



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
NANKANA SAHIB**

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
AIR	Audit Inspection Report
B&R	Building & Road
BHU	Basic Health Unit
C&W	Communication and Works
CCB	Citizen Community Board
CD	Community Development
DAC	Departmental Accounts Committee
DCO	District Coordination officer
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DGA	Director General Audit
DHO	District Health Officer
DO	District Officer
DHQ	District Headquarters
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
LP	Local Purchase
MB	Measurement Book
MLC	Medico-legal Certificate
MS	Medical Superintendent
MSD	Medical Store Depot
MRS	Market Rate Schedule
NAM	New Accounting Model
OFWM	On-Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
P&D	Planning and Development
PFR	Punjab Financial Rules
PDSSP	Punjab Development Social Services Program

PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PEEDA	Punjab Employees Efficiency, Discipline & Accountability Act
PHSRP	Punjab Health Sector Reforms Program
PESRP	Punjab Education Sector Reform Programme
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
PMDGP	Punjab Millennium Development Goals Program
POL	Petroleum Oil and Lubricants
PPRA	Punjab Public Procurement Rules Authority
PVMS	Product Vocabulary of Medical Store
PW	Public Works
RHC	Rural Health Center
Rs	Rupees
SAP	System Application Product
S&GAD	Services and General Administration Department
SMC	School Management Council
SMO	Senior Medical Officer
SWM	Solid Waste Management
TA	Travelling Allowance
THQ	Tehsil Headquarters
TMA	Tehsil Municipal Administration
TS	Technical Sanction
W&S	Works and Services
WUA	Water Users Association
ZAC	Zila Accounts Committee

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 government shall be conducted by the Auditor General of Pakistan. Accordingly, the Audit of all Receipts and Expenditures of the District Government Fund and Public Account of District Government is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of various offices of the District Government, Nankana Sahib 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 report 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 Annexure-A of the Audit Report. The Audit observations listed in the Annexure-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 in the light of written responses and discussion in DAC meetings.

The Audit Report is submitted to the Governor of 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 (DGA), District Governments, Punjab (North), Lahore is responsible to carry out the Audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three City District Governments and sixteen District Governments. Its Regional Directorate of Audit, Lahore has Audit jurisdiction of District Governments, TMAs and UAs of one City District Government i.e. Lahore and four District Governments i.e. Kasur, Sheikhupura, Okara and Nankana Sahib.

The Regional Directorate has a human resource of 20 officers and staff, total 5706 man-days and the annual budget of Rs17.073 million for the Financial Year 2013-14. It has mandated to conduct Financial Attest, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Lahore carried out Audit of accounts of District Government, Nankana Sahib for the Financial Year 2012-13.

The District Government, Nankana Sahib conducts its operations under Punjab Local Government Ordinance, 2001. It comprises one Principal Accounting Officer (PAO) i.e. the District Coordination Officer (DCO) covering six groups of offices i.e. Agriculture, Community Development, Education, Finance & Planning, Health, and Works & Services. The financial provisions of the Punjab Local Government Ordinance, 2001 require the establishment of District Government fund comprising Local Government Fund and Public Account for which Annual Budget Statement is authorized by the Nazim / Council / Administrator in the form of budgetary grants.

Audit of District Government, Nankana Sahib was carried out with the view to ascertain 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 / revenues was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules resulting in no leakage of revenue.

a) Audit Objectives

Audit was conducted with the objective to ensure that:

- i) Money shown as expenditure in the accounts was authorized for the purpose for which it was spent.
- ii) Expenditure incurred was in conformity with the laws, rules and regulations.
- iii) The PAO needs to ensure that public money / assets were not wasted.
- iv) Inquiries need to be held to fix responsibility for losses, theft and wasteful expenditure.
- v) The PAO needs to take appropriate measures to strengthen internal controls / monitoring system.
- vi) The PAO needs to take appropriate action against the person(s) responsible for non-production of record.

b) Audit Methodology

Audit was performed through understanding the business process 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.

c) Audit of Expenditure and Receipts

Total expenditure of the District Government Nankana Sahib for the Financial Year 2012-13, was Rs3,461.474 million covering one PAO and 246 formations. Out of this, RDA Lahore audited expenditure of Rs668.336 million, which in terms of percentage, was 19% of the total expenditure. Regional Director Audit planned and executed audit of thirty (30) formations i.e. 100% achievement against the planned Audit activities.

Total receipts of the District Government Nankana Sahib for the Financial Year 2012-13 were Rs69.352 million. RDA Lahore audited receipts of Rs52.787 million which was 76% of total receipts.

d) Recoveries at the Instance of Audit

Recovery of Rs6.968 million was pointed out during audit. An amount of Rs0.315 million was recovered and verified during the year 2013-14, till the time of compilation of report.

e) The key Audit findings of the report

- i. Misappropriation of Rs1.020 million was noted in one case.¹
- ii. Non-production of record of Rs25.530 million was noted in one case.²
- iii. Irregularity and non-compliance of Rs107.424 million was noted in 8 cases.³
- iv. Recovery was pointed in 2 cases involving an amount of Rs5.948 million.⁴
- v. Analysis of budget and expenditure of District Government Nankana Sahib for the financial year 2012-13 revealed the original budget was Rs3,769.445 million, supplementary grant was Rs108.790 million and the final budget was Rs3,878.235 million. Non-development expenditure of Rs2,992.328 million was incurred against the final budget of Rs3,294.744 million and Development Expenditure of Rs469.146 million was incurred against the final budget of Rs583.490 million resulting in saving of Rs302.416 million and Rs114.345 million respectively. Total expenditure of Rs3,461.474 million was incurred against the final budget of Rs3,878.235 million, resulting in overall savings of Rs416.761 million which in terms of percentage was 10.75%.

Source: Appropriation Accounts for the year 2012-13

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 (Annexure-A).

f) Recommendations

- i. Head of the District Government needs to conduct physical stock taking of fixed and current assets.
- ii. Departments need to comply with the Public Procurement Rules for economical and rational purchases of goods and services.

