



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
TOBA TEK SINGH
AUDIT YEAR 2017-18**

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
Preface	iii
EXECUTIVE SUMMARY	v
SUMMARY TABLES & CHARTS	x
Table 1: Audit Work Statistics	x
Table 2: Audit Observations Classified by Category	x
Table 3: Outcome Statistics.....	xi
Table 4: Irregularities Pointed Out.....	xii
Table 5: Cost Benefit.....	xii
CHAPTER 1	1
1.1 Introduction	1
1.1.1 Comments on Budget and Accounts	2
1.1.2 Brief Comments on the Status of Compliance of MFDAC Audit Paras of Audit Report 2016-17.....	4
1.1.3 Brief Comments on the Status of Compliance with PAC Directives.....	4
1.2 AUDIT PARAS	5
1.2.1 Irregularities and Non-Compliance	5
1.2.2 Performance	29
1.2.3 Internal Control Weaknesses.....	32
ANNEXURE	38
Annexure-A.....	38
Annexure-B	46
Annexure-C	47
Annexure-D.....	52
Annexure-E	54

ABBREVIATIONS AND ACRONYMS

AASHTO	American Association of State Highway and Transportation Officials
ADC	Additional Deputy Commissioner
B&R	Buildings & Roads
Cft	Cubic Feet
CR	Class Room
CSR	Composite Schedule Rate
C&W	Communication & Works
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDC	District Development Committee
DDO	Drawing and Disbursing Officer
DDWP	Divisional Development Working Party
DGA	Directorate General Audit
DO	District Officer
EDO	Executive District Officer
FD	Finance Department
FESCO	Faisalabad Electricity Supply Company
F&P	Finance & Planning
GB	Gogera Branch
GES	Government Elementary School
GGCMPS	Government Girls Community Model Primary School
GGES	Government Girls Elementary School
GGHS	Government Girls High School
GHS	Government High School
GMPS	Government Model Primary School
GPS	Government Primary School
GST	General Sales Tax
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
JB	Jhang Branch
JMF	Job Mix Formula
LD	Liquidated Damages

LG&CD	Local Government & Community Development
MB	Measurement Book
Pak MDGs	Pak Millennium Development Goals
PLGA	Punjab Local Government Act
MFDAC	Memorandum for Departmental Accounts Committee
M&R	Maintenance & Repair
NAM	New Accounting Model
OFWM	On Farm Water Management
PAC	Public Accounts Committee
PC-I	Planning Commission Form-I
PARCO	Pak Arab Refinery Company
P&D	Planning & Development
PDG	Punjab District Government
PFR	Punjab Financial Rules
PHED	Public Health Engineering Department
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
PRSP	Punjab Rural Support Programme
PSI	Pounds Per Square Inch
PSTS	Punjab Sales Tax on Services
RDA	Regional Directorate of Audit
RR&MTI	Road Research & Material Testing Institute
TSE	Technically Sanctioned Estimate
W&S	Works & Services
XEN	Executive Engineer

Preface

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 & 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to conduct audit of Receipts and Expenditure of the Local Fund and Public Account of District Governments.

The report is based on audit of the accounts of various offices of the District Government, Toba Tek Singh for the Financial Year 2016-17 (July, 2016 to December, 2016). The Directorate General of Audit, District Governments, Punjab (South), Multan conducted audit during Audit Year 2017-18 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 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 observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

Audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

The observations included in this Report have been finalized in the light of written responses of the management concerned and DAC directives.

The Audit Report is submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 for causing it to be laid before the Provincial Assembly.

Islamabad
Dated: **22.02.2018**

-Sd-
(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Punjab (South), Multan, is mandated for carrying out audit of the City District Governments and District Governments in Punjab (South). The Regional Directorate of Audit (RDA), District Governments, Faisalabad, a Field Audit Office of the DGA, District Governments, Punjab (South), Multan carries out audit of District Governments Faisalabad, Jhang, Toba Tek Singh and Chiniot.

The Regional Directorate has a human resource of 17 officers and staff, constituting 4,784 mandays and the budget amounting to Rs 20.158 million was allocated in Audit Year 2017-18. The office is mandated to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly, RDA Faisalabad carried out audit of the accounts of various formations of District Government, Toba Tek Singh for the financial year 2016-17 and the findings are included in the Audit Report.

The District Government, Toba Tek Singh conducts its operations under Punjab Local Government Ordinance, 2001. The District Coordination Officer (DCO) is the Principal Accounting Officer (PAO) of the District Government and carries out functions of the District Government through group of offices as notified in Punjab Local Government Ordinance. According to the Ordinance, the District Government Fund comprises District Local Fund and Public Account. Due to delay of electoral process, Zila Nazim / Zila Council was not elected. Therefore, the Annual Budget Statement was authorized by the DCO, who has been notified as Administrator by the Government of the Punjab in February, 2010.

District Toba Tek Singh is administratively divided into four tehsils namely Toba Tek Singh, Gojra, Kamalia and Pir Mahal.

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 was incurred in conformity with the laws, rules and regulations framed to regulate the procedure for expending of public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government.
4. Public money was not wasted.
5. The assessment, collection and account of revenue was made in accordance with prescribed laws, rules and regulations and accounted for in the books of accounts of the District Government.

a) Scope of Audit

Out of total expenditure of the District Government, Toba Tek Singh for the financial year 2016-17, auditable expenditure under the jurisdiction of Regional Director Audit, District Governments, Faisalabad, was Rs 575.612 million covering one PAO and 37 formations. Out of this, RDA Faisalabad audited an expenditure of Rs 263.990 million which, in terms of percentage, was 45.86% of total auditable expenditure. Regional Director Audit planned and executed audit of 05 formations, i.e. 100% achievement against planned audit activities.

Total receipts of the District Government, Toba Tek Singh for the financial year 2016-17 were Rs 52.430 million. RDA, Faisalabad audited receipts of Rs 26.790 million which, in terms of percentage, were 51% of total receipts.

b) Recoveries at the Instance of Audit

Recoveries of Rs 42.361 million were pointed out by Audit which were not in the notice of the management before audit. An amount of Rs 0.076 million was recovered and verified during year 2016-17, till the time of compilation of the Report.

However, recovery of Rs 38.642 million pertains to Paras (over one million) drafted in this Report. No further recovery has been made by the management till the time of compilation of this Report.

c) Audit Methodology

Audit was carried out against the standards of financial governance provided under various provisions of the Punjab Local Government Ordinance, 2001 (as amended), Punjab Financial Rules (PFR) Volume-I, II, Delegation of Financial Powers and other relevant laws, which govern the propriety of utilization of the financial resources of the District Government in accordance with the regularity framework provided by the relevant laws. On the spot examination and verification of record was also carried out in accordance with the applicable laws/rules and according to the INTOSAI auditing standards.

The selection of the audit formations was made keeping in view the significance and risk assessment, samples were selected after prioritizing risk areas by determining significance and risk associated with identified key controls.

d) Audit Impact

A number of improvements in record maintenance and procedures have been initiated by the departments concerned. However, audit impact in shape of change in rules could not be materialized as the provincial Public Accounts Committee has not discussed any Audit Report.

e) Comments on Internal Control and Internal Audit Department

Internal control mechanism of District Government, Toba Tek Singh was not found satisfactory during audit. Many instances of irregularities and weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of inadmissible pay & allowances, non-realization of Government receipts, overpayment to contractors and suppliers, unauthorized withdrawal of funds and violation of procurement rules.

Negligence on the part of District Government authorities may be captioned as one of important reasons for weak Internal Controls.

According to Section 115-A(1) of PLGO, 2001, Nazim of each District Government and Tehsil/Town Municipal Administration shall appoint an Internal Auditor but the same was not appointed in District Government, Toba Tek Singh.

f) The Key Audit Findings of the Report

- i. Irregularities and non-compliance of Rs 143.634 million were reported in 17 cases.¹
- ii. Performance issues involving an amount of Rs 10.236 million were reported in two cases.²
- iii. Internal Control Weaknesses involving an amount of Rs 135.472 million were reported in four cases.³

Audit Paras involving procedural violations including internal control weaknesses and other irregularities not considered worth reporting to the provincial Public Accounts Committee were included in Memorandum for Departmental Accounts Committee (MFDAC) Annexure-A.

g) Recommendations

PAO/District Government is required to:

- i. Effect recoveries pointed out during audit.
- ii. Comply with the Punjab Procurement Rules and other relevant rules for economical and rational procurement of goods and services.

¹Para: 1.2.1.1 to 1.2.1.17

²Para: 1.2.2.1 to 1.2.2.2

³Para: 1.2.3.1 to 1.2.3.4

- iii. Strengthen the existing internal controls to avoid recurrence of similar nature irregularities time and again.
- iv. Implement internal as well as financial controls in letter and spirit to avoid unauthorized withdrawal/utilization of funds.
- v. Make efforts for expeditious realization of various Government receipts.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rupees in million)

Sr. No.	Description	No.	Expenditure	Receipts	Total
1	Total Entities (PAOs) in Audit Jurisdiction	1	575.612	52.430	628.042
2	Total Formations in Audit Jurisdiction	37	575.612	52.430	628.042
3	Total Entities (PAOs) Audited	1	263.990	26.790	290.780
4	Total Formations Audited	05	263.990	26.790	290.780
5	Audit & Inspection Reports	05	263.990	26.790	290.780

Table 2: Audit Observations Classified by Category

(Rupees in million)

Sr. No.	Description	Amount Placed Under Audit Observation
1	Asset Management	-
2	Financial Management	153.870
3	Internal Controls	135.472
4	Others	-
Total		289.342

Table 3: Outcome Statistics

(Rupees in million)

Sr. No.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Salary	Non-Salary	Civil Works	Receipts	Total current year	Total Last year
1	Total Financial Outlay	7.472	192.942	39.500	335.701	52.430	628.045	7,714.838
2	Outlays Audited	3.427	88.488	18.115	153.960	26.790	290.780*	4,226.121
3	Amount Placed under Audit Observations/ Irregularities Pointed Out	-	-	158.938	127.116	3.288	289.342	371.048
4	Recoveries Pointed Out at the instance of Audit	-	-	2.116	33.238	3.288	38.642	40.674
5	Recoveries Accepted / Established at the instance of Audit	-	-	2.116	-	3.288	5.404	27.084
6	Recoveries Realized at the instance of Audit	-	-	0.076	-	-	0.076	0.963

*The amount mentioned against Sr. No.2 in column of "Total" is the sum of Expenditure and Receipts whereas the total expenditure was Rs 263.990 million.

Table4: Irregularities Pointed Out

(Rupees in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of rules and regulations and violation of principles of propriety and probity in public operations.	156.269
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from IPSAS ⁴ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinion on the financial statements.	-
4	Quantification of weaknesses of internal control systems	135.472
5	Recoveries and overpayments, representing cases of established overpayments or misappropriations of public monies.	5.404
6	Nonproduction of record.	-
7	Others, including cases of accidents, negligence etc.	-
	Total	297.145

Table 5: Cost Benefit

(Rupees in million)

Sr. No.	Description	Amount
1	Outlays Audited (Items 2 of Table 3)	290.780
2	Expenditure on Audit	0.178
3	Recoveries realized at the instance of Audit	0.075
	Cost-Benefit Ratio	2.37:1

⁴The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

CHAPTER 1

1.1 Introduction

As per the Punjab Local Government Ordinance, 2001, the District Governments/Local Governments established under the Ordinance shall function within the Provincial framework and adhere to the Federal and Provincial Laws. In performance of the functions, Local Governments carry out the functions devolved by the Provincial Government to the District Government level.

The District Governments consist of Zila Nazim/Administrator and District Administration. The District Government shall be competent to acquire, hold or transfer any property, movable and immovable, to enter into contract and to sue or be sued in its name through District Coordination Officer. The authority of the District Government comprises the management and control of offices of the devolved departments which are decentralized or set up under the Ordinance. The District Government exercises such authority within the District in accordance with general policy of the Government. The District Government is responsible to the people and is mandated for improvement of governance and delivery of services within the ambit of authority decentralized under this Ordinance.

The DCO is the Principal Accounting Officer of the District Government and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the District Coordination Group of Offices is carried out in accordance with the laws and to coordinate the activities of the groups of offices for coherent planning, development, effective and efficient functioning of District Administration.

