



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
OKARA**

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, Okara 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.

2. 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 2013-2014. 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, Okara for the Financial Year 2012-2013.

3. The District Government, Okara 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.

4. Audit of District Government, Okara 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.

5. 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, there was no leakage of revenue in the Government Account / Local Fund.

Audit Objectives

Audit was conducted with the objective to ensure that:

1. Money shown as expenditure in the accounts was authorized for the purpose for which it was spent.
2. Expenditure incurred was in conformity with the laws, rules and regulations framed to regulate the procedure for expending public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.
4. Public money was not wasted.
5. The assessment, collection and account of revenue is made in accordance with prescribed laws, rules and regulations.

a) 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.

b) Audit of Expenditure and Receipts

Total expenditure of the District Government Okara for the Financial Year 2012-13, was Rs6,356.041 million covering one PAO and 212 formations. Out of this, RDA Lahore audited expenditure of Rs1,080.527 million, which in terms of percentage, was 17% 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 Okara for the Financial Year 2012-13 were Rs47.110 million. RDA Lahore audited receipts of Rs1.60 million which was 9% of total receipts.

c) Recoveries at the Instance of Audit

Recovery of Rs25.830 million was pointed out. An amount of Rs0.040 million was recovered and verified during the year 2013-14, till the time of compilation of report.

d) The key Audit findings of the report

- i. Irregularity and non-compliance of Rs410.724 million was noted in 11 cases.²
- ii. Recovery was pointed in 6 cases involving an amount of Rs25.830 million.³
- iii. Analysis of budget and expenditure of District Government Okara for the financial year 2012-13 revealed the original budget was Rs5,560.262 million, supplementary grant was Rs1,471.132 million, and the final budget was Rs7,131.394 million. Non-development expenditure of Rs5,732.643 million was incurred against the final budget of Rs6,288.986 million and Development Expenditure of Rs623.398 million was incurred against final budget of Rs842.407 million resulting in saving of Rs556.343 million and Rs219.009 million respectively. Total expenditure of Rs6,356.041 million was incurred against the final budget of Rs7,131.394 million, resulting in overall savings of Rs775.353 million which in terms of percentage was 11%.

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).

e) 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, 1.2.1.2, 1.2.1.4, 1.2.1.5, 1.2.1.6, 1.2.1.7, 1.2.1.9, 1.2.1.14, 1.2.1.15, 1.2.1.16, 1.2.1.17

² Para 1.2.1.3, 1.2.1.8, 1.2.1.10, 1.2.1.11, 1.2.1.12, 1.2.1.13

- 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	7,131.394
2	Total formations under Audit Jurisdiction	212	7,131.394
3	Total Entities (PAOs) Audited	01	1,080.527
4	Total formations Audited	30	1,080.527
5	Audit & Inspection Reports	30	1,080.527
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	0
2	Financial management	25.830
3	Internal controls	410.724
4	Others	0
TOTAL		436.554

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	21.357	236.659	47.110	822.471	1,127.637	1,734.774
2	Amount placed under audit observation / Irregularities of audit	0	54.044	13.790	368.720	436.554	5,209.836
3	Recoveries pointed out at the instance of audit	0	20.015	5.815	0	25.830	75.441
4	Recoveries accepted / established at the instance of audit	0	20.015	5.815	0	25.830	52.551
5	Recoveries realized at the instance of audit	0	0	0	0.040	0	0.414

* 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 Rs1080.587 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	0
2	Reported cases of fraud, embezzlement, theft and misuse of public resources	0
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	0
4	Quantification of weaknesses of internal controls systems	410.724
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money	25.830
6	Non-production of record	0
7	Others, including cases of accidents, negligence etc.	0
TOTAL		436.554

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

CHAPTER-1

1.1 District Government, Okara

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.

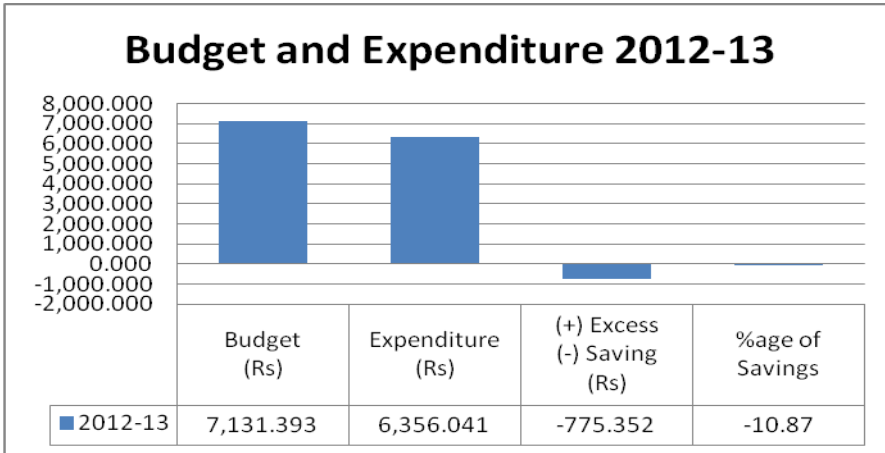
1.1.2 Comments on Budget and Accounts (Variance Analysis)

During FY 2012-13 budgetary allocation for the District Government was Rs7,131.393 million where as the expenditure incurred during the FY was Rs6,356.041 million, showing a saving of Rs775.352 million for the period, which in terms of percentage was 10.87% of the final budget as detailed below:

(Rs in million)