¹ Para 1.2.1.1

² Para 1.2.2.1

³ Para 1.2.3.1, 1.2.3.2, 1.2.3.3, 1.2.3.5, 1.2.3.6, 1.2.3.8, 1.2.4.1, 1.2.4.2

⁴ Para 1.2.3.4, 1.2.3.7

- iii. Inquiries need to be held to fix responsibility for fraud, misappropriation, losses, theft and wasteful expenditure.
- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.
- v. The PAO and his team need to ensure proper execution and implementation of the monitoring system.
- vi. The PAO needs to take appropriate action for non-production of record.
- vii. The PAO needs to rationalize its budget with respect to utilization.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

Rs in Million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	01	3,878.235
2	Total formations under Audit Jurisdiction	246	3,878.235
3	Total Entities (PAOs) Audited	01	668.336
4	Total formations Audited	30	668.336
5	Audit & Inspection Reports	30	668.336
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

* Figures at Serial no. 3, 4 & 5 represents expenditure

Table 2: Audit Observations Classified by Categories

Rs in Million

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	2.500
2	Financial management	6.968
3	Internal controls	130.454
4	Others	0
TOTAL		139.922

Table 3: Outcome Statistics

Rs in Million

Sr. No.	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays audited	54.896	176.313	31.440	437.127	699.776	1,338.665
2	Amount placed under audit observation / Irregularities of audit	0	2.420	0	137.502	139.922	323.629
3	Recoveries pointed out at the instance of audit	0	2.420	0	4.548	6.968	114.555
4	Recoveries accepted / established at the instance of audit	0	0	0	4.548	4.548	18.731
5	Recoveries realized at the instance of audit	0	0	0	0.315	0.315	1.699

* The amount mentioned against serial No.1 in column of Total Current Year is the sum of Expenditure and Receipts whereas the expenditure audited for the current year was Rs668.336 million.

Table 4: Irregularities Pointed Out

Rs in Million

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operations	106.404
2	Reported cases of fraud, embezzlement, theft and misuse of public resources	1.020
3	Accounting Errors (accounting policy departure from NAM ¹ , 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 systems	-
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money	4.548
6	Non-production of record	25.530
7	Others, including cases of accidents, negligence etc.	2.420
TOTAL		139.922

¹ The Accounting Policies and Procedures prescribed by the Auditor General.

CHAPTER-1

1.1 District Government, Nankana Sahib

1.1.1 Introduction of Departments

Activities of District Government are managed through offices of District Coordination Officer and Executive District Officers under Punjab Local Government Ordinance 2001 (PLGO 2001). Each Group of District Offices consists of an Executive District Officer (EDO). The EDO by means of a standing order distributes the work among the offices, branches and sections of each district office. Following is the list of Departments which manage the activities of District Government.

1. District Coordination Officer (DCO)
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance & Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Works & Services)

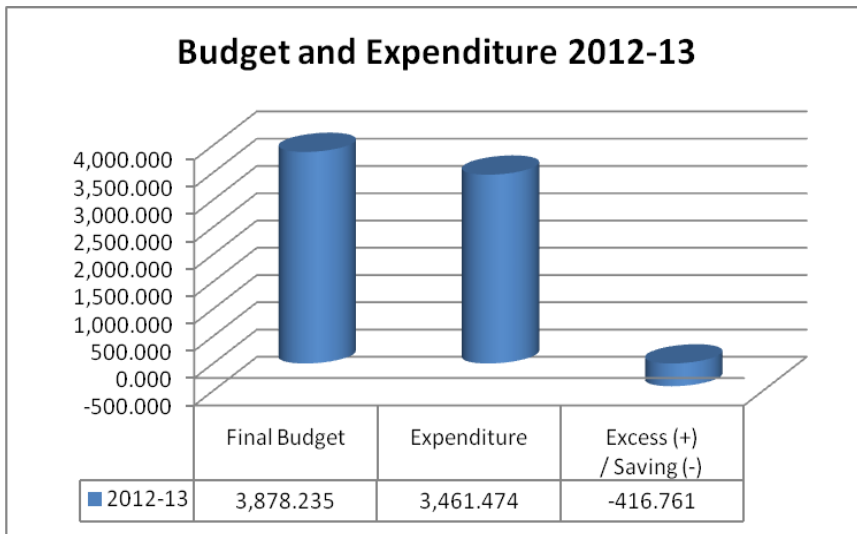
Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices and is responsible to the District Accounts Committee of the Zila Council.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

During FY 2012-13 budgetary allocation for the District Government was Rs3,878.235 million where and the expenditure incurred during the FY was Rs3,461.474 million, showing a saving of Rs416.761 million for the period, which in terms of percentage was 10.75% of the final budget as detailed below:

Rs in million				
F.Y: 2012-13	Budget	Expenditure	(+) Excess (-) Saving	%age of Savings
Salary	3,002.694	2,786.911	-215.783	-7.19
Non Salary	292.051	205.417	-86.634	-29.66
Development	583.490	469.146	-114.344	-19.60
TOTAL	3,878.235	3,461.474	-416.761	-10.75

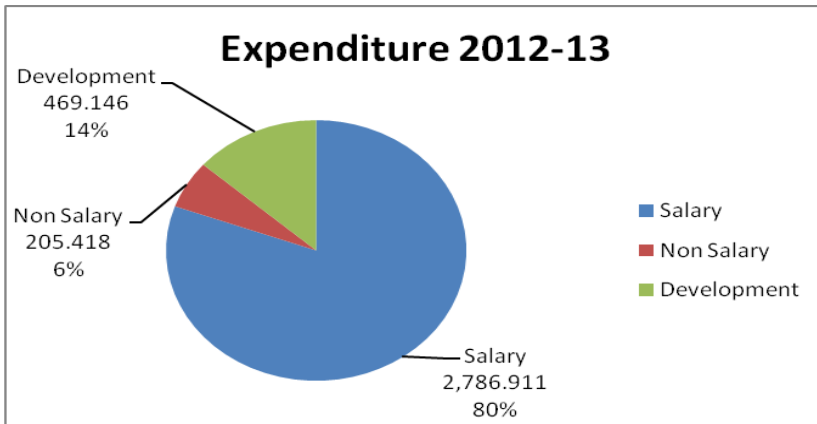
Rs in million



As per the Appropriation Accounts 2012-13 of District Government, Nankana Sahib the original budget was Rs3,769.445 million, supplementary grant was Rs108.790 million and the final budget was Rs3,878.235 million. Against the final budget total expenditure incurred by the District Government Nankana Sahib during 2012-13 was Rs3,461.474 million as detailed at Annexure-B.