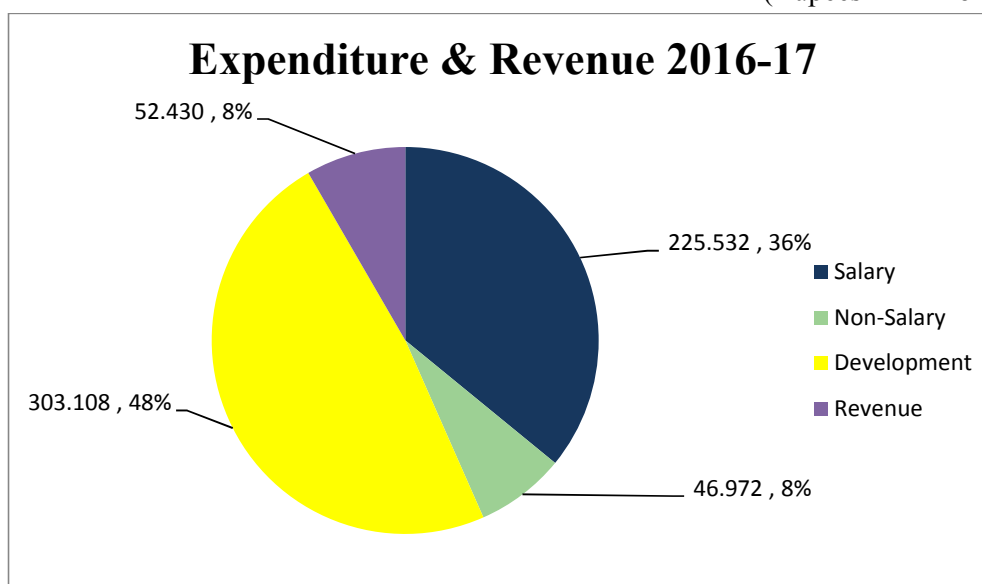
1.1.1 Comments on Budget and Accounts

The detail of budget & expenditure is given below in tabulated form.

(Rupees in million)

2016-17	Budget	Actual	Excess (+)/		% Excess /
			Lapse (-)		
Salary	519.176	225.532	(-)	293.644	54.45
Non-Salary	103.106	46.972	(-)	56.134	54.44
Development	641.275	303.108	(-)	338.167	54.44
Total	1,263.557	575.612	(-)	687.945	54.44
Receipts	20	52.430	(+)	32.430	162.15%

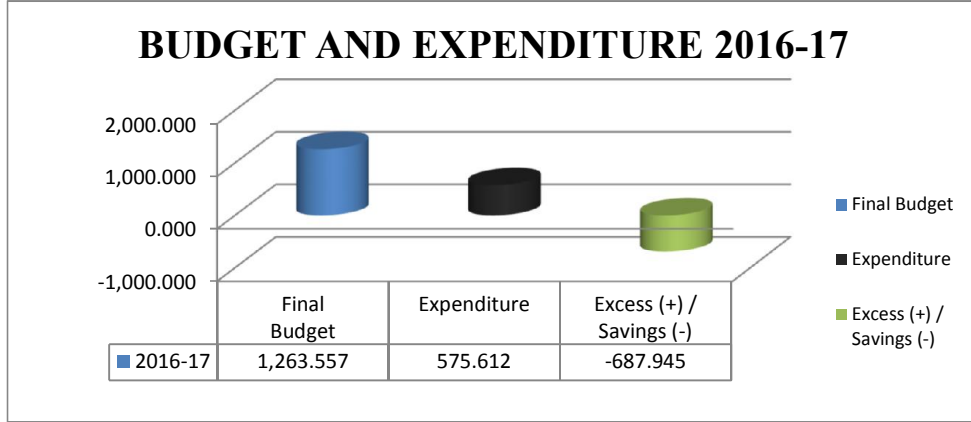
(Rupees in million)



As per the Appropriation Accounts 2016-17 of the District Government, Toba Tek Singh, total original budget (Development & Non-Development) was Rs 1,110.172 million, Supplementary Grant of Rs 153,385 million was provided and the final budget was Rs 1,263.557 million. Against the final budget, total expenditure of Rs 575.612 million was incurred by the District Government during

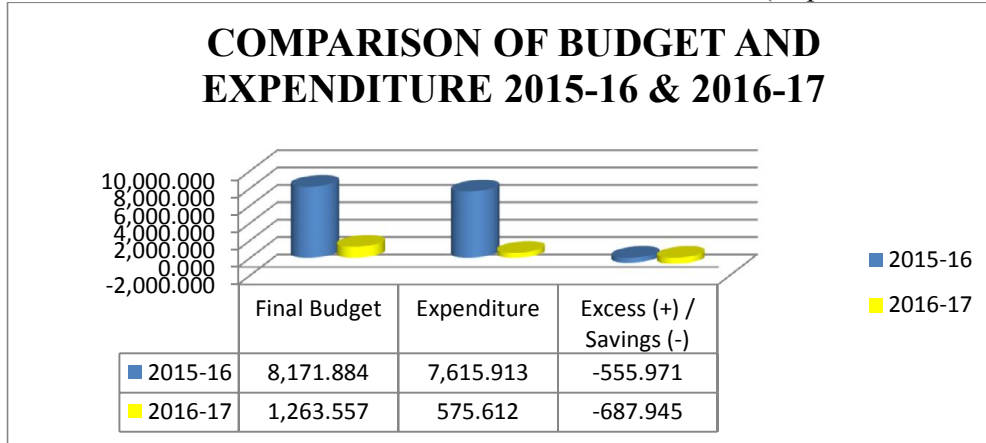
2016-17. A lapse of Rs 687.945 million came to the notice of Audit due to inefficient financial management in release of budget by EDO (Finance & Planning). The comparison of budget and expenditure for FY 2016-17 showing huge lapse is as under:

(Rupees in million)



The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

(Rupees in million)



1.1.2 Brief Comments on the Status of Compliance of MFDAC Audit Paras of Audit Report 2016-17

Audit Paras reported in MFDAC of last year Audit Report, which have not been attended in accordance with the directives of DAC, have now been reported in Part-II of Annexure-A.

1.1.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to the following years were submitted to the Governor of the Punjab for causing it to be laid before the Provincial Assembly. PAC has not been constituted for Audit Reports of District Governments.

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	22	PAC not constituted
2	2003-04	19	PAC not constituted
3	2004-05	21	PAC not constituted
4	July, 2005 to March, 2008 Special Audit Report	82	PAC not constituted
5	2009-10	39	PAC not constituted
6	2010-11	50	PAC not constituted
7	2011-12	38	PAC not constituted
8	2012-13	12	PAC not constituted
9	2013-14	12	PAC not constituted
10	2014-15	24	PAC not constituted
11	2015-16	27	PAC not constituted
12	2016-17	42	PAC not constituted

*Period covered in Special Audit for Financial Year 2005-08

1.2 AUDIT PARAS

1.2.1 Irregularities and Non-Compliance

1.2.1.1 Utilization of bricks without ensuring standard specifications and testing – Rs 29.770 million

According to the Composite Schedule Rates (CSR)-1964, standard crushing strength for first class bricks is 2,000 pounds per square inch (PSI). Further, according to Superintending Engineer, Provincial Buildings Circle, Faisalabad letter No.1848-49 dated 20.06.2015, the brick kiln owners mix the 1st class bricks with inferior quality bricks and supply the same to contractors who accept the same being in their benefit. Therefore, quality of bricks be got tested to ensure specified crushing strength of 2,000 PSI.

District Officer (Buildings) and Executive District Officer (F&P), Toba Tek Singh got executed 28 civil works for construction of buildings, drains, soling etc. during 2016-17. Bricks costing Rs 29.770 million were used in these works but no methodology was adopted to measure strength, standard and specification of the bricks utilized. Therefore, in the absence of proper testing of bricks at the time of execution, the authenticity of utilization of first class bricks could not be proved. **(Annexure-C)**

Audit is of the view that due to ineffective monitoring, works were executed without observing specifications and testing of bricks.

Utilization of bricks costing Rs 29.770 million without ensuring required strength, quality and standard of bricks resulted in execution of sub-standard works.

The matter was reported to the PAO and DDOs concerned in August, 2017. In DAC meeting held in November, 2017, Executive Engineer Building Division replied that test reports were available and would be produced for verification and ADC (F&P) replied that compliance would be made. The reply was not tenable because payment was required to be made after quality test reports of

the bricks. DAC directed DDOs concerned to produce test reports to Audit for verification without further delay. No progress was intimated to Audit till finalization of this Report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides regularization of expenditure from the Competent Authority.

[AIR Paras: 13, 6]

1.2.1.2 Non-recovery of cost of old material – Rs 18.153 million

According to Para 18.1(9)(i), Chapter 18 of the Specifications for Execution of Work, the cost of old dismantled material retrieved during execution of work would be recovered from the contractor. Further, according to Acceptance Letters of works, recovery on account of cost of old material would be made from the contractors.

District Officer (Buildings), Toba Tek Singh executed 70 civil works of construction/Reconstruction and special repair of the Government buildings during 2015-17. However, execution of works included the cost of dismantling of old structure but recovery on account of cost of old material amounting to Rs 18.153 million received as a result of dismantling of old structure was not made from the contractors.

Audit is of the view that due to weak monitoring and financial controls, cost of old/dismantled material was not recovered.

Non-recovery of cost of old material resulted in excess payment of Rs 18.153 million to the contractors.

The matter was reported to the PAO and DDO concerned in August, 2017. In DAC meeting held in November, 2017, it was replied that old material was handed over to School Councils concerned as per instructions of School Education Department dated 06.09.2007 endorsed to this office in February, 2017. The reply was not tenable because the said instructions of School Education Department were

for year 2007 only. As for as the cases under observation were concerned the works were executed before December, 2016 therefore recovery of cost of old material was required to be made from contractors. DAC directed DDO concerned to seek clarification from Government of the Punjab, Finance Department regarding handing over of old material to School Councils and effect recovery from the concerned accordingly. No progress was intimated to Audit till finalization of this Report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of Rs 18.153 million from the concerned at the earliest.

[AIR Para: 2]

1.2.1.3 Irregular payment of bituminous items – Rs 17.046 million

According to Government of the Punjab, Communication & Works (C&W) Department, letter No.PA/SECY(C&W)26.05/2009 dated 25.05.2009, the bitumen to be used should be tested from the Road Research & Material Testing Institute (RR&MTI) to ensure that it meets the American Association of State Highway and Transportation Officials (AASHTO) Standards. Further, according to Government of the Punjab, C&W Department Notification No.SOH-I(C&W)1-49/2012(G) dated 13.06.2014, approval was accorded for use of “Parco Biturox” produced by Pak Arab Refinery Limited (PARCO), Mehmood Kot District Muzaffargarh, in projects to be executed by C&W Department, having grade 60/70 & grade 80/100 in addition to bitumen of National Refinery Karachi.

District Officer (Roads), Toba Tek Singh made payment of Rs 17.046 million to different contractors for execution of bituminous items in 14 works for construction, repair and improvement of roads during 2016-17. Contrary to the above, works were executed and payments were made without getting the quality of bitumen tested from the RR&MTI. Documentary evidence for procurement and consumption of bitumen from approved refinery was also not forthcoming from the record.

Audit is of the view that due to weak monitoring mechanism, the quality of bituminous items was not got tested from RR&MTI and utilization of approved quality bitumen was also not ensured.

Utilization of bitumen without testing and ensuring quality resulted in irregular expenditure amounting to Rs 17.046 million.

The matter was reported to the PAO and DDO concerned in August, 2017. In DAC meeting held in November, 2017, it was replied that bitumen procured from dealers of National Refinery, Karachi was used by the contractors in the works. However, testing of bitumen was not done. The reply was not tenable because payment was made against bituminous items without testing/ensuring quality of bitumen. Audit further stressed to produce evidence regarding use of approved refinery bitumen in support of reply. DAC directed DDO concerned to provide quality test reports and other record to Audit for verification otherwise get the matter regularized from the Competent Authority. No progress was intimated to Audit till finalization of this Report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides regularization of expenditure from the Competent Authority.

[AIR Para: 1]

1.2.1.4 Irregular expenditure on works against defective agreements – Rs 16.512 million

According to Rule 63(b) of the Punjab Procurement Rules, 2014, a procurement contract shall come into force from the date on which the signatures of both the procuring agency and the successful bidder are affixed to the written contract and such affixing of signatures shall take place within a reasonable time. Further, according to Clause 6 of the Contract Agreement read with Conditions 2 & 17 of the letter of acceptance of works, the contractor shall enter into and execute a Contract Agreement on a Form as per specimen provided in the contract form for execution of work within 7 days of issuance of work order/letter of acceptance.

District Officer (Buildings), Toba Tek Singh executed seven civil works during 2016-17 and made payments amounting to Rs 16.512 million to contractors. Contrary to the above, defective agreements were executed with the contractors due to following reasons:

- i. Stamp papers, for execution of agreements, were purchased/issued even after the stipulated date of agreement or completion of the works; and
- ii. Agreements were executed without mentioning the date of agreement on the face of stamp papers and affixing signature of the contractors.

