and accounting information for decision making.

One of the basic components of Internal Control System is Internal Audit, which is a tool for investigating and apprising the management about the efficiency and performance of various activities of the Department, through assessment of the effectiveness and implementation of policies, rules and regulations. It was noted that an internal auditor had not yet been appointed as required in terms of Section 115A of PLGO 2001.

#### **f. Key Audit Findings of the Report**

- i. Non-production of record noted in one case.<sup>1</sup>
- ii. Non-compliance of Rules of Rs112.776 million noted in four cases.
- iii. Recovery of Rs1.711 million noted in one case.

Audit paras for the audit year 2013-14 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annex-A).

#### **g. Recommendations**

Audit recommends that the PAO/management of UAs should ensure to resolve the following issues:

- i. Production of record to audit for verification Strengthening of internal controls
- ii. Compliance of relevant laws, rules, instructions and procedures
- iii. Proper maintenance of accounts and record
- iv. Appropriate actions against officers/officials responsible for violation of rules and losses
- v. Addressing systemic issues to prevent recurrence of various omissions and commissions.
- vi. Realization and reconciliation of various receipts
- vii. Holding of DAC meetings well in time

<sup>1</sup>Para 1.2.1.1

<sup>2</sup>Para 1.2.2.2-4

<sup>3</sup>Para 1.2.2.5

## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

<b>Rs in million</b>			
<b>Sr. No.</b>	<b>Description</b>	<b>No.</b>	<b>Budget</b>
1	Total Entities (PAOs) under Audit Jurisdiction	113	252.56
2	Total formations under Audit jurisdiction	113	252.56
3	Total Entities (PAOs) Audited	113	252.56
4	Audit & Inspection Reports	113	252.56
5	Special Audit Reports	Nil	Nil
6	Performance Audit Reports	Nil	Nil
7	Other Reports (Relating to UA)	Nil	Nil

**Table 2: Audit Observations**

<b>Rs in million</b>		
<b>Sr. No.</b>	<b>Description</b>	<b>Amount under audit observation</b>
1	Asset management	-
2	Financial management	1.711
3	Internal controls	112.776
4	Others	-
<b>Total</b>		<b>114.487</b>



**Table 3: Outcome Statistics**

**Rs in million**

<b>Sr. No.</b>	<b>Description</b>	<b>Physical Assets</b>	<b>Civil Works</b>	<b>Receipt</b>	<b>Others</b>	<b>Total current year</b>
1	Outlays audited	-	35.566	40.570	211.88	288.016
2	Amount placed under Audit observation / irregularities	-	114.487	-	-	114.487
3	Recoveries pointed out at the instance of Audit	-	1.711	-	-	1.711
4	Recoveries accepted / established at Audit instance	-	-	-	-	-
5	Recoveries realized at the instance of Audit	-	-	-	-	-

\*The amount in Serial No.1 column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure for the Financial Year 2012-13 was Rs247.446 million.

**Table 4: Irregularities pointed out**

**Rs in million**

<b>Sr. No.</b>	<b>Description</b>	<b>Amount under Audit observation</b>
1	Violation of rules and regulations and principle of propriety and probity.	112.776
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	0
4	Quantification of weaknesses of internal controls system.	0
5	Recoveries, overpayments and loss to the government.	1.711
6	Non-production of record to Audit	0
7	Others, including cases of accidents, negligence etc.	0
	<b>Total</b>	<b>114.487</b>