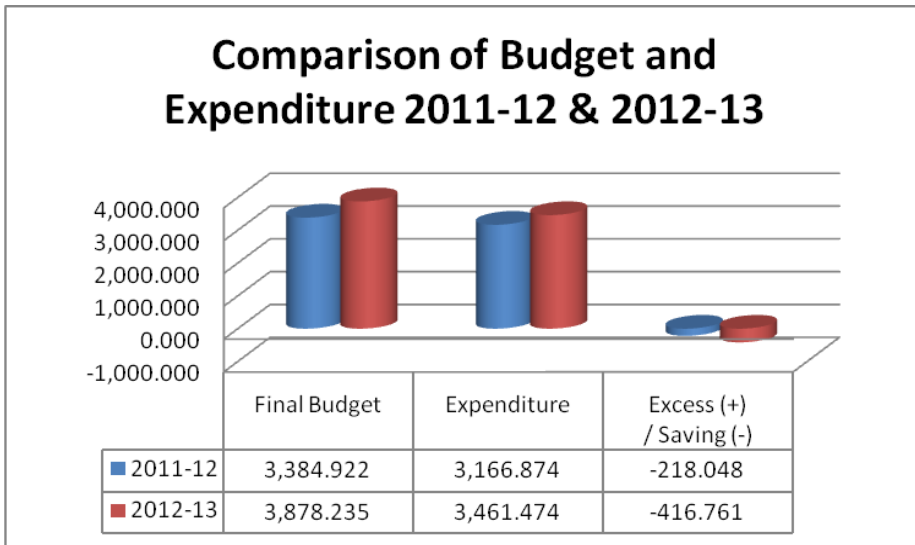
The Salary, Non-Salary and Development Expenditure comprised 80%, 6% and 14% of the total expenditure, respectively.

Rs in million



The comparative analysis of the budget and expenditure of current and previous Financial Years showed that there was 11% increase in Budget Allocation and 9% increase in Expenditure respectively.

Rs in million



1.1.3 Brief Comments on the Status of Compliance with PAC/ZAC 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/ZAC Meetings
1	01/07/2005 to 31/03/2008 Special Audit Report*	110	Not convened
2	2009-10	23	Not convened
3	2010-11	39	Not convened
4	2011-12	28	Not convened
5	2012-13	16	Not convened

* Special Audit Report: The title of the Audit Report reflects the Financial Year instead of the Audit Year which was 2008-09

1.2 AUDIT PARAS

1.2.1 Misappropriations

1.2.1.1 Unauthorized Payment of Pay and Allowances on account of Bogus Appointments – Rs1.020 million

According to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations. Further, as per office order clause 13 “Appointment on the basis of forged/bogus documents. If the contract appointment is obtained on the basis of forged/bogus documents or through deceit by any means, the appointment shall be considered to be void ab-initio and he shall be liable to refund all amounts received from the Government as a consequence of appointment in addition to such other action as may be taken against him under the law”.

Scrutiny of record of RHC Warburton and DO Civil Defence Nankana Sahib for the financial year 2012-13 revealed that appointment of officials were made during 2006 and 2013 respectively After verification of their documents, the same were found bogus during 2012-13. On the basis of bogus documents, they were terminated from service by their respective departments but the amount on account of pay and allowances amounting to Rs1.020 million was not recovered from the concerned as detailed below:

Sr. No.	Formation	AIR Para No.	Name of Official	Designation	Date/ Year of Appointment	Amount of Pay & Allowances (Rs in million)
1	RHC Warburton	3	Mst. Majida Irshad	Midwife	2006	0.840
2	District Officer Civil Defence	2	M.Riaz	Bomb Disposal Technician (BPS-12)	08-01-2013	0.180
Total						1.020

Audit holds that bogus appointment of a Midwife and Bomb Disposal Technician is reflective of weak administrative controls.

Bogus appointments resulted in unauthorized payment of pay and allowances amounting to Rs1.020 million in addition to depriving the deserving candidates of the jobs.

Management replied that recovery would be made from the concerned.

The matter was reported to the DCO in January, 2014. DAC in its meeting held in January, 2014 directed the departments for recovery of the amount of pay and allowances. No further compliance was reported till finalization of this report.

Audit recommends recovery besides fixing responsibility against the person(s) at fault under intimation to Audit.

1.2.2 Non-production of Record

1.2.2.1 Non-production of Record – Rs25.530 million

According to Section-115(5) & (6) of PLGO, 2001, at the time of audit, the officials concerned shall provide all record for audit inspection and comply with any request for information in as complete a form as possible and with all reasonable expedition. Further, according to Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection.

Following formations of District Government Nankana Sahib incurred expenditure of Rs25.530 million during the financial year 2012-13 but record relating to the expenditure was not produced for audit scrutiny.

S. No.	Formations	AIR Para No.	Description	Amount (Rs in million)
1	EDO (CD)	1	Administrative Approval, Technical sanctions, agreements and measurement books relating to three CCB schemes	25.409
2	EDO Education	5	Log Books for verification of expenditure on account of POL	0.121
3	Government Special Education Centre Shahkot	1	Bank Statement, Stock register of General Items, Budget appropriation register etc.	0
Total				25.530

Audit holds that relevant record was not produced which was the violation of constitutional provisions and was deliberate on the part of the auditee and also due to defective financial discipline and weak internal controls.

In the absence of vouched account, authenticity, validity and accuracy of expenditure worth Rs25.530 million could not be verified.

Management of the above three formations replied that record is available for verification. The reply was not accepted as record was not produced at the time of audit.

The matter was reported to the DCO in January, 2014. DAC in its meeting held in January, 2014 directed the departments for production of record. No further compliance was reported till finalization of this report.

Audit recommends fixing responsibility against the person (s) at fault under intimation to Audit.