(Rupees in million)

Sr. No.	Name of Work	Acceptance No. & Date	Stipulated Completion/ agreement Date	Stamp Papers Issuance Date	Amount
1	Reconstruction of 3 class rooms at Government Primary School Chak 665/6-GB	4848 dated 22.10.2015	06.02.2016	09.08.2016	2.756
2	Reconstruction of 4 class rooms at Government High School Chak 188/GB	4836 dated 22.10.2015	21.02.2016	02.03.2016	4.651
3	Improvement of class room and toilet block Government High School at Chak 264/GB	5172 dated 09.11.2015	08.01.2016	26.05.2016	0.756
4	Reconstruction of 3 class rooms at Government Elementary School Chak 383/JB-Alhar	4803 dated 22.10.2015	06.02.2016	12.11.2015	2.794
5	Reconstruction of 2 class rooms at Government Girls Elementary School Chak 312/GB	4821 dated 22.10.2015	21.01.2016	12.11.2015	1.886
6	Reconstruction of 2 class rooms and boundary wall at Government Elementary School Chak 323/GB	4860 dated 22.10.2015	06.02.2016	10.06.2016	2.595
7	Reconstruction of class room at Government Girls Primary School Grain Market, Kamalia	5180 dated 09.11.2015	08.01.2016	02.03.2016	1.074
Total Amount					16.512

Audit is of the view that due to lack of due diligence and inefficient management, defective agreements were executed with contractors.

Execution of defective agreements resulted in irregular payment of Rs 16.512 million to the contractors.

The matter was reported to the PAO and DDO concerned in August, 2017. In DAC meeting held in November, 2017, it was replied that works were executed after signing of agreements. The delay was due to non-provision of stamp papers by the contractors well in time. The reply was not tenable because works were to be executed and payments were required to be made after signing of agreements. DAC directed Executive Engineer concerned to get the matter regularized from the Competent Authority within three weeks. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault for execution of defective agreements besides regularization of the matter from the Competent Authority.

[AIR Para: 12]

1.2.1.5 Execution of work without job mix formula – Rs 12.365 million

According to Government of the Punjab, Communication & Works (C&W) Department letter No.PA/Secy.(C&W)26-5/2009 dated 25.05.2009, Job Mix Formula (JMF) for asphalt base course and asphalt wearing course must invariably be approved from Road Research & Material Testing Institute (RR&MTI). After its approval, it must be strictly followed at site and no deviation be allowed under any circumstances. Further, according to Government of the Punjab, Finance Department Notification No.RO.(Tech)FD.2-3/2004 dated 02.08.2004, the rate of item of carpeting shall be fixed by the Chief Engineer on the basis of different percentages of bitumen i.e. 3% to 6%. However, payment will be made to contractor as per JMF or bitumen used in the work.

District Officer (Roads) and District Officer (Buildings), Toba Tek Singh executed two works for widening/improvement of road and beautification of DCO Complex in Toba Tek Singh during 2016-17. However, premixed carpeting costing Rs 12.365 million was laid on roads without formulation and approval of JMF from the RR&MTI. Further, payment against carpeting was made on the basis of 4%

bitumen without laboratory test reports certifying percentage of bitumen. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Name of Schemes	Amount
1	District Officer (Roads), Toba Tek Singh	Widening/improvement of Canal Road from Rajana Road to DCO House	8.084
2	District Officer (Buildings), Toba Tek Singh	Improvement/beautification of DCO Complex, Toba Tek Singh	4.281
Total			12.365

Audit is of the view that due to weak management and negligence, carpeted roads were constructed without test reports and approval of JMF from RR&MTI.

Non-approval of JMF and payment without assurance of quality resulted in irregular expenditure of Rs 12.365 million on premixed bituminous material for carpeted roads.

The matter was reported to the PAO and DDOs concerned in August, 2017. In DAC meeting held in November, 2017 it was replied that works were executed as per job mix formula approved by RR&MTI in December, 2016. The reply was not tenable as JMF produced to Audit was defective because it was got approved after execution of carpeting work during September to November, 2017. DAC directed DDOs concerned to get the matter regularized from the Competent Authority. No progress was intimated to Audit till finalization of this Report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides regularization of expenditure from the Competent Authority.

[AIR Paras: 13, 1]

1.2.1.6 Non-imposition of penalty for delay in completion of works – Rs 11.523 million

According to Clause 39 of the Contract Agreement, the time limit for carrying out the work as entered in the tender shall be strictly observed by the

contractor. The contractor shall pay as compensation an amount equal to one percent of the amount of contract subject to a maximum of ten per cent or such smaller amount as the engineer-in-charge may decide, for every day that the work remains un-commenced or unfinished after the proper date.

District Officers (Roads), District Officer (Buildings) and Executive District Officer (F&P), Toba Tek Singh got executed 19 works costing Rs 115.227 million for construction of roads, buildings, boundary walls, soling etc. during 2015-17. However, contractors failed to complete the works within stipulated period provided in the agreements and works remained incomplete till December, 2016. Contrary to the above, Authorities did not impose penalty amounting to Rs 11.523 million for delay in completion of schemes. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	No. of Works	Agreement Cost	Stipulated Date of Completion	Penalty @10%
1	District Officer (Roads), Toba Tek Singh	2	26.141	04/2016 & 10/2016	2.614
2	District Officer (Buildings), Toba Tek Singh	10	52.817	12/2015 to 12/2016	5.281
3	Executive District Officer (F&P), Toba Tek Singh	7	36.269	12/2014 to 05/2016	3.628
Total		19	115.227	-	11.523

Audit is of the view that due to weak monitoring mechanism, works remained incomplete or completed after stipulated date of completion and penalty was also not imposed.

Non-imposition of penalty resulted in loss to the Government exchequer amounting to Rs 11.523 million.

The matter was reported to the PAO and DDOs concerned in August, 2017. In DAC meeting held in November, 2017 it was replied that due to non-availability of funds, site clearance and revision in scope of work schemes could not be got completed within stipulated time. The reply was not tenable because no plausible work wise justification was provided by the departments. DAC directed

to produce scheme wise justification of delay otherwise impose penalty. No progress was intimated to Audit till finalization of this Report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of Rs 11.523 million from the concerned.

[AIR Paras: 12, 3, 7]

1.2.1.7 Irregular expenditure on repair/maintenance of the Government buildings – Rs 10.052 million

According to Paras 2.4, 2.41, 2.50 & 2.51 of the West Pakistan Buildings and Roads Department (B&R) Code, for every work proposed to be carried out except petty works a properly detailed estimate must be prepared for the sanction of competent authority; this sanction is known as the technical sanction to the estimate. Standard Measurement Book should be kept in the office of each Divisional Officer, showing the detailed measurements of each kind of work. Annual and periodical repairs of buildings should be provided for as a percentage on the capital cost of the building on which the standard rent is based, which will be held to include provision for all ordinary repairs likely to be needed every year. Special repairs should be provided for by special estimates prepared when necessary. Further, repairs are ordinarily of three different kinds i.e. those which as a matter of routine are carried out every year, those which are not done every year but are due after four years and such occasional/special repairs as become necessary from time to time which may have to be carried out between times of periodical repairs like renewal of roof, renewal of door etc.

District Officer (Buildings), Toba Tek Singh incurred expenditure of Rs 10.052 million on ordinary and special repair/improvement of the Government buildings during 2016-17. Contrary to the above, the works were executed and payments were made without:

1. Maintenance of Standard Measurement Books, describing plinth area and capital cost of each building;

2. Inventory register to show key installed items etc. in each building;
3. Obtaining certificates regarding satisfactory completion thereof;
4. Keeping the complete record regarding history of previous repairs of each building due to which authenticity of expenditure could not be ascertained regarding planned life of the executed works and actual requirement of maintenance and repair with reference to previous repair;
5. Getting the estimates technically sanctioned in four cases; and
6. Preparation of utilization plan, based on prescribed yardstick, for maintenance and repair (M&R) budget.

Audit is of the view that due to mismanagement and poor monitoring mechanism, expenditure was incurred without maintaining proper record.

Execution of works without keeping proper record resulted in irregular expenditure amounting to Rs 10.052 million.

The matter was reported to the PAO and DDO concerned in August, 2017. In DAC meeting held in November, 2017, it was replied that Standard Measurement Books were not maintained but works were executed after approval of M&R plan and sanction of estimates by the Competent Authorities and payments were made after recording measurements in MBs. The reply was not tenable because most of the works were executed without maintenance history of previous repairs, inventory record, keeping in view prescribed yard stick, sanction of estimates etc. DAC directed DDO concerned to produce requisite record to Audit for verification otherwise investigate the matter for fixing responsibility on the person(s) at fault. No progress was intimated to Audit till finalization of this Report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides regularization of expenditure from the Competent Authority.

[AIR Paras: 18, 21]

1.2.1.8 Irregular revision and award of work without retendering – Rs 5.956 million

According to Government of the Punjab, Planning and Development Department letter No.12(24)PO(Coord-II)P&D/2013 dated 06.04.2013 read with letter No.12(2)RO(Coord)P&D/2010 dated 31.05.2010, the Divisional Development Working Party (DDWP) will not approve revised PC-I of project beyond its 1st revision. In special circumstances, if upward revision of scheme/scope is considered inevitable, then prior clearance from the Planning and Development (P&D) Department would be obtained before according revised Administrative Approval. Further, according to Rule 59(c)(iv) of the Punjab Procurement Rules, 2014, a procuring agency may utilize the alternative method of “Direct Contracting” for procurement of goods, services and works, through “Repeat Orders” not exceeding 15 percent of the original procurement. Furthermore, according to Inter Departmental Committee of the Public Accounts Committee decision dated 17.11.2001, the management is not empowered to award a new work as an additional work to an existing contractor without calling open tenders.

District Officer (Buildings), Toba Tek Singh awarded work for Reconstruction of six class rooms at Government Girls Jadeed Primary School No. 2, Toba Tek Singh costing Rs 7.200 million to contractor in October, 2015 with completion period upto April, 2016. Subsequently additional work of construction of six class rooms, boundary wall and improvement of existing building was included in the scope of the scheme and District Development Committee (DDC) accorded 1st and 2nd revision of the administrative approval for Rs 11.703 million and 13.156 in June and October, 2016 respectively. Further, District Officer (Buildings) awarded the additional work costing Rs 5.956 million to the same contractor by enhancing the agreement. Contrary to the above rules and instructions, DDC accorded the second revision of administrative approval beyond its competence and without prior clearance of P&D Department. Furthermore,

additional scope costing Rs 5.956 million which in terms of percentage was 83% awarded to the same contractor without inviting fresh tenders.

Audit is of the view that due to lack of due diligence and weak financial controls, scheme was revised by DDC beyond competency and additional work was awarded without open competition.

Revision of scheme beyond competence and award of additional work without open competition resulted in mis-procurement and irregular expenditure amounting to Rs 5.956 million.

The matter was reported to the PAO and DDO concerned in August, 2017. In DAC meeting held in November, 2017, it was replied that due to enhancement in scope of the work and revision of scheme by the Competent Authority/forum work was awarded/executed by the same contractor. The reply was not tenable because enhancement in scope of work and revision of scheme was made without approval of P&D Department and execution of enhanced scope of work by the same contractor without retendering in violation of PPRA rules and standing instructions of the Government. DAC directed DDO concerned to investigate the matter and fix responsibility on the person(s) at fault besides regularization of expenditure. No progress was intimated to Audit till finalization of this Report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides regularization of expenditure from the Competent Authority.

[AIR Paras: 10, 15]

1.2.1.9 Irregular expenditure on development works and non-completion of schemes – Rs 5.735 million

According to Government of Pakistan, Cabinet Division (Development Wing) letter No.7(1)/DD(Dev)/14-15 dated 15.01.2015, following criteria was provided for selection/ execution of schemes under Pak MDGs Community Development Programme. There shall be no substitution/addition/deletion of

schemes once funds are released; and Physical work shall be completed within same financial year in which funds were provided and within the approved cost.

Executive District Officer (F&P), Toba Tek Singh got executed two works for construction of Janazgah and brick pavement soling through Assistant Director LG&CD, Toba Tek Singh during 205-17 under Pak MDGs Community Development Programme. The schemes were originally approved with a cost of Rs 2 million. Subsequently, schemes were revised and cost of schemes was enhanced to Rs 4.200 million. However, upto date expenditure on the schemes was Rs 2.982 million. Contrary to the above, scope of the scheme construction of drain, brick pavement soling was enhanced by inclusion of work of provision of tuff tile and cost of other work was increased in violation of prescribed criteria. Further, funds amounting to Rs 13.400 million for execution of seven other schemes of construction of soling, drains, resoling etc. were transferred to same executing agency during 2014-16. However, executing agency failed to complete the works within same financial year in which funds were transferred and works costing Rs 2.753 million remained incomplete.