# CHAPTER-1

## 1. UNION ADMINISTRATIONS, DISTRICT KASUR

### 1.1 INTRODUCTION

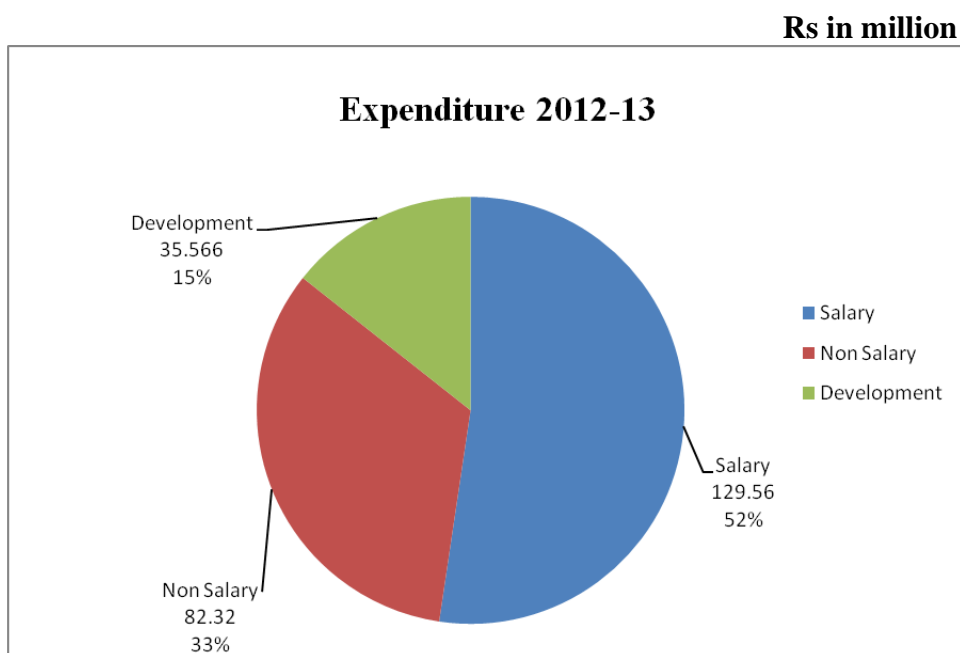
Each Union Administration of District Kasur consists of Union Nazim, Union Naib Nazim, Secretary and Administration. Each UA Kasur comprises one Drawing and Disbursing Officer i.e. Secretary. The main functions of UAs are as follows:-

1. to collect and maintain statistical information for socio-economic surveys;
2. to consolidate village and neighborhood development needs and prioritize them into union-wide development proposals with the approval of the Union Council and make recommendations thereof to the District Government or Tehsil Municipal Administration, as the case may be;
3. to identify deficiencies in the delivery of services and make recommendations for improvement thereof to the Tehsil Municipal Administration;
4. to register births, deaths and marriages and issue certificates thereof;
5. to make proposals to the Union Council for levy of rates and fees specified in the Second Schedule and to collect such rates and fees within the Union;
6. to establish and maintain libraries;
7. to organize inter-Village or Neighborhood sports tournaments, fairs, shows and other cultural and recreational activities;
8. to disseminate information on matters of public interest;
9. to improve and maintain public open spaces, public gardens and playgrounds;
10. to provide and maintain public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water;
11. to maintain the lighting of streets, public ways and public places through mutual agreement with the Tehsil Municipal Administration;
12. to execute the projects of the approved Union Annual Development Plan by contracting out to the private sector in the manner as may be prescribed and to obtain support of the Tehsil Municipal Administration or District Government for such execution; and
13. to assist the Village Councils or, as the case may be, Neighborhood Councils in the Union to execute development projects.

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

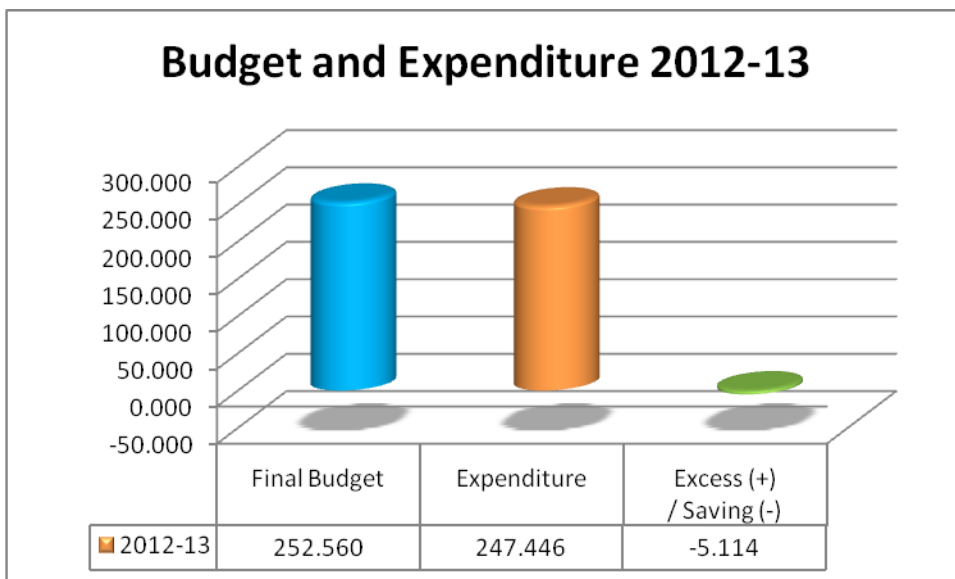
Total budget of UAs of District Kasur was Rs252.56 million including salary component of Rs127.130 million, non salary component of Rs84.750 million and development component of Rs40.680 million. Expenditure against salary component was Rs129.560 million, non-salary component was Rs82.320 million and development component was Rs35.566 million. Overall savings were Rs5.114 million which was 2% of total budget.