F.Y: 2011-12	Budget	Expenditure	(+) Excess (-) Savings	%age of Savings
Salary	5722.978	5,201.899	521.079	-9.11
Non Salary	566.009	530.744	35.265	-6.23
Development	842.407	623.398	219.009	-26.00
TOTAL	7131.394	6,356.041	775.353	-10.87

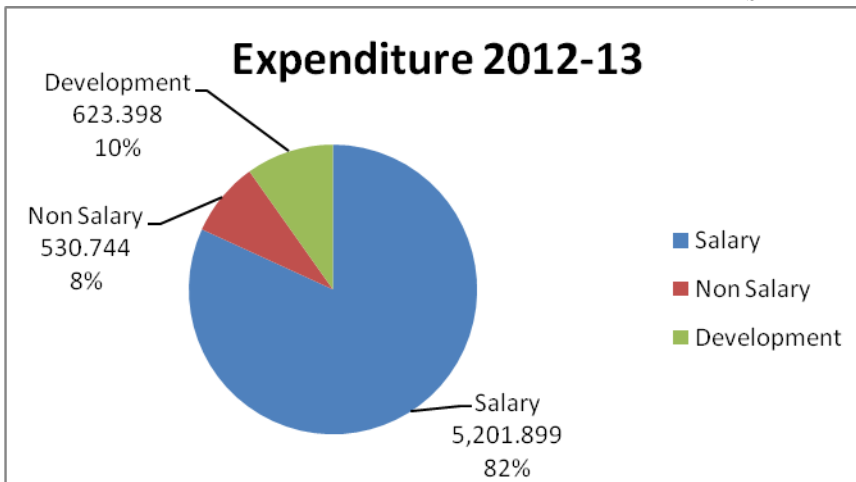
Rs in million



As per the Appropriation Accounts 2012-13 of District Government, Okara the original budget was Rs5,660.262 million, supplementary grant was Rs1,471.132 million, and the final budget was Rs7,131.394 million. Against the final budget total expenditure incurred by the District Government during 2012-13 was Rs6,356.041 million as detailed at Annexure-B.

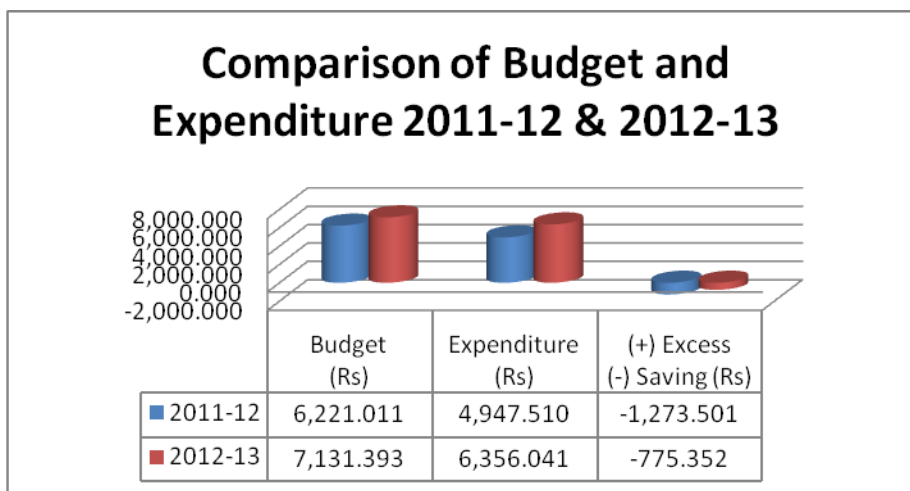
The salary, non-salary and development expenditure comprised 82%, 8% and 10% of the total expenditure respectively.

Rs in million



The comparative analysis of the budget and expenditure of current and previous Financial Years showed that there was 8% increase in Budget Allocation and 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	2002-03	16	Not convened
2	2003-04	10	Not convened
3	2004-05	25	Not convened
4	01/07/2005 to 31/03/2008 Special Audit Report*	167	Not convened
5	2009-10	57	Not convened
6	2010-11	49	Not convened
7	2011-12	63	Not convened
8	2012-13	18	Not convened

* It is Special Audit Report for the period 01/07/2005 to 31/03/2008 and also the title of the Audit Report reflects the Financial Year instead of the Audit Year which was 2008-2009.

1.2 AUDIT PARAS

1.2.1 Irregularity / Non-compliance

1.2.1.1 Non-utilization of CCB funds - Rs 332.196

According to Sub Section sub section 5 (a) & (b) of Section 109 of PLGO 2001, Twenty five percent of the development budget shall be set apart for utilization in community development scheme. The development budget shall be prioritized in accordance with the bottom up planning system & funds allocated to for CCBs is required to be expended on development projects with public participation.

Scrutiny of CCB record of EDO F&P, revealed that an amount of Rs332.196 million was allocated for CCB projects to be executed up to the financial year 2012-13. Not a single rupee was utilized under this head which led to deprive the community of the desired service delivery of the socio-economic and development schemes.

Audit holds that non utilization of CCB funds was due to defective financial discipline and weak financial controls.

This resulted in non utilization of CCB funds of Rs332.196 million.

The matter was reported to DCO in December 2013. Management replied that an amount of Rs.332.196 Million had been allocated for CCB as 25% of the total budget and this amount also include the amounts which were being carried-forward from the previous financial years. Further, utilization of funds was only been made against the schemes which were identified by the Registrar CCBs and then approval by the District Government, Okara by issuing Administrative Approvals to be funded under CCB funds. The remaining funds were intact with the District Government, Okara as CCB funds. DAC pended the para for utilization of funds.

