



**AUDIT REPORT
ON
THE ACCOUNTS OF
EXPENDITURE OF
GOVERNMENT OF THE PUNJAB
AUDIT YEAR 2019-20
(VOLUME-I)**

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

(VOLUME-I)

Abbreviations & Acronyms	iii
Preface	xi
Executive Summary	xv
Punjab Financial Management Review	xxi
Management Response	xxviii

Chapter	Departments	Page No.
1.	Public Financial Management Issues (Accountant General Punjab and Director Budget & Accounts Forest Department	1
2.	Agriculture Department	23
	<i>Foreign Aided Project</i>	
	Punjab Irrigated Agriculture Productivity Improvement Program	55
3.	Board of Revenue	67
4.	Excise, Taxation and Narcotics Control Department	77
5.	Finance Department	87
6.	Food Department	123
7.	Forestry, Wildlife & Fisheries Department	149
8.	Higher Education Department	173
9.	Home Department	223
10.	Human Rights and Minorities Affairs	279
11.	Lahore High Court	293
	Annexue-1 (I) MFDAC	325
	Annexure 2-40	424—524

Chapter	Departments (VOLUME-II)	Page No.
12.	Livestock and Dairy Development Department	525
13.	Planning and Development Department	549
	<i>Foreign Aided Projects</i>	
	(A) Strengthening Markets for Agriculture and Rural Transformation Program	565
	(B) Sustainable Land Management Program-II	571
	(C) Jobs and Competitiveness Program	572
	(D) Southern Punjab Poverty Alleviation Project	577
14.	Population Welfare Department	581
15.	Primary and Secondary Healthcare Department	589
	<i>Foreign Aided Projects</i>	
	(A) Integrated Reproductive Maternal Newborn Child Health & Nutrition Program	613
	(B) Punjab Health Sector Reform Program	619
16.	Provincial Assembly	625
17.	Public Prosecution Department	639
18.	School Education Department	647
	<i>Foreign Aided Project</i>	665
	Punjab Education Sector Reform Program-III	
19.	Services and General Administration Department	667
20.	Specialized Healthcare and Medical Education Department	711
21.	Youth Affairs Sports, Archaeology and Tourism Department	789
22.	Industries, Commerce and Investment Department	
	<i>Foreign Aided Project</i>	805
	Punjab Skills Development Project	
Annexue-1 (II) MFDAC		809
Annexure 41-65		861—930

ABBREVIATIONS & ACRONYMS

AA	Assignment Account
ACS	Additional Chief Secretary
AEO	Assistant Education Officer
AG	Accountant General
APPM	Accounting Policies and Procedure Manual
BHUs	Basic Health Units
BISE	Board of Intermediate and Secondary Education
BOG	Board of Governor
BOQ	Bill of Quantity
BOR	Board of Revenue
BPS	Basic Pay Scales
C&W	Communication & Works
CCI	Council of Common Interests
CCTV	Close Circuit Television
CDGL	City District Government Lahore
CDR	Call Deposit Receipts
CDWP	Central Development Working Party
CEO	Chief Executive Officer
CGA	Controller General of Accounts
CM	Chief Minister
CNIC	Computerized National Identity Card
DA	Daily Allowance
DAC	Departmental Accounts Committee
DAO	District Accounts Officer
DC	Deputy Commissioner
DCO	Divisional Canal Officer

DDA	Deputy Director Agriculture
DDO	Drawing & Disbursing Officer
DEA	District Education Authority
DEO	District Excise Officer
DFC	District Food Controller
DFID	Department For International Development
DFO	Divisional Forest Officer
DGPR	Director General Public Relations
DHA	District Health Authority
DHQ	District Head Quarter
DMU	Debt Management Unit
DO	Demi-Official
DTL	Drug Testing Laboratories
EAD	Economic Affairs Division
ECC	Economic Coordination Committee
ECNEC	Executive Committee of the National Economic Council
EDO	Executive District Officer
EPS	Estimated Provincial Surplus
ETO	Excise and Taxation Officer
F&PC	Finance and Planning Committee
FAM	Financial Audit Manual
FAP	Foreign Aided Projects
FBR	Federal Board of Revenue
FCR	Final Completion Report
FD	Finance Division/ Finance Department
FDP	Federal Divisible Pool
FJWU	Fatima Jinnah Women University
FMM	Financial Management Manual

FY	Financial Year
GoPb	Government of the Punjab
GST	General Sales Tax
HEIS	High Efficiency Irrigation Systems
HRA	House Rent Allowance
IBRD	International Bank for Reconstruction and Development
ICR	Interim Completion Report
IDAP	Infrastructure Development Authority Punjab
IMF	International Monetary Fund
IRMNCH	Integrated Reproductive Maternal Newborn Child Health
IRMNCH&NP	Integrated Productive Maternal Newborn Child Health and Nutrition Program
IT	Information Technology
IUB	Islamia University Bahawalpur
J&CP	Jobs and Competitiveness Program
KFUEIT	Khawaja Fared University of Engineering and Information Technology
KIBOR	Karachi Inter Bank Offered Rate
KPIs	Key Performance Indicators
LC	Letter of Credit
LCWU	Lahore College for Women University
LD	Liquidated Damages
LG&CD Department	Local Government & Community Development Department
LPC	Last Pay Certificate
LPR	Leave Preparatory to Retirement
M&E	Monitoring and Evaluation
MEAs	Monitoring and Evaluation Assistants
MEPCO	Multan Electric Power Company

MFDAC	Memorandum for Departmental Accounts
MPA	Minister of Provincial Assembly
MRS	Marker Rate System
MSD	Medical Store Depot
MTO	Motor Transport Officer
NAB	National Accountability Bureau
NFC	National Finance Commission
NHP	Net Hydel Profit
NP	Nutrition Program
NTN	National Tax Number
OFWM	On Farm Water Management
OPC	Overseas Pakistanis Commission
ORIC	Office of Research, Innovation and Commercialization
P&SHD	Primary and Secondary Healthcare Department
PAC	Public Accounts Committee
PAD	Pakistan Audit Department
PAO	Principal Accounting Officer
PAU	Public Affairs Unit
PBG	Performance Based Grants
PC	Planning Commission
PCB	Provincial Cooperative Bank
PCPS	Precast Concrete Parabolic Segments
PCRA	Pakistan Credit Rating Agency
PD	Project Director
PDP	Proposed Draft Para
PEC	Pakistan Engineering Council
PEPCO	Pakistan Electric Power Company
PESRP	Punjab Education Sector Reform Program

PFC	Punjab Finance Commission
PFR	Punjab Financial Rules
PHNP	Provincial Health Nutrition Program
PHSRP	Punjab Health Sector Reform Program
PIPIP	Punjab Irrigated Agricultural Productivity Improvement Program
PISC	Project Implementation Supervision Consultants
PITB	Punjab Information Technology Board
PLA	Personal Ledger Account
PLGA	Punjab Local Government Act
PMIU	Project Monitoring and Implementation Unit
PMU	Project Monitoring Unit
POL	Petroleum Oil and Lubricants
PPR	Punjab Procurement Rules
PPRA	Punjab Procurement Regulatory Authority
PPSC	Punjab Public Service Commission
PQCB	Provincial Quality Control Board
PQD	Pre-Qualification Document
PRA	Punjab Revenue Authority
PRO	Public Relation Officer
PSC	Project Steering Committee
PSC	Project Supervision Consultants
PSO	Principal Staff officer
PSPA	Punjab Social Protection Authority
PST	Punjab Services Tribunal
PST	Punjab Sales Tax
PTCL	Pakistan Telecommunication Company Ltd.
RHCs	Rural Health Centers

RO	Research Officer
Rs.	Rupees
RTGS	Real Time Gross Settlement
S&GAD	Services & General Administration Department
SAP	System Application Procedures
SBP	State Bank of Pakistan
SDA	Special Drawing Account
SED	School Education Department/Secretary Education Department
SIS	School Information System
SLA	Service Level Agreement
SLMP	Sustainable Land Management Program
SMART	Strengthening Markets for Agriculture and Rural Transformation Program
SOP	Standard Operating Procedures
SPPAP	Southern Punjab Poverty Alleviation Project
SS	Special Secretary
SSCs	Supplies and Services Companies
STR	Subsidiary Treasury Rules
TA/DA	Travelling Allowance / Daily Allowance
THQ	Tehsil Head Quarter
TMA	Tehsil Municipal Administration
TO	Treasury Officer
TOR	Terms of Reference
TVC	Television Video Cassette
UNICEF	United Nations International Children Emergency Fund
VIP	Very Important Personality
WAPDA	Water and Power Development Authority
WASA	Water and Sanitation Agency

WHO	World Health Organization
WMC	Water Management Coordinator
WUA	Water Users Association
XEN	Executive Engineer
ZTBL	Zarai Tarkhati Bank Limited

PREFACE

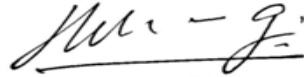
Articles 169 and 170 (2) of the Constitution of the Islamic Republic of Pakistan 1973, read with Section 8 of the Auditor General (Functions, Powers, Terms and Conditions of Service) Ordinance 2001, require the Auditor General of Pakistan to conduct audit of the accounts of the Federation and of the Provinces, and the accounts of any authority or body established by the Federation or a Province.

The report is based on audit of the accounts of various departments and organizations of Government of the Punjab for the Financial Year 2018-19 and accounts of some formations from previous years. The Directorate General Audit Punjab conducted audit during 2019-20 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes systemic issues and significant audit findings contained in two volumes (Volume-I & Volume-II). Relatively less serious issues are listed in Memorandum for Departmental Accounts Committee (MFDAC) as Annexure-I of the Audit Report. These shall be pursued with the Principal Accounting Officers (PAOs) at the DAC (Departmental Accounts Committee) 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 need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

Most of the observations included in this report have been finalized in the light of decisions made in DAC meetings and departmental replies. The response of some of the auditee departments was not forthcoming despite the fact that observations included in this report were issued to the PAOs from July to November 2019 and reminders were also issued to convene DAC meetings.

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



(Javaid Jehangir)

Auditor General of Pakistan

Islamabad Dated: 24.02.2020

EXECUTIVE SUMMARY

This Report contains twenty two chapters contained in two volumes (Volume-I & Volume-II) incorporating results of certification and compliance with authority audits mainly carried out in the year 2019-20.

The report calls attention to a set of issues, including a consistent disregard towards prescribed regularity framework, inappropriate use of funds, poor record management, lack of transparency in procurements and mismanagement of receipts. It further emphasizes the need for strengthening internal controls and initiating effective accountability of persons responsible for irregularities.

Audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs) as adopted by the Department of the Auditor General of Pakistan. A desk audit exercise was carried out to identify high risk entities and high value transactions. To this end, use of Audit Command Language (ACL) was made besides placing reliance on the judgment of the auditors in the field. Final audit findings were framed after considering the response from the auditee departments.

Objectives

Audit was conducted on test check basis with the objectives to:

- ascertain whether the moneys shown as expenditure in the accounts were authorized for the purpose for which they were spent;
- determine if the expenditure incurred was in conformity with the applicable laws, rules and regulations;
- examine that every item of expenditure was incurred with the approval of the competent authority; and

- evaluate that the canons of financial propriety were observed.

a. Scope of Audit

This office is mandated to conduct audit of 6,342 formations working under 38 PAOs. Total expenditure and receipts of these formations were Rs. 1,508.55 billion and Rs. 1,604.04 billion respectively for the financial year 2018-19.

Audit coverage relating to expenditure for the current audit year comprises of 406 formations of 15 PAOs having total expenditure of Rs. 621.40 billion for the financial year 2018-19. In terms of percentage, the audit coverage for expenditure is 50 % of auditable expenditure.

This Audit Report also includes audit observations resulting from the audit of expenditure of Rs. 68.42 billion and receipt of Rs. 5.99 billion for the financial year 2017-18 pertaining to 92 formations of 20 PAOs.