<b>Rs in million</b>				
<b>FY 2012-13</b>	<b>Budget</b>	<b>Expenditure</b>	<b>(+) Excess / (-) Savings</b>	<b>%Excess / Savings</b>
Salary	127.130	129.560	2.430	2
Non salary	84.750	82.320	-2.430	3
Development	40.680	35.566	-5.114	13
<b>Total</b>	<b>252.560</b>	<b>247.446</b>	<b>-5.114</b>	<b>2</b>



The original and final budget of 113 UAs of District Kasur for the financial year 2012-13 was Rs252.56 million. Against the final budget, total expenditure incurred by the UAs during the financial year 2012-13 was Rs247.446 million.

Rs in million



Savings to the tune of Rs5.114 million was shown, which in terms of percentage was 2% of the final budget.

### 1.1.2 Brief Comments on the Status of Compliance with PAC/UAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab:

#### Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC/UAC Meetings
1	2009-12	5	Not convened
2	2012-13	4	Not convened

## **1.2          AUDIT PARAS**

## **1.2.1 Non-production of Record**

### **1.2.1.1 Non Production of Record**

According to Section 14 (2) of Auditor General's (Functions, Powers and Terms and Conditions of Service), Ordinance, 2001 read with Section 115 (6) of PLGO, 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Management of 62 Union Administrations of District Kasur (**Annex-B**) did not provide the record for the year 2012-13 to audit for verification. In the absence of record, audit could not verify the authenticity of record.

Audit holds that the relevant record was not maintained and hence was not produced to Audit for verification which may lead to apprehension of misappropriation and misuse of public resources.

The matter was reported to PAO/Administrator in July 2014. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends that responsibility may be fixed for not production of record and non-compliance of the rules and appropriate action taken against the officers/ officials held responsible besides ensuring submission of record to Audit.

## **1.2.2 Non-compliance of Rules**



### **1.2.2.1 Block Allocation of Funds- Rs43.972 million**

As per section 58(5) of Budget Rule 2003 notified by the LG&RD Department vide No. SOV(LG)5-12/2003 dated 5.6.2003, “No lump sum provision shall be made in the budget the details of which cannot be explained”

Scrutiny of Budget estimates of 48 Union Administrations of district Kasur revealed that an allocation of Rs43.792 million pertaining to financial year 2012-13 were earmarked for different development programs but the scheme wise detail were not reflected in the budget estimates.

Audit holds that block allocation of funds was due to defective financial discipline and weak internal controls.

This resulted in block allocation of Rs43.972 million (**Annex-C**).

The matter was reported to PAO/Administrator in July 2014. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends regularization of the expenditure besides fixing of responsibility against the officers/ officials at fault.

### **1.2.2.2 Non-preparation of Annual Development Plan – Rs36.337 million**

According to Rule 3 of Union Administrations (Works) Rules 2002, Annual Development Plan shall be prepared and approved by the Union Nazim before the start of work.

Management of 62 Union Administrations of District Kasur incurred expenditure of Rs36.337 million (**Annex-D**) on development projects without preparation of Annual Development Plan for the period 2010-13.

Audit holds that incurrence of expenditure without preparation of Annual Development Plan was due to poor financial management and weak internal controls.

This resulted in unauthorized expenditure of Rs36.337 million.

The matter was reported to PAO/Administrator in July 2014. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility for non-preparation of Annual Development Plan under intimation to Audit.

### **1.2.2.3 Non-maintenance of Record -Rs17.637 million**

According to the clause 4 (5) of The Punjab Union Administrations (Works) Rules 2002, the Secretary of the Project Committee shall ensure the maintenance of the following record of each project:-

- (i) detailed estimates duly approved by the Union Nazim;
- (ii) the quotations and vouchers of all articles/materials etc. purchased by the Project Committee, duly verified by the convener of the Project Committee;
- (iii) Muster Roll for payment of labour charges;
- (iv) Stock Register and Measurement Book;
- (v) Inspection Register for each scheme; and
- (vi) Completion report verified by all members of the Project Committee;

Scrutiny of record of 48 Union Administrations of District Kasur revealed that the schemes were executed but above record was not maintained. In the absence of prescribed record expenditure amounting Rs17.637 million (**Annex-E**) could not be verified.

Audit holds that incurring expenditure without observing codal formalities was due to defective financial discipline and weak internal controls.

This resulted in non-maintenance of record of Rs17.637 million.

The matter was reported to PAO/Administrator in July 2014. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility against the officers/officials at fault under intimation to Audit.