Audit recommends early utilization of CCB funds besides fixing of responsibility against the person(s) at fault.

1.2.1.2 Un-authorized expenditure for MS Deformed Bars - Rs35.063 million

According to Finance Department's Notification No. RO (Tech) FD.2-3/2004 dated 02nd August, 2004. The quality tests of M.S steel bars as per specification are however, mandatory.

DO Buildings incurred un-authorized expenditure for the item "P/L MS Deformed Bars" under different schemes during the financial year 2012-13. The expenditure was incurred without obtaining mandatory Quality Test Reports.

Audit holds that expenditure was incurred in violation of above letter was due to poor financial controls.

This resulted in unauthorized expenditure on MS Deformed Bars of Rs35.063 million.

The matter was reported to DCO in December 2013. It was replied that all estimate were being prepared and sanctioned on the basis of Local Market rates according to nomenclature of each item which were floated on web page of each City/District. All Payments were made on the said basis and in the light of Finance Department vide Letter No. Fin/RO/Tech/2-II/2008 dated: 04-02-08 which clarifies the position hereto. Therefore deduction of Rs.4500/- was not required which may be verified. DAC did not accepted the reply and pended the para for want of compliance.

Audit recommends fixing of responsibility against the person(s) at fault.

1.2.1.3 Overpayment for bricks – Rs 12.040 million

According to Sr. 1 of Chapter “Mortar” of Market Rate Schedule, a volume of 0.25 cubic meter of wet material (cement, sand) was required for construction of 1 cubic meter brick masonry.

DO (OFWM) paid Rs12.040 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.

Audit holds 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 Rs12.040 million.

The matter was reported to the DCO in December, 2013. DO (OFWM) replied that there was provision of consumption of bricks @ 500/m³ in the PC-I dully approved by the PDWP, CDWP and ECNEC. The actual consumption had also been verified by the Consultant as 3rd party validation for all the watercourses constructed with detail of material during the year 2012-13. DAC did not accept the reply and pended the para for clarification from Finance Department.

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

1.2.1.4 Unauthorized Payment on Account of Pay and Allowances – Rs10.453 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 were made payments on account of pay and allowances without their admissibility / entitlement amounting to Rs10.453 million as detailed below:

Sr. No.	Name of Formation	Description	Amount (Rs in million)
1	EDO Education	Conveyance Allowance	0.423
2	RHC Hujra Shah	Non Practicing Allowance	0.060
3	Muqem	Salaries to "Cook"	0.157
4	THQ Haveli Lakha		0.298
5	DO Health	NPA	0.624
6		NPA instead of PCA	0.342
7		HSRA	0.061
8		Conveyance Allowance	0.050
9		Conveyance Charges	2.650
10	EDO Health	HSRA	0.235
11	General Nursing School	Mess Allowance to non-resident students	0.222
12	RHC Akhtarabad	Conveyance Allowance	0.295
13		HSRA	0.036
14	RHC Gogera	Conveyance Allowance	0.213
15		HSRA	0.054
16	DHQ Hospital (South)	HSRA	1.126
17		NPA	0.288
18	RHC Wasawaywala	Salaries to Masalchi	0.177
19		Conveyance / dress allowance etc.	0.068
20	DHQ Hospital (City)	Conveyance Allowance	0.040
21		Salaries to Cook / bearers	0.910
22	DO Sports	Consultancy Fee	0.450
23	THQ Depalpur	Conveyance Allowance	0.150
24	RHC Basirpur	HRA, 5% Maintenance Charges	0.399
25		HSRA	0.044
26	RHC Battak	HRA, 5% Maintenance Charges	0.205
27		HSRA	0.151
28	RHC Mandi Ahmadabad	HRA, 5%, Conveyance Allowance	0.203
29		HSRA	0.016
Total			10.453

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

This resulted in overpayment/ unauthorized payment of Rs10.453 million to the officers / officials.

The matter was reported to DCO in December 2013. EDO Education replied that Directions have been made to various DDOs to provide the proof of deduction of conveyance allowance. SMO of RHC Hujra Shah Muqem replied for Item No.3, it was replied that amount would be recovered from concerned officers. For Item No.4, it was replied that Cook was appointed by higher authorities. MS of THQ Hospital Haveli Lakha replied that the matter of Salaries to Cook was already reported to higher authorities. DO Health replied for item No.6 that 13 No. of Doctors were on PG Training and allowed NPA after getting undertaking of Non Opting Private Practice. Undertakings are ready for verification. For Serial No7,8 & 9 Department admitted the recovery. For Serial No.10, it was replied that the duty of Vaccinators was not a fixed placed / center. They collect vaccine / logistics from the concerned health facilities and perform duty in the field of different places on daily basis according to their tour program and after performing duties in the field they returned remaining vaccine / logistics in the health facilities on daily basis. It was further added that the motorcycles have been provide by the UNICEF for improvement of routine vaccination and the POL provided them was not to the actual requirements. EDO Health replied for Serial No.11 the officials were deputed by the District Coordination Officer, Okara on administrative grounds & they are regularly performing their duties of various important assignments in the office of the District Coordination Officer. Principal General Nursing School replied for Serial No.12, the same nature of observation was raised by audit party during the audit Year-1997 to 30-06-2000 vide para No.2 the para was discussed in SDAC meeting hold on 12-12-2001 in the light of letter No.SO(C-1)9-17/84(P.IV) dated.27-01-2000 it was decided in SDAC meeting that mess allowances Rs.500/-P.M was admissible to all the categories of nursing staff w.e.f 01-06-1991. That audit para was settled. SMO RHC Akhtarabad replied for Serial No.13 that there was no employee residing in residence who working in any other health facility. For Serial No.14, it was replied that there was no employee who was working in another health facility and getting Health Sector Reform allowance. SMO RHC Gogera and MS DHQ Hospital (South and City) admitted the recovery. SMO of RHC Wasawaywala replied for Serial No.19 that the appointment of said official as Masalchi by the appointing authority vide letter