In addition to this Compliance Audit Report, Director General Audit Punjab conducted 13 financial attest audits, 1 performance audit and 3 special audits. Reports of these audits are being published separately.

b. Recoveries at the instance of audit

As a result of audit, a recovery of Rs. 24,259.94 million was pointed out in this Report. Recovery effected from January to December 2019 was Rs. 365.25 million which was verified by audit.

c. Audit Methodology

This office conducts a detailed audit drill combining an elaborate planning process with a set of robust execution techniques. Salient features of audit methodology are outlined below:

Firstly, the detailed planning files are prepared covering all the areas of activities of the auditee formations besides details of their budget organizational and legal framework. Then, risk assessment exercise is

carried out to identify main risk areas. Audit strategy based on desk audit is implemented by using ACL to draw sample and extract information on accounts of the Government of the Punjab from SAP-R3 data. This is followed by issuance of work programs considering the geographical locations. In order to complete audit programs and to collect evidence, audit teams perform inspection of auditee formations. This information is recorded, in detail, in the execution files prepared according to the standard working paper kit issued by Auditor General of Pakistan. On conclusion of field audit, a formal exit conference is held with responsible officials of the auditee formations which leads to issuance of a formal audit & inspection report. Another opportunity is provided to the management to offer their annotated responses to the audit observations by requesting the PAO to hold meeting of the DAC. Then, an internal quality review is performed to evaluate the adequacy of audit findings in terms of auditing standards. In the end, an external quality review is carried out to shape up the final contours of the report and make it presentable for the intended stakeholders.

d. Comments on Internal Controls:

Internal controls in government departments comprise of systems, processes, environment and activities that taken together support management in achieving the government's policy objectives. The ultimate objective of an internal control system is to ensure integrity of information, compliance with law, observance of rules, regulations, safeguarding assets and ensure economical operations.

The report identifies control failure in the following areas:

- Maintenance of records
- Delegation of financial powers
- HR management

- Payroll procedures
- Contract management
- Inventory management
- Asset management
- Procurements
- Utilization of grants and development funds

Critical areas which need special attention of the PAO are:

- Accurate assessment and timely realization of receipts.
- Completeness and accuracy of payroll.
- Establishing and maintaining a robust system of stores and stock.
- Timely recovery of Loans & Advances.
- Procurements observing the procurement laws.
- Deduction of taxes at source.

e. The key audit findings of the report:

- There were sixteen cases of non-production of record amounting to Rs. 25,811.07 million.¹
- Eight cases of fraud and misappropriation amounting to Rs. 735.59 million were pointed out.²

1. 2.4.1; 2.4.2; 2.4.3; 2.4.4; 2.4.5; 2.4.6; 2.4.7; 2.4.8; 2.4.9; 2.4.10; 2.4.11; 2.4.12; 2.4.13; 2.4.14; 2.4.15; 2.4.16

2. 2.4.2; 6.4.2; 6.4.3; 9.4.2; 9.4.3; 9.4.4; 12.4.2; 20.4.2

- Recoveries of overpayments and unauthorized payments amounting to Rs. 63,621.08 million were pointed out in twenty-nine cases.¹
- There were seven cases of construction/repair works irregularities amounting to Rs. 4,692.06 million.²
- The negligence of the management resulting into losses was unearthed in two cases amounting to Rs.28.52 million.³
- The management made irregular appointments without advertisements in ten cases amounting to Rs. 1,176.04 million.⁴
- Irregular/unauthorized payments of pay & allowances were observed in eight cases amounting to Rs.2,537.39 million.⁵
- The managements of the autonomous organizations and the other managements operating SDAs drew amounts without pre-audit of the claims amounting to Rs.37.38 million in one cases.⁶
- Weak management of assets resulting into or likely to result into losses was observed in eight cases amounting to Rs.2,956.88 million.⁷

1. 2.4.11; 2.4.14; 6.4.11; 7.4.8; 7.4.9; 8.4.33; 8.4.34; 8.4.35; 8.4.36; 9.4.20; 9.4.21; 9.4.22; 9.4.23; 9.4.24; 9.4.25; 11.4.14; 12.4.10; 12.4.11; 19.4.20; 20.4.21; 20.4.23; 20.4.24; 20.4.26; 20.4.27; 20.4.28; 20.4.30; 20.4.41; 20.4.46; 21.4.8

2. 8.4.22; 8.4.23; 8.4.24; 8.4.25; 8.4.27; 8.4.28; 20.4.19

3. 8.4.31; 9.4.29

4. 2.4.3; 2.4.4; 2.4.5; 6.4.4; 8.4.3; 12.4.3; 18.4.2; 20.4.3; 20.4.4; 20.4.5

5. 2.4.6; 6.4.5; 7.4.4; 9.4.5; 13.4.2; 16.4.3; 19.4.3; 19.4.6

6. 20.4.5

7. 2.4.19; 7.4.12; 8.4.30; 9.4.18; 9.4.33; ; 19.4.25; 20.4.48; 21.4.5

f. Recommendations

The management is required to:

- Take disciplinary action under Efficiency and Discipline Rules against the delinquents of non production of record.
- Investigate the matters of misappropriation and fraud and to take severe action against the responsible.
- Effect recoveries of overpayments and unauthorized payments and to strengthen its recovery mechanism.
- Fix responsibility for the negligence resulting into losses to the public exchequer.
- Strengthen its internal controls on “Appointments”.
- Ensure pre-audit of the claims as it is an important tool of the internal controls.
- Remove deficiencies in the management of assets to safeguard against the precious and valuable assets of the government.

GOVERNMENT OF THE PUNJAB

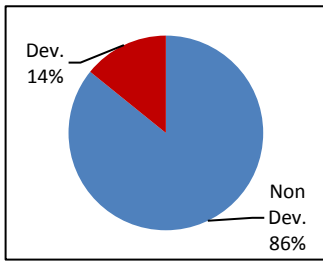
PUBLIC FINANCIAL MANAGEMENT REVIEW 2018-19

HIGHLIGHTS

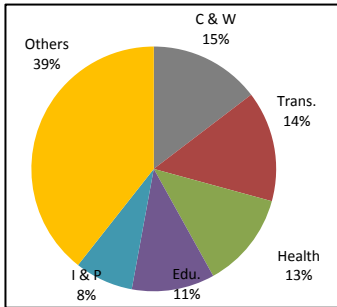
Provincial government and administration face serious economic and social challenges that require difficult policy choices in the near term in setting priorities and charting a path forward for economic growth. This will influence the level of provincial spending and how the government obtains needed resources.

In the financial year 2018-19, the Government of the Punjab relied heavily on the share from the Federal Government for overall budgetary management. In a total expenditure of Rs 1.659 trillion, the provincial government received Rs. 1.160 trillion as transfers from Federal Government – which is a significant component, almost 70% of its total expenditure and 80% of its non-development expenditure of Rs 1.456 trillion. In contrast, the provincial revenue targets were set close to Rs. 250 billion only which was only 16% of the total expenditure. This is not a very promising budgetary and expenditure approach and needs to be reviewed in light of international best practices for human and social development.

**Chart A–
Expenditure Breakup**



**Chart-B
Major Sectors of Development expenditure**



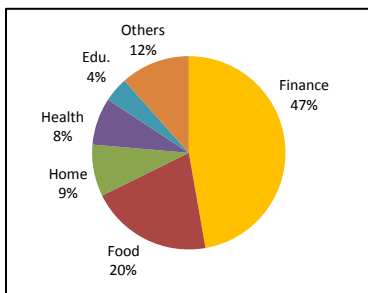
Moreover, the Budget Estimates witnessed a downward trend and revised budget estimates were way lower than the original plan – almost 1.6 trillion Rupees in comparison to the original estimates of 2.0 trillion, a downward revision of 25%. This may be considered as one of the key variables that constrained the spending side of the government.

This analysis draws on the financial year 2018-19 of provincial government and audit of the provincial government’s consolidated financial statements. Table A shows total expenditure for development and non development of provincial govt. for the year 2018-19:

(Rupees in million)

Description	Expenditure	%tage
Non-Development Expenditure	1,456,737	86%
Development Expenditure	240,800	14%

**Chart-C:
Non Development expenditure**



Budget Estimates witnessed a downward trend and revised budget estimates were way lower than the original plan – almost 1.6 trillion Rupees in comparison to the original estimates of 2.0 trillion, a downward revision of 25%. This may be considered as one of the key variables that constrained the spending side of the government.

The priority sectors can be gauged from the budgetary allocations and expenditure patterns in the different sectors/departments.

There is a continuous burden of non-development expenditure and a disproportionate development spending. In terms of development, this does not auger well for the socio-economic development of the province both in the short and the long-term. A more demand-based, data-centric and scientific approach is required to not only meet the financial requirements but also to translate the financial spending into sustainable development.

Moreover, the Sector-wise development spending is given below in Table -2:

Table 2 shows the detail of sector-wise development expenditure

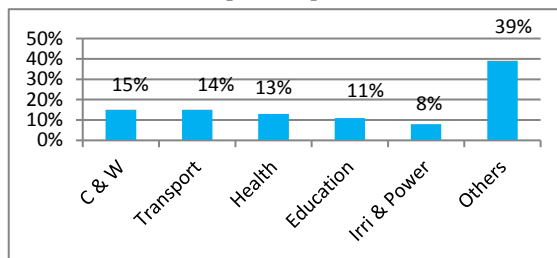
Table-B	Development Expenditure (Rs. in million)	%age
Department		
Communication & Works Department	35,245	15%
Transport	35,186	14%
Health	30,539	13%
Education	26,384	11%
Irrigation & Power	18,629	8%
Others	94,817	39%
Total Development Expenditure	240,800	

The Bar-Chart B shows the spending percentage of the different sectors. Five areas/sectors covered almost 61% of the spending whereas the remaining 39% of spending was divided into 16 departments such as: Agriculture, Excise & Taxation, Mines & Mineral, Housing and Urban development, Women Development, Forestry, Wildlife & Fisheries and Environment Protection Department etc. The priority sectors can be gauged from the budgetary allocations and expenditure patterns in the different sectors/departments. It is interesting to note that although agriculture is considered as an economic driver in Punjab, the Irrigation Department got a meager 8%. Similarly, both Education and Health were allocated budgetary provisions of 11% and 13% respectively which is less than the 14% to Transport and 15% to Communication and Works.

In the long term, the key drivers of growing provincial spending are establishment cost including salary & retirement benefits, repayment of loans and net interest payments.

The sector-wise percentage of development expenditure is also shown in the Bar –Chart 2(A) for further clarity:

Bar-Chart 2(A) shows sector wise percentage of development expenditure



Five areas/sectors covered almost 88% of the Non-Development Expenditure whereas the remaining 12% of spending was divided into 33 departments

The Non-development spending also seems to be based on the overall size of the department, and not a financial management plan arrived at through scientific data analysis.

Table 3 details the sector-wise Non-development expenditure:

Table 3–Sector/Department wise Non-development expenditure

Department	Development Expenditure (Rs. in million)	%age
Finance	688,143	47%
Food	298,140	20%
Home	126,023	9%
Health	115,286	8%
Education	60,406	4%
Others	168,738	12%
Total Non-Development	1,456,736	

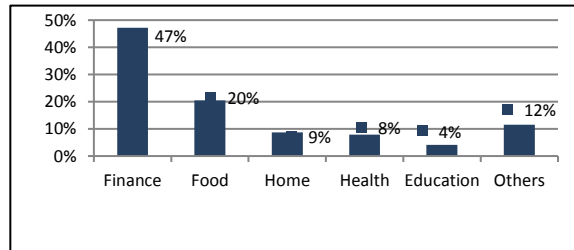
In the absence of robust policies the provincial government is on a path that could lead to non-development expenditure increase higher spending for debt management and low recovery receipts

Moreover, the Non-Development Expenditure was also skewed towards the Finance Department which consumed almost half of the entire Non-Development Budget. The Food Department consumed 20% whereas Home, Health and Education 9%, 8% and 4% respectively. The Bar-Chart 3(A) shows the spending percentage of the different sectors. It is highlighted that five areas/sectors covered almost 88% of the spending whereas the remaining 12% of spending was divided into 33 departments such as Agriculture, Excise & Taxation, Mines & Mineral, Housing and Urban Development, Women Development,

A more viable approach could be to mobilize the tax machinery and set realistic, yet achievable targets so that both short and long-term targets can be sustained

Forestry, Wildlife & Fisheries and environment protection etc. This is also depicted in the Bar-Chart 3(A) below for further clarity:

Bar-Chart 3(A): Sector-wise percentage of non- development expenditure



The government of the Punjab needs to identify and focus on certain areas significant areas and capacity issues that could refine its performance

Moreover, in the absence of robust policies the provincial government's on a fiscal path that would continue to require external support. In the financial year, the loan component from Donor Agencies constituted to around Rs. 63 billion which is approximately 4% of the total expenditure. Although this may not seem of high significance, it constitutes to around 26% of the Provincial Governments overall development spending. Also, the domestic debt expenditure is around 6% of the total expenditure. This reduces fiscal space for development planning and spending.