Audit is of the view that due to weak management and internal controls, schemes were executed in violation of prescribed criteria and revised without approval of the Competent Authority.

Revision/execution of schemes in violation of prescribed criteria and non-completion of works resulted in irregular utilization/transfer of funds amounting to Rs 5.735 million.

The matter was reported to the PAO and DDO concerned in August, 2017. In DAC meeting held in November, 2017 it was replied that schemes were revised on the demand of inhabitants of the locality and due to non-availability of funds some of the schemes could not be completed. The reply was not tenable because schemes were revised and could not be completed in violation of prescribed guidelines. DAC directed to investigate the matter and fix responsibility on the person(s) at fault. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides regularization of expenditure from the Competent Authority.

[AIR Paras: 3, 4]

1.2.1.10 Excess payment beyond the provisions of estimate – Rs 2.846 million

According to Additional Condition 2 of the Acceptance Letters of works, the quantities mentioned in the letter shall not be increased/decreased without prior written approval of the Competent Authority. Further, according to Para 1.59 of the West Pakistan Buildings and Roads Department Code, Divisional Officers are strictly prohibited from commencing the construction of any works or expending public funds without the sanction of Competent Authority; also from making or permitting any material deviations from any sanctioned design in the course of execution without specific authority.

District Officer (Buildings), Toba Tek Singh executed civil work for improvement/beautification of DCO Complex, Toba Tek Singh costing Rs 5.808 million during 2016-17. However, payment of Rs 2.846 million was made to the contractors for execution of such items which were either not provided in technically sanctioned estimate or excess quantities were executed beyond the provisions of estimate.

Audit is of the view that due to weak financial controls and lack of due diligence, items were executed beyond the provisions of technically sanctioned estimate.

Execution of items beyond the provisions of estimate resulted in excess payment of Rs 2.846 million to the contractor.

The matter was reported to the PAO and DDO concerned in August, 2017. In DAC meeting held in November, 2017, it was replied that compliance would be made and revised technical sanctioned estimate would be produced for

verification. The reply was not tenable because work was executed beyond estimated provisions. DAC directed DDO concerned to get the matter regularized from the Competent Authority. No progress was intimated to Audit till finalization of this Report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides regularization of expenditure from the Competent Authority.

[AIR Para: 16]

1.2.1.11 Irregular payment of non-schedule items – Rs 2.814 million

According to Government of the Punjab, Finance Department's instructions vide letter No. RO(Tech)FD-18-23/2004 dated 21.09.2004 read with Notification No.RO(TECH)FD-2-3/2004 dated 02.08.2004, rate analysis for the non-standardized items shall be prepared by the Executive Engineer on the basis of input rates of relevant quarter placed at website of Finance Department and approved by the Competent Authority not below the rank of Superintending Engineer/Chief Engineers. However, rates shall not be more than the market rates. Further, according to conditions of Acceptance Letters of the works issued by District Officer (Buildings) and District Officer (Roads), Faisalabad, the rates of non-standardized items were subject to final approval by the Competent Authority i.e. EDO (W&S), Faisalabad.

District Officer (Roads) and District Officer (Buildings), Toba Tek Singh executed two civil works of widening/improvement of road and beautification of building during 2016-17. Technically sanctioned estimates and execution of the works included non-schedule items costing Rs 2.814 million. Contrary to the above directions, these non-schedule items were provided and executed in works without preparation of analysis of rates on competitive market rates and approval of the same from the Competent Authority. Resultantly, non-scheduled items were executed and payment was made to contractors on unapproved/non-competitive rates. The detail is given in the following table:

(Rupees in million)

Sr. No.	DDOs	Name of Schemes	Amount
1	District Officer (Roads), Toba Tek Singh	Widening/improvement of Canal Road from Rajana Road to DCO House	1.164
2	District Officer (Buildings), Toba Tek Singh	Improvement/beautification of DCO Complex, Toba Tek Singh	1.650
Total			2.814

Audit is of the view that due to weak management and financial controls, non-standardized items were executed and paid without preparation and approval of analysis of rates on competitive market rates.

Execution of non-schedule items without preparation and approval of analysis of rates resulted in irregular payment of Rs 2.814 million.

The matter was reported to the PAO and DDOs concerned in August, 2017. In DAC meeting held in November, 2017, it was replied that payment of non-standardized items was made after approval of analysis of rates and record would be produced to Audit for verification. The reply was not tenable because payment of non-schedule items was made either without approval of analysis of rates or rates were got approved without getting competitive market rates of the items. DAC directed DDOs concerned to produce relevant record to Audit for verification otherwise get the expenditure regularized from the Competent Authority. No progress was intimated to Audit till finalization of this Report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides regularization of expenditure from the Competent Authority.

[AIR Paras: 14, 19]

1.2.1.12 Non-deduction of Punjab Sales Tax on Services – Rs 2.395 million

According to Government of the Punjab, Finance Department Notification No.SO(Tax)5-24/2016 dated 05.10.2016, the Punjab Sales Tax on Services (PSTS) was levied on services specified in the Column 4 of the Table-1

given in the notification. Further, according to endorsement of District Collector, Faisalabad issued vide letter No.3060-DCR/HC(G) dated 25.10.2016, it was the responsibility of the withholding agent to deduct PSTS @ 16% on services provided for maintenance and repair of buildings including other similar services and @ 1% for payments against development works.

District Officer (Buildings), Toba Tek Singh made payments of Rs 33.743 million to various contractors for execution of 71 schemes including development and repair/maintenance works during 2016-17. However, Punjab Sales Tax on Services amounting to Rs 2.395 million @ 1% on development works and 16% on repair/maintenance works was not deducted from the claims of the contractors before making payments. The detail is as under:

(Rupees in million)

DDO	Nature of Works	No. of Works	Payment	Rate of Tax	Amount
District Officer (Buildings), Toba Tek Singh	Development	21	19.630	1%	0.196
	Maintenance & repair	50	14.113	16%	2.199
Total		71	33.743	-	2.395

Audit is of the view that due to inefficient financial management, Punjab Sales Tax on Services was not deducted from the claims of the contractors.

Non-deduction of PSTS from the claims of the contractors resulted in excess payment and loss of Rs 2.395 million to the public exchequer.

The matter was reported to the PAO and DDO concerned in August, 2017. In DAC meeting held in November, 2017, it was replied that deduction of Punjab Sales Tax on Services was made from claims of the contractors. The reply was not tenable because no documentary evidence was provided to Audit in support of reply. DAC directed DDO concerned to produce record in support of reply to Audit for verification otherwise effect recovery without further delay. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery of PSTS amounting to Rs 2.395 million from the concerned at the earliest.

[AIR Para: 4]

1.2.1.13 Non-recovery of permit/license fee from the business entities – Rs 2.160 million

According to Notification No.736/DGT dated 16.06.2003 and Notification No.760/DO(E&T) dated 04.12.2005, District Council, Toba Tek Singh levied tax on license/permit fee on marble factories, rice mills, sugar mills, power looms, brick kilns, petrol pumps, cotton factories, diesel laboratories, gas cylinder agencies, fireworks, ice factories, soda water factories, wood sellers etc. Further, according to Rule 76(1) of the Punjab District Government and Tehsil Municipal Administration (Budget) Rules, 2003, the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under proper receipt head.

Revenue collecting Authorities of District Government, Toba Tek Singh did not recover amount of Rs 2.160 million on account of license/permit fee outstanding against various business entities such as marble factories, rice mills, sugar mills, power looms, brick kilns, petrol pumps etc. during 2016-17. However, efforts were not being made to recover the outstanding dues from the business holders. The detail is as under:

(Rupees in million)

Year	Number of Businesses	Target	Recovery	Balance
2016-17	409	5.325	3.165	2.160
Total	409	5.325	3.165	2.160

Audit is of the view that due to negligence and weak monitoring mechanism, license/permit fee was not recovered from the business entities.

Non-recovery of license/permit fee resulted in depriving the Government from income amounting to Rs 2.160 million.

The matter was reported to PAO and DDO concerned in August, 2017. In DAC meeting held in November, 2017, it was replied that recovery to the extent of 3.165 million was made upto December, 2016 and after promulgation of PLGA, 2013 the function was transferred to District Council, Toba Tek Singh. Audit stressed to produce record of remaining recovery effected by the District Council. DAC directed ADC (F&P) to take up the matter with District Council and produce record of balance recovery to Audit for verification. No progress was intimated to Audit till the finalization of this Report.

Audit recommends recovery of Rs 2.160 million from the concerned otherwise fix responsibility on the person(s) at fault.

[AIR Para: 1]

1.2.1.14 Less/non deduction/collection of Income Tax – Rs 2.116 million

According to Section 153(1)(c) of the Income Tax Ordinance, 2001, every prescribed person while making a payment in full or part shall deduct Income Tax from the gross amount payable to person making supplies @ 4.5 % if the person is a filer and @ 6.5% if non-filer. Further, Income Tax shall be deducted from claims of the contractors @ 7.5% of the gross amount payable, if the person is a filer and @ 10% if non-filer as specified in Division III of Part III of the First Schedule. Further, according to Section 236A of the Income Tax Ordinance, 2001, Income Tax @ 10% shall be collected on lease sold out by auction.

District Officer (Buildings) and District Coordination Officer, Toba Tek Singh made payments amounting to Rs 83.667 million to various contractors and suppliers during 2016-17 on account of execution of contracts of civil works and supply of goods. However, Income Tax @ 7.5% and 4.5% (applicable to filer contractors/suppliers) was deducted without documentary evidence regarding filer

status of payees. Resultantly, less deduction of Income Tax amounting to Rs 2.108 million was made from claims of the contractors/suppliers due to non-deduction of Income Tax @ 10% and 6.5% respectively being non-filer status of the payees. Further, advance Income Tax @ 10% amounting to Rs 0.008 million was also not collected from lessee of agriculture land leased by District Coordination Officer. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Nature of Payment/Receipt	Amount Paid/Collected	Tax Deducted	Tax to be Deducted	Tax less Deducted
1	District Officer (Buildings), Toba Tek Singh	Execution of civil works	80.456	6.034	8.045	2.011
2	District Coordination Officer, Toba Tek Singh	Supply of goods	3.211	0.159	0.256	0.097
		Lease of agriculture land	0.084	-	0.008	0.008
Total			83.751	6.193	8.309	2.116

Audit is of the view that due to weak financial controls, Income Tax was less/non deducted/collected from claims of the payees and lessee.

Less/non deduction/collection of Income Tax resulted in non-realization of revenue amounting to Rs 2.116 million to the Government.

The matter was reported to the PAO and DDOs concerned in August, 2017. In DAC meeting held in November, 2017, it was replied that partial recovery has been made and the deduction of Income Tax from claims of the contractors was made after due verification of filer status of them. Audit stressed to produce relevant record in support of reply for verification. DAC directed DDOs concerned to produce relevant record to Audit for verification. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery of Income Tax amounting to Rs 2.116 million from the concerned at the earliest.

[AIR Paras: 5, 6, 13]

1.2.1.15 Irregular expenditure without calling quotations/tenders – Rs 1.768 million

According to Rules 9 and 12 of the Punjab Procurement Rules, 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. A procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations.

District Coordination Officer, Toba Tek Singh incurred expenditure of Rs 1.768 million under different heads of accounts i.e. stationery, entertainment, IT equipment and purchase of plant and machinery during 2016-17. Contrary to the above rules, either the procurement exceeding Rs 100,000 was made without advertisement or by splitting and keeping cost of each procurement below the financial limit of Rs 50,000 and Rs 100,000 to avoid quotations/advertisement on PPR website.

Audit is of the view that due to mismanagement and financial indiscipline, expenditure was incurred without open competition.

Incurrence of expenditure in violation of procurement rules resulted in mis-procurement and irregular expenditure of Rs 1.768 million.

The matter was reported to the PAO and DDO concerned in August, 2017. In DAC meeting held in November, 2017, it was replied that the expenditure was incurred on need/day to day basis therefore quotations/advertisement was not made. The reply was not tenable because in some cases advertisement was not made where it was mandatory and cost of procurement was split to avoid quotations. DAC directed DDO concerned to get the matter regularized from the Competent Authority. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides regularization of expenditure from the Competent Authority.