No.10739-42/EDO (H) Dated.27-09-2010 due to shortage of staff and said official was working as Ward Servant. For Serial No.20 it was admitted for recovery. DO Sports replied for Serial No.23 Work order was awarded to consultant for designing of all civil work as well as for plantation plan after fulfilling all the codal formalities. As the said Park was designed as modern and national level Park and maximum civil work was involved to be executed and District Officer Forest was not expected to be a civil engineer or professional landscape designer. SMOs of RHC Battak and Basirpur and Mandi Ahmadabad replied that amount would be recovered from concerned staff. DAC did not accepted the replies and pended the para for recovery.

Audit recommends early recovery besides fixing of responsibility against the person(s) at fault.

1.2.1.5 Unauthorized Expenditure of Pay and Allowances - Rs9.391 million

According to instruction issued by Government vide FD/SR-IV-8-76 (Pro) dated 16-3-1988 shifting of Government servant at a place other than for which he was originally sanctioned for a period exceeding 3 months was not permissible without prior approval of Finance Department.

Management of the following formations incurred an expenditure of Rs9.391 as Pay and Allowances for the officers / officials which were not working at their original place of posting. The detail is as under:

Sr. No.	Name of Formation	Amount (Rs in million)
1	EDO Health	3.629
2	RHC Basirpur	1.353
3	RHC Mandi Ahmadabad	2.724
4	RHC Hujra Shah Mugeem	0.506
5	THQ Hospital Depalpur	1.179
Total		9.391

Audit holds that payment of salaries to the officials not working at their original place of posting was due to defective financial controls.

This resulted in unauthorized expenditure of Pay and Allowances of Rs9.391 million.

The matter was reported to DCO in December 2013. EDO Health, MS of THQ Hospital and SMOs of RHCs replied that the officials were deputed & performing their duties with the order of competent authorities. Reply was not accepted by DAC and pended the para for compliance.

Audit recommends fixing of responsibility against the person(s) at fault.

1.2.1.6 Non-collection of Pension Contribution of Erstwhile Zila Council employees Rs 8.753 million

According to Government of the Punjab, Local Government & Rural Development Department letter dated 15-04-1991, employees of Erstwhile Zila Council were adjusted in Town w.e.f 01.08.2002, the pension contribution @ 40 % of pay was required to be transferred to Local Government Pension Fund Account from the budget of the respective government where they were working.

Scrutiny of record of EDO F&P, it was noticed that some employees of Erstwhile Urban Local Councils and Zila Council were adjusted in TMAs and UAs of district Okara but pension contribution was not collected from the concerned local government.

Audit holds that non collection of pension contribution was due to defective financial discipline and poor financial controls.

This resulted in non-collection of pension contribution of Erstwhile Zila Council employees of Rs12.657 million.

The matter was reported to DCO in December 2013. It was replied that regular meetings were being convened under the chairmanship of DCO with the TMAs/UA concerned to deposit the pension contribution of erstwhile Zila Council employees. So far, an amount of Rs3,904,559 had been deposited by the TMA, Okara and remaining amount shall also be deposited by the TMA/UA concerned during the current financial year. DAC pended the para for remaining amount.

Audit recommends early recovery besides fixing of responsibility against the person(s) at fault.

1.2.1.7 Execution of Works Beyond Standard Specifications - Rs5.935 million

According to para (d) of Govt. of Punjab notification No.RO(Tech)FD.2-3/2004 dated: 2nd August 2004, rate analysis and specifications standardized by the Finance Department shall be the basis for market rate of an item, however, these can be modified, replaced and added to with the approval of Finance Department.

DO Roads paid an amount of Rs5.935 million under different schemes for the items which were not according to the standard specification available in Market Rate Schedule. Detail is as under:

Sr. No.	Name of Formation	Para No	Item of Work	Rs in million
1	DO Roads	1	Double Surface Treatment using 40lbs bitumen and 4.5cft Bajri	5.787
2		6	Tack Coat using 5lbs bitumen	0.148
Total				5.935

Audit holds that wrong specifications was used due to poor financial controls.

The expenditure was held unauthorized because items were executed by deviation from standard specifications available in MRS.

The matter was reported to the DCO in December, 2013. DO replied for Para No.1 that the audit has mis-recorded the approval of non-standardized items by the Finance Department. In fact the non-standardized items were to be approved by the competent authority (EDO, Superintending Engineer & Chief Engineer) as per site requirements and with basis of standardized market rates as notified by the Finance Department. The item of 40 Lbs. bitumen and 4.5 Cft. Bajri / aggregate is standardized item and present in the standard specifications notified by the Finance Department. For Para No.6, it was replied that according to the approval of the Chief Engineer DS&M Lahore, 5 Lbs bitumen is to be used in the tack coat. DAC did not accepted the replies and pended the para for regularization of the matter from Finance Department.