### **1.2.2.4 Irregular Execution of Development Schemes – Rs14.830 million**

According to section 4 (4)(c) of the Punjab Union Administration (Works) Rules, 2002, the Union Nazim shall release the estimated cost of the project through cross cheque in the name of project committee in two equal installments. Before releasing the second installment a report shall be obtained by the Nazim from the Secretary of the Project Committee certifying that the amount of first installment has been incurred properly

and that the progress of the work is satisfactory according to specification. Further, FD letter No RO (tech) 1-2/83-iv dated 29-03-2009 also laid down that a certificate should be obtained from end user that the repair / execution has been carried out satisfactory before releasing the final payment to the contractor.

While reviewing the execution record of the development schemes of 42 Union Administrations of District Kasur for the financial year 2012-13, it was noticed that the requisite certificates from the secretary of the project committee was not obtained before releasing the second installments. Further a certificate of satisfactory repair / execution of schemes from the inhabitants of sites were also neither available on record nor shown to audit. In the absence, expenditure of Rs14.830 million (**Annex-F**) could not be termed as legitimate.

Audit held that irregular expenditure was incurred due to weak internal controls.

The matter was reported to PAO/Administrator in July 2014. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility for irregular execution of schemes under intimation to Audit.

#### **1.2.2.5 Non -recovery of Income Tax -Rs1.711 million**

According to Section 153 of Income Tax Ordinance, 2001, Income tax is required to be deducted at source @ 6% of Gross amount, while making payments to contractors for work done.

Management of 27 Union Administrations of District Kasur made payment during financial year 2012-13 to contractors for development works but income tax amounting to Rs1.711 million was not deducted at source and deposited into government treasury.

Audit holds that income tax was not deposited due to defective financial discipline and weak internal controls.

This resulted in loss of Rs1.711 million to the public exchequer (**Annex-G**).

The matter was reported to PAO/Administrator in July 2014. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends that early recovery of government dues besides fixing responsibility against the officers/ officials at fault under intimation to Audit.

## **ANNEXES**

## MFDAC PARAS

Sr. No.	UC No.	Subject	Nature of Observation	Amount (Rs in million)
<b>AY 2013-14</b>				
1	1	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.100
2	1	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.60
3	2	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.059
4	2	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.84
5	2 Qadiwind	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.090
6	3 City	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.055
7	3	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.88
8	4	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.103
9	4	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.93
10	5	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.079
11	5	NON RECONCILIATION OF EXPENDITURE	Irregularity	2.038
12	6	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.065
13	6	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.64
14	7	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.059
15	7	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.25
16	8 City	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.077
17	8 City	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.716
18	8	NON RECONCILIATION OF EXPENDITURE	Irregularity	3.03
19	8	Unauthorized execution of Development schemes	Irregularity	2.019
20	9	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.066
21	9	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.63
22	9 Roshan	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.30
23	10	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.066
24	10	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.24
25	10	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.087
26	10	NON RECONCILIATION OF EXPENDITURE	Irregularity	2.14
27	11	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.069

Sr. No.	UC No.	Subject	Nature of Observation	Amount (Rs in million)
<b>AY 2013-14</b>				
28	11	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.87
29	11 City	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.112
30	11 City	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.60
31	12	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.073
32	12	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.54
33	13	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.060
34	13	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.77
35	13 Mustafabad	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.074
36	13 Mustafabad	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.60
37	15	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.093
38	15	NON RECONCILIATION OF EXPENDITURE	Irregularity	2.056
39	16	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.063
40	16	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.90
41	16	Non reconciliation of receipts with the NADRA authorities	Irregularity	1.68
42		NON RECONCILIATION OF EXPENDITURE	Irregularity	0.089
43	16	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.68
44	17	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.128
45	17	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.94
46	17 Usmanwala	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.052
47	17 Usmanwala	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.47
48	19	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.086
49	19	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.96
50	20	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.052
51	20	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.46
52	21	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.80
53	22	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.128
54	22	NON RECONCILIATION OF EXPENDITUR	Irregularity	1.53
55	24	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.102

Sr. No.	UC No.	Subject	Nature of Observation	Amount (Rs in million)
<b>AY 2013-14</b>				
56	24	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.50
57	25	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.068
58	25	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.58
59	26	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.115
60	26	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.75
61	27	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.44
62	28	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.079
63	28	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.80
64	29	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.077
65	29	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.58
66	30	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.085
67	30	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.63
68	31	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.075
69	31	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.70
70	32	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.074
71	32	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.44
72	33	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.34
73	34	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.082
74	34	NON RECONCILIATION OF EXPENDITURE	Irregularity	2.28
75	35	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.36
76	36	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.100
77	36	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.73
78	12	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.054
79	12	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.94
80	78 Pattoki	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.068
81	78 Pattoki	NON RECONCILIATION OF EXPENDITURE	Irregularity	2.00
82	79	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.110
83	79	NON RECONCILIATION OF EXPENDITURE	Irregularity	2.13