Moreover, in terms of physical assets and civil works only 8% and 3% of the total expenditure was spent. Interestingly, only 1% of the total expenditure constituted repair and maintenance. Infrastructure and physical asset creation does not seem to be an area of priority.

A broad-based plan is essential to put the government of the Punjab on a sustainable long term financial path and ensure that the provincial government remains in a strong economic position to meet its development and non-development spending needs, as well as to preserve fiscal space for unforeseen budgetary demands and development spending

Furthermore, the provincial government faces fiscal risks that could lead to future spending increases, such as increasing level of debt and non-recovery of receipts. A more viable approach could be to mobilize the tax machinery and set realistic, yet achievable targets so that both short and long-term targets can be sustained.

The audit output highlighted certain systemic weakness in the budgetary utilization and resource allocation by the department. Auditor's observations are indicators of these weaknesses which arise from lack of implementation of standard operating procedures, weak internal control mechanisms, which primarily arise from financial and administrative mismanagement of financial resources.

Significant areas of financial and administrative weaknesses are:

- Negative growth rate of 8% in provincial government's own receipts.¹

1. The paras have been taken from chapter on Public Financial Management Issues.

- Sharp reduction in development expenditure more than 52%.¹
- Non receipt of outstanding “Net Hydel Profit” and loan & advances.¹
- Non recording of assets due to non-functioning of asset module.²
- Violation of the principles of propriety and probity in public operations.³
- Recoveries and overpayments, representing cases of established overpayments or misappropriations of public monies and non-production of record.⁴
- Saving and non-utilization of budget estimates due to poor planning and monitoring.¹

With reference to the above, the government of the Punjab needs to identify and focus on certain significant areas and capacity issues that could refine and elevate its performance. The current financial management procedures need to be revisited and transformed into a more systematic approach to planning and mobilization of resources through integrated planning and execution.

This may require re-analyzing the following areas, in addition to others:

- Devising realistic demand-based budgetary provisions to avoid unnecessary savings and extraordinary supplementary grants.
- Rationalizing quarterly releases to enable the department for implementation of planned works to be executed.
- Utilizing of modern research and development tools for resource planning and monitoring of execution
- Capacity building of human resource on the basis of age-cohorts and gap analysis

Therefore, a broad-based plan is essential for the government of the Punjab to progress on a sustainable, long term financial path and ensure that, both in the short as well as long-term, the government remains in a strong economic position to meet its development and non-development spending needs, as well as to preserve fiscal space for unforeseen budgetary demands and development spending.

1. The paras have been taken from chapter on Public Financial Management Issues.
 2. One case amounting to Rs.25.01 million
 3. Fifty-one cases amounting to Rs.44,736.17 million.
 4. Twenty-nine cases amounting to Rs. 63,621.08 million

Government of the Punjab – A Financial Glimpse

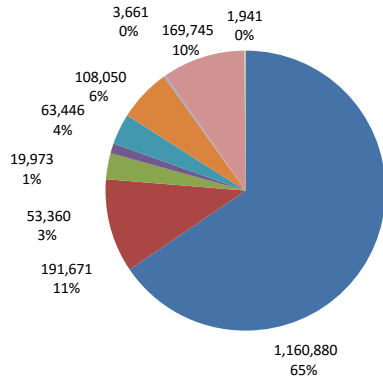
Table D&E provides details of receipts and disbursements as well as the overall fiscal position of provincial government Consolidated Fund during 2018-19.

Table-D

Table-E

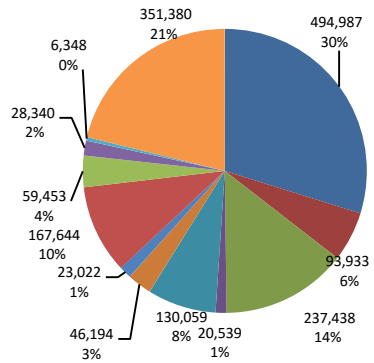
Composition of Resources			Application of Resources		
	Rs. in million	%tage		Rs. in million	%tage
Transfers from Federal Government	1,160,880	65%	Salaries and employee benefits	494,987	30%
Provincial Govt.'s Own Collection (Tax)	91,671	11%	Operating expenses	93,933	6%
Revenue and Other Receipts(Non-Tax)	53,360	3%	Transfer grants, Subsidies	237,438	14%
Grants and Aid	19,973	1%	Other transfers	20,539	1%
Foreign Debt	63,446	4%	Physical assets	130,059	8%
Domestic Debt	108,050	6%	Civil works	46,194	3%
Recovery of loans and advances	3,661	0%	Repairs and Maintenance	23,022	1%
Trading Activities and Recoveries	169,745	10%	Repayments of Debt	167,644	10%
Receipts of District Authorities	1,941	0%	Servicing of Debts	59,453	4%
			Loans and advances	28,340	2%
			Investments	6,348	0%
			District Authorities	351,380	21%
Total Receipt	1,772,727		Total Expenditure	1,659,338	

Composition of Resources



- Transfers from Federal Govt.
- Provincial Govt.'s Own Collection (Tax)
- Revenue and Other Receipts (Non-Tax)
- Grants and Aid
- Foreign Debt
- Domestic Debt
- Recovery of loans and advances
- Trading Activities and Recoveries
- Receipts of District Authorities

Application of Resources



- Salaries and employee benefits
- Operating expenses
- Transfer grants, Subsidies
- Other transfer payments
- Physical assets
- Civil works
- Repairs and Maintenance
- Repayments of Debts
- Servicing of Debts
- Loans and advances
- Investments
- District Authorities

Positive Indicators	Parameters requiring close watch
Foreign debt receipt was reduced to 14% as compared to previous year.	Negative growth rate of 8% in provincial govt. own receipt as compared to previous year.
199% increase was noticed in repayment of debt as compared to previous year.	Interest payments increased by 52% as compared to previous financial year.

MANAGEMENT RESPONSE

The Finance Department appreciated the initiative of this office for synthesizing the “Sectoral Analysis of Punjab”. It emphasized that such efforts will certainly contribute towards providing greater insight into the budgeting and expenditure of the Province.

The management also stated that the Finance Department is allocated the business of management, supervision and over-all control of the Provincial finances. Whereas the Administrative Departments are responsible for performance of different functions assigned to them under the Punjab Government Rules of Business 2011, the Administrative Secretaries act as the Principal Accounting Officers (PAO) dealing with all financial matters of their departments. Their reply is therefore, partial and incomplete till feedback is received from the ADs and P&D on the subject report.

Keeping the issues highlighted in the Macroeconomic Profile of Punjab above in mind, the management stated that most immediate policy initiative has been to reduce the size of the deficit. This has been achieved, firstly, by rationalizing the administrative departments total demand for expenditures (non-development) and secondly, by raising own source revenues. However, non-development expenditures pertaining to salaries and pension liabilities has increased exponentially over the years. Pension is the second largest expenditure of Government of Punjab's Current Revenue Expenditure after salary, which has worryingly increased from 9.8% in FY 10-11 to 16.9% in FY 17-18. Similarly, pension expenditure to General Revenue Receipts has increased from 6.8% in FY 10-11 to 12.3% in FY17-18. Continuation of current growth trend would further constrain the Government's fiscal space for other future initiatives.

Furthermore, major infrastructure projects in the Punjab had been completed and moved into the O&M stage which shifted the booking of their expenditure from the Development side to the Current side, further ballooning the Current expenditure relative to the Development expenditure.

The office of the Director General Audit Punjab is of the view that the reply submitted by the Finance Department does not comprehensively address the concerns and issues highlighted by this office. Government of the Punjab is suggested to adopt more robust strategies to respond to the emerging challenges pointed out by Audit in this sectoral analysis.

CHAPTER 1

Public Financial Management Issues (Accountant General Punjab and Director Budget & Accounts Forest Department)

1.1.1 Weak Public Financial Management

The scrutiny of accounts for the year 2018-19, revealed that:

(I) Increase of 13% in non-development expenditure.

The non-development expenditure was substantially increased by 13% as compared to 2017-18, the total non-development expenditure was Rs.1, 037.54 billion during 2017-18 and it touched to the tone of Rs.1, 171.12 billion in the year 2018-19 due to unjustified payments, in spite of austerity imposed by the Govt. For instance, an amount of Rs.1.593 billion was paid on account of honoraria for the year 2017-18 and during 2018-19 the said expenditure was increased by 100% to the tone of Rs.2.711 billion. Civil Secretariat Allowance was also granted to Civil Secretariat employees w.e.f 01.01.2018 and an amount of Rs. 2.172 billion was paid during 2018-19.

(II) Negative growth rate of 8% in provincial govt's. own receipt.

Contrary to the above the provincial govt. own receipt collection (tax or non tax) was decreased by 8% from Rs. 272.126 billion during 2017-18 to Rs.250.18 billion in financial year 2018-19.

(III) Sharp increase of 52% in interest payments.

The interest payments of govt. of the Punjab increased by 52%, the total borrowing of govt. of the Punjab from commercial banks was Rs.434.308 billion as on 30th June 2018 and Rs.108.050 billion borrowed during 2018-19 for purchase of wheat. Moreover, wheat was sold out

amounting to Rs.169.744 billion but debt Rs.127.030 billion was repaid by the govt. due to which liabilities were accumulated, and interest had been increased by 52% during the year 2018-19 (from Rs. 39.142 billion to Rs.59.452 billion) as compared to previous financial year.

(IV) Borrowing of Rs. 63 billion.

The provincial govt. borrowed Rs.63 billion from Federal Govt. and foreign development partners during financial year 2018-19 whereas Rs. 65 billion remained unspent at the end of financial year as per SBP closing balance. The detail is as under:

Rs. in billion

Description	2018-19
Permanent Debt (Foreign) Direct	35.263
Permanent Debt (Foreign) received from Federal Govt.	28.182
Total	63.445

(V) Slow pace of recovery of outstanding loans and advances i.e 2%.

Loans and advances granted by the Govt. of the Punjab to Municipalities/autonomous bodies were Rs.137.168 billion as on 30th June 2018 and Rs.28.339 billion were granted during the year 2018-19 whereas only Rs. 3 billion recovered during 2018-19, the pace of recovery of outstanding loans and advances was explicitly low i.e 2% of the outstanding amount.

(VI) Non utilization of public resources Rs.65 billion.

The closing balance of Cash of Government of the Punjab as on 30th June 2019 was Rs.65 billion, despite the provincial govt. borrowed less Rs.10 billion from federal Govt. and foreign development partners,

moreover, 8% decrease in revenue was noticed as compared to previous year.

(VII) Excess transfer of funds Rs. 0.059 billion from public account.

An amount of Rs. 1.031 billion was deducted from the salaries of the employees of Govt. of the Punjab on account of “Supreme Court Diamer Basha and Mohamand Dam” and subsequently an amount of Rs.1.090 billion was transferred to Supreme Court of Pakistan vide Cheque # 3213874 dated 29.09.2018 which caused an excess transfer of Rs. 0.059 billion than receipt.

(VIII) Excess Drawl of Public Works Deposit Rs. 13.522billion

As per Finance Accounts, Account No.26- Trust Account-Others an amount of Rs. 34.290 billion was drawn from the head “G10113-Public Works/Pakistan PWD Deposits” against the receipt of Rs. 23.289 billion whereas the opening balance was already negative of Rs.2.522 billion. This caused excess drawl of Rs. 13.522 billion from public account.

(IX) Non receipt of outstanding “Net Hydel Profit” Rs. 41.200billion

As per estimates of Receipts for financial year 2018-19 of Govt. of the Punjab “**Profits**” out of net hydel profit from Hydro Power Stations located in Punjab Province was Rs. 10 billion in original budget estimates and on account of arrears of Net Hydel Profit Rs.31.200 billion were shown Whereas the actual recovery was not realized.

(X) Sharp reduction in development expenditure more than 52% worth Rs. 260 billion.