[AIR Para: 7]

1.2.1.16 Irregular refund of lapsed security deposits – Rs 1.362 million

According to Rule 12.7 of the Punjab Financial Rules, Volume-I read with Article 127 of the Account Code Volume-II, all balances, unclaimed for more than three complete account years will, at the close of June in each year, be credited to the Government by means of transfer entries in the Accountant General's office. Further, according to Rule 12.10 of the Punjab Financial Rules Volume-I read with Article 63 of the Account Code Volume-II, deposits, credited to the Government under Rule 12.7, cannot be repaid without the sanction of the Accountant General, but this sanction will be given as a matter of course after ascertaining that the item was really received, carried to credit as lapsed and is now claimed by the person who might have drawn it any time before the lapse. The amount of refund will, however, be charged in the cash book as a refund and not debited to deposits.

District Officer (Buildings) and District Officer (Roads), Toba Tek Singh refunded the security deposits, amounting to Rs 1.362 million during 2016-17 pertaining to 16 works. These security deposits were more than three years old and were to be treated as lapsed security deposits and were only to be refunded after due verification to avoid wrong payments. However, the same were neither treated as lapsed security deposits nor was prescribed procedure adopted before release of the same. In the absence of proper scrutiny of claims, authenticity of refund to the persons who had right over it could not be ascertained. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	No. of Works	Completion Period	Amount
1	District Officer (Buildings), Toba Tek Singh	14	2009-10 to 2011-12	1.051
2	District Officer (Roads), Toba Tek Singh	2	2009-10	0.311
Total		16	-	1.362

Audit is of the view that due to weak financial controls and in derogation of prescribed procedure, old security deposits were not treated as lapsed deposits and refunded without adopting prescribed procedure.

Refund of old security deposits without adopting prescribed procedure resulted in irregular refund amounting to Rs 1.362 million.

The matter was reported to the PAO and DDOs concerned in August, 2017. In DAC meeting held in November, 2017, it was replied that lapsed security deposits were refunded after fulfillment of codal formalities. The reply was not tenable because lapsed security deposits were refunded without finalization of schemes and sanction of the Accountant General Punjab. DAC directed DDOs concerned to get the matter regularized from the Competent Authority without further delay. No progress was intimated to Audit till finalization of this Report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides regularization of the matter from the Competent Authority.

[AIR Paras: 20, 8]

1.2.1.17 Non-recovery of price variation from the contractors – Rs 1.061 million

According to Government of the Punjab, Finance Department letter No.RO(Tech)F.1-2/83-VI(P) dated 11.01.2007, where any variation (increase or decrease), to the extent of 5 percent or more, in the price of bitumen and diesel (among other items) takes place after the acceptance of tender and before the completion of contract, the amount payable under the contract shall be adjustable to the extent of actual variation in the cost of the item concerned.

District Officer (Roads), Toba Tek Singh awarded two works for widening/improvement and repair of roads in April and August, 2016. The contractors executed the works from September, 2016 to December, 2016. However, during execution of works, there was more than 5 percent decrease in

prices of bitumen as per monthly price variation notifications issued by Government of the Punjab, Finance Department. Contrary to the above, District Officer (Roads) did not recover/adjust price variation amounting to Rs 1.061 million in the claims of contractors. The detail is as under:

(Rupees in million)

Sr. No.	Name of Scheme	Work Order No. & Date	Tender Date	Amount
1	Widening/improvement of Canal Road from Rajana Road to DCO House	497/CB / 11.04.2016	06.04.2016	1.007
4	Improvement of road Petroleum Service to Chak 713/GB	1215/CB / 26.08.2016	16.06.2016	0.054
Total				1.061

Audit is of the view that due to weak financial controls and negligence, recovery/adjustment of price variation was not made in the claims of contractors.

Non-recovery/adjustment of price variation resulted in excess payment of Rs 1.061 million to the contractors.

The matter was reported to the PAO and DDO concerned in August, 2017. In DAC meeting held in November, 2017, it was replied that partial recovery had been made and remaining amount would be recovered if due. Audit stressed to effect balance recovery at the earliest. DAC directed DDO concerned to effect balance recovery at the earliest and get the record verified from Audit. No progress was intimated to Audit till finalization of this Report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of overpaid amount of Rs 1.061 million from the concerned.

[AIR Para: 11]

1.2.2 Performance

1.2.2.1 Non-obtaining of Additional Performance Security – Rs 9.108 million

According to Government of the Punjab, Finance Department notification No.RO(Tech)FD-1-2/83(VI)(P) dated 06.04.2005 read with notification of even number dated 24.01.2006, if total tender amount is less than 5% of the approved estimated amount, the lowest bidder will have to deposit Additional Performance Security from the scheduled bank, ranging from 5% to the extent lowest quoted rate, within 15 days of issuance of notice or within expiry period of bid.

District Officer (Buildings), Toba Tek Singh awarded contracts for execution of 19 works costing Rs 75.839 million during 2016-17 and 2016-17. These works were awarded to contractors @ 9% to 19% below the estimated cost. However, Additional Performance Security amounting to Rs 9.108 million was not obtained from the contractors in violation of the Government instructions. **(Annexure-D)**

Audit is of the view that due to weak internal controls and negligence, Additional Performance Security was not obtained.

Non-obtaining of Additional Performance Security amounting to Rs 9.108 million resulted in violation of standing instructions of the Government.

The matter was reported to the PAO and DDO concerned in August, 2017. In DAC meeting held in November, 2017, it was replied that works were awarded to contractors after obtaining of Additional Performance Security from the concerned. Audit stressed to produce relevant record in support of reply for verification. DAC directed DDO concerned to produce relevant record to Audit for verification without further delay. No progress was intimated to Audit till finalization of this Report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides regularization of the matter from the Competent Authority.

[AIR Para: 11]

1.2.2.2 Loss due to non-lease out of cultivated land – Rs 1.128 million

According to Rules 3 and 4 (1)&(2) of Punjab Local Government (Property) Rules, 2003, the Local Government concerned, with approval of its Council, shall take such steps as may be necessary to ensure that the Property vested in the District Government is managed and maintained in the best interest of the public. The Manager shall take as much care of the Property entrusted to him to ensure that the property fetches the maximum rent. The Manager shall be responsible to the Local Government for any loss, if such a loss occurs as a result of his default or negligence in discharge of his responsibility.

Authorities of District Government, Toba Tek Singh did not make efforts to lease out 26 pieces of cultivated land situated in different areas of District Toba Tek Singh since 2016-17. These properties were also not accounted for in demand and collection register which resulted in non-realization of revenue and loss to the Government amounting to Rs 1.128 million calculated on the basis of actual income/reserve price of financial year 2014-15. **(Annexure-E)**

Audit is of the view that due to weak management and internal controls, properties was not leased out and also not accounted for in D&C registers.

Non-lease out of properties resulted in non-realization of revenue and loss of Rs 1.128 million to the District Government.

The matter was reported to the PAO and DDO concerned in August, 2017. In DAC meeting held in November, 2017, it was replied that land under observation was grassy plots inside building premises and not meant for leasing out for the purpose of cultivation. The reply was not tenable because the said land was cultivated land and leased out in previous years as evident from record. DAC directed ADC (F&P) to provide plausible justification of the matter otherwise fix

responsibility on the person(s) at fault. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault and recovery of loss from the concerned.

[AIR Para: 2]

1.2.3 Internal Control Weaknesses

1.2.3.1 Non-rendering of vouched accounts by different executing agencies – Rs 85.002 million

According to Rules 3(2) and 4(2) of the Punjab Local Governments (Accounts) Rules 2008, Principal Accounting Officer shall be responsible for all transactions relating to the District Fund/Local Fund and for the maintenance of accounts correctly and in accordance with the provisions of the Ordinance and the rules made thereunder. Accounts of the receipts and expenditure of Local Government shall be kept in such form and in accordance with such principles and methods as the Auditor General of Pakistan has prescribed in the Manual or NAM.

Executive District Officer (F&P), Toba Tek Singh transferred funds amounting to Rs 85.002 million to Faisalabad Electric Supply Company and Punjab Rural Support Programme during 2016-17 against schemes of provision of electricity and management of Basic Health Units of Health Department, Toba Tek Singh. Contrary to the above rules, the executing agencies did not submit the vouched accounts pertaining to the funds transferred/utilized. The detail is as under:

(Rupees in million)

Executing Agency	Releases	Expenditure
Faisalabad Electric Supply Company	15.00	15.00
Punjab Rural Support Programme	70.002	70.002
Total	85.002	85.002

Audit is of the view that due to weak financial controls, vouched accounts were not submitted by the executing agencies.

Non-submission of vouched accounts resulted in irregular utilization of funds amounting to Rs 85.002 million.

The matter was reported to the PAO and DDO concerned in August, 2017. In DAC meeting held in November, 2017, it was replied that vouched account would be obtained from FESCO Authorities after completion of the schemes.

However, PRSP produced annual accounts and same would be provided for verification. Audit stressed to produce vouched accounts for the funds transferred to executing agencies. DAC directed ADC (F&P) to produce vouched accounts of the agencies concerned to Audit for verification. No progress was intimated to Audit till finalization of this Report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides production of vouched accounts for Audit scrutiny.

[AIR Paras: 9, 5]

1.2.3.2 Withdrawal of funds without maintenance of supporting record – Rs 40.282 million

According to Section 115(6) of the Punjab Local Government Ordinance (PLGO), 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expeditious. Further, according to Rules 3(2) and 4(2) of the Punjab Local Governments (Accounts) Rules 2008, Principal Accounting Officer shall be responsible for all transactions relating to the District Fund/Local Fund and for the maintenance of accounts correctly and in accordance with the provisions of the Ordinance and the rules made thereunder. Accounts of the receipts and expenditure of Local Government shall be kept in such form and in accordance with such principles and methods as the Auditor General of Pakistan has prescribed in the Manual or NAM.

District Coordination Officer, Toba Tek Singh withdrew funds amounting to Rs 40.282 million against DDO Codes TT-6060 and TS-6003 under the heads of accounts A05270 Transfer Payments, A01273 Honorarium and A013101 Repair of Machinery and Equipment but whereabouts of drawn funds were not made known to Audit as supporting record of the transactions was neither maintained not produced for audit scrutiny.

Audit is of the view that due to negligence and weak internal controls, funds were withdrawn without maintenance of supporting record.

Withdrawal of funds without supporting record resulted in unauthentic expenditure of Rs 40.282 million.

The matter was reported to the PAO and DDO concerned in August, 2017. In DAC meeting held in November, 2017, it was replied that funds were transferred to PHED for execution of development schemes as deposit work and progress of schemes would be provided for verification. The reply was not tenable because no documentary evidence regarding deposit works was provided to Audit. DAC directed ADC (F&P) to investigate the matter and fix responsibility on the person(s) at fault besides production of record for verification. No progress was intimated to Audit till finalization of this Report.

Audit recommends investigation of the matter and production of record for scrutiny besides fixing responsibility on the person(s) at fault.

[AIR Para: 8]

1.2.3.3 Irregular execution of works without maintaining history – Rs 6.693 million

According to Paras 2.6 and 2.36 of the West Pakistan Buildings and Roads Department Code, projects for roads when submitted for sanction should be accompanied by report detailing history, design, etc. An application for administrative approval should be submitted to the authority competent to accord it, accompanied by a preliminary report, a rough cost estimate, preliminary plans, information as to the site and other details as may be necessary, fully to elucidate the proposals and the reasons thereof.

Executive District Officer (F&P), Toba Tek Singh got executed three civil works for improvement/rehabilitation of roads etc. during 2016-17. However, works were executed without maintenance of roads register showing ownership and

history of the works regarding previous repairs, planned life of works executed on site and the due date of next repairs etc. In the absence of relevant record, it was difficult to ascertain the authenticity of the expenditure incurred on repair/maintenance of these works.

Audit is of the view that due to weak internal controls and negligence, schemes were executed without ownership record and history of previous repair.

Execution of schemes without ownership and maintaining previous record/history resulted in irregular expenditure amounting to Rs 6.693 million.

The matter was reported to the PAO and DDO concerned in August, 2017. In DAC meeting held in November, 2017, it was replied that schemes were approved and works were executed after maintaining history of the previous repair. The reply was not tenable because no documentary evidence was forthcoming from record regarding maintenance of history of previous repair. DAC directed ADC (F&P) to produce relevant record to Audit for verification in support of reply otherwise fix responsibility on the person(s) at fault. No progress was intimated to Audit till finalization of this Report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides regularization of expenditure from the Competent Authority.