Sr. No.	UC No.	Subject	Nature of Observation	Amount (Rs in million)
<b>AY 2013-14</b>				
84	80	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.111
85	81	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.093
86	81	NON RECONCILIATION OF EXPENDITURE	Irregularity	2.52
87	82	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.057
88	82	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.62
89	83	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.136
90	83	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.90
91	84	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.111
92	84	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.66
93	85	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.106
94	85	NON RECONCILIATION OF EXPENDITURE	Irregularity	2.17
95	86	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.096
96	86	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.88
97	87	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.099
98	87	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.79
99	21	Non verification of deposits	Irregularity	1.621
100	21	Undue retention of Government money	Irregularity	0.091
101	21	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
102	22	Non verification of deposits	Irregularity	1.593
103	22	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
104	23	Non verification of deposits	Irregularity	1.592
105	23	Undue retention of Government money	Irregularity	0.173
106	23	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
107	24	Non verification of deposits	Irregularity	1.239
108	24	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
109	25	Non verification of deposits	Irregularity	1.234
110	25	Undue retention of Government money	Irregularity	0.093
111	25	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
112	26	Non verification of deposits	Irregularity	1.254
113	26	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
114	63	Non verification of deposits	Irregularity	1.274
115	63	Undue retention of Government money	Irregularity	0.156
		Non/improper maintenance of record leading to	Irregularity	-



Sr. No.	UC No.	Subject	Nature of Observation	Amount (Rs in million)
<b>AY 2013-14</b>				
		doubtful expenditure		
116	64	Non verification of deposits	Irregularity	1.311
117	64	Undue retention of Government money	Irregularity	0.183
118	64	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
119	65	Non verification of deposits	Irregularity	1.435
120	65	Undue retention of Government money	Irregularity	0.123
121	65	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
122	66	Non verification of deposits	Irregularity	1.214
123	66	Undue retention of Government money	Irregularity	0.262
124	66	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
125	67	Non verification of deposits	Irregularity	1.147
126	67	Undue retention of Government money	Irregularity	0.081
127	67	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
128	68	Non verification of deposits	Irregularity	1.241
129	68	Undue retention of Government money of Rs91,973	Irregularity	0.092
130	68	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
131	69	Non verification of deposits of Rs1.394 million	Irregularity	1.394
132	69	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
133	70	Non verification of deposits	Irregularity	1.685
134	70	Undue retention of Government money	Irregularity	0.048
135	70	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
136	71	Non verification of deposits of Rs1.256 million	Irregularity	1.256
137	71	Undue retention of Government money	Irregularity	0.372
138	71	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
139	72	Non verification of deposits of Rs1.289 million	Irregularity	1.289
140	72	Undue retention of Government money	Irregularity	0.124
141	72	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
142	73	Non verification of deposits	Irregularity	1.233
143	73	Undue retention of Government money	Irregularity	0.415
144	74	Non verification of deposits	Irregularity	1.199
145	74	Undue retention of Government money	Irregularity	0.091
146	74	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
147	75	Non verification of deposits	Irregularity	1.047
148	75	Undue retention of Government money	Irregularity	0.052
149	75	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
150	76	Non verification of deposits	Irregularity	1.434
151	76	Undue retention of Government money	Irregularity	0.288
152	76	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
153	77	Non verification of deposits	Irregularity	1.263
154	77	Undue retention of Government money	Irregularity	0.158

Sr. No.	UC No.	Subject	Nature of Observation	Amount (Rs in million)
<b>AY 2013-14</b>				
155	77	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
156	1	Non-preparation of budget on prescribed format	Irregularity	4.908
157	1	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.063
158	1	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.96
159	4	Non-preparation of budget on prescribed format	Irregularity	4.247
160	4	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.071
161	4	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.75
162	5	Non-preparation of budget on prescribed format	Irregularity	4.793
163	5	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.048
164	5	NON RECONCILIATION OF EXPENDITURE	Irregularity	2.16
165	6	Non-preparation of budget on prescribed format	Irregularity	4.944
166	6	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.052
167	6	NON RECONCILIATION OF EXPENDITURE	Irregularity	2.00
168	7	Non-preparation of budget on prescribed format	Irregularity	4.483
169	7	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.095
170	7	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.87
171	14	Non-preparation of budget on prescribed format	Irregularity	4.415
172	14	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.061
173	14	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.63
174	15	Non-preparation of budget on prescribed format	Irregularity	4.566
175	15	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.073
176	15	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.73
177	23	Non-preparation of budget on prescribed format	Irregularity	4.672
178	23	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.077
179	23	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.27
180	37	Non-preparation of budget on prescribed format	Irregularity	4.440
181	37	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.047
182	37	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.37
183	38	Non-preparation of budget on prescribed format	Irregularity	4.850
184	38	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.087
185	38	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.80
186	18	Non verification of deposits	Irregularity	2.083
187	18	Non/improper maintenance of record leading to	Irregularity	-