1.2.3 Irregularity / Non-compliance

1.2.3.1 Irregular Payment of Rs65.149 million

As per Government of Punjab, C&W Department notification No. SOH-II(C&W)/2-15/2007 dated 26-03-2007. Before finalization of work, Sub Divisional Officer to Chief Engineer would certify to the extent as mentioned against each that the work has been executed as per laid down specifications:

SDO	100%	Executive Engineer
75%		
Superintending Engineer	50%	Chief Engineer
25%		

Scrutiny of record of District Officer Building Nankana Sahib for the year 2012-13, it was observed that payment of Rs65.149 million was made on account of different schemes but works were not certified by the Superintending Engineer and Chief Engineer against violation of rule *ibid*. The detail is given at **Annexure-C**.

Audit held that the payment was made without vetting by Superintending Engineer and Chief Engineer because of defective administrative controls which resulted in irregular payment of Rs65.149 million.

The matter was reported to DCO in January, 2014. In DAC meeting held in January, 2014, management replied that according to BR Code, SDO and Sub Engineer are 100% responsible for execution of work as per specification and 10% for Executive Engineer. The reply was not accepted because C&W Department's instructions were not followed in execution of development schemes. DAC directed the department to regularize the expenditure.

Audit emphasizes regularization besides fixing responsibility against the person(s) at fault under intimation to Audit.

(AIR Para No. 1)

1.2.3.2 Preparation of Unrealistic and Unsound Estimates – Rs22.479 million

According to Rule 20 (iii) read with 58 (5) of PDG & TMA Budget Rules 2003, each department shall develop most realistic and sound estimates and no lump sum provisions shall be made in the budget the details of which cannot be explained.

Scrutiny of record of office of EDO (F&P) Nankana Sahib for the year 2012-13 revealed that funds of Rs22.479 million were allocated in the budget under the head “Unforeseen Expenditure” but the detail of said expenditure was not defined in violation of rules *ibid*. This resulted in unsound and unrealistic preparation of budget without detail estimates.

Audit holds that due to weak financial discipline and poor budgeting funds were allocated under the head unforeseen expenditure.

The matter was reported to DCO in January, 2014. In DAC meeting held in January, 2014, management replied that funds were allocated to meet with emergent situation/ natural calamities, court decrees etc. The reply was not accepted as the allocation of budget was made in violation of the rules. DAC directed the department to follow the budget rules while preparing the annual budget.

Audit recommends fixing of responsibility for non compliance of Budget Rules.

(AIR Para No. 3)

1.2.3.3 Less Reserve for Closing Balance – Rs9.684 million

Rule 58 (4) of PDG & TMA Budget Rules 2003 requires that the closing balance of the local government shall not be allowed to fall below 5% of the total receipts.

Scrutiny of record of EDO (F&P) Nankana Sahib for the year 2012-13 revealed that funds of of Rs10.676 million were kept as closing balance at the time of preparation and approval of revised budget for the financial year 2012-13 instead of required closing balance reserve of Rs20.360 as detailed below:

Rs in million

Total Receipts (Rs)	Closing Balance required @ 5% of Total Receipt	Closing Balance Kept by District Government Nankana Sahib	Less Reserve for Closing Balance
407.201	20.360	10.676	9.684

Audit holds that due to weak financial management and poor budgeting less reserve for closing balance was maintained.

The matter was reported to DCO in January, 2014. In DAC meeting held in January, 2014, Management replied that due to financial constraints, District Government Nankana sahib was not in a position to allocate 5% as closing balance. The reply was not accepted as the funds were required to be managed within the given limit. DAC directed the department to follow the budget rules while preparing the annual budget.

Audit recommends fixing of responsibility for non compliance of Budget Rules.

(AIR Para No. 5)

1.2.3.4 Unauthorized Payment on account of Pay and Allowances – Rs3.528 million

According to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

Officers and officials of different formations of District Government Nankana Sahib were made payments amounting to Rs3.528 million on account of pay and allowances without their admissibility / entitlement as detailed at **Annexure-D**.

S. No.	Formations	AIR Para No.	Description	Amount (Rs in million)
1	DCO	6	House Rent Allowance and deduction of 5% of Basic Pay	0.719
2	DO Health	5	5% maintenance charges	0.228
3	THQ Hospital Shahkot	6	House Rent Allowance and deduction of 5% of Basic Pay	0.350
4	EDO Health	6	Health Sector Reform Allowance and conveyance Allowance during leave	0.095

			period	
5	THQ Hospital Sangla Hill	4	House Rent Allowance and deduction of 5% of Basic Pay	0.045
6	DHQ Hospital	1	House Rent Allowance, 5% of Basic pay and Conveyance Allowance	0.639
7	DHQ Hospital	12	30% SSB	0.203
8	Govt. Special Education Center, Nankana Sahib	6	Conveyance Allowance during Summer vacation	0.055
9	Dy. DEO (MEE) Nankana Sahib	3	Pay and allowances above entitlement	0.146
10	-do-	5	Non deduction of conveyance allowance during leave	0.033
11	-do-	6	Over payment of Adhoc Relief 2010	0.371
12	-do-	7	Overpayment of 20% Adhoc Relief	0.044
13	Government Special Education Centre Sangla Hill	9	conveyance allowance during summer vocations	0.037
14	DLO Nankana Sahib	9	House rent allowance	0.171
15	RHC Bucheki	6	HRA and Conveynce allowance	0.052
16	Government Special Education Centre Shahkot	6	HRA & Conveyance allowance	0.226
17	-do-	7	Overpayment of Conveyance Allowance	0.114
Total				3.528

Audit holds that the payments without admissibility/ entitlement were due to defective financial discipline/ management.

This resulted in overpayment/ unauthorized payment of Rs3.528 million to the officers / officials.

Management admitted the recovery.

The matter was reported to the DCO in January, 2014. DAC in its meeting held in January, 2014 directed the departments for recovery.

Audit Recommends early recovery of government dues besides fixing responsibility against the person(s) at fault under intimation to Audit.

1.2.3.5 Purchases without Advertisement on the PPRA Website – Rs3.525 million

According to Rule 12(1) of Punjab Procurement Rules 2009, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA’s website in the manner and format specified by PPRA regulation from time to time.

Management of the following formations expended Rs3.525 million on procurement of different items during the financial year 2012-13. Not only the purchases over one hundred thousand were not advertised at PPRA website but also the indents were splitted to keep the purchases below the limit of one hundred thousand to avoid advertisement on the PPRA website. The detail is given at **Annexure-E**.