[AIR Para: 10]

1.2.3.4 Premature refund of security deposits – Rs 3.495 million

According to Clause 50 of the Contract Agreement, the amount retained as security deposit shall not be refunded to the contractor before the expiry of six months in the case of original works valuing Rs 5.000 million and twelve months or even more, as may be determined by the Engineer-in- Charge with the prior approval of the Chief Engineer, in the case of works valuing above Rs 5.000 million, after the issue of the certificate of completion of the work.

District Officer (Buildings), Toba Tek Singh refunded security deposits amounting to Rs 3.495 million during 2016-17 to five contractors before expiry of maintenance period. Further, final completion certificates indicating the rectification of defects (if any) were also not forthcoming from the record. The detail is as under:

(Rupees in million)

Sr. No.	Name of Work	Amount of Work	Completion Date	Due Date for Refund	Date of Refund	Amount
1	Construction of boundary wall at Government Girls High School Chak 162/GB	5.169	28.03.2016	28.03.2017	18.10.2016	0.525
2	Reconstruction of boundary wall with gate & gate pillar at Government Girls High School, Gojra	5.327	28.10.2016	28.08.2017	19.11.2016	0.470
3	Construction of boundary wall with gate and gate pillar at Government Model Primary School Chak 98/JB-II	7.628	30.05.2016	29.05.2017	06.09.2016	0.600
4	R-construction of 5 class rooms and boundary wall at Government Boys High School Chak 423/JB	9.626	30.05.2016	29.05.2017	06.09.2016	1.000
5	R-construction of 10 class rooms at Government Girls High School, Gojra	12.127	09.08.2016	08.08.2017	19.08.2016	0.900
Total						3.495

Audit is of the view that due to weak internal controls and financial indiscipline, security deposits were refunded before expiry of maintenance period.

Premature refund of security deposits amounting to Rs 3.495 million resulted in violation of contractual provisions and unauthorized refund.

The matter was reported to the PAO and DDO concerned in August, 2017. In DAC meeting held in November, 2017, it was replied that security deposits were refunded after completion of the schemes as due verification of workdone. The reply was not tenable because security deposits were refunded either before

completion of schemes or expiry of maintenance period. DAC directed DDO concerned to investigate the matter to fix responsibility on the person(s) at fault besides regularization of the matter. No progress was intimated to Audit till finalization of this Report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides regularization of the matter from the Competent Authority.

[AIR Para: 14]

ANNEXURE

Annexure-A

Part-I

Memorandum for Departmental Accounts Committee Paras Pertaining to Current Audit Year 2017-18

(Rupees in million)

Name of Formation	Sr. No.	Para No.	Title of Para	Amount of Audit Observation
District Officer (Roads), Toba Tek Singh	1	3	Non-deduction of Social Security Contribution	-
	2	7	Expenditure on earthwork without detail design and NSL	0.237
	3	15	Excess expenditure on non-schedule items due to charging of excessive rates	0.072
DCO, Toba Tek Singh	4	1	Irregular drawl of TA/DA bills	0.152
	5	2	Misappropriation and double drawl of funds	0.076
	6	3	Unauthorized payment of honorarium / cash award	0.025
	7	4	Excess payment of official residential telephone bill	0.056
	8	5	Unauthorized expenditure on telecom services obtained from private operators	0.110
	9	9	Unauthorized double drawl of honorarium during same financial year	0.041
	10	10	Irregular expenditures under head of POL	0.534
	11	11	Irregular expenditure on repair of transport	0.144
EDO (F&P), Toba Tek Singh	12	12	Unauthentic expenditure on procurement of assets	0.722
	13	8	Non-completion of CCB schemes	-
District Officer (Buildings), Toba Tek Singh	14	11	Non-deduction of Social Security Contribution	-
	15	6	Non-imposition of penalty for non-commencement of works	0.896
District Officer (Buildings), Toba Tek Singh	16	7	Non-deduction of Social Security Contribution	-
	17	8	Overpayment by charging excessive rates	0.149
	18	9	Unjustified payment of price escalation	0.536
	19	17	Unjustified refund of security deposits	5.319
	20	22	Execution of additional works without retendering	0.954
District Officer (OFWM), Toba Tek Singh	21	1	Non/less deposit of Sales Tax	-
	22	4	Non-auction of Government vehicle	0.200

Part-II**[Para-1.1.3]****Memorandum for Departmental Accounts Committee Paras not Attended
in Accordance with the Directives of DAC Pertaining to Audit Year 2016-17**

(Rupees in million)

Name of Formation	Sr. No.	Para No.	Title of Para	Amount of Audit Observation
Government High School No.2, Kamalia	1	2	Unauthorized expenditure beyond the competency of School Council	0.880
	2	3	Non-recovery due to illegal advance increments and extra ordinary leave without pay	0.048
	3	5	Un-justified procurement of white wash items	0.075
	4	7	Un-justified expenditure on procurements	0.069
Government Girls High School, 689/31 GB,TTS	5	1	Unauthorized expenditure beyond the competency of School Council	0.319
	6	2	Irregular purchase of furniture by School Council on framework contract executed by EDO (Education)	0.401
	7	4	Irregular expenditure due to operation of bank account by single signatory	0.808
	8	5	Irregular advance withdrawal of funds without Pre-Audit	0.280
	9	7	Excess payment of allowances and non-deduction of BF & GI due to regularization of services of contract employee	0.050
	10	8	Overpayment of General Sales Tax	0.009
RHC, Aroti TTS	11	2	Non-purchase of medicine at risk and cost of original suppliers	0.132
	12	4	Non-blacklisting of firms and non-forfeiture of Performance Security due to non-supply of medicine	0.364
	13	5	Overpayment of General Sales Tax	0.074
	14	6	Irregular purchase of day to day medicine	0.766
	15	8	Overpayment due to purchase of x-ray films at excessive rate	0.037
	16	9	Unauthorized payment for procurement of substandard medicine	0.029
DCO, Toba Tek Singh	17	4	Excess drawl of POL for Generator	0.187
	18	5	Award of lease without open auction	0.110
	19	6	Irregular expenditure on the repair of transport	0.253
	20	7	Mis-procurement through collusive practices	0.606
	21	8	Less deduction of Income Tax	0.009
	22	9	Non-deduction of House Rent Charges	0.007
	23	10	Non-reimbursement of expenditure incurred on behalf of the Provincial Government	0.378

Name of Formation	Sr. No.	Para No.	Title of Para	Amount of Audit Observation
	24	11	Non-deduction of Income Tax on honoraria	0.049
	25	12	Unauthorized withdrawal of Conveyance Allowance	0.030
DO (Health),TTS	26	1	Unjustified drawl of Adhoc Allowance	0.155
	27	2	Unauthorized payment of Health Sector Reform Allowance	0.090
	28	8	Irregular expenditure on the repair of transport	0.422
	29	9	Expenditure from wrong object code	0.125
	30	1	Unauthorized drawl of Health Sector Reform Allowance	0.059
Deputy District Officer (Health), TTS	31	3	Unjustified drawl of funds from Government Treasury	0.154
	32	4	Non deduction of Sales Tax	0.022
	33	6	Non-utilization of funds	0.951
	34	7	Overpayment by charging more than actual mileage	0.015
Eye Cum General Hospital, Gojra	35	2	Unauthorized payment of Health Sector Reforms Allowance	1.195
	36	4	Excess payment of salaries during absence from duty	0.980
	37	5	Unauthorized expenditure in violation of austerity measures	2.857
	38	8	Non-supply of medicine and non-forfeiture of Performance Security	0.089
	39	9	Loss due to local purchase of medicine at higher rates	0.099
	40	10	Unauthorized purchase of medicine from the firms declared blacklisted	0.424
	41	13	Non-deduction of Sales Tax on services	0.095
	42	14	Excess payment of inadmissible Health Sector Reforms Allowance	0.028
EDO (Health), TTS	43	3	Non-forfeiture of performance security due to non-supply of medicine	0.162
	44	5	Non-deduction of Sales Tax on services	0.013
	45	6	Non-recovery of penalty imposed	0.008
	46	7	Drawl of Health Sector Reforms Allowance without admissibility	0.015
	47	8	Non-recovery of liquidated damages	0.035
	48	9	Consumption of POL without sealing of speedometer	-
EDO (F&P),TTS	49	2	Unjustified payment to FESCO without estimates and non-surrender of savings thereof	-
	50	3	Expenditure excess than budget allocation	-
	51	4	Anticipated saving not notified and surrendered in time against release of funds	-
	52	5	Non-imposition of penalty due to non-completion of development scheme within stipulated period.	1.510
	53	6	Undue delay in the completion of development schemes resulting excess expenditure	1.419
	54	7	Non-completion of CCB schemes	-
	55	8	Non-rendering of accounts by Punjab Rural Support Programme	-

Name of Formation	Sr. No.	Para No.	Title of Para	Amount of Audit Observation
	56	9	Expenditure on improvement / repair of roads without mentioning detail of previous repairs	9.000
	57	10	Non-incorporation of site photographs in the rough cost estimate of development schemes	2.192
	58	12	Unauthorized utilization of savings of Pak MDG	2.632
RHC, Nia Lahore	59	4	Non-forfeiture of Performance Security due to non-supply of medicine	0.036
	60	7	Loss to Government due to purchase of X-Ray films on excess rates	0.092
	61	9	Loss due to local purchase of medicine at higher rates	0.108
	62	10	Excess drawl of POL by recording extra mileage of vehicle	0.033
DDEO (EE-W), Kamalia	63	1	Excess payment of Social Security Benefit after regularization of services	1.774
	64	2	Non-recovery of Benevolent Fund and Group Insurance after regularization of services	0.405
	65	5	Overpayment due to drawl of excess pay and allowances	0.401
	66	7	Irregular expenditure on construction work	0.198
	67	9	Irregular expenditure by School Council	0.254
	68	10	Non-supply of furniture	0.400
RHC, Rajana	69	2	Excess drawl of Health Sector Reforms Allowance without admissibility	0.133
	70	5	Irregular drawl of salaries	0.744
	71	7	Non-recovery of penalty for late supply of medicine	0.016
	72	8	Non-forfeiture of Performance Security	0.021
	73	10	Non-replacement of substandard medicine	0.035
GGHS, Laboratory, Kamalia	74	1	Excess payment of allowances	0.057
	75	2	Less/non-recovery of pay & allowances, Benevolent Fund and Group Insurance after regularization of service	0.065
	76	3	Irregular cash payments instead of crossed cheques	2.208
	77	4	Irregular advance withdrawal of funds without Pre-Audit	0.739
	78	5	Un-authorized drawl of pay after relieving from school	0.156
	79	6	Non-deduction of Sales Tax on services	0.014
Dy. District Officer (Health), Gojra	80	1	Loss to Government due to non-registration of health care establishment and hospitals	0.460
	81	2	Loss to Government due to non-recovery of license fee	0.535
	82	3	Irregular expenditure on issuance of petrol against personal motorcycles	0.572
	83	4	Irregular withdrawal of time barred claim of Travelling Allowance	0.060
	84	5	Overpayment by charging more than actual mileage	0.055
Dy. DEO (EE-W), Pir Mahal	85	4	Non-forfeiture of performance security and black listing of firm due to non-supply of furniture items	2.511

Name of Formation	Sr. No.	Para No.	Title of Para	Amount of Audit Observation
	86	5	Non-recovery on account of Benevolent Fund and Group Insurance	0.123
	87	7	Non-deposit of General Sales Tax	0.370
	88	8	Unauthorized grant of annual increment before completion of 6 months service	0.143
	89	9	Non deduction of Income Tax at source	0.115
Dy. DEO (EE-M), Gojra	90	2	Non-deduction of Income Tax and Sales Tax	0.217
	91	6	Overpayment due to drawl of excess pay	0.128
	92	9	Mis-utilization of furniture grant	0.488
	93	11	Irregular expenditure excess than authorized limit by School Council	0.079
	94	14	Non-deduction of Income Tax	0.009
	95	15	Non-provision of Non-Salary Budget	0.290
RHC, Sandilanwali	96	2	Non-purchase of medicine at risk and cost of original suppliers	0.109
	97	4	Non-blacklisting of firms and non-forfeiture of Performance Security due to non-supply of medicine	0.713
	98	5	Overpayment of General Sales Tax	0.039
	99	6	Non-Deduction of Sales Tax on Services	0.018
	100	8	Unauthorized payment of Health Risk Allowance	0.018
	101	9	Un-justified payment of medicine	0.052
Dy. DEO (EE-M), Pir Mahal	102	3	Procurement in violation of procurement rules	2.000
	103	4	Unauthorized withdrawal of Conveyance Allowance and Charge Allowance	0.033
	104	5	Irregular expenditure by School Council	4.923
District Headquarter Hospital TTS	105	7	Irregular withdrawal of Inspection Allowance	0.420
	106	2	Payment of medicines without inspection report	20.058
	107	7	Delay in deposit of Government revenue	1.997
	108	8	Loss due to procurement of LP medicine at excessive rate	0.086
	109	11	Non-deduction / deposit of Income Tax	0.072
	110	12	Non-forfeiture of Performance Security	0.150
	111	13	Non-recovery of excess paid amount on purchase of medicine at risk and cost of original contractor	0.337
	112	14	Irregular use of Lab items	1.867
DO (OFWM), TTS	113	1	Expenditure on bricks without certification of crushing strength of bricks	5.137
	114	2	Irregular execution of works without administrative approval by the authority	-
	115	3	Non-utilization of Funds	1.087
	116	4	Non-utilization of development funds	4.710
	117	5	Irregular payment of salary to employee	0.040
	118	6	Less deduction of General Sales Tax	0.002