The above stated scenario ultimately caused, a sharp decrease in development expenditure of Rs. 260 billion i.e. more than 50% during

2018-19 development expenditure Rs. 240.800 billion as compared to 2017-18 Rs. 500.706 billion.

Fund	2017-18			2018-19			% tage of increase/Decrease
	Original Budget	Final Budget	Expenditure	Original Budget	Final Budget	Expenditure	
PC12037-Irrigation Works	44.482	45.437	41.570	11.656	21.876	19.031	-54%
PC12041-Roads and Bridges	90.700	107.874	98.466	20.944	22.431	21.875	-78%
PC12042-Govt. Buildings	44.517	33.338	30.873	13.476	14.704	13.371	-57%
PC12043-Loans to Municipalities/Autonomous Bodies, etc.	18.300	14.036	12.010	12.419	28.946	28.340	136%
PC22036-Development	454.715	388.086	317.788	131.859	168.133	158.184	-50%
Total	652.714	588.771	500.707	190.354	256.090	240.801	-52%

Implications:

- The above stated financial position shows that there was a weak mechanism to set priorities, allocation, utilization and accounting of public resources.
- Haphazard plan of non-development expenditure.

Management response:

Sr. No. I:

Increase in expenditure is a normal feature during each financial year as each financial year may require increase in expenditure for new initiatives taken by the Government. However, major increase in expenditure incurred due to increase in Pension, salary, and PFC during last FY. The detail of increase is as follows:

Salary	Rs. 33.5 Billion
Pension	Rs. 34.2 Billion
PFC	Rs. 82.1 Billion

The major increase in the expenditure of salaries and PFC (DHAs & DEAs) is due to 10% increase of Adhoc Relief allowance, new recruitments against vacant posts and annual increments.

As far as increase in expenditure in Pension is concerned, it was caused by the addition of new pensioners, 10% annual increase in pension and payment of arrears to pensioners at the orders of LHC. So, the increase in expenditure is justified.

Sr. No. II:

The following shortcomings were noticed by Finance Department :

- (i) Litigation on collection of Sales Tax on Services on Telecommunication Sector (PRA) in the Supreme Court of Pakistan and on mutations (BOR), slow growth in economy and low spending by the Government in the Annual Development Program.
- (ii) Rs.41.2 billion were also required to be paid by the Federal Government/PEPCO to the Punjab Government on account of payments of Net Hydel Profit (NHP) (Regular and Arrears). The same were not provided.

Sr. No. III:

It is pertinent to mention here that Government of the Punjab is engaged with multiple donor partners to fulfill the development needs of the province. Every year a number of new donor funded projects are executed which adds to the overall development portfolio and consequently interest payment is increasing every year. Moreover, Government obtains loan for procurement of wheat on market based rates linked with KIBOR and obtains new foreign loans for the development projects on the prevailing exchange rate of the foreign currencies. The

main reasons behind the increase of Rs.20.310 billion in the interest payments is under the following project codes:-

Project Code	Interest on	RE 2017-18	RE 2018-19	Increase	%age
LQ4387	Loans for Wheat Procurement	21.524	34.918	13.394	62%
LQ4409	Foreign Loan	7.634	13.146	5.512	72%
Total				18.906	

The increase in both items is mainly due to increase in Foreign Exchange rates of the currencies and increase in KIBOR rate from 2017-18 to 2018-19. Detail as below:-

Currency	FY 2017-18	FY 2018-19	Increase	%age
US \$	109.7500	137.5000	27.7500	25%
Euro	135.2943	153.4147	18.1204	13%
UK	154.3030	178.7993	24.4963	16%
Japan	1.0326	1.2338	0.2012	19%

	FY 2017-18	FY 2018-19	Increase	%age
KIBOR	6.6	12.40	5.74	86%

Sr. No. IV:

Management response has not yet been received.

Sr. No. V:

- (i) It is highlighted that Govt. has been extending Loans to various public sector entities which provide services on behalf of the Govt. in principle Grant in aid should have been provided instead of loans as most of these entities are not for Profit with no income / revenue generation plan and their Business Models have not been approved by the Government so far. The Government decided to extend them Loans keeping in view their moveable/immoveable assets as 'first charge' and also to encourage these entities to attain self-sustainability as soon as possible and to have a control on their expenditures.

- (ii) Most of the loans have been taken by Waste Management Companies and WASAs. They provide municipal functions to the citizens like waste collection and provision of clean drinking water. It was assumed that these entities will develop a business model which is not only self-sustaining but will also retire their loan liability in due course. However, due to a number of factors like non revision of tariff, non-imposition of garbage collection user charges etc. there still exists fiscal gap between their earnings and expenditure, which the Govt. has to make up for.
- (iii) Punjab Road Transport Corporation and Lahore Transport Company are the ideal examples, where grant in aid should have been provided to retire their pension liability and to provide low cost public transport to the citizens.
- (iv) Finance Department is engaged with all these entities and pursuing them so that either these bad loans are retired or converted in to equity after approval from the competent authority.

Sr. No. VI:

As per the report of the State Bank of Pakistan, the closing balance of Government of the Punjab was Rs. 42 Billion on 30th June, 2019 and the positive closing is a result of good financial management. The federal government was in negotiation with IMF during the last year and the government of the Punjab in anticipation to provide estimated provincial surplus (EPS budgeted at Rs. 147.8 billion) adopted precautionary measures and prudent financial management of resources. Furthermore, austerity cuts were applied to reduce expenditure for non development budget enabling Finance department to avoid accumulation of pending liabilities.

Sr. No. VII:

The excess payment in “G12421-Supreme Court Diamer Bhasha and Mahmand Dam” is reflected owing to double payment into the bank account of the Supreme Court for collection of donation for Diamer Bhasha and Mohammad Dam fund.

DAOs TT Singh, Vehari and Rawalpindi erroneously transferred receipts deducted in G12421 via payroll execution in September,2018, to the Dam fund bank account No.4149413147, whereas the O/o AG Punjab had also transferred receipts of Account-I, V and VI to the Dam fund bank account vide cheque mentioned in the observation.

Subsequently, this office requested Secretary Finance, Government of Punjab, Lahore, to take up the matter for reversal of double payment, which in turn wrote to the Registrar, Supreme Court of Pakistan for refund. The audit will be informed about the response as and when received from quarters concerned.

Sr. No. VIII:

The Director General Accounts Works has communicated the discrepancies pointed out during respective District Accounts Office. Detailed working on variation of figures (Credit & Debit) under Head G10113 for the preceding years is in progress and will be sent to District Accounts Offices and all Public Works Divisions in due course of time. Correction will be made with disclosure.

Sr. No. IX

These funds were required to be paid by the Federal Government/PEPCO to the Punjab Government on account of payments of Net Hydel Profit (NHP) (Regular and Arrears). The same have not been provided, due to this shortfall in Non-Tax receipts, amounting to Rs.41.2 billion occurred.

In this regard time and again requests have been made by this department to the Federal Government vide letters dated 31.07.2018, 09.11.2018&13.12.2018. Later on, D.O. letters written by Finance Minister Punjab to Federal Ministers for Finance and Water Resources both dated 29.01.2019, afterwards, a D.O. letter was also sent by Chief Minister Punjab to Prime Minister of Pakistan for resolution of issue.

However, a meeting was also held with WAPDA/PEPCO on 28.09.2018 under the Chairmanship of Finance Secretary to discuss the issue of mode of payment of regular and arrears of Net Hydel Profits payable to the Punjab Government. The Member (Finance), WAPDA has accepted the claim of NHP. He has also acknowledged that as soon as the outstanding amounts is received, then PEPCO will pay to the Punjab Government. Further, it would be difficult for WAPDA to pay the amounts as per the timelines indicated in the CCI decision as they were contingent upon recovery through the revised tariff and subsequent payments to WAPDA by CPPA-G.

Budget Estimates were made on the basis of tariff determination notification issued by the Ministry of Water Resources in February, 2018. Further, during the budget meeting it was informed that Federal Government has agreed to transfer Rs.5.000 billion as NHP to Punjab Government before close of financial year 2018-19, but nothing was received.

Sr. No. X:

Management response has not yet been received.

Recommendation:

These issues need to be looked into at higher level for best and optimal utilization of public resources vis-à-vis to enhance govt. revenues.

1.1.2 Excess Payment of Domestic Debt Rs.20 billion

Risk Categorization: High

Observation:

As per Financial Statements of the financial year 2018-19, Notes to the Financial Statements, Note 22.1, Domestic Debts appeared excess paid of Rs.(20) billion in annexure-I of Finance Accounts 2018-19. Moreover, Domestic Debts were already appearing excess paid despite that further payments of Rs. 1.351 billion were made during the financial year 2018-19.

Implications:

- Indication of financial indiscipline.
- Misleads the user of the financial statements about the true and fair position of the state of affairs of financial data of the Government.

Management response:

As for the negative balance of Rs.19,795 million, it is stated that in compliance with the direction of DG Audit Punjab in 2017-18, this office had already reconciled the domestic debt stock balances appearing in Finance Accounts with the Finance Department for three financial years (2017-18, 2016-17, 2015-16). As the negative balances pointed out by Audit are of historical nature, this office has requested Finance Department to provide yearly foreign and domestic debt stock data respective financial years to which these negative balances are related, for identification and possible revision/ rectification of errors in the data in Finance Accounts.

Recommendation:

Debt balances are required to be updated on regular basis according to the figures of Finance Department and Economic Affairs

Division. Moreover, the debt balances need to be reconciled with lenders on priority basis for accurate accounting.

1.1.3 Negative Debt Balance of Rs.120 billion

Risk Categorization: High

Observation:

During scrutiny of accounts, it was noticed that negative closing balances of Rs.120 billion was appearing in Annexure-2 (Foreign Loans) taken from Federal Government in Finance Accounts.

Implications:

- Leads to financial indiscipline.
- Mislead the users of the Financial Statement about a true and fair position of the state of affairs of financial data of the Government.
- Non vivid representation of Financial matters.

Management response:

The Finance Department replied that foreign loans are required to be repaid in foreign currency to the lender and equivalent rupee amount is to be charged to the Govt. of Punjab by EAD during the repayment period as per prevailing exchange rates. Owing to depreciation of local currency over the years, actual amount repaid in PKR till date is much more than the equivalent rupee amount at the time of loan receipt because of the higher exchange rate at the time of loan repayment as compared to the exchange rate at the time of loan receipt. The principal amount and repayments of these loans have been reflected in PKR in Finance Accounts by AG Punjab, thereby, leading to negative balances.

Recommendation:

Debt balances are required to be updated on a regular basis according to the figures of Finance Department and Economic Affairs

Division. Moreover, the debt balances need to be reconciled with lenders on a priority basis for accurate accounting.

1.1.4 *Difference of Rs. 1.578 billion in book balance & closing bank balance as on 30th June 2019*

Risk Categorization: High

Observation:

As per Financial Statements Notes to the Financial Statements Note 27 of the financial year 2018-19, Cash at end of the year was Rs.68.261 billion whereas as per State Bank Statement cash at the end of year was Rs.66.683 billion variation of Rs. 1.578 billion.

Implications:

- This reflects weak mechanism of reconciliation.
- Effect the accuracy and reliability of Financial reporting.

Management response:

Efforts are being made to identify and reconcile the un-reconciled difference.

Recommendation:

The issue needs to be looked into at higher level to reconcile the balances.

1.1.5 *Expenditure in Excess/without Budget Allocations Rs.5.022 billion.*

Risk Categorization: High

Observation:

According to Para 13.2 (ii) of Punjab Budget Manual, the total expenditure incurred for any purpose should not exceed the grant or grants provided for that purpose.

During the scrutiny of the Appropriation Accounts for the period 2018-19, it was observed that an expenditure of Rs. 1.128 billion was incurred without any provision in the Original Estimates/Supplementary Demand. Re-appropriation ordered to this effect was also not made. Moreover expenditure of Rs.3.894 billion was incurred over and above the budget allocation during 2018-19.