Sr. No.	Formation Name	AIR Para No.	Amount (Rs in million)
1	EDO (Health)	9	2.956
2	DO Sports	1	0.263
3	DO Sports	2	0.306
Total			3.525

Audit holds the above purchases as irregular. This state of affair reflects poor financial discipline.

Such irregularities may result in loss to the public exchequer due to uneconomical rates.

EDO Health replied that purchases were made after fulfilling all codal formalities. The reply was not accepted because no documentary evidence was produced that advertisement was made on PPRA website. DO Sports replied that expenditure was incurred on verbal orders of the competent authority. Further, DCO has been requested to regularize the expenditure.

The matter was reported to the DCO in January, 2014. DAC in its meeting held in January, 2014 directed the departments for regularization of the above expenditure. No compliance was reported till finalization of this report.

Audit recommends fixing responsibility for purchases without fulfilling the mandatory requirements.

1.2.3.6 Non-traceable Whereabouts of Generator and Vehicle – Rs2.500 million

According to section 126 of PLGO 2001, in case of any loss of property of Local Government, the responsibility for such loss shall be fixed by the concerned Local Government and the amount of the loss shall be recovered from the defaulting person.

A. Scrutiny of record of RHC Warburton for the financial year 2012-13, it was noticed that an electricity generator having approximate value of Rs0.500 million was found missing from hospital. The Generator was also not entered in the property register.

B. During physical verification of DO Livestock Nankana Sahib for the year 2012-13. It was revealed that vehicle having number NBG 1072 and approximate value of Rs2.000 million was not found available in DLO office record. Neither record regarding functioning of the vehicle was shown nor the same was found physically available. Moreover, the vehicle was not found entered in the Property Register.

Audit holds that due to weak internal controls, the whereabouts of the generator and vehicle was not known which may result in misappropriation of government assets.

The matter was reported to DCO in January, 2014. In DAC meeting held in January, 2014, Management of RHC Warburton replied that generator is now available in the RHC. DO Livestock replied that vehicle was transferred to the officer of provincial government department on verbal orders of the competent authority. Replies were not accepted being evasive. In case of RHC Warburton, DAC directed to hold the enquiry and in case of DO Livestock, DAC directed to produce written orders of the competent authority.

Audit recommends fixing responsibility against the person(s) at fault under intimation to Audit.

(AIR Para No. 4,8)

1.2.3.7 Overpayment for Bricks – Rs2.420 million

According to approved PWD specification (Chapter 5 of Composite Schedule Rates), 25 cft cement sand mortar is required for construction of 100 cft. bricks masonry.

DO (OFWM) Nankana Sahib paid Rs2.420 million on account of construction of water courses by measuring 500 bricks for construction of one cubic meter watercourse without setting off 25% per cubic meter against consumption of cement sand mortar during 2012-13 (**Annexure-F**).

Audit held that excess payment was made due to poor financial controls.

Non-deduction of 25% per cubic meter against consumption of cement sand mortar resulted in excess measurement of bricks involving overpayment of Rs3.601 million.

The matter was reported to the DCO in January, 2014. DAC in its meeting held in January, 2014 directed the department to obtain clarification from the Finance Department. No progress was reported till finalization of this report.

Audit recommends recovery besides fixing responsibility for excess measurement of bricks under intimation to Audit.

(AIR Para No. 1)

1.2.3.8 Unjustified Consumption of Vaccine Rs1.700 million

The head of offices is responsible for ensuring that the funds allotted are spend on the activities for which the money was provided according to Rule 4(3)(v) of PDG and TMA Budget Rules, 2003.

Scrutiny of record of office of DO (Livestock) Nankana Sahib for the year 2012-13 revealed that vaccine valuing Rs1.700 million was purchased from the CM pro poor programme. The expenditure was held unjustified because the record was failed to identify the consumers.

Audit held that due to defective financial discipline and weak internal controls unjustified consumption of vaccine was made.

Distribution of vaccine without identifying the beneficiaries and maintain the record thereof resulted in doubtful expenditure of Rs1.700 million.

The matter was reported to DCO in January, 2014. In DAC meeting held in January, 2014, management replied that Vaccine has been distributed to Veterinary officers in the District. The reply was not satisfactory as the department could not identify and maintain the record of beneficiaries. DAC directed the department to provide detail of beneficiaries.

Audit recommends fixing responsibility against the person(s) at fault under intimation to Audit.

(AIR Para No. 6)

1.2.4 Performance

1.2.4.1 Non-utilization of Funds - Rs.6.821 million

According to Rule 4(3)(v) of PDG and TMA Budget Rules, 2003, the head of offices is responsible for ensuring that the funds allotted are spend on the activities for which the money was provided.

Scrutiny of record of office of DO (Livestock) Nankana Sahib for the year 2012-13 revealed that government funds of Rs6.821 million under the CM Package were lying with the department but the same were not utilized during 2012-13.

Audit held that due to poor performance of the administration the funds of Rs6.821 million were not utilized.

Non-utilization of funds deprived the people of desired benefits of the Government scheme.

The matter was reported to DCO in January, 2014. In DAC meeting held in January, 2014, management replied that revalidation of funds is under process. The reply was not satisfactory as the same were not utilized during 2012-13. Moreover, no progress was intimated till finalization of this report. DAC directed the department for revalidation of funds.

Audit recommends revalidation of funds besides fixing responsibility against the person(s) at fault under intimation to Audit.

(AIR Para No. 4)

1.2.4.2 Loss Due to Non-repair of X-ray Plant –Rs1.500 million

Rule 4 (c) of PLG (Property) Rules 2003 requires that manager shall take steps to ensure that property meant for use of public is actually used to the maximum benefit of the public. Further, according to Rule 4 (3) of PLG (property) Rules, 2003 the manager shall be responsible to local government for any loss, destruction or deterioration of the property, if such a loss, destruction or deterioration occurs as a result of his default or negligence in discharge of his responsibility.

Scrutiny of record of RHC Bucheki for the year 2012-13 revealed that X-ray plant was lying in unserviceable condition since last year but

the same was not got repaired despite lapse of two years. This caused loss to the government valuable assets approximately Rs1.500 million.

Audit holds that due to poor administration and unsound asset management

X-ray plant could not become operational.