Audit recommends regularization of the matter besides fixing of responsibility against the person(s) at fault.

1.2.1.8 Loss to the Government Properties and Non Recovery of Revenue Rs5.815 million

Rule 76(I) of PDG & TMA Budget rule 2003 provides that collecting officer shall ensure that all revenue due is claimed, realized and credited immediately into the local Government funds under the proper receipt head.

Management of the following formations did not recover an amount of Rs5.815 million during the financial year 2012-13. The detail is as under:

Sr. No.	Name of Formation	Description	Amount (Rs)
1	PSO to Zila Nazim	Rent of Shops of Stadium	158,904
2	DO Forest	Fine	2,746,355
3		Theft of Trees	1,910,000
4	DCO	Non auction of Unserviceable vehicles	1,000,000
Total			5,815,259

Audit holds that non recovery of Government revenue was due to poor financial controls.

This resulted in loss of Rs5.815 million to the local Government.

The matter was reported to DCO in December 2013. DCO replied that the matter was already under process. For item No.2 DO Forest replied that in case of any damage of tree by the offender the In-charge Forest Guard chalk the damage report for entry in the Forest Case register. These damage reports were further disposed of through FIR, Prosecution or Compensation. In the subject case the damage reports valuing 2,746,355 had been prosecuted and sent to the Special Judicial Magistrate courts for summary trial. For Item No.3, it was replied that the FIRs had been lodged against the forest offenders for theft of trees and proper action has been taken against the offenders. PSO to Zila Nazim did not reply. DAC pended the para for compliance.

Audit recommends early recovery besides fixing of responsibility against the person(s) at fault.

1.2.1.9 Un-authorized Payment of Rs4.565 million

According to Para 2.7, 2.12 and 2.86 of the B & R Code as well as Govt. of the Punjab letter No. (D-2) 10(3) 190 dated 6/1991 “No change in scope of work and specification of scheme involving material deviation from original proposal, once approved, can be made without prior approval of the competent authority.”

DO Buildings incurred an expenditure of Rs4.565 million for the items which were not originally incorporated in the Technically Sanctioned Estimate. After incorporation of new items, the estimate was revised but Administrative Approval was not revised accordingly. Detail of schemes is as under:

M.B No.	Name of Scheme	Amount (Rs in million)
125/8334	Shifting of building of GGPS Pathan kot to Peer Nazar M wali depalpur	0.301
51/6936	Upgradation of GGPS to M/L at Qila Jawind Singh Okara	0.161
220/823	Upgradation of GGMS to M/L at Rehman Colony Okara	4.103
Total		4.565

Audit holds that non revision of Administrative Approval was due to defective financial controls.

This resulted in unauthorized expenditure of Rs4.565 million.

The matter was reported to DCO in December 2013. DO Buildings replied that the estimate and administrative approval for above schemes stands revised by the District Development Committee. Moreover, the contractor was bound to execute the work upto 20% in excess of its work order and even more if ask by the Department as provided under clause-42 of the Contract. This act was always adopted to reduce the expenditure, if additional work was carried out through another contractor than its cost will have to increase as compared to the cost for additional work through the working contractor on the previous rates allowed by the competent authority. Reply was not accepted by the DAC because no documentary evidence was provided in support.

Audit recommends compliance besides fixing of responsibility against the person(s) at fault.

1.2.1.10 Less Recovery of Old Material for Rs.2.525 million

Rule 2.33 of PFR Vol-I, states that every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government though fraud or negligence on his part.

DO Buildings did not deducted / credited the value of dismantled material from the payments to contractors under different development projects executed during 2012-13 (**Annexure-C**)

Audit holds that non deduction of dismantled material's value was due to poor financial controls.

This resulted in loss of Rs2.525 million to the Government exchequer.

The matter was reported to DCO in December 2014. It was replied that these bricks were decayed and kallar eaten which could not be used at work. Only the good bricks were sorted out and according cadet raised to the work. The calculation so made by the audit was of 100% of dismantled bricks which was not justified at all. Furthermore, it was a matter of general prudence that the good brick were not required to be placed. Also while dismantling a lot of bricks were broken into pieces as such 100% bricks couldn't be derived as a result of dismantling of brick masonry. The reply was not accepted by DAC and pended the para for recovery.

Audit recommends early recovery besides fixing of responsibility against the person(s) at fault.

1.2.1.11 Overpayment of Price Variation for Rs2.034 million

As per Contract clause 55 serial No.4&8 price variation on account of steel, cement, bricks etc., for extended period due to fault of contractor was not payable.

DO Building incurred an expenditure of Rs2.034 million as price variation allowed to the contractors in extended period for completion of development projects during 2012-13. The price variation was not allowed in extended time period to the defaulting contractors as detailed below:

M.B No.	Name of Scheme	Amount (Rs)
274/22.6.13	Const.of DPS at Renala Khurd Okara Junior secton	564,138
429/9126	Prov. Of m/f in GGPS Chak no.1-A/GD R. Khurd P-181-184	125,895
190/793	Provi. Of m/f in GBES No.5 Haveli Lakha Depalpur P-172	278,521
540/3518	Provision of m/f in GDC for women Depalpur P-95	183,288
140/8349	Const. of Reinforcement and concrete wall divider at Benazir Road Okara 153	181,848
181/8795	Construction of building for special education centre at renala khurd Okara 138	60,000
31/19.6.13	Upgrad. of GGMS to H/L at L Plot Foujjan R Khurd	96,962
64/19.6.13	Prov. Of m/f in G. College for women no. 1 Okara	358,468
51/18.4.13	M/R to BHU at Koi Key Bahawal Depalpur	40,229
63/24.4.13	Opening of new GBPS at chah Qadir Maneke depalpur	144,383
Total		2,033,732

Audit holds that expenditure on price variation was due to defective financial controls.