Implications:

- Non-compliance of Budget Manual
- Occurrence of unauthorized expenditure
- Financial indiscipline

Management response:

Out of the total excess of Rs. 1,127,569,056, Rs. 1,087,898,578 relates to mandatory salary and pension payments, against which budget check is not applied in system. Remaining excess of Rs. 39,670,478 pertains to contingencies where budget was released by Finance Department on SAP R/3. The same was not printed in the budget book. It is a compilation error resulting in excess being shown in the Appropriation Accounts that no actual excess payment took place. Further expenditure incurred over and above budget under various grants. Out of the total excess of Rs. 3,894,169,199, Rs. 2,461,585,200 relates to mandatory salary and pension payments, against which budget check is not applied in system. Remaining excess of Rs. 1,432,583,999 pertains to contingencies where budget was released by Finance Department on SAP R/3. The same was not printed in the budget book.

Recommendation:

Management should ensure that no payment be made against excess than budget allocation.

**1.1.6 Excess payment against Assignment Account (ADB)
Rs.67.880 billion.**

Risk Categorization: High

Observation:

As per Finance Accounts, Account No.27 Special Deposits Investments, there was negative payment of Rs.(67.880) billion appearing under head G11264 Assignment Account (ADB) up to 30th June, 2019 as detailed below which may be reconciled and rectified. Moreover, during the year receipt was Rs. 20.436 billion and payment was Rs. 20.472 billion hence, Rs. (0.036) billion was paid in excess.

Implications:

- Weak internal control
- Doubtful payments
- Non observance of rules & regulations.
- Extrapolation of resources leads to mishandling the assignment Account (ADB)

Management response:

The issue is of historical nature and is primarily due to erroneous booking of expenditure in the Account Head “G11264-AssignmentAccount (ADB)” instead of relevant grants by Treasury Office, Lahore which had been doing since 2009-10 onward, as reported in previous financial years’ Audit Reports. Resultantly, a negative balance under head G11264-Assignment accumulated to the tune of Rs. (67,880) million. This office took up the matter with Finance Department many times over the course of past financial years for necessary action. Resultantly, Finance Department issued revised SOPs for Assignment

Accounts of foreign aided projects in December, 2017 to ensure that payment be drawn by projects only after release of sufficient budget by Finance Department in the SAP system.

Recommendation:

Accounting procedures and policies may be implemented in letter and spirit.

1.1.7 Un-Utilized Budget of Rs. 271.247 billion.

Risk Categorization: High

Observation:

According to the Punjab Budget Manual, “all anticipated savings should be surrendered to Government immediately as they are foreseen without waiting till the end of the year, unless they are required to meet excesses under some other unit or units which are definitely foreseen at the time and no savings should be held in reserve for possible future excess”. Further, according to rules laid down in Chapter 14 of Punjab Budget Manual, the spending departments were required to surrender the grants/appropriations or portion thereof to the Finance Department as and when the savings were anticipated.

Against the Final Budget of Rs.1,968.785 billion the departments could not utilize the budget allocation of Rs. 271.247 billion during 2018-19 resulting in cumulative saving of 14%. Moreover, Rs.85.100 billion was not utilized as Major Object wise saving of ranging 50% to 100%.

Implications:

- Non-compliance of Punjab Budget Manual
- Inefficient utilization of Government funds
- Incorrect budget estimations

Management response:

The said savings in Appropriation Accounts for the financial year 2018-19 will be submitted to the competent authority i.e. Public Accounts Committee which may inquire about reasons from the concerned departments. Further Finance Department replied that an amount of Rs. 1276 billion was expected to be received from the Federal Grants as NFC share but could not be materialized and revised target was Rs.1192 billion was conveyed by Federal Government but only an amount of Rs.1039 billion was received actually. As revised budget was prepared on the basis of conveyed amount, hence the instant amount could not be utilized.

Recommendation:

Government resources should be efficiently and effectively utilized for the intended purposes.

1.1.8 Double Hiring of Employees on SAP R3 and payment of Rs.0.004billion.

Risk Categorization: High

Observations:

During Certification Audit of District Accounts Office Faisalabad for the Financial Year 2018-19, it was observed that employees were hired on SAP- R3 system against the two Personnel Numbers and had drawn double pay & Allowances, which may be stopped.

Implications:

- Overstatement of Accounts
- Unauthorized payments

Management response:

The observation has been communicated to DAO Faisalabad. The replies will be submitted in due course of time.

Recommendation:

Audit recommends to probe the matter and outcome may be communicated to audit for further scrutiny.

1.1.9 Vouched account of booking of third party payments and Post Audit report Rs. 35.263 billion

Risk Categorization: High

Observations:

Scrutiny of accounts for the period 2018-19, revealed that an amount of Rs. 35.263 billion was booked on account of third party payments whereas vouched account and post audit report was not provided for audit scrutiny.

Implications:

- Doubtful expenditure without vouched account
- Weak supervisory and financial internal controls

Management response:

The observation has been communicated to the concerned Project Directors to submit the vouched accounts for the said amount booked on account of Third Party Payments. Vouched Accounts and post audit report would be provided to Audit for Audit Scrutiny as soon as received from concerned Projects.

Recommendation:

Audit recommends that post audit of third party payments be conducted and report be submitted to Audit for scrutiny.

1.1.10 Post Audit of SDA Accounts Not Conducted Rs. 207.208 billion

Risk Categorization: High

Observation:

As per SDA Policy 2007 para No.2.3 (a) the drawing authority will submit monthly accounts of expenditure supported with copies of paid vouchers to the concerned AG/DAO/TO for post audit purpose by 15th of each month. Further the DAOs will carry out 100% post audit themselves, whereas TOs will submit this account to the concerned Accountant General for complete post audit.

During scrutiny of record, it was found that post audit on account of SDA payment by AG office Punjab and DAOs was not being carried out in contravention to the SDA policy referred above. Detail is as follows;

District	Total (Exp.)	District	Total (Exp.)
AG-BH	616,064,668	AG-LY	484,090,905
AG-BK	364,415,992	AG-MB	293,397,936
AG-BR	8,186,051,948	AG-MH	711,261,801
AG-CH	437,008,808	AG-MI	391,367,784
AG-CT	353,256,383	AG-NK	289,017,012
AG-DG	5,007,614,828	AG-NL	515,167,991
AG-FD	9,859,124,568	AG-OK	900,392,566
AG-GA	417,048,848	AG-PK	401,467,300
AG-GT	687,468,808	AG-RI	285,641,712
AG-HF	259,889,530	AG-RN	4,016,553,308
AG-JG	537,451,741	AG-RP	568,021,463
AG-JM	265,695,350	AG-SA	559,550,039
AG-KB	238,116,208	AG-SG	1,784,831,173
AG-KS	557,711,544	AG-SL	2,207,443,728
AG-KS	8,096,508	AG-ST	2,479,689,946
AG-KW	757,164,973	AG-TS	496,480,010
AG-LN	11,061,237,980	AG-VR	510,464,431
AG-LO	150,113,575,140	AG-VR	586,039,782
Total	189,726,993,825	Total	17,480,878,887
Grand Total		207,207,872,712	

Implication:

- Weak internal control
- Non observance of rules & regulation

Management response:

Letters have been issued to operators of SDA to present vouched account of previous payments. The same will be done on presentation of vouchers.

Recommendation:

Post audit of the expenditure against SDAs be conducted.

Director Budget and Accounts Forest Department

***1.1.11 Explicit Disregard of Punjab Procurement Rules
Rs. 1.825 billion***

Risk Categorization: High

Observation:

Rule 12(1) states that 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 but if deemed in the public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

During scrutiny of accounts of the Punjab forest department revealed that an amount of Rs.1.825 billion was allocated and utilized under head A03970-Others by forest department on account of afforestation, major operations involved: Jungle Clearance, ploughing and leveling with bulldozer and Earth work etc. During course of field audit of

office of Divisional Forest Officers, explicit disregard to PPR-2014 was noticed, as the expenditure was made in violation of PPRs. The management spent the budget allocation during the financial year 2018-19 in an inappropriate manner without observing PPRs.

The procurement/hiring of services were not made in a fair and transparent manner and considered to be inefficient and uneconomical. This act of management deprived the govt. from competitive rates as well as from revenue on account of taxes.

Implications:

- Non transparent mode of spending.
- Non observance of rules.
- Weak supervisory as well as financial internal controls.

Management response:

It is submitted that out of 76-DDO/Formations 48-Forest Divisions along with following sub-offices are carrying out the Forestry Operation/Field works:-

No. of Forest Divisions	48
No. of Sub Divisions/Ranges =	297
No. of Blocks =	734
No. of Beats =	3147

The above field staff carried out the following Forestry operations/works:-

- Stubbing of Kana Masquite/Bushes etc, Layout and Daag Bailing, Ploughing and Leveling, Digging of Khaals, Main, Branches, Trenches, pits and slots etc, Planting of Plants, Weeding, Raising of Nurseries, Purchase of P.Bags, silt and minure etc.

Basically the field works were carried out by the Forest Guards in their 3147 beats. Due to the following reasons the Forest Department is unable to get/execute the contracts for raising of plantations/nurseries etc as well as maintenance thereof:-

- Department have the technical/trained staff but the contractors are not knowing forestry techniques/experience.
- Department will have to make 3147-contracts at each beat level for raising of plantations and maintenance thereof as well as at large scale for raising and maintenance of nurseries under non-development.
- Same practice is to be made under development budget.
- Lots of funds to be utilized for advertising.
- Forestry Works are seasonal and have to be completed within the planting season.
- Sufficient time is required for making the contracts.
- Formal documents i.e. muster roll is being maintained by the Forest Staff while executing the works.

Recommendation:

Audit recommends to probe the matter at administrative level to fix the responsibility for such explicit disregard of Punjab Procurement Rules besides strict compliance of PPRs in future.

1.1.12 Non transparent mode of payment -Rs.4.390 billion

Risk Categorization: High

Observation:

During audit of accounts for the year 2018-19, it was observed from the scrutiny of record that an amount of Rs. 4.390 billion was drawn

from govt. treasury and disbursed in cash on account of pay & allowances Rs. 2.313 billion and operating expenses Rs. 2.077 billion. Thus, an unauthorized mode of payment was adopted in violation of government instructions.

Implications:

- Non transparent mode of payments.
- Non observance of rules.
- Weak supervisory as well as financial internal controls.

Management response:

In compliance of the directions of the Honorable Lahore High Court Lahore, the matter had already been taken up with the high-ups i.e. Accountant General, Punjab, Controller General of Accounts, Islamabad, Finance Department and Punjab Information Technology Board Lahore for running the pay roll system in the Forest Department. Pay Roll Dashboard has been developed by the PITB and uploaded 90% data of ICP Chart of Forest Employees. As and when the Finance Department has accorded permission for opening the bank accounts, the pay roll system will be started by the Department. However, the manual salary system is running transparently by observing prevailing rules/instructions. Case was referred to the Finance Department for obtaining sanction for opening the bank accounts but they have not agreed to open the bank accounts and advised to proceed as per SOPs.

Recommendation:

Audit recommends to probe the matter at administrative level to fix the responsibility for non compliance of govt. instructions to make payments through bank accounts or cheques as the case may be.

CHAPTER 2

AGRICULTURE DEPARTMENT

2.1 *Introduction*

(A) As per Punjab Government Rules of Business 2011, the department is comprised of four attached departments and six autonomous bodies. It has been assigned the business of:

- Agricultural education training & research.
- Soil fertility & soil conservation.
- Agricultural loans / subsidies.
- Water courses conveyance efficiency through improvement of watercourses.
- Market committees & regional markets were set up under the Punjab Agricultural Produce Market Ordinance, 1975 and rules made there under during 1979.
- Production, multiplication and marketing of the certified seed through Punjab Seed Corporation.
- Development of cultivable waste-land by Punjab Land Utilization Authority.
- Service matters except those entrusted to Services and General Administration Department.
- Purchase of stores and capital goods for the Department.