This resulted in approximate loss of Rs1.500 million to the government valuable assets besides deprivation of community from getting the desired benefits.

Management replied that efforts are being made for repair of the plant. Reply was not satisfactory because plant was not got repaired despite lapse of considerable period.

The matter was reported to the DCO in January, 2014. In DAC meeting held in January, 2014 directed the department to fix the responsibility against the person(s) at fault.

Audit stresses fixing responsibility against the person(s) at fault under intimation to Audit.

(AIR Para No. 7)

ANNEXURES

Annexure-A

MFDAC

Sr. No.	Formation Name	Description	Nature of Observation	Amount (Rs in million)
1	DCO	Non Verification of GST Invoices	Irregularity	0.088
2	Nankana Sahib	Non recovery of Election Expenses	Recovery	0.821
3	DO Health	Irregular Payment due to Irregular Appointment of Contract Staff	Irregularity	0.622
4		Excess expenditure incurred over and budget allocation	Irregularity	0.421
5	DO Sports	Doubtful consumption of POL	Irregularity	0.233
6		Loss to Government Due To Non-Deduction Of Income Tax	Recovery	0.035
7	RHC Syed Wala	Lapsed of Funds	Irregularity	0.098
8	THQ Hospital Shahkot	Excess expenditure incurred over and budget allocation	Irregularity	0.465
9		Loss valuing to lacks of Rupees due to non-allotment of available accommodation	Irregularity	-
10		Avoidable Expenditure on account of Transportation of Medicines	Irregularity	0.050
11	DO OFWM	Overpayment for cement	Recovery	0.279
12		Overpayment for sand	Recovery	0.075
13	DO Roads	Overpayment for RCC by non reduction of rates	Recovery	0.144
14	RHC Warburton	Loss due to non disposal of near to expiry medicines	Irregularity	0.448
15		Unauthorized occupation of SMO residence by Ex-SMO	Irregularity	0.316
16	EDO (Health)	Unauthorized payment of integrated allowance	Recovery	0.010
17	DHQ Hospital	Loss due to auction of canteen below reserve price	Recovery	0.136
18		In effective use of Government Funds	Irregularity	0.195
19	DO (Forest)	Unauthorized payment of rent of building	Irregularity	0.120
20		Excess expenditure over budget allocation	Irregularity	0.152
21	DO (Livestock)	Unauthorized Payment on account of Purchase of Medicine	Irregularity	0.199

22		Loss due to Less Collection of AI Targets	Recovery	0.706
23		Less deposit of government receipts	Recovery	0.090
24	Government	Unauthorized payment of salary	Irregularity	0.428
25	Special Education	Unauthorized drawal of personal allowance against the SSB	Irregularity	0.177
26	Centre Sangla Hill	Unauthorized expenditure due to misclassification	Irregularity	0.035
27	RHC Bucheki	Unauthorized payment of pay and allowance	Irregularity	0.151
28	DO Buildings	Irregular payment	Irregularity	0.804
29		Irregular expenditure	Irregularity	0.236
30	DO Civil Defence	Non Payment / Verification of General Sales Tax	Irregularity	0.014
31	EDO (Agri.)	Non surrendering of anticipated saving	Irregularity	4.016
32	Government	Expenditure in excess of budget allocation	Irregularity	0.763
33	Special Education	Unauthorized expenditure of POL	Irregularity	0.608
34	Centre Shahkot	Unjustified Distribution of Scholarship	Irregularity	0.352
35		Unauthorized Expenditure due to Misclassification	Irregularity	0.034

Annexure-B

Summary of Appropriation Accounts, District Government Nankana Sahib for the year 2012-13						
Grant No.	Name of the Grant	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation (-) Saving / (+) Excess
3	Provincial Excise.	4,139,000	0	4,139,000	3,182,714	-956,286
5	Forest.	13,154,000	0	13,154,000	11,754,860	-1,399,140
7	Charges on A/c of M. Vehicle Act.	2,276,000	0	2,276,000	1,740,044	-535,956
8	Other Taxes & Duties.	3,323,000	0	3,323,000	2,698,006	-624,994
10	General Administration.	98,835,000	18,992,170	117,827,170	49,664,930	-68,162,240
15	Education.	2,309,821,576	0	2,309,821,576	2,167,104,745	-142,716,831
16	Health.	473,268,000	55,563,108	528,831,108	492,569,682	-36,261,426
17	Environment	2,772,000	0	2,772,000	2,257,645	-514,355
18	Agriculture.	70,764,000	0	70,764,000	64,039,111	-6,724,889
19	Fisheries.	3,233,000	0	3,233,000	2,586,804	-646,196
20	Veterinary.	81,232,000	32,264,063	113,496,063	85,835,197	-27,660,866
21	Co-operative.	18,402,000	1,445,172	19,847,172	19,048,843	-798,329
22	Industries.	3,804,000	0	3,804,000	3,135,951	-668,049
23	Labour	4,250,000	130,930	4,380,930	4,180,930	-200,000
24	Civil Works.	28,673,000	0	28,673,000	27,852,440	-820,560
25	Communications.	51,834,000	0	51,834,000	39,697,448	-12,136,552
31	Miscellaneous.	12,014,000	394,386	12,408,386	11,337,350	-1,071,036
32	Civil Defence.	4,160,000	0	4,160,000	3,641,575	-518,425
Total Non-Development :		3,185,954,576	108,789,829	3,294,744,405	2,992,328,275	-302,416,130
36	Development.	521,395,452	0	521,395,452	420,606,254	-100,789,198
41	Roads	43,000,000	0	43,000,000	31,873,592	-11,126,408
42	Government Buildings	19,095,000	0	19,095,000	16,665,830	-2,429,170
Total Development :		583,490,452	0	583,490,452	469,145,676	-114,344,776
Grand Total :		3,769,445,028	108,789,829	3,878,234,857	3,461,473,951	-416,760,906