This resulted in unauthorized expenditure of Rs2.034 million.

The matter was reported to DCO in December 2013. It was replied that all these price variations had been paid after due process and sanction from the competent forums. This observation was based upon a suspicion for gross calculations instead evaluating authenticity of price variation on case to case payment basis. The reply was not accepted by the DAC and pended the para for recovery.

Audit recommends recovery besides fixing of responsibility against the person(s) at fault.

1.2.1.12 Loss due to non Imposition of Penalty - Rs1.987 million

As per clause 39 of contract agreement, the contractor shall pay, as compensation, an amount equal to one percent of the amount of the contract subject to the maximum of 10% or such smaller amount as the Engineer Incharge may decide, for delay in completion of work.

DO Roads awarded different works to various contractors during the financial year 2012-13. Neither the contractors completed the works within stipulated time nor applied for any time extension. Non observance of the contract clauses attracted penalty @10% (max) amounting to Rs1.987 million which was not imposed.

Audit holds that non imposition of penalty was due to weak monitoring system.

This resulted in loss of Rs1.987 million due to non imposition of penalty for delay in completion of work.

The matter was reported to DCO in December 2013. DO Roads replied that one of the scheme “Const. of metalled road Sukhpur Bye-Pass” has been completed within the stipulated period. Moreover for all the balance schemes mentioned in the para, time limit has been granted by the competent authority by quoting genuine reasons of Non-Tarring Season and site was not cleared for laying of sewer line by the PHED. Reply was not accepted by the DAC and pended the para for want of recovery.

Audit recommends recovery besides fixing of responsibility against the person(s) at fault.

1.2.1.13 Overpayment for Cement - Rs 1.429 million

According to chapter “Mortar” of MRS, 6.49 bags of cement was required for preparing 1 cubic meter of wet (ready) Mortar. And 0.25 cubic meter sand-cement Mortar was required for construction of 1 cubic meter of bricks masonry (1.6225 (6.49 X 25/100) bags of cement for construction of 1 cubic meter of bricks masonry)

DO (OFWM) excess paid Rs1.429 million on account of construction of water courses by measuring 1.89 bags of cement instead of admissible 1.6225 bags for construction of one cubic meter brick masonry.

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

Excess usage of 0.2675 bags of cement per cubic meter against consumption of cement sand mortar resulted in excess payment of Rs1.429 million.

The matter was reported to the DCO in December, 2013. DO (OFWM) replied that as per provision in the PC-I of scheme dully approved by the Punjab Govt. and ECNEC, there was approved standard of quantity of cement consumption @ 1.873 bags/m³ which had been implemented for improvement of watercourses of year 2012-13 under PIPIP. Moreover, this quantity of cement/m³ of finished volume (Ratio 1:4) had also been certified by the Consultant as 3rd party validation before release of payment to Water Users Association. DAC did not accept the reply and pended the para for clarification from Finance Department.

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

(AIR Para No. 2)

1.2.1.14 Expenditure Beyond Delegated Financial Powers – Rs 1.177 million

According to the Punjab Delegation of Financial Powers Rules 2006, different categories of officers have different sanctioning powers.

Management of the following formations sanctioned certain expenditure amounting to Rs1.177 million under different heads of accounts during 2012-13 beyond their delegated financial powers as detailed below:

Sr. No.	Name of Formations	Description	Amount Sanctioned (Rs)
1	RHC Hujra Shah Muqem	Purchase of Medicines	1,023,930
2	PSO to Zila Nazim	Repair of Transport	152,984
Total			1,176,914

Audit holds that expenditure incurred beyond delegated financial powers was due to defective financial discipline and weak internal controls.

This resulted in unauthorized expenditure of Rs1.177 million.

The matter was reported to DCO in December 2013. SMO RHC Hujra Shah Muqem replied that the medicines were purchased through rate contract as the under signed was competent to purchase the medicines through rate contract awarded by the Govt. vide finance Department letter No. FD FR11-2/89(P) dated: 11-10-2000 subject to clear availability of

budget specially meant for the purpose. No reply was submitted by PSO to Zila Nazim. Reply was not accepted by the DAC and pended the para for regularization.

Audit recommends regularization of the matter besides fixing of responsibility against the person(s) at fault.

1.2.1.15 Expenditure Without Advertisement on PPR - Rs1.168 million

According to Rule12(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 regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

Management of the following formations incurred an amount of Rs1.168 million during the financial year 2012-13. Each job order cost was over one hundred thousand but the purchases were made in violation of PPR. The detail is given below:

Sr. No.	Name of Formation	Description	Amount (Rs in million)
1	DHQ Hospital (South)	Printing Material	0.493
2		Bedding & Clothing	0.126
3	DO Sports	Sports Items	0.549
Total			1.168

Audit holds that expenditure incurred in violation of PPR was due to poor financial controls.

This resulted in unauthorized expenditure of Rs1.168 million.

The matter was reported to DCO during December 2013. For Serial No.1, MS of DHQ Hospital (South) replied that printing material was purchased from MS Fakhar Majeed Printing Press Okara on the order of Govt. Printing Press Lahore and endorsed by EDO Health . For Serial No.2, it was replied that purchase was made on quotation called by hospital committee constituted for this purpose. DO Sports replied that sports items were purchased as per requirement of the Office. No separate of expenditures was made in this regard. DAC did not accepted the reply and pended the para for regularization.