Sr. No.	UC No.	Subject	Nature of Observation	Amount (Rs in million)
<b>AY 2013-14</b>				
		doubtful expenditure		
188	19	Undue retention of Government money	Irregularity	0.078
189	19	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
190	19	Non verification of deposits	Irregularity	1.387
191	20	Undue retention of Government money	Irregularity	0.234
192	20	Non verification of deposits	Irregularity	1.214
193	20	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
194	39	Undue retention of Government money	Irregularity	0.356
195	39	Non verification of deposits	Irregularity	1.238
196	39	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
197	40	Non verification of deposits of Rs1,202,415	Irregularity	1.202
198	40	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
199	41	Undue retention of Government money	Irregularity	0.224
200	41	Non verification of deposits	Irregularity	1.219
201	41	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
202	42	Non verification of deposits	Irregularity	1.243
203	42	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
204	43	Non verification of deposits	Irregularity	1.296
205	43	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
206	44	Non verification of deposits	Irregularity	1.241
207	44	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
208	45	Undue retention of Government money	Irregularity	0.122
209	45	Non verification of deposits	Irregularity	1.278
210	45	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
211	46	Undue retention of Government money	Irregularity	0.169
212	46	Non verification of deposits	Irregularity	1.347
213	46	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
214	47	Non verification of deposits	Irregularity	1.368
215	47	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
216	48	Undue retention of Government money of Rs162,437	Irregularity	0.162
217	48	Non verification of deposits	Irregularity	1.246
218	48	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
219	49	Undue retention of Government money	Irregularity	0.201
220	49	Non verification of deposits	Irregularity	1.328
221	49	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
222	50	Undue retention of Government money	Irregularity	0.061
223	50	Non verification of deposits	Irregularity	1.528
224	50	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
225	51	Undue retention of Government money	Irregularity	0.146
226	51	Non verification of deposits	Irregularity	1.266

Sr. No.	UC No.	Subject	Nature of Observation	Amount (Rs in million)
<b>AY 2013-14</b>				
227	51	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
228	52	Undue retention of Government money	Irregularity	0.086
229	52	Non verification of deposits	Irregularity	1.199
230	52	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
231	53	Non verification of deposits of Rs1,409,015	Irregularity	1.409
232	53	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
233	54	Undue retention of Government money	Irregularity	0.098
234	54	Non verification of deposits o	Irregularity	1.230
235	54	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
236	55	Non verification of deposits of Rs1,345,905	Irregularity	1.345
237	55	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
238	56	Undue retention of Government money	Irregularity	0.083
239	56	Non verification of deposits	Irregularity	1.412
240	56	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
241	57	Undue retention of Government money	Irregularity	0.662
242	57	Non verification of deposits	Irregularity	1.668
243	57	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
244	58	Undue retention of Government money	Irregularity	0.088
245	58	Non verification of deposits of Rs1,259,705	Irregularity	1.260
246	58	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
247	59	Non verification of deposits of Rs1,327,105	Irregularity	1.327
248	59	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
249	60	Non verification of deposits	Irregularity	1.140
250	2	Payment of rent without assessment from the Excise and Taxation Office	Irregularity	0.062
251	City 3	Payment of rent without assessment from the Excise and Taxation Office	Irregularity	0.057
252	5	Payment of rent without assessment from the Excise and Taxation Office	Irregularity	0.072
253	7	Payment of rent without assessment from the Excise and Taxation Office	Irregularity	0.060
254	10	Payment of rent without assessment from the Excise and Taxation Office	Irregularity	0.066
255	11	Payment of rent without assessment from the Excise and Taxation Office	Irregularity	0.060
256	22 Pattoki	Payment of rent without assessment from the Excise and Taxation Office	Irregularity	0.060
257	23	Payment of rent without assessment from the Excise and Taxation Office	Irregularity	0.048
258	24	Payment of rent without assessment from the Excise and Taxation Office	Irregularity	0.060
259	26	Payment of rent without assessment from the Excise and Taxation Office	Irregularity	0.060
260	1	Payment of rent without assessment from the Excise and Taxation Office	Irregularity	0.084
261	4	Payment of rent without assessment from the	Irregularity	0.072