Name of Formation	Sr. No.	Para No.	Title of Para	Amount of Audit Observation
Dy. DEO (EE-M), TTS	119	4	Non-black listing of firm and non-forfeiture of Performance Security due to non-supply of furniture	0.297
	120	5	Unauthorized grant of annual increment before completion of six months service	0.401
	121	6	Non-recovery on account of Benevolent Fund and Group Insurance	0.389
	122	8	Non-deposit of General Sales Tax	0.358
	123	9	Non-deduction of Income Tax at source	0.111
DO (Sports), TTS	124	3	Non-credit of profit earned to Account-IV	0.509
	125	4	Unauthorized drawl of Conveyance Allowance	0.101
	126	5	Irregular expenditure without calling quotations/tenders	0.415
	127	6	Non-deduction of Income Tax	0.051
	128	7	Doubtful expenditures on purchase of sports material and uniform	0.050
	129	8	Unauthorized expenditure on the salaries of contingent staff	0.999
Dy. DEO (EE-M), Kamalia	130	5	Advance drawl of Non-Salary Budget (NSB) fund	0.220
	131	6	Excess expenditure against sanctioned budget	1.819
	132	7	Difference of cash balance between cash book and bank statements	2.538
	133	8	Irregular expenditure under head POL	0.209
	134	9	Payment of inadmissible allowances to staff	0.018
District Officer (Buildings), TTS	135	10	Non-deduction of Group Insurance	0.017
	136	4	Irregular expenditure and excess payment to contractor	0.023
	137	7	Excess payment to contractor due to inadmissible contractor profit overhead charges	0.141
	138	9	Excess payment due to charging of excess rate of tuff tile	0.115
	139	10	Excess payment to contractor due to charging of excess rates	0.208
	140	12	Excess payment to contractor due to charging of excess rate of razor wire	0.242
	141	15	Excess payment to contractor	0.297
	142	16	Excess payment to contractor against items not provided in work order and approval of rates	0.421
	143	17	Overpayment on account of non-deduction in rate due to use of local sand	0.201
	144	19	Excess payment to contractor	0.251
Dy. DEO (EE-W), TTS	145	3	Irregular expenditure by School Council	2.684
	146	4	Procurement in violation of Procurement Rules	1.434
	147	5	Non-maintenance of record	1.194
	148	6	Irregular payment of pay and allowances	0.056
	149	8	Non-deduction of Income Tax and Sales Tax	0.037
	150	9	Unknown whereabouts of Farogh-e-Taleem Funds	0.219
	151	10	Less-deduction of House Rent Charges	0.034

Name of Formation	Sr. No.	Para No.	Title of Para	Amount of Audit Observation
	152	11	Payment through uncrossed cheques	0.394
	153	12	Irregular expenditure under head of POL	0.254
	154	13	Non-forfeiture of Performance Security	0.211
	155	14	Irregular withdrawal of Inspection Allowance	0.715
	156	15	Unauthorized withdrawal of Charges Allowance	0.037
EDO (Education), TTS	157	1	Non-black listing of firm due to non-supply of furniture and non-forfeiture of bid security	1.160
	158	2	Un-justified transfer of funds for purchase of items for brick kiln children	0.644
	159	3	Non-renewal of private registered schools	-
	160	5	Unauthorized drawl of mobility allowance	0.320
	161	6	Infructuous expenditure on teacher's remuneration due to poor performance	10.068
	162	8	Undue favour to the supplier due to non-obtaining of performance guarantee	0.531
	163	9	Non-implementation of penalties imposed on teachers due to results below PEC Examination	-
	164	10	Difference of cash balance between cash book and bank statements	16.010
	165	11	Irregular expenditure under head POL	0.382
RHC, 316 GB	166	12	Non-recovery of liquidated damages	0.047
	167	1	Overpayment due to purchase of X-Ray films at excessive rate	0.040
	168	3	Unauthorized drawl of Health Sector Reforms Allowance	0.042
	169	5	Non-blacklisting of firms and non-forfeiture of Performance Security due to non-supply of medicine	0.168
	170	7	Non-purchase of medicine at risk and cost of original suppliers	0.155
	171	8	Non-deduction of Sales Tax on Services	0.009
	172	9	Non-recovery of penalty for late supply of medicine	0.011
	173	11	Overpayment by charging more than actual mileage	0.064
	174	12	Overpayment payment of General Sales Tax	0.156
	175	13	Non-deposit of receipt	0.017
	176	14	Doubtful expenditure on repair of generator and transport	0.446
	177	15	Excess payment to supplier due to less receipt of medicine	0.021
Dy. DEO (EE-W), Gojra	178	16	Non/less deduction of Income Tax	0.030
	179	1	Non-black listing of firm due to non-supply of furniture	4.417
	180	7	Drawl of funds through adjustment without provision of bills	0.990
	181	8	Drawl of pay and allowances against irrelevant designation	0.633
	182	9	Fraudulent drawl of SMC and NSB fund	0.304
	183	11	Difference of cash balance between cash book and bank statements	5.999
	184	13	Irregular expenditure under head POL	0.588

Name of Formation	Sr. No.	Para No.	Title of Para	Amount of Audit Observation
	185	14	Non-deduction/ non-verification of General Sales Tax invoices	0.156
DO (Roads), TTS	186	8	Non-recovery of price variation from the contractor	0.312
	187	9	Loss due to provision of uneconomical option in the estimate	0.165
	188	11	Non-recovery of price variation from the contractors	0.425
	189	13	Non-recovery of compensation from the contractor	0.846
	190	14	Substandard execution of Surface Treatment of Road	-
	191	15	Non-recovery of lease rent charges from the owners of petrol pumps	0.430
Tehsil Headquarter Hospital Kamalia	192	7	Payment of Health Sector Reforms Allowance without entitlement	0.036
	193	8	Excess payment of Daily Allowance	0.075
	194	9	Non-recovery of Liquidated Damages for late supply of medicine	0.073
	195	10	Non-deduction/ Short deduction of Income Tax	0.150
	196	11	Irregular drawl of Health Sector Reforms Allowance	0.494
	197	14	Non-blacklisting of firms and non-forfeiture of Performance Security	0.069
	198	15	Irregular drawl of salaries by shifting of headquarter	1.146
	199	18	Irregular carry forward of current year liabilities	0.518
	200	19	Irregular expenditure for bulk purchase of medicine	-

Annexure-B

Summary of Appropriation Accounts by Grants for the Financial Year 2016-17

(Amount in Rupees)

Grant No.	Name of Grant	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	(+/-) Excess (-) Saving	
3	Provincial Excise.	5,489,000	0	5,489,000	2,963,344	(-)	2,525,656
5	Forests.	21,152,000	0	21,152,000	8,446,973	(-)	12,705,027
7	Charges on A/c of M. V. Act.	3001000	0	3001000	1,115,370	(+)	1,885,630
8	Other Taxes & Duties.	7,171,000	0	7,171,000	3,912,512	(-)	3,258,488
10	General Administration.	88,441,000	0	88,441,000	37,206,569	(-)	51,234,431
10	General Administration.	10,697,000	0	10,697,000	2,990,081	(-)	7,706,919
17	Public Health.	3,362,000	0	3,362,000	1,779,588	(-)	1,582,412
18	Agriculture.	136,452,000	0	136,452,000	64,105,471	(-)	72,346,529
19	Fisheries.	3,725,000	0	3,725,000	1,955,404	(-)	1,769,596
20	Veterinary.	135,286,000	0	135,286,000	66,874,472	(-)	68,411,528
21	Co-operative.	25,791,000	0	25,791,000	12,581,399	(-)	13,209,601
22	Industries.	2,841,000	0	2,841,000	1,123,452	(-)	1,717,548
23	Miscellaneous Departments.	3,640,000	0	3,640,000	1,029,728	(-)	2,610,272
24	Civil Works.	56,713,000	0	56,713,000	32,592,986	(-)	24,120,014
25	Communications.	61,753,000	0	61,753,000	16,884,101	(-)	44,868,899
26	Community Organization	7,954,000	0	7,954,000	1,092,273	(-)	6,861,727
31	Miscellaneous.	28,047,000	0	28,047,000	11,650,310	(-)	16,396,690
32	Civil Defense.	10,767,000	0	10,767,000	4,199,990	(-)	6,567,010
Block Allocation (Financial Assistance)		10,000,000		10,000,000	0	(-)	10,000,000
Total Non-Development :		622,282,000	0	622,282,000	272,504,023	(-)	349,777,977
36	Development.	380,773,000	119,900,000	500,673,000	193,361,628	(-)	307,311,372
41	Highways, Roads & Bridges.	16,485,000	33,485,000	49,970,000	42,714,099	(-)	7,255,901
42	Government Buildings.	90,632,000	0	90,632,000	67,032,412	(-)	23,599,588
Total Development :		487,890,000	153,385,000	641,275,000	303,108,139	(-)	338,166,861
Grand Total :		1,110,172,000	153,385,000	1,263,557,000	575,612,162	(-)	687,944,838

Annexure-C

[Para: 1.2.1.1]

Utilization of bricks without ensuring standard specifications and testing – Rs 29.770 million

(Rupees in million)

Sr. No.	Vr. No. date		Name of work	Name of Item	Quantity (Cft)	No. of Bricks	Amount
	No.	Date					
1	6	07.10.2016	Construction of Boundary wall with Gate & Gate Pillar at GMPS Chak No.477/JB T.T.Singh.	Pacca Brick work in F&P ratio 1:6.	6032	81,432	0.489
				Pacca Brick work in other then building ratio 1:6.	11570	156,195	0.937
2	13	18.10.2016	Reconstruction of 4-No classroom at GPS Chak No.324/GB T.T.Singh.	Pacca Brick work in F&P ratio 1:6.	2630	35,505	0.213
				Pacca Brick work Ground Floor ratio 1:6.	4260	57,510	0.345
3	15	18.10.2016	Reconstruction of 2-No classroom & 1-No Hall 2-Set Toilet Block at Govt. Girls High School T.T.Singh.	Pacca Brick work in F&P ratio 1:6.	10174	137,349	0.824
				Pacca Brick work Ground Floor ratio 1:6.	6008	81,108	0.487
				Pacca Brick work Ground Floor ratio 1:4.	150	2,025	0.012
4	17	18.10.2016	Reconstruction of High School Building Portion at GGHS GGHS Chak No.324/GB Tehsil Pirmahal.	Pacca Brick work in F&P ratio 1:6.	7089	95,702	0.574
				Pacca Brick work Ground Floor ratio 1:6.	7206	97,281	0.584
5	26	18.10.2016	Construction of Boundary wall with Gate Pillar at GGHS Chak No.162/GB Gojra.	Pacca Brick work in F&P ratio 1:6.	10702	144,477	0.867
				Pacca Brick work in other then building ratio 1:6.	9493	128,156	0.769
				Pacca Brick work in other then building ratio 1:4.	113	1,526	0.009
6	43	18.10.2016	Construction of Boundary wall with Gate Pillar at	Pacca Brick work in F&P ratio 1:6.	9739		0.789