Audit recommends regularization of the matter besides fixing of responsibility against the person(s) at fault.

1.2.1.16 Unjustified Expenditure by Splitting Indents - Rs1.017 million

According to section 12(1) of PPRA 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 regulation by the PPRA from time to time. Moreover as per rule 15.2(c) & (d) of PFR Vol-I, purchase orders should not be split up as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

MS DHQ Hospital (South) incurred an expenditure of Rs1,017,321 for purchase of different items by splitting the indents to avoid open competition during 2012-13. The detail is as under:

Sr. No.	Items	Amount (Rs)
1	X-Ray Films	324,060
2	Washing of Bed Sheets, Oxygen & Nitrogen Gas etc.	693,261
Total		1,017,321

Audit holds that incurring expenditure by splitting the indents was due to poor financial controls.

This resulted in unauthorized expenditure of Rs1.017 million.

The matter was reported to DCO in December 2013. For Item No.1, it was replied that there was no need to advertise on PPRA website. For Item No.2, it was replied that items were purchased according to rate contract executed for 2011-12 and extended up to 2012-13. Reply was not accepted and DAC pended the para for regularization.

Audit recommends regularization of the matter besides fixing of responsibility against the person(s) at fault.

1.2.1.17 Unauthorized Expenditure Without Rate Analysis – Rs1.006 million

According to para (ii) of FD Letter No.RO(Tech)FD.18-23/2004 dated: 21st September 2004, the rate analysis of the item rate shall be prepared by the Executive Engineer clearly giving specifications of the material used and approved by the competent authority to accord Technical Sanction (not below the rank of S.E) before the work is undertaken.

DO Building incurred expenditure for different development projects. Scrutiny of record revealed that rate analysis for different items were neither available in record nor approved by the competent authority.

An amount of Rs1.006 million was overpaid due to non availability of approved rate analysis (**Annexure-D**).

Audit holds that incurring expenditure without approval of rate analysis was due to defective financial controls.

This resulted in unauthorized expenditure and overpayment of Rs1.006 million.

The matter was reported to DCO in December 2013. It was replied that rate for all these non-schedule items had already been sanctioned by the EDO (Works & Services). Moreover, it was clarified that the audit had compared non-schedule rates of previous years sanctioned non schedule times with reference to prevailing year non-schedule rates. Reply of the Department was not accepted by DAC and pended the para for compliance.

Audit recommends recovery besides fixing of responsibility against the person(s) at fault.

ANNEXURES

MFDAC

Sr. No.	Name of Formation	Description	Nature of Observation	Rs in million
1	DO OFWM	Overpayment for sand	Overpayment	0.409
2		Unauthorized use of vehicle	Irregularity	
3	EDO Education	Non conducting of survey of schools and unauthentic receipts	Irregularity	0.224
4	DO Buildings	Irregular payment	Irregularity	35.735
5		Overpayment for excavated earth	Overpayment	0.158
6	EDO Health	Excess expenditure than budget allocation (pay and allowances)	Irregularity	1.121
7	DCO	Lapse of Funds	Irregularity	15.827
8		Misuse of Public Finance	Irregularity	1.000
9		Irregular expenditure on account of POL	Irregularity	0.221
10		Misclassification of expenditure	Irregularity	0.243
11	DO Livestock	Lapse of Funds	Irregularity	0.554
12	DHQ Hospital (South)	Lapse of Funds	Irregularity	4.915
13		Misclassification of expenditure	Irregularity	0.081
14	PSO to Zila Nazim	Lapse of Funds	Irregularity	0.566
15		Avoidable expenditure on a/c of Law Charges	Irregularity	0.242
16	RHC Wasawaywala	Lapse of Funds	Irregularity	1.686
17	RHC Shahbore	Lapse of Funds	Irregularity	0.121
18	DHQ Hospital	Loss to the government assets approximately due to non repair of one Ambulance and X-Ray machines	Irregularity	2.000
19		Lapse of Funds	Irregularity	2.906
20		Unauthorized payment of Salaries to Doctors without performing duties	Irregularity	2.376
21		Unauthorized expenditure	Irregularity	0.277
22		Unauthorized expenditure	Irregularity	0.322
23		Unauthorized payment of electricity bill	Irregularity	1.785
24	DO Sports	Unauthorized expenditure due to misclassification	Irregularity	0.700
25		Unauthorized expenditure paid in cash	Irregularity	3.543

26		Unauthorized payment of electricity charges	Irregularity	2.350
27	EDO F&P	Unauthorized expenditure on electricity transformer	Irregularity	0.373
28	RHC Bamabala	Lapse of Funds	Irregularity	0.150
29		Purchase of medicines against contract agreement without approval of Zila Nazim / Administrator	Irregularity	1.050
30	RHC Mandi	Unauthorized drawal of POL	Irregularity	0.174
31	Ahmadabad	Misclassification of expenditure	Irregularity	0.054
32	RHC Renala	Unauthorized payment of HSRA	Irregularity	1.835
33	General Nursing School	Unauthorized payment of Stipend	Irregularity	31.266
34		Irregular Expenditure on account of Pay and Allowances due to Erratic posting of General Nursing Cadre against Teaching Staff	Irregularity	2.554
35	THQ Depalpur	Misclassification of expenditure	Irregularity	0.155
36	DO Roads	Expenditure in violation of PPR	Irregularity	67.570