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2018-19 of Agriculture Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2018-19 against a total of three grants/appropriations was as follows:

(Rupees in million)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
(1)	(2)	(3)	(4)	(5)	(6)
PC21010	261.523	(103.568)	157.955	155.337	(2.618)
PC21018	20,859.415	0.001	20,859.416	15,938.461	(4,920.955)
PC22036	6,797.020	7,258.961	14,055.981	13,104.911	(951.070)
Total	27,917.958	7,155.394	35,073.352	29,198.708	(5,874.644)

Overview of Expenditure

The final budget of Agriculture Department for the year ended 30.06.2019 was Rs. 35,073.352 million. Out of this, actual expenditure was Rs. 29,198.708 million. The breakup of current and development expenditure is given below:

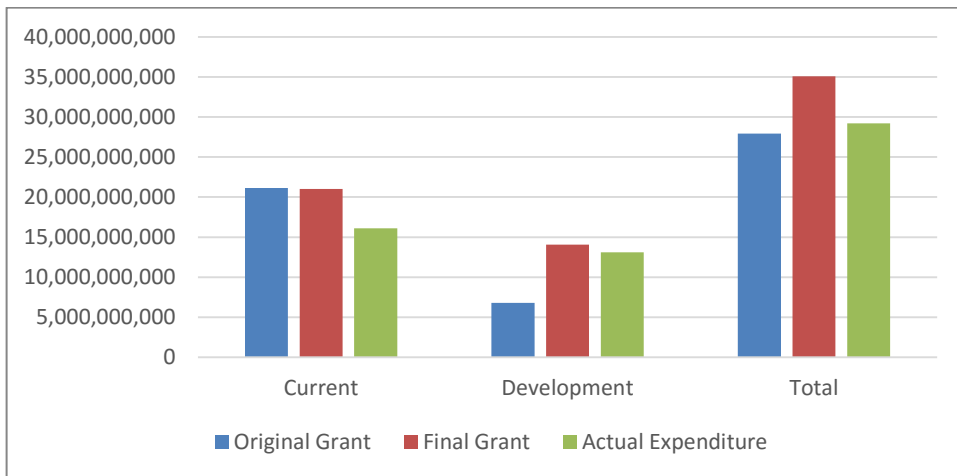
(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	21,120,938,000	16,093,797,591	(5,027,140,409)	23.80
Development	6,797,020,000	13,104,910,648	6,307,890,648	92.80
Total	27,917,958,000	29,198,708,239	1,280,750,239	4.59

This composition changed due to supplementary grants & surrenders. Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	21,017,371,000	16,093,797,591	(4,923,573,409)	23.43
Development	14,055,981,000	13,104,910,648	(951,070,352)	6.77
Total	35,073,352,000	29,198,708,239	(5,874,643,761)	16.75



Anticipated savings not surrendered

As per Para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. 5,874.644 million at the close of the year 2018-19 under grants PC21010, PC21018, PC22036 were not surrendered in time by the Department.

Audit Profile of Agriculture Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue/ Receipts audited FY 2018-19 (Rs. in million)
1.	Formations	969	39	5,998.50	269.605
2.	<ul style="list-style-type: none"> • Assignment Accounts • SDAs etc. (excluding FAP) 	14	1	101.08	-
3.	Authorities/ Autonomous Bodies etc. under the PAO	3	-	-	-
4.	Foreign Aided Projects (FAP)	1	1	5381.035	-

2.2 Classified summary of Audit Observations

Audit observations amounting to Rs. 7,881.97 million were raised in this report during audit of Agriculture Department. This amount includes recoveries of Rs. 738.73 million as pointed out by audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

<i>(Rs. in million)</i>		
Sr. No.	Classification	Amount
1	Non Production of record	1,861.74
2	Reported cases of fraud, embezzlement and misappropriation	33.15
3	Irregularities	-
A	HR/Employees related irregularities	621.83
B	Procurement related irregularities	3,469.12
C	Management of accounts with commercial banks	246.54
D	Financial Management Issues	26.54
4	Value for money and service delivery issues	-
5	Recoveries and overpayments	738.73
6	Others	884.32
Total		7,881.97

2.3 *Brief comments on the status of compliance with PAC Directives*

The status of compliance with PAC Directives for reports discussed so far is given below:

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	40	14	26	35
2	1985-86	85	67	18	79
3	1986-87	107	65	42	61
4	1987-88	21	14	7	67
5	1988-89	88	79	9	90
6	1989-90	71	45	26	63
7	1990-91	43	29	14	67
8	1991-92	25	14	11	56
9	1992-93	26	13	13	50
10	1993-94	49	34	15	69
11	1994-95	15	3	12	20
12	1995-96	46	0	46	0
13	1996-97	38	28	10	74
14	1997-98	76	49	27	64
15	1998-99	30	18	12	60
16	1999-00	110	60	50	55
17	2000-01	205	178	27	87
18	2001-02	89	51	38	57
19	2003-04	22	14	8	64
20	2005-06	62	10	52	16
21	2006-07	44	36	8	82
22	2009-10	35	18	17	40
23	2011-12	16	02	14	13
24	2013-14	46	08	38	17
Total		1389	847	542	61

The management needs to revisit its compliance processes to ensure that PAC directives are complied with in a timely manner.

2.4 AUDIT PARAS

Non production of Record

2.4.1 Non production of record-Rs. 1,861.74 million

Section 14 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that the officer in-charge of any office/department shall afford all facilities and provide record for audit inspection and comply with request for information. Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subjected to disciplinary action under relevant Efficiency & Discipline Rules. Further, Punjab Finance Department letter No. FD (M1)III-2/87(P-III), dated 22nd February, 1994 provides that DDO himself will be responsible for production of record to the audit party at the time of audit and that in case of any lapse on his part, severe disciplinary action will be taken against him by the Administrative Secretary under intimation to the Chief Minister/ Chief Secretary.

During audit of Agriculture Department, record amounting to Rs.1,861,738,175 (Annexure-2) was not produced. Details are as under:

- Foreign Funded Projects
- Scholarships
- Vouched account of SDAs
- Completion Certificate, unspent balance and building account
- Enquiry reports, etc.

Audit is of the view that due to non-production of record, the authenticity of the payments could not be verified.

The matter was pointed out to concerned formations from January to May 2019 and from July to November 2019. The formations at Sr. Nos. 1, 2, 6, 13, 16, 18, 21, 22 & 26 noted for compliance. The formation at Sr. No. 7 did not offer any reply. The rest of the formations offered vague replies without any documentary evidence.

The matter was further reported to the Administrative Department. In DAC meetings held from October 2019 to January 2020, the para at Sr. No.6 was kept pending with the direction for opening of bank account in Bank of Punjab after permission from Finance Department. The paras at Sr. Nos. 1, 3 to 5, 8 to 10, 12 to 14, 16, 18, 23 & 25 were kept pending for verification/ production of record. The para at Sr. No. 21 was kept pending for a probe by a fact finding committee. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends that the department should produce record for scrutiny and also fix responsibility for non-production of record.

Reported cases of fraud, embezzlement and misappropriation

2.4.2 Misappropriations through fake draws, payments and non-disbursements-Rs.33.15 million

As per rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss, arising from fraud or negligence.

During audit of Agriculture Department, it was observed that an amount of Rs. 33,150,178 pertaining to payments and disbursements against procurements could not be accounted. The procurement was conducted without appropriate documentations.

The details are as under:

Sr. No	Name of Formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
1	Secretary Agriculture, Lahore	2017-18	31366	Misappropriation in procurement of goods, collection from attached deptt. and payment drawn but not disbursed to vendor.	11,199,814
2	University of Agriculture, Faisalabad	2016-18	32100	CCTV and Security Equipment were found missing in stock.	9,811,000
3	Director, Agronomic Research Institute, Faisalabad	2015-19	35829	Duplicate invoices were generated with same reference numbers in different dates	7,925,152
4	University of Agriculture, Faisalabad	2016-18	32042	Misappropriation in procurement of PCR and DNA kits.	3,134,212
5	University of Agriculture, Faisalabad	2016-18	32169	Fake claims of installation of lights.	1,080,000
Total					33,150,178

Audit is of the view that due to weak internal controls fictitious payments were not recovered resulting in loss to Govt.

The matter was pointed out to concerned formations from July to November 2019 and from January to May 2019. The formations at Sr. Nos. 1 & 3 noted the observations for compliance. The formation at Sr. No. 2 replied that the Vice Chancellor had already constituted a Committee. The formations at Sr. No. 4 and 5 furnished vague replies without adequate documentary evidence.

The matter was further reported to the Administrative Department. In DAC meetings held on 11.10.2019, 06.12.2019 and 15.01.2020, the para at Sr. No. 1 was kept pending for compliance. The para at Sr. No. 2

was kept pending for recovery and to obtain certificate from concerned department that all the discrepancies have been made. The para at Sr. No. 3 was kept pending for inquiry. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends the department to conduct a high level inquiry and take appropriate action besides recovery of the entire amount.

Irregularities

A-HR/Employees related irregularities

2.4.3 *Appointments without advertisement-Rs. 224.06 million*

As per procedure for appointment of work charged/daily wages staff laid down in the preface to schedule of wage rates 2012, appointment to a post included in this Schedule may be made by the competent authority under Delegation of Financial Power Rules 2006 subject to the condition that the post(s) shall be advertised properly in the leading newspapers. Further, as per Supreme Court of Pakistan's ruling dated 19.01.1993, passed in Human Rights case No.104 (I to IV) 1992 read with S&GAD's Notifications No. SOR-III-2-2/91 dated 05.01.1995, no recruitment should be made against any post which is not advertised properly.

During audit of Agriculture Department, it was observed that an amount of Rs. 224,058,375 was utilized for payment to the regular employees, visiting faculty members, ad-hoc/contract employees and daily wages/contingent paid staff who had been employed without adhering to the rules on advertisement.

The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Appointment	Amount (Rs.)
1	University of Agriculture Faisalabad	2016-18	32027	Daily wages staff	168,774,570
2	University of Agriculture Faisalabad	2016-18	32034	Daily wages staff	28,382,426
3	University of Agriculture Faisalabad	2016-18	32035	Visiting staff	11,713,885
4	Director Agronomy Research Institute, Faisalabad	2015-19	35827	Contingent staff	8,480,966
5	University of Agriculture Faisalabad	2016-18	32028	Contract employees	5,120,000
6	Director Barri Agricultural Research Institute, Chakwal	2018-19	35091	Daily wages staff	1,004,060
7	Director, Rapid Soil Fertility Survey and Soil Testing Institute, Punjab Lahore	2016-19	37082	Daily wages staff	337,212
8	Director, Soil and Water Conservation Research Institute (SAWCRI), Chakwal	2012-18	31328	Daily wages staff	245,256
Total					224,058,375

Audit is of the view that the subject employments are irregular.

The matter was pointed out to concerned formations in June 2018 and from April 2019 to October 2019. The formations at Sr. Nos. 1, 5 & 8 did not offer any reply. The formations at Sr. Nos. 2 and 3 replied that daily paid labor/visiting staff was appointed by duly approved SOPs from syndicate. The formations at Sr. Nos.4 and 6 replied that contingent paid staff was engaged casually when required and therefore advertisement was not required. The formation at Sr. No.7 stated that detailed reply would be submitted later on. The replies were not tenable as the appointments were made without advertisement in newspapers in violation of above government instructions.

The matter was further reported to the Administrative Department. In DAC meetings held on 17.10.2019, 05.11.2019, 15.11.2019 and 15.01.2020, the paras at Sr. Nos. 1 to 8 were kept pending for

regularization. The paras at Sr. No. 5 was kept pending for probe by Administrative Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends that the department should adhere to the Government instructions and seek condonation of irregularity from the Finance Department besides fixing responsibility against the concerned.

2.4.4 Irregular re-employment of retired employees-Rs. 27.82 million

As per re-employment Policy dated 16th June 2003 (ESTACODE), all cases of re-employment on contract must be approved by the Chief Minister on the recommendation of the Provincial Re-employment Board/Provincial Re-employment Committee. Government of the Punjab S & GAD vide letter No.SI.2-35/2000, dated 10.04.2008 directed to terminate the services of all the re-employed officers/officials with immediate effect.

During audit of Agriculture Department, it was observed that without obtaining recommendation of the Provincial Re-employment Committee/Board and approval of the C.M. following formations had re-employed persons on contract basis in the University after their retirement and an amount of Rs.27,822,679 as salary was paid to them during the period under audit. Details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Description of irregularity	Amount (Rs.)
1	University of Agriculture, Faisalabad	2016-18	32026	Irregular retention of retired employees through re-employment	15,194,475
2	University of Agriculture, Faisalabad	2016-18	32036	Irregular re-employment after retirement	7,098,144

Sr. No.	Name of formation	Period of Audit	PDP No.	Description of irregularity	Amount (Rs.)
3	Mian Muhammad Nawaz Sharif Agriculture University, Multan	2015-18	30970	Irregular retention of retired employees through re-employment	5,530,060
Total					27,822,679

Audit is of the view that weak internal controls on appointments resulted into irregular appointments.