Sr. No.	UC No.	Subject	Nature of Observation	Amount (Rs in million)
<b>AY 2013-14</b>				
		Excise and Taxation Office		
262	6	Payment of rent without assessment from the Excise and Taxation Office	Irregularity	0.060
<b>AY 2012-13</b>				
1	21	Non-allocation of CCB Funds	Irregularity	0.541
2		Non-deduction of Income Tax	Irregularity	0.078
3		Non preparation of budget on prescribed format	Irregularity	25.496
4		Non preparation of annual development plan	Irregularity	2.223
5		Non utilization of Development Budget	Irregularity	3.288
6		Non preparation and non-reconciliation of Income & Expenditure statements	Irregularity	10.354
7		Excess expenditure	Irregularity	0.026
8	77	Non-deduction of Contractor Profit	Irregularity	0.110
9		Non preparation of budget on prescribed format	Irregularity	-
10		Non preparation of annual development plan	Irregularity	1.238
11		Less utilization of Development Budget	Irregularity	0.750
12		Non preparation and non-reconciliation of Income & Expenditure statements	Irregularity	-

## Annex-B

Sr. No	Name of UCs	Description	Amount (Rs)
1	Union Council No.01	Works Register& Expenditure Statement	-
2	Union Council No.2	Works Register& Expenditure Statement	-
3	Union Council No2 Qadiwind	Works Register& Expenditure Statement	-
4	3 City	Works Register& Expenditure Statement	-
5	4	Works Register& Expenditure Statement	-
6	5	Works Register& Expenditure Statement	-
7	6	Works Register& Expenditure Statement	-
8	7	Works Register& Expenditure Statement	-
9	8 City	Works Register& Expenditure Statement	-
10	8	Works Register& Expenditure Statement	-
11	9 City	Works Register& Expenditure Statement	-
12	9	Works Register& Expenditure Statement	-
13	10	Works Register& Expenditure Statement	-
14	10	Works Register& Expenditure Statement	-
15	11	Works Register& Expenditure Statement	-
16	11 City	Works Register& Expenditure Statement	-
17	12	Works Register& Expenditure Statement	-
18	13	Works Register& Expenditure Statement	-
19	13 Mustafabad	Works Register& Expenditure Statement	-
20	15	Works Register& Expenditure Statement	-
21	16	Works Register& Expenditure Statement	-
22	16	Works Register& Expenditure Statement	-
23	17	Works Register& Expenditure Statement	-
24	17 Usmanwala	Works Register& Expenditure Statement	-
25	19	Works Register& Expenditure Statement	-
26	20	Works Register& Expenditure Statement	-
27	21	Works Register& Expenditure Statement	-
28	22	Works Register& Expenditure Statement	-
29	24	Works Register& Expenditure Statement	-
30	25	Works Register& Expenditure Statement	-
31	26	Works Register& Expenditure Statement	-
32	27	Works Register& Expenditure Statement	-
33	28	Works Register& Expenditure Statement	-
34	29	Works Register& Expenditure Statement	-
35	30	Works Register& Expenditure Statement	-
36	31	Works Register& Expenditure Statement	-
37	32	Works Register& Expenditure Statement	-
38	33	Works Register& Expenditure Statement	-
39	34	Works Register& Expenditure Statement	-
40	35	Works Register& Expenditure Statement	-
41	36	Works Register& Expenditure Statement	-
42	12	Works Register& Expenditure Statement	-
43	78 Pattoki	Works Register& Expenditure Statement	-
44	79	Works Register& Expenditure Statement	-
45	80	Works Register& Expenditure Statement	-
46	81	Works Register& Expenditure Statement	-
47	82	Works Register& Expenditure Statement	-
48	83	Works Register& Expenditure Statement	-
49	84	Works Register& Expenditure Statement	-
50	85	Works Register& Expenditure Statement	-
51	86	Works Register& Expenditure Statement	-

52	87	Works Register& Expenditure Statement	-
53	1	Works Register& Expenditure Statement	-
54	4	Works Register& Expenditure Statement	-
55	5	Works Register& Expenditure Statement	-
56	6	Works Register& Expenditure Statement	-
57	7	Works Register& Expenditure Statement	-
58	14	Works Register& Expenditure Statement	-
59	15	Works Register& Expenditure Statement	-
60	23	Works Register& Expenditure Statement	-
61	37	Works Register& Expenditure Statement	-
62	38	Works Register& Expenditure Statement	-

## Annex-C

Sr. No	Name of UAs	Rs in million
1	18	0.790
2	19	2.122
3	20	2.080
4	39	2.306
5	40	0.500
6	41	1.464
7	42	0.400
8	43	0.900
9	44	0.400
10	45	0.895
11	46	1.0
12	47	0.700
13	48	1.753
14	49	0.800
15	50	0.790
16	51	1.800
17	52	0.400
18	53	0.860
19	54	0.950
20	55	1.708
21	56	0.850
22	57	0.800
23	58	0.600
24	59	0.700
25	60	0.615
26	61	1.200
27	62	0.800
28	21 Pattoki	0.600
29	22	1.00
30	23	0.968
31	24	0.350
32	25	0.600
33	26	0.350
34	63	0.700
35	64	1.600
36	65	0.900
37	66	1.00
38	67	0.200
39	68	0.850
40	69	0.500
41	70	0.630
42	71	1.335
43	72	0.612
44	73	0.409
45	74	0.850
46	75	1.00
47	76	0.985
48	77	0.350
	<b>Total</b>	<b>43.972</b>