Annexure-B

Grand Summary of Appropriation Accounts, District Government Okara, for the year 2012-13						
Grant No.	Name of the Grant	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation (+) Excess (-) Saving
3	Provincial Excise.	2,914,800	369,330	3,284,130	2,708,551	575,579
5	Forest.	15,175,000	1,064,340	16,239,340	15,905,760	333,580
7	Charges on A/c of M. Vehicle Act.	2,754,200	278,839	3,033,039	2,590,908	442,131
8	Other Taxes & Duties.	10,755,000	725,000	11,480,000	10,312,076	1,167,924
10	General Administration.	89,594,130	43,161,121	132,755,251	85,209,474	47,545,777
15	Education.	4,138,660,818	360,614,379	4,499,275,197	4,114,072,979	385,202,218
16	Health.	894,671,783	163,971,867	1,058,643,650	998,429,866	60,213,784
17	Environment	3,216,104	435,160	3,651,264	3,261,968	389,296
18	Agriculture.	109,022,240	10,752,893	119,775,133	106,827,315	12,947,818
19	Fisheries.	3,416,000	289,900	3,705,900	3,249,287	456,613
20	Veterinary.	146,830,500	15,103,542	161,934,042	146,942,674	14,991,368
21	Co-operative.	19,813,440	709,881	20,523,321	20,346,939	176,382
22	Industries.	2,787,595	195,089	2,982,684	2,299,401	683,283
23	Labour	4,702,000	177,424	4,879,424	4,386,735	492,689
24	Civil Works.	82,630,794	2,930,873	85,561,667	68,176,239	17,385,428
25	Communications.	108,638,200	24,542,945	133,181,145	126,182,887	6,998,258
31	Miscellaneous.	21,247,305	3,275,010	24,522,315	18,771,897	5,750,418
32	Civil Defence.	3,432,000	126,600	3,558,600	2,968,024	590,576
Total Non-Development :		5,660,261,909	628,724,193	6,288,986,102	5,732,642,980	556,343,122
DEVELOPMENT						
36	Development.	0	695,548,546	695,548,546	494,580,448	200,968,098
41	Roads	0	65,716,000	65,716,000	60,605,849	5,110,151
42	Government Buildings	0	81,143,000	81,143,000	68,211,519	12,931,481
Total Development :		0	842,407,546	842,407,546	623,397,816	219,009,730
Grand Total :		5,660,261,909	1,471,131,739	7,131,393,648	6,356,040,796	775,352,852
Net Result of Surrender / Withdrawal :		0	0	0	0	0
Net Total :		5,660,261,909	1,471,131,739	7,131,393,648	6,356,040,796	775,352,852

Annexure-C

Vr/MB page &date	Name of work	Item	Qty	Amount Rs.
205/21.6.13	Prov. Of m/f in GGPS at Zafar colony Okara	Dismantling of brick work	1,406	37,962
246/22.6.13	Prov. Of m/f GGPS AT Nehal Mahar Depalpur	Dismantling of brick work	208	5,616
246/22.6.13	Prov. Of m/f GGPS AT Nehal Mahar Depalpur	Dismantling of brick / flagged flooring	2,760	74,520
280/22.6.13	M&R TO SSP OFFICE Motor way polic Okara	Dismantling of brick work	34	918
322/22.6.13	Prov. Of m/f GGPS at Boongi Ram Singh depalpur Okara	Dismantling of brick work	862	23,274
51/6936	Upgradation of GGPS to M/L at Qila Jawind Singh Okara 24	Dismantling of brick work	1,139	30,753
540/3518	Provision of m/f in GDC for women Depalpur P-53	Dismantling of brick / flagged flooring	1,075	29,025
140/8349	Const. of Reinforcement and concrete wall divider at Benazir Road Okara 117	Dismantling of brick work	66,182	1786,914
26/12.6.13	const. of GGHS at Gogera	Dismantling of brick work	11,369	306,963
29/12.6.13	const. of GBHS at Gogera	Dismantling of brick work	836	22,572
64/19.6.13	Prov. Of m/f in G. College for women no. 1 Okara	Dismantling of brick work	7,635	206,145
			Total	2,524,662

Annexure-D

Vr. No / MB No. date	Name of schmes	Items	Qty	Rate paid	Rate to be paid	Difference	Amount
208/21.6.13	Development of Public Park at Okara City	Gutka	4,557	105	75	30*4557	136,710
		Kerb stone	11,337	110	95	15*11337	170,055
		Tuff paver	40,803	70	64	6*40803	244,818
209/22.6.13	Development of Public Park tuff paver B. wall	Tuff paver	14,653	65.50	64	1.50	21,980
			653	77	64	13*653	8,489
274/22.6.13	Const.of DPS at Renala Khurd Okara Junior secton	Gutka	4,894	75	40	25*4894	122,350
33/6918	Development of Public Park at Okara city P-143-44	Gutka	2,049	105	75	30*2049	61,470
181/8795	Construction of building for special education centre at renala khurd Okara P-135	Kerb stone	921	90	60	30*921	27,630
26/12.6.13	Const. of GGHS at Gogera	Kerb stone	400	145	75	70*400	28,000
		Tuff paver	1,947	62.61	50	12.61*1947	24,552
64/19.6.13	Prov. Of m/f in G. College for women no. 1 Okara	Gutka	9,859	91.25	75	16.25*9859	160,209
Total							1,006,263