Sr. No.	Vr. No. date		Name of work	Name of Item	Quantity (Cft)	No. of Bricks	Amount
	No.	Date					
			GGPS Chak No.304/GB T.T.Singh.	Pacca Brick work in other then building ratio 1:6.	15507	209,345	1.256
7	46	20.10.2016	Reconstruction of 4-No classroom at GHS Chak No.188/GB T.T.Singh.	Pacca Brick work in F&P ratio 1:6.	4002	54,027	0.335
				Pacca Brick work Ground Floor ratio 1:6.	4291	57,929	0.359
				Pacca Brick work Ground Floor ratio 1:4.	140	1,890	0.012
8	55	27.10.2016	Construction of EDO Education Complex T.T.Singh.	Pacca Brick work in F&P ratio 1:6.	29750	401,625	2.490
				Pacca Brick work in other then building ratio 1:6.	4809	64,922	0.403
				Pacca Brick work Ground Floor ratio 1:6.	20985	283,298	1.756
				Pacca Brick work First Floor ratio 1:6.	7227	97,565	0.605
9	65	27.10.2016	Construction of 2-No C/R at GGES at Chak No.305/GB T.T.Singh.	Pacca Brick work in F&P ratio 1:6.	2412	32,562	0.195
				Pacca Brick work Ground Floor ratio 1:6.	1969	26,582	0.159
				Pacca Brick work Ground Floor ratio 1:4.	75	1,013	0.006
10	73	28.10.2016	Reconstruction of 3-No classrooms at GES Chak No.342/GB T.T.Singh.	Pacca Brick work in F&P ratio 1:6.	4012	54,162	0.325
				Pacca Brick work Ground Floor ratio 1:6.	3357	45,320	0.272
				Pacca Brick work Ground Floor ratio 1:4.	108	1,458	0.009
11	25	19.08.2016	Construction of 3-No classrooms at GPS Chak No.665/5-GB Kamalia.	Pacca Brick work in F&P ratio 1:6.	2742	37,017	0.222
				Pacca Brick work Ground Floor ratio 1:6.	2753	37,166	0.223
				Pacca Brick work Ground Floor ratio 1:4.	108	1,458	0.009
12	29	19.08.2016	Reconstruction of 2-No classrooms at GGCMPs at Chak No.371/JB Gojra.	Pacca Brick work in F&P ratio 1:6.	6025	81,338	0.488
				Pacca Brick work Ground Floor ratio 1:6.	2095	28,283	0.170

Sr. No.	Vr. No. date		Name of work	Name of Item	Quantity (Cft)	No. of Bricks	Amount
	No.	Date					
				Pacca Brick work in other then building ratio 1:4.	3560	48,060	0.288
13	32	19.08.2016	Reconstruction of 2-No classrooms including Boundary wall at GPS Chak No.163/GB Gojra.	Pacca Brick work in F&P ratio 1:6.	5551	74,939	0.450
				Pacca Brick work in other then building ratio 1:6.	5466	73,791	0.443
				Pacca Brick work in other then building ratio 1:4.	48	648	0.004
				Pacca Brick work Ground Floor ratio 1:6.	1929	26,042	0.156
				Pacca Brick work Ground Floor ratio 1:4.	75	1,013	0.006
14	37	23.08.2016	Reconstruction of 2-No classrooms including Boundary wall at GES Chak No.306/JB Gojra.	Pacca Brick work in F&P ratio 1:6.	19057	257,270	1.544
				Pacca Brick work Ground Floor ratio 1:6.	7425	100,238	0.601
				Pacca Brick work Ground Floor ratio 1:4.	261	3,524	0.021
				Pacca Brick work in other then building ratio 1:6.	7011	94,649	0.568
				Pacca Brick work in other then building ratio 1:4.	247	3,335	0.020
15	38	23.08.2016	Reconstruction of 1-No classrooms at GGES Chak No.334/GB (Rajoawal) Pirmahal.	Pacca Brick work in F&P ratio 1:6.	1308	17,658	0.106
				Pacca Brick work Ground Floor ratio 1:6.	1357	18,320	0.110
				Pacca Brick work Ground Floor ratio 1:4.	43	581	0.003
16	42	23.08.2016	Construction of Boundary wall with Gate & Gate Pillar at GMPS Chak No.301/JB T.T.Singh.	Pacca Brick work in F&P ratio 1:6.	1390	18,765	0.113
				Pacca Brick work in other then building ratio 1:6.	2580	34,830	0.209
17	48	23.08.2016		Pacca Brick work in F&P ratio 1:6.	2022	27,297	0.164

Sr. No.	Vr. No. date		Name of work	Name of Item	Quantity (Cft)	No. of Bricks	Amount
	No.	Date					
			Reconstruction of 2-No classrooms at GGHS Chak No.340/GB T.T.Singh.	Pacca Brick work Ground Floor ratio 1:6.	2025	27,338	0.164
				Pacca Brick work Ground Floor ratio 1:4.	75	1,013	0.006
18	51	25.08.2016	Reconstruction of 2-No classrooms at GPS Chak No.696-38/GB Kamalia	Pacca Brick work in F&P ratio 1:6.	2164	29,214	0.175
				Pacca Brick work Ground Floor ratio 1:6.	1964	26,514	0.159
				Pacca Brick work Ground Floor ratio 1:4.	75	1,013	0.006
19	52	25.08.2016	Reconstruction of 2-No classrooms at GGES Chak No.318/GB T.T.Singh.	Pacca Brick work in F&P ratio 1:6.	1827	24,665	0.148
				Pacca Brick work Ground Floor ratio 1:6.	2806	37,881	0.227
				Pacca Brick work Ground Floor ratio 1:4.	83	1,121	0.007
20	61	25.08.2016	Reconstruction of 1-No classrooms including Boundary wall at GPS Chak No.745/GB Kamalia	Pacca Brick work in F&P ratio 1:6.	5901	79,664	0.478
				Pacca Brick work Ground Floor ratio 1:6.	1043	14,081	0.084
				Pacca Brick work Ground Floor ratio 1:4.	43	581	0.003
21	71	30.08.2016	Reconstruction of 4-No classrooms at GES Chak No.674/15-GB Kamalia.	Pacca Brick work in F&P ratio 1:6.	4512	60,912	0.365
				Pacca Brick work Ground Floor ratio 1:6.	3775	50,963	0.306
22	73	30.08.2016	Reconstruction of 5-No classrooms at GPS Qazi Ghalab Tehsil Pirmahal	Pacca Brick work in F&P ratio 1:6.	5243	70,781	0.425
				Pacca Brick work Ground Floor ratio 1:6.	4144	55,944	0.336
				Pacca Brick work Ground Floor ratio 1:4.	86	1,161	0.007
23	299	27.09.2016	Construction of brick pavement Chak No.261/GB	-	5290	71,415	0.713
24	315	27.09.2016	P/L of PCC/sewer and brick pavement ward No.25 Toba Tek Singh	-	5,290	84,402	0.843
25	266	02.09.2016	Construction of Soling/drains Chak No. 753/GB Chak No.756/GB	-	6,252	198,720	1.898

Sr. No.	Vr. No. date		Name of work	Name of Item	Quantity (Cft)	No. of Bricks	Amount
	No.	Date					
26	412	31.10.2016	Construction of drains/ brick pavement Chak No.662/3 GB Chak 663/4 Dera Jatt	-	14,720	99,738	0.952
27	259	02.09.2016	Construction of brick pavement & drain Mouza Durghapur Mouza Dhadi	-	7,388	67,541	0.645
28	260	02.09.2016	Construction of brick pavement Chak No.661/2 GB Sultan Mahar	-	5,003	86,292	0.824
Total						4,427,123	29.77

Annexure-D

[Para: 1.2.2.1]

Non-obtaining of Additional Performance Security – Rs 9.108 million

(Rupees in million)

Sr. No.	Name of Work	Work Order No. & Date	Estimate Amount	% age Below	Work Order Amount	APS Amount
1	Construction of Boundary wall at Civil Veterinary Dispensary Chak No. 325/GB Tehsil Pirmahal District Toba Tek Singh	6276 13-01-2016	1.233	18.00%	1.011	0.222
2	Construction of Boundary wall at Civil Dispensary Chak No. 325/GB Tehsil Pirmahal District Toba Tek Singh	6279 13-01-2016	1.972	17.95%	1.618	0.354
3	Up-Gradation of Government Girls Primary School to Elementary Level Chak No.344/GB Tehsil & District Toba Tek Singh	6347 16-01-2016	4.255	11.886%	3.749	0.506
4	Up-Gradation of Government Girls Primary School to Elementary Level at Chak No.349/GB Tehsil & District Toba Tek Singh	6343 16-01-2016	4.263	9.87%	3.842	0.421
5	Up-Gradation of Government Primary School to Elementary Level at Chak No.349/GB Tehsil & District Toba Tek Singh	6365 18-01-2016	4.255	10.15%	3.823	0.432
6	Up-Gradation of Government Girls Elementary School Chak No.294/JB to High School Level Toba Tek Singh	6273-75 13-01-2016	6.736	10.56%	6.025	0.711
7	Up-Gradation of Government Girls Elementary School Chak No.184/GB to High School Level Tehsil & District Toba Tek Singh	6459 23-01-2016	6.736	9.15%	6.120	0.616
8	Construction of Boundary wall at Civil Dispensary / Hospital Chak No. 694/36/GB Tehsil Pirmahal District Toba Tek Singh	6842 12-02-2016	1.745	18.00%	1.431	0.314
9	Improvement / Renovation of Veterinary Hospital Gojra District Toba Tek Singh	6974 19-02-2016	1.786	15.56%	1.508	0.278
10	Up-gradation of Government Jamia Saddiqia High School Chak No.316/GB to Higher Secondary Level Tehsil & District Toba Tek Singh	7048 25-02-2016	18.569	9.27%	16.848	1.721
11	Improvement / Renovation of Veterinary Hospital Pirmahal District Toba Tek Singh	7089 27-02-2016	2.618	11.65%	2.313	0.305
12	Establishment of Play Ground at Chak No.343/GB,338/GB,332/GB & 328/GB Toba Tek Singh	10561 15-10-2016	6.323	14.56%	5.403	0.921

Sr. No.	Name of Work	Work Order No. & Date	Estimate Amount	% age Below	Work Order Amount	APS Amount
13	S/R to secretary DRTA Office Toba Tek Singh	10660 21-10-2016	0.600	8.75%	0.548	0.053
14	Construction of Entry Gate on Gojra-Jhang Road	10974 07-11-2016	3.500	16.00%	2.940	0.560
15	Construction of Telephone Operator Quarter in DCO House Toba Tek Singh	10980 07-11-2016	2.000	14.05%	1.719	0.281
16	Construction of Entry Gate on Toba-Jhang Road	10992 08-11-2016	2.000	16.00%	1.680	0.320
17	Improvement Civil Rest House Toba Tek Singh	11002 08-11-2016	1.200	12.94%	1.045	0.155
18	P/L of Sewerage in Officer Colony Toba Tek Singh	11028 10-11-2016	1.300	19.21%	1.050	0.250
19	Up-Gradation of Government Girls Community Model Primary School to Elementary School level at Chak No.385/JB Tehsil & District Toba Tek Singh	11576 15-12-2016	4.748	14.50%	4.060	0.688
Total			75.839		66.731	9.108

Annexure-E**[Para: 1.2.2.2]****Loss due to non-lease out of cultivated land – Rs 1.128 million**

(Amount in Rupees)

Sr. No.	Name of Agricultural Piece of Land	Measurement			Reserve Price
		Acre	Kanal	Marla	
1	Chak No.678/GB/19 Pirmahal	2	0	0	86,000
2	Chak No.688/GB Pirmahal	0	6	0	50,000
3	Chak No.243/GB Gojra	2	0	0	80,000
4	Chak No.379/JB Toba Tek Singh	1	1	7	130,000
5	Chak No.311/JB Gojra	2		0	78,000
6	Chak No.254/GB Toba Tek Singh	1	4	0	56,000
7	Mauza Qadir Bakhsh, Kamalia	0	6	0	30,000
8	Chak No.664/GB Pirmahal	1	3	0	24,000
9	Chak No.184/GB Toba Tek Singh	2	0	0	68,000
10	Chak No.254/GB Toba Tek Singh	2	0	0	120,000
11	Chak No.379/JB Toba Tek Singh	0	7	0	100,000
12	Chak No.751/GB Kamalia	1	0	0	44,000
13	Chak No.664/5/GB Pirmahal	0	7	0	9,400
14	Khair Wala Banglow, Gojra	0	5	0	24,000
15	Chak No.335/GB Toba Tek Singh	1	3	3	34,000
16	Chak No.328/JB Toba Tek Singh	0	7	0	24,000
17	Sonari Banglow, Gojra	0	6	10	7,000
18	Chak No.180/GB Gojra	0	1	3	4,000
19	Chak No.686/27/GB Pirmahal	2	0	0	8,000
20	VH Gojra	0	2	0	70,000
21	Chak No.720/GB Pirmahal	1	0	0	15,600
22	Chak No.735/GB Kamalia	1	0	0	15,600
23	Chak No.689/31/GB Pirmahal	0	7	0	15,000
24	Chak No.739/GB Kamalia	0	4	0	9,200
25	Mauza Naqab Bhoti	0	7	0	9,200
26	Chak No.408/GB Toba Tek Singh	1	5	0	17,000
Total					1,128,000