Annexure-C

M.B No. with Page	Name of Scheme	Name of Contractor	Amount (Rs in million)
879/8573 P-120	Prov. Of m/f in GPS Sadrkana Nankana	Al-Noor Construction	3.109
433/4427 P-170	Prov. Of m/f in GGPS Shah Bilawal Nankana	Mian Nisar Ahmed	1.895
910/854 P-171	Prov. Of m/f in GHS Bandy ki Jagir Nankana	A.Biz International	2.123
908/852 P-124	Prov. Of m/f in GGPS Dhera Da Wara Nankana	Tirmzi Traders	1.711
873/8567 P-138	Upgradation of GPS Village Chahoor Muslim chak 118/RB TO E/L	Nauman & co.,	3.678
880/8574 P184	Provision of m/f at GHS Pandorian Sangla Hill Nankana	Nauman & co.,	5.032
632/3263 P-194	Provision of m/f at GGES Chak no.8 Anand Garh	Naam Associates	2.661
885/9504 P-992	Provision of m/f at GHS Abu- ul-Khair Nankana	Iftikhar Ahmed Bhatti	2.107
457/5921 P-136	Provision of m/f at GGHS Bhulair 119/RB sangla hill	CMH Traders	2.446
594/2970 P-183	Provision of m/f at GHS Guru Nanak nmk	Ch. Sain Dass & brother	5.620
900/9519 P-122	Prov. Of m/f at GGPS Sadkana chak no.110 sangla hill	Naeem ullah khan	3.160
894/9513 P-132	Provision of m/f at GGPS Murh Gharbi Sanla hill	Ch. Khurram Rasheed	2.801
867/8561 P-178	Provision of m/f at GPS NO.2 Shahkot	Arman Interprises	1.702
858/8552 P-164-165	Const. of additional C/R B.wall at GGES Badomali	Al noor const.	3.468
828/8522 P-138	Const. of Sangla hill Park Phase – II	Hamad Raza	23.636
Total			65.149

Annexure-D

DCO

Sr. #	House No	Name of Allottee	Under Use	Remarks	HRA PM	Amount HRA 12 Months (Rs)
1.	1-A	DSP, H.Q, Nankana Sahib	Used as office & Residence	17	2,955	35,460
2.	2-A	Head Master Special Education Center	Residence of Head Mistress	17	2,955	35,460
3.	3-A	MubasaharRubhani	Possessed by DO(Civil Defence)	17	2,955	35,460
4.	4-A	Mr. Shafiq Tariq DO(E&IP)	Residence of DO(E&IP)	17	2,955	35,460
5.	5-A	Mr. Ashfaq Ahmed	PS to DCO	17	2,955	35,460
6.	6-A	Superintendent	District & Session Judge office	16	1,818	21,816
7.	7-A	AC, Nankana Sahib	AC, Nankana Sahib	17	2,955	35,460
8.	7-B	Tehsildar	Tehsildar Nankana	16	1,818	21,816
9.	8-B	Mr. Aslam Zia	NaibTehsildar	14	1,476	17,712
10.	9-B	DSP Headquarter	Residence of DSP	17	2,955	35,460
11.	10-B	SDO, Building	SDO, Building	17	2,955	35,460
12.	11-B	SP, H.Q, Nankana Sahib	Residence of SP	18	3,873	46,476
13.	12-B	Muhammad Rizwan	Residence of DO(P)	17	2,955	35,460
14.	13-B	Mr. ImtiazSaddique	DO(Forest)	17	2,955	35,460
1.	I-A	ADC, Nankana Sahib	ADC	18	3,873	46,476
3.	I-B	Mr. IshaqSomro, DO(Labour)	Residence of DO (Labour)	17	2,955	35,460
4.	II-B	Mr. AmjadBhatti	DAO (II), NNS	18	3,873	46,476
5.	III-B	District Officer (Information)	Residence of DO(Info)	17	2,955	35,460
6.	IV-B	DO(Buildings)	DO(Buildings)	18	3,873	46,476
7.	V-B	Mr. Khalid Mehmood-ul-Haq	DAO (I), Nankana	18	3,873	46,476
Total						719,244

DO Health

Statement Showing The Detail Of Non Deduction of 5% House Maintenance Charges

Sr. No.	Name of Allottee	Designation	Basic Pay	5%	Months	Amount (Rs)
1	Dr. Shabbir Ahmad	Medical Superintendent	44000	2200	12	26400
2	Shabana Tabbasum	Charge Nurse	21200	1060	12	12720
3	Dr. Usman	Medical Officer	18400	920	12	11040
4	Dr. Asma	W Medical Officer	23200	1160	12	13920
5	Dr. Abdul ghaffar	Medical Officer	20800	1040	12	12480
6	Bushra Parveen	Charge Nurse	22800	1140	12	13680
7	Bushra basher	Charge Nurse	11600	580	12	6960
8	Maryam Khalil	Charge Nurse	11600	580	12	6960
9	Parveen Akhtar	Charge Nurse	11600	580	12	6960
10	Maria Michal	Charge Nurse	11600	580	12	6960
11	Iram Iqbal	Charge Nurse	11600	580	12	6960
12	Shehnaz Yousuf	Charge Nurse	19600	980	12	11760
13	Sumara Kasur	Charge Nurse	10800	540	12	6480
14	Naseem akhtar	Charge Nurse	19600	980	12	11760
15	Rutma Michal	Charge Nurse	11600	580	12	6960
16	Shazia Nazar	LHV	7500	375	12	4500
17	Naseem Akhtar	LHV	7340	367	12	4404
18	Riaz Ahmad	Tech	15500	775	12	9300
19	Shamila karamat	Mid wife	10050	502.5	12	6030
20	Haq Nawaz	Driver	7740	387	12	4644
21	Shakeel maseeh	Sanitary Worker	5580	279	12	3348
22	Tahir mehmoed	Cook	9490	474.5	12	5694
23	Fazal Kamal Ch.	-	7790	389.5	12	4674
24	Saleem Masih	-	8980	449	12	5388
25	Maryam Bibi	-	9490	474.5	12	5694
26	Razia bibi	FWS	9830	491.5	12	5898
27	Abdul rasheed	Mali	10000	500	12	6000
						227574

THQ Hospital Shahkot
Statement Showing The Detail Of Accommodations provided/allotted
to various officers of other offices