When pointed out during October 2018 and June 2019, the management pertaining to Sr. Nos.1 and 2 replied that the university is an autonomous body and retired persons were appointed with the approval of syndicate. The management at Sr. No.3 replied that as per section 4 (1) (h) of the University Act, the management shall engage, where necessary, a person on contract on a specified duration and to specified terms of the engagements. Accordingly, appointment was made of highly experienced and honest retired officers. The replies were not tenable as the appointments were in contravention of the orders/judgment of the Honorable Supreme Court.

The matter was further reported to the Administrative Department. In DAC meetings held on 08.10.2019 and 17.12.2019, the para at Sr. No. 1 was kept pending for probe by the administrative department. The para at Sr. No. 3 was kept pending for clarification from S&GAD. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends that the matter be inquired by the administrative department to fix responsibility.

2.4.5 Irregular appointments-Rs.279.29 million

As per Rule 21 & 21(a) of Punjab Civil Servants (Appointment & Conditions of Service) Rules, 1974, a candidate for appointment must be in good mental and physical health and free from any defect. An appointment by initial recruitment shall be subject to the verification of character and antecedents of the candidate.

During audit of Agriculture Department, appointments to the tune of Rs. 279,290,703 (Annexure-3) were made irregularly, for instance:

- Appointments of various staff/officials without composition of recruitment committee.
- Recruitments without verification of medical fitness and educational certificates.

Audit is of the view that weak internal controls resulted in irregular appointments.

When pointed out in October 2018, April, June and July 2019, the managements pertaining to Sr. Nos. 2, 3, 4 & 5 did not offer any reply. The formation at Sr. No. 1 offer vague reply. The replies were not tenable being evasive.

The matter was further reported to the Administrative Department. In DAC meetings held on 08.11.2019 and 10.12.2019, the amount of the para at Sr. No. 2 was reduced to the extent shown in table after verification of record. The paras at Sr. Nos. 3 to 5 were kept pending for regularization. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened despite issuance of reminders in September and December 2019.

Audit recommends that the matter be inquired at administrative department level to fix responsibility.

2.4.6 Irregular payment of pay & allowances-Rs.90.66 million

As per Government of the Punjab Finance Department letter No.FD.SR.1/9-7/2003 dated 27.12.2005, Heads of the Administrative Departments may sanction an honorarium up to one month basic pay to a civil servant for work performed by him which is occasional in character and either laborious or of such special merit as to justify a special reward when the services rendered by him fall within the course of his ordinary duty like, good performance, achievements of targets or any special assignments related to the post.

During audit of Agriculture Department, an amount of Rs. 90,655,432 regarding pay and allowances was irregularly paid in violation of respective rules/provisions, as detailed below:

Sr. No.	Name of formation	Period of Audit	PDP No.	Description of irregularity	Amount (Rs.)
1	University of Agriculture, Faisalabad	2016-18	32157	Irregular and double payment of honorarium without justification.	73,898,302
2	University of Agriculture Faisalabad	2016-18	32085	Unjustified payments to staff for performing duties during entry test	16,109,450
Total					90,655,432

Audit is of the view that weak internal controls on “Pay and allowances” resulted in irregular payment of pay and allowances.

When pointed out in October 2018, June and October 2019. The management at Sr. No.1 stated that as per section 48(1) of University Act, a competent authority may grant a university employee an Honorarium from the university fund. The management at Sr. No. 2 did not offer any reply. The replies received were not tenable being evasive.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till

the finalization of this report despite issuance of reminders in October and November 2019.

Audit recommends that the matter be inquired at Administrative Department level to fix responsibility.

B- Procurement related irregularities

2.4.7 Irregular expenditure due to violation of Punjab Procurement Rules-Rs. 2,941.13 million

As per Rule 4 of Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. As per Rule 9 *ibid*, 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. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website. Furthermore, as per Rule 12 *ibid*, 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.

During audit of Agriculture Department, it was observed that expenditure to the extent of Rs. 2,941,127,440 (Annexure-4) was incurred on different purchases/hiring of services. Following irregularities were noticed:

- a. Procurement process was initiated without advertisement and splitting the indents to avoid tendering process.

- b. Purchases were made without uploading annual requirement and bid evaluation report on PPRA website.

Audit is of the view that non observing of PPR 2014 lead to a non-transparent process of procurement.

The matter was pointed out to concerned formations in October 2018 and from April to November 2019. Some of the formations noted the observations for compliance whereas some did not reply.

The matter was further reported to the Administrative Department. DAC meetings held from October 2019 to January 2020, the para at Sr. No. 1 was kept pending for verification of record. The paras at Sr. Nos. 4, 5, 18 & 25 were kept pending for probe. The para at Sr. No. 6 was kept pending with the direction to write a letter to GPP for method of finalization rates. The para at Sr. No. 22 was kept pending for revised expenditure statement and its approval from the competent authority. The paras at Sr. Nos. 4, 7, 9, 12, 14 to 19, 23, 25, 26, 28 to 30, 33, 34, 37 to 43, 46 to 49 & 51 to 58 were kept pending for regularization from Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends that the matter be probed to fix responsibility.

2.4.8 Procurement of goods and services in violation of government instructions-Rs.527.99 million

According to NAB Ordinance 1999 vide section 33B, the procurements having minimum monetary value of Rs.50 million or more shall be reported to NAB along with i) prequalification report with executive summary ii) Contract/Bid evaluation report with executive summary iii) Technical evaluation report. Further, as per austerity

measures issued by the Government of the Punjab, Finance Department, purchase of new vehicles, Lab equipment, Air Conditioners, Furniture and other items shall not be allowed except with prior concurrence of the austerity committee and subsequent approval of Chief Minister through submission of the summary.

During audit of Agriculture Department, it was observed that procurement of goods to the extent of Rs.527,987,180 was made without observing government instructions. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	University of Agriculture, Faisalabad	2016-18	32103	Procurement exceeding Rs.50 million (not reported to NAB with required record)	516,578,000
2	University of Agriculture Faisalabad	2016-18	32130	Purchase of vehicle and generator without approval of the Austerity Committee	11,409,180
Total					527,987,180

Audit is of the view that non observance of government instructions led to irregular procurement of goods and services.

The matter was pointed out to concerned formations in October 2018 and June to October 2019. Some of the formations noted the observations for compliance whereas some did not reply.

The matter was further reported to the Administrative Department. In DAC meetings held on 11.10.2019 and 10.12.2019, the para at Sr. No. 1 was kept pending for compliance. Further progress was not reported by the department. As regards remaining para, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends that the matter be probed to fix responsibility.

C- Management of accounts with commercial banks

2.4.9 Irregularities in handling of funds/ bank accounts- Rs. 246.54 million

As per Finance Department Letter No.FD(W&M)1-1/70 (VII) dated 15.05.2009 regarding placing of funds in financial institutions the mark-up rates offered by the Bank of Punjab may be compared with the five major scheduled banks namely National Bank of Pakistan, Habib Bank Limited, United Bank Limited, Muslim Commercial Bank and Allied Bank. The cases in which higher rates are offered by the above mentioned major banks, should be referred to the Finance Department for advice.

During audit of Agriculture Department, it was noticed that a number of entities had handled funds to the tune of Rs.246,544,851 with the following irregularities:

- Deposit of admission and tuition fee into commercial bank
- Investments without due diligence
- Shifting of funds from SDA to bank accounts
- Retention of Govt. money into bank accounts

The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	Mian Muhammad Nawaz Sharif Agriculture University, Multan	2018-19	33394	Non-investments of funds	116,302,072
2	Mian Muhammad Nawaz Sharif Agriculture University, Multan	2018-19	33386	Irregular deposit of admission and tuition fee into commercial bank	60,488,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
3	University of Agriculture, Faisalabad	2016-18	32111	Irregular investment due to non-matching of profit rate / Loss to university due to negligence/less credit of profit by bank	50,000,000
					555,787
4	University of Agriculture, Faisalabad	2016-18	32145	Unauthorized shifting of funds from SDA to bank account	19,198,992
Total					246,544,851

Audit is of the view that non-adherence to Government instructions resulted in irregularities regarding handling of funds.

The matter was pointed out to concerned managements in October 2018 and June 2019. The formation at Sr. No.1 did not offer any reply. The formation at Sr. No.2 did not offer any reply. The formation at Sr. No.3 noted the observation for compliance. The formation at Sr. No.4 stated that bank account was operated with the title of Prime Minister Fee Reimbursement Scheme. Sub campus has paid out fee to students step by step as advised by HEC. The replies were not tenable being evasive.

The matter was further reported to the Administrative Department. In DAC meeting held on 08.11.2019, the para at Sr. No. 01 was kept pending for advice from Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends that the matter be inquired to fix responsibility.

D-Financial Management Issues

2.4.10 Irregular mode of payments-Rs.26.54 million

As per Rule 4.49(a) of Subsidiary Treasury Rules, read with Finance Department letter No.FD(FR)V-6/75(P) dated 20.06.2007, payments exceeding Rs.100,000 shall be made through cheques instead of cash.

During audit of Agriculture Department, it was observed that payments of Rs. 26,540,367 were made by the Drawing and Disbursing Officers in cash instead of cheque in violation of the above rule from the following Heads of Accounts:

- Electricity
- Gas
- Leave Encashment
- Travelling Allowance

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs)
1.	Deputy Director Agriculture (Extension), Lahore	2015-19	34992	8,208,327
2.	Assistant Director Agriculture, Extension, Faisalabad	2017-19	37070	4,960,833
3.	Director Horticulture Research Institute, Faisalabad	2018-19	35300	3,982,383
4.	Director Agronomy Research Institute, Faisalabad	2015-19	35832	3,583,425
5.	Director Oil Seed , Faisalabad	2018-19	34697	3,531,995
6.	University of Agriculture, Faisalabad	2016-18	32159	1,173,774
7.	Director Agronomy Research Institute, Faisalabad	2015-19	35841	658,630
8.	Deputy Director Agriculture, OFWM, Khanewal	2017-19	35868	441,000
Total				26,540,367

Audit is of the view that disregard to government instructions resulted in irregular payments in cash.

The matter was pointed out from April to October 2019. The managements at Sr. Nos. 2, 3, 4 & 8 noted the observations for compliance. The managements at Sr. Nos. 1 & 5 did not offer any reply. The management at Sr. No. 6 stated that cash payments were made mostly to foreign experts. The management at Sr. No. 7 stated that cash payments were made due to urgency.

The matter was further reported to the Administrative Department. In DAC meetings held on 15.11.2019, 17.12.2019, 03.01.2020 and 15.01.2020, the paras at Sr. Nos. 1, 3 & 6 were kept pending for regularization from Syndicate. The paras at Sr. Nos. 2, 4, 7 & 8 were kept pending for regularization from Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends that responsibility be fixed for non-adherence to government instructions and matter be regularized from the Finance Department besides strengthening of supervisory and financial controls.

Recoveries and overpayments

2.4.11 Recoveries due to inadmissible payments and non-deductions-Rs. 508.97 million

As per Government of the Punjab, Finance Department letter No. FD-(M-I)1-15/82 P-I dated 15.01.2000, House Rent Allowance will not be allowed to the officers/officials to whom government accommodation has been provided. Further, five percent house maintenance charges will be deducted from the salary. Moreover, as per Government of the Punjab, Finance Department letter No. 106 (SR) IV/7 dated 18.08.1977,

conveyance allowance is not admissible to the staff residing within their work premises, during leave including LPR, and the officers availing facility of government vehicles.

During audit of Agriculture Department, it was observed that conveyance allowance was allowed to the employees in violation of government rules. Further, maintenance charges @ 5% of pay were not deducted and 60% penal rent were also not collected from the staff residing in Govt. accommodations on unauthorized basis. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of payments/non-deduction	Amount Recoverable (Rs.)
1	University of Agriculture Faisalabad	2016-18	32149	Non-recovery of 5% House maintenance Charges	468,408,747
2	University of Agriculture Faisalabad	2016-18	32150	Non recovery of conveyance allowance having government residence within the work premises	34,529,274
3	Director Oil Seed, Faisalabad	2018-19	34698	Non deduction of Conveyance Allowance of pool Vehicles	360,000
4	DG Agriculture Research (AARI) Faisalabad	2018-19	33966	Non Deduction of House Maintenance Charges	64,753
5	Dir. Soil Salinity Res Institute Pindi Bhattian, Hafizabad	2018-19	37183	Unauthorized occupation of Director Residence	549,864
6	Dir Soil Salinity Residence Institute, Pindi Bhattian, Hafizabad	2018-19	31449	Unauthorized occupation of Director's residence by tehsil administration (amount of penal rent).	5,055,600
Total					508,968,238

Audit is of the view that weak financial controls lead to overpayment.