## Annex-D

Sr. No.	Union Administration	Amount (Rs in million)
1	1	0.400
2	2	0.300
3	2 Qadiwind	0.679
4	3 City	0.060
5	4	0.700
6	5	0.500
7	6	0.600
8	7	0.400
9	8 City	0.350
10	8	2.368
11	9	0.350
12	9 Roshan	0.156
13	10	0.400
14	10	0.578
15	11	0.400
16	11 City	0.100
17	12	0.500
18	13	1.050
19	13 Mustafabad	0.500
20	15	0.750
21	16	0.200
22	16	0.900
23	17	0.400
24	17 Usmanwala	0.500
25	19	0.787
26	20	0.500
27	21	0.560
28	22	0.850
29	24	0.700
30	25	0.517
31	26	0.714
32	27	0.500
33	28	0.700
34	29	0.400
35	30	0.460
36	31	0.950
37	32	0.426
38	33	0.600
39	34	1.060
40	35	0.485
41	36	0.800
42	12	0.950
43	78 Pattoki	0.400
44	79	0.350
45	80	0.562
46	81	0.400
47	82	0.300
48	83	0.690
49	84	0.500
50	85	0.700
51	86	0.500
52	87	0.985
53	1	0.500
54	4	0.100

55	5	0.889
56	6	0.600
57	7	0.642
58	14	0.283
59	15	0.541
60	23	0.795
61	37	0.700
62	38	0.800
<b>Total</b>		<b>36.337</b>

## Annex-E

Sr. No	Name of UAs	Amount (Rs in million)
1	18	0.386
2	19	0.632
3	20	0.360
4	39	0.582
5	40	0.338
6	41	0.558
7	42	0.504
8	43	0.372
9	44	0.395
10	45	0.325
11	46	0.332
12	47	0.222
13	48	0.573
14	49	0.248
15	50	0.332
16	51	0.258
17	52	1.20
18	53	0.312
19	54	0.158
20	55	0.459
21	56	0.243
22	57	0.312
23	58	0.206
24	59	0.256
25	60	0.310
26	61	0.194
27	62	0.567
28	21 Pattoki	0.180
29	22	0.183
30	23	0.376
31	24	0.180
32	25	0.180
33	26	0.180
34	63	0.608
35	64	1.039
36	65	0.561
37	66	0.988
38	67	0.081
39	68	0.081
40	69	0.097
41	70	0.223
42	71	0.473
43	72	0.417
44	73	0.369
45	74	0.280
46	75	0.062
47	76	0.355
48	77	0.090
	<b>Total</b>	<b>17.637</b>

## Annex-F

Sr. No.	Name of Work	Amount (Rs)
1	1	254,669
2	2 Qadiwind	179,287
3	4	532,173
4	5	486,675
5	6	600,835
6	8 City	300,000
7	9 City	100,000
8	10	600,000
9	12	383,932
10	15	500,000
11	16	200,000
12	16	360,000
13	17 Usmanwala	200,000
14	19	700,000
15	21	250,000
16	24	385,490
17	25	296,084
18	27	255,884
19	29	188,942
20	30	84,200
21	31	386,000
22	33	400,000
23	34	471,456
24	12	565,641
25	78 Pattoki	378,225
26	79	289,900
27	80	405,280
28	81	180,000
29	82	297,800
30	83	360,000
31	84	189,800
32	85	464,300
33	86	455,000
34	87	284,350
35	1	166,000
36	4	1,000,000
37	5	515,000
38	6	87,000
39	7	187,423
40	14	100,000
41	23	402,421
42	38	386,710
	<b>Total</b>	<b>14,830,477</b>

## Annex-G

Sr. No.	Name of UAs	Amount (Rs in million)
1	18	0.071
2	19	0.099
3	20	0.140
4	39	0.125
5	40	0.027
6	41	0.091
7	42	0.065
8	43	0.064
9	44	0.041
10	45	0.048
11	46	0.077
12	47	0.045
13	48	0.114
14	49	0.042
15	50	0.054
16	51	0.093
17	52	0.046
18	53	0.051
19	54	0.034
20	55	0.080
21	56	0.047
22	57	0.061
23	58	0.034
24	59	0.040
25	60	0.026
26	61	0.062
27	62	0.034
	<b>Total</b>	<b>1.711</b>