Sr. No.	Type of accommodation	Name of Allottee	Designation	Name of Office
1.	EX-2 (new)	Dr. Abdul Saboor	Ophthalmologist	DHQ Nankana Sahib
2.	EX-3 (Old)	Dr. Shakeel Ahmad	DDO (H)	DDO Health
3.	N-6 (New)	Salma Sadiq	-	DHQ Nankana sahib
4.	D-6 (New)	Baber Hussain	-	DOH Nankana sahib
5.	D-7 (old)	Raza Vaccinator	DOH office	DO (H)
6.	D-8 (old)	Haroon Masih	-	DOH Nankana sahib

DHQ Hospital

Sr. No	Name	Designation	B.Pay	5% BP	HRA	CA	Total	Recovery 17 Months 01.07.12 to 30.11.13
1	Akhtar shah	HomeoDispensor	23,480	1,174	-	1,840	3,014	51,238
2	Muhammad Nawaz Tabassam	Driver	5,240	262	-	1,700	1,962	33,354
3	Abdul Rasheed	Driver	15,080	754	-	1,840	2,594	44,098
4	Dr. AzharNaeem	Childern Specialist	24,500	1,225	-	5,000	6,225	105,825
5	AbidaTabassam	Charge Nurse	10,800	540	-	5,000	5,540	94,180
6	SobiaHidayat	LHV	12,660	633	-	1,840	2,473	42,041
7	Dr. HumairaAkram	Gynecologist	-	-	-	5,000	5,000	85,000
8	ZarbakhataBaqi	WMO	56,915	2,846	2,955	5,000	10,801	183,613
Total	Total							639,349

Govt. Special Education Center, Nankana Sahib

Sr. No	Name of Employee	12-Jul	12-Aug	13-Jun	Total
1	ZohraZakir	-	-	5,000	5,000
2	SehrishAmant	2,480	2,480	5,000	9,960
3	Tariq javed	2,480	2,480	5,000	9,960
4	Aurangzaib	2,480	2,480	5,000	9,960
5	Talatjabeen	2,480	2,480	5,000	9,960
6	Adil Aziz	2,480	2,480	-	4,960
7	Nazir Husain	2,480	2,480	-	4,960
Total					54,760

DLO Nankana

Name of the officer/officil	Designation	Conveyance allowance	Personal number
Muhammad Qasim	Vet. Assistant	1840*13=22080	30925207
Muhammad Saqib Bhatti	V.Officer	5000*12=60000	30964234
Muhammad Khalid	V.Assitant	1840*12=22080	30827389
Muhammad Nawaz	V.Assitant`	1840*12=22080	30827391
Gulzar Ahmad`		1840*12=22080	30827401
		148320+22248=170568	

Government Special Education Centre Sangla Hill

Mrs Amina Shafqat JSET Rs.18454

Kiran Shahzadi JSET Rs.18454

RHC Bucheki

S.NO	Name of the officier/officials	House rent	Conveyance allowance
3	Mujahid Arshad Midwife	972*12=11664	1700*12=20400
4	Shagufta Tasleem Midwife		1700*12=20400
			52464

Government Special Education Centre Shahkot

Name of the head master	Amount of House rent and conveyance allowance drawn	Total Government recoverable Amount (Rs)
AhmedAftab – Head Master	2480*24=59520 5000*12=60000 2955*36=106380	225,900

Government Special Education Centre Shahkot

Name	Conveyance allowance	Date of leave	Total period	Recovery (Rs)
Shamim Akhtar – Sp. Edu. Teacher	2480	June to August-2012	3 months	7440
Sajjad Ahmed – JC	1150	June to August-2012	3 months	3450
M. Sarwar – Driver	1150	June to August-2012	3 months	3450
Atika Shahzadi – Jr.Edu. Teacher	2480	June to August-2012	3 months	7440
Anam Ishtiaq- Sp. Edu. Teacher	2480	June to August-2012	3 months	7440
Asad Manzoor – Music Teacher	1700	June to August-2012	3 months	5100
Haider Ali –Jr. Sp.Edu Teacher	5000	June to August-2013	3 months	15000
Shamim Akhtar – Jr. sp. Edu Teacher	5000	June to August-2013	3 months	15000
M. Sarwar – Driver	1840	June to August-2013	3 months	5520
Nazair Hussain – Jr.Sp.Edu. Teacher	5000	June to August-2013	3 months	15000
M. Arif - Sp. Edu. Teacher	5000	June to August-2013	3 months	15000
Asad Manzoor – Music Teacher	2720	June to August-2013	3 months	8160
Sana ullah – Clerk	1840	June to August-2013	3 months	5520
Total				113520

Annexure-E**EDO (Health)**

Financial Year	Description	Amount (Rs)
2012-13	purchase of imported machinery and equipment	2,955,500

DO Sports Nankana Sahib

Sr. No.	Invoice No. & date	Name of Suppliers	Description	Amount (Rs)
1.	Nil-03.10.12	Roshi Sports Ware	Playing kits and track suits	69,925
2.	Nil-05.10.12	Roshi Sports Ware	Playing kits and track suits	93,125
3.	Nil-06.10.12	Roshi Sports Ware	Playing kits and track suits	99,550
Total				262,600

DO Sports Nankana Sahib

Sr.No.	Token No. & Date	Amount (Rs)
1.	Nil-05.11.2012	259,500
2.	Nil -02 to 05-10-12	46,622
Total		306,122

Annexure-F**Overpayment for Bricks**

W/C No.	Volume Measured	Bricks Paid @ 500/cm³	Bricks Admissible (375/cm³)	Excess Bricks paid	Rate	Amount (Rs)
56975-R	24.13	12,000	9,049	2,951	6,000	17,708
70-R	246.97	123,400	92,614	30,786	6,200	190,875
118600-R	51.09	25,500	19,159	6,341	6,200	39,316
59050-R	314.29	157,000	117,859	39,141	6,000	234,848
5985-R	308.12	154,000	115,545	38,455	5,980	229,961
2038-L	457.97	228,900	171,739	57,161	5,980	341,824
26508-R	481.40	240,500	180,525	59,975	5,980	358,651
9016-L	329.07	164,000	123,401	40,599	6,000	243,593
4500-TL	256.34	127,000	96,128	30,873	6,200	191,410
4050-L	184.22	90,000	69,083	20,918	6,200	129,689
1595-R	349.35	174,600	131,006	43,594	6,000	261,563
124946-R	231.72	115,860	86,895	28,965	6,250	181,031
Total						2,420,465