The matter was pointed out to the formations during audit conducted from, February to May and July to November 2019. The formations at Sr. Nos. 2 to 4 offered no comments. The rest of the formations offered vague replies without any documentary evidence.

The matter was further reported to the Administrative Department. In DAC meetings held from November 2019 to January 2020, the paras at Sr. Nos. 2 and 6 were kept pending for verification of recovery. The para at Sr. No. 5 was kept pending for taking up the matter through Administrative Department to S&GAD for vacation of the residence. The para at Sr. No. 4 was kept pending clarification from the Finance Department. The para at Sr. No. 3 was kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends early recovery of the outstanding amounts besides fixing responsibility for overpayment of allowances.

2.4.12 Purchase of machinery at higher rates-Rs. 3.30 million

As per rule 4 of PPRA rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

During audit of University of Agriculture Faisalabad for the period 2016-18, it was observed that management incurred Rs 16,395,015 on

procurement of machinery. A review of inquiry report dated 28.07.2018 revealed that public exchequer suffered a loss of Rs. 3,295,015 due to purchases at higher rates as detailed below:

Sr. No.	Name of Machinery	Purchased Cost	Market Price	Difference
1	Mash Feed Mill	4,332,515	3,300,000	1,032,515
2	Environmentally Controlled Poultry Shed	4,825,000	3,800,000	1,025,000
3	Egg Setter and Egg Hatchery Unit and allied components	7,237,500	6,000,000	1,237,500
Total		16,395,015	13,100,000	3,295,015

Audit is of the view that weak internal controls on procurements resulted in purchases on higher rates.

The matter was pointed out in June 2019. The management replied that the matter was under investigation.

The matter was further reported to the Administrative Department. In DAC meeting held on 15.11.2019, the para was kept pending for recovery. Further progress was not reported by the department till the finalization of this report.

Audit recommends fixing responsibility for the lapse and disciplinary action against the responsible besides early recovery of loss.

(PDP No.32090 -University of Agriculture, Faisalabad-2016-18)

2.4.13 Non refund of advances- Rs. 3.20 million

As per Rule 2.10 (a) (1) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenue as a person of ordinary prudence would exercise in respect of the expenditure of its own money.

During audit of Agriculture Department, it was observed that advances amounting to Rs.3,198,980 to officers/officials were neither adjusted nor refunded. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1.	Mian Muhammad Nawaz Sharif Agriculture University Multan	2015-18	30972	2,349,880
2	Mian Muhammad Nawaz Sharif Agriculture University Multan	2018-19	33377	574,000
3	Dy. Dir. Agri. (Ext), Sargodha	2017-19	33246	275,100
Total				3,198,980

Audit is of the view that weak internal controls on advances resulted in non-adjustment/non-refund of advances.

The matter was pointed out to the formations during audit conducted from February to May and July to November 2017. The formations offered vague replies without any documentary evidence.

The matter was further reported to the Administrative Department. In DAC meetings held on 08.11.2019, 17.12.2019 and 15.01.2020, the amounts of the paras at Sr. Nos. 1 to 3 were reduced to the stated extent in the table after verification of adjustment of advances. Further progress was not reported by the department.

Audit recommends that the department should strengthen its internal controls on advances, and seek adjustment/ refund of advances from the quarters concerned.

2.4.14 Non recovery of government dues Rs.162.02 million

As per Rule 2.10 (a) (1) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenue as a person of ordinary prudence would exercise in respect of the expenditure of its own money.

During audit of Agriculture Department, it was observed that government dues as well as institutional dues to the tune of Rs.162,015,630 (Annexure-5) were outstanding.

Audit is of the view that weak managerial controls resulted in non recovery of dues.

The matter was pointed out to the formations during audit conducted from February to May and July to November 2017. The formations at Sr. Nos. 2, 3, 15 to 17 & 19 offered no comments. The formations at Sr. Nos. 4, 9, 10 & 14 noted the observations for compliance. The rest of the formations offered vague replies without any documentary evidence.

The matter was further reported to the Administrative Department. DAC meetings held from October 2019 to January 2020. The para at Sr. No. 10 was kept pending for clarification from FBR. The para at Sr. No. 4 was kept pending for advice from Finance Department. The para at Sr. No. 6 was kept pending with the direction to refer the case to Law Department for seeking advice. The para at Sr. No.8 was kept pending because matter was subjudice. The para at Sr. No. 13 was kept pending for regularization from the Finance Department. The paras at Sr. Nos. 2, 14 to 17, 19 & 22 were kept pending for recovery. The paras at Sr. Nos. 5 & 23 were kept pending for probe by a committee. The amount of the para at Sr. No. 24 was reduced to the extent shown in table after verification. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends that the department should effect recovery of the dues.

2.4.15 Non deduction of taxes- Rs.61.24 million

According to Section 153 (1) of Income Tax Ordinance 2001, income tax is required to be deducted at source @ 4.5% from filer and 6.5% from non filer on supply of goods and 10% and 15% on services rendered respectively by filer and non filer. Moreover, as per section 236-A ibid, department is required to recover advance tax @ 10% on auctioned amount. Further, as per Government of the Punjab Finance Department (Tax Section) Lahore notification No. SO (Tax)1-2/97 (withholding) dated 18.07.2014, 16% PST was to be deducted at source from contractors while making payments to them. Furthermore, as per rule 2 and 6 of Sales Tax Rules, withholding agent shall deduct an amount equal to 1/5th of total sales tax shown in sales tax invoices, issued by the supplier and make payment of the balance amount to him.

During audit of Agriculture Department, it was observed that payments were made to the employees of the institutions and contractors but Income Tax, PST and GST were not deducted as per prescribed rate amounting to Rs. 61,244,028 (Annexure-6).

Audit is of the view that weak internal controls lead to non deduction of taxes and loss to government to the stated extent.

The matter was pointed out to the formations during audit conducted from February to November 2019. The formations at Sr. Nos. 6, 7, 12, 17, 20 to 23 & 26 noted the observations for compliance. The formations at Sr. No. 9 & 11 did not offer any reply. The rest of the formations offered vague replies without any documentary evidence.

The matter was further reported to the Administrative Department. In DAC meetings held from October 2019 to January 2020, the para at Sr. No. 1 was kept for regularization from Syndicate. The para at Sr. No. 2 was kept pending for production of payment vouchers of PERN which they are paying to internet facility provider. The para at Sr. No. 3 was kept pending being subjudice. The amount of the para at Sr. No. 4 was reduced

to the extent shown in table after verification of deposit of tax. The para at Sr. No. 5 were kept pending for clarification. The paras at Sr. Nos. 6, 8, 15, 17, 22 & 26 were kept pending for compliance. The para at Sr. No. 11 was kept pending for a certificate from the bank indicating deduction of PST. The para at Sr. No. 20 was kept pending for verification of record. The paras at Sr. Nos. 23 & 24 were kept pending with the direction to take up the matter with Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends strengthening of internal controls on taxation and recovery of the amount in question.

Others

2.4.16 Irregular expenditure on repair and maintenance works-Rs.518.69 million

Para 4.5(5) of B&R Department Code states that every officer making or ordering payment on behalf of Government should satisfy himself that the work has been actually done in accordance with the bill submitted for payment. He should inspect personally all the most important works before authorizing final payment and should check the measurements made by his subordinates.

During audit of Agriculture department it was observed that certain repair works valuing Rs. 518,686,582 (Annexure-7) were executed the repair & maintenance work was substandard, poorly designed and had not been completed despite lapse of considerable time and wrong estimations.

Audit is of the view that weak internal and supervisory controls resulted in irregular repair works.

The matter was pointed out to concerned formations in October 2018 and from April to November 2019. Some of the formations noted the

observations for compliance whereas the remaining did not offer cogent replies.

The matter was further reported to the Administrative Department. DAC meetings were held on 11.10.2019, 13.12.2019, 17.12.2019, 03.01.2020 and 15.01.2020. The para at Sr. No. 1 was kept pending for seeking satisfactory report from DG Monitoring and Evaluation. The para at Sr. No. 2 was kept pending for completion of construction work. The paras at Sr. Nos. 6 & 7 were kept pending for probe. The para at Sr. No. 8 was kept pending for production of complete record and evidence of monitoring the ADP scheme. The paras at Sr. Nos. 5 & 9 were kept pending for advice from the Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends that the matter should be investigated and responsibility be fixed.

2.4.17 *Irregular expenditure on rent of building-Rs. 3.09 million*

Sr. No. 3 of Part-I of the Second Schedule of the Punjab Delegation of Financial Powers Rules, 2006 (updated 2016) provides that hiring of buildings on rent would be subject to the conditions that (a) the accommodation is according to the scale approved by the Government, (b) the rent does not exceed the tax assessed by the Excise, Taxation and Narcotics Department for the purpose of Urban Immovable Property Tax. In case the rent exceeds as assessed by the Excise, Taxation and Narcotics Department, the Administrative Department shall give rent reasonability certificate and, (c) non-availability certificate by the C&W Department that there is no official building available for housing a particular office.

During audit of Muhammad Nawaz Shareef University of Agriculture, Multan for the period 2018-19, examination of record pertaining to rent of building revealed that an amount of Rs. 3,094,000 was paid on account of rent of building. Following irregularities were noticed:

- The building was rented/hired without obtaining rent assessment certificate from Excise, Taxation and Narcotics Control Department.
- The non-availability certificate from C&W Department was not obtained.
- The rent reasonability certificate was also not obtained from Administrative Department.

Audit is of the view that lapse occurred due to weak supervisory and financial controls.

When pointed out the matter, the formations did not offer any reply.

The matter was further reported to the Administrative Department. In DAC meeting held on 08.11.2019, the para was kept pending for regularization of the matter. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the matter should be investigated and responsibility be fixed.

(PDP No.33374- Muhammad Nawaz Shareef University of Agriculture, Multan -2018-19)

2.4.18 Irregular expenditure on foreign visits-Rs. 3.29 million

As per Sr. No. 2(i) of austerity measures 2016-17 and 2017-18, there shall be a complete ban on foreign visits. The cases for foreign visits shall be placed in the austerity committee for its recommendations and

subsequent approval of the Chief Minister. As per section 17(a) of The University of Agriculture Faisalabad Act 1973, the Treasurer shall manage the property, finances and the investments of the university.

During audit of University of Agriculture Faisalabad for the period 2016-18, it was observed that payments of Rs. 3,285,692 were made from the Endowment Fund for foreign visits without approval from Chief Minister on the recommendation of the Austerity Committee which is irregular and violation of rules.

Audit is of the view that disregard to the government instructions resulted in irregular expenditure on foreign visits.

When the matter was pointed out in June 2019, the management replied that Endowment Fund Secretariat grants funds to the Faculty members for participation in trainings and conferences.

The matter was further reported to the Administrative Department. In DAC meeting held on 08.10.2019, the para was kept pending for regularization. Further progress was not reported by the department.

Audit recommends that matter should be investigated and responsibility be fixed.

(PDP No.32138, University of Agriculture, Faisalabad for the period 2016-18)

2.4.19 *Illegal occupation/ encroachment of Agricultural land-Rs.359.25 million*

As per Section 17 (A) of the University of Agriculture Faisalabad Act 1973, the treasurer shall manage the property, the finances and the investments of the University. Moreover, as per Rule 2.33 of PFR Vol-1, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

During audit of Agriculture Department, it was observed that agricultural land was encroached by illegal occupants since long. The details are as under:

Sr. No.	Name of formations	Period of audit	PDPs No.	Area of land	Amount (Rs.)
1	University of Agriculture Faisalabad	2016-18	32063	147 acres and 1 kanal land	294,250,000
2	Director, Agronomic Research Institute, Faisalabad	2015-19	35837	26 Acres	65,000,000
Total					359,250,000

Audit is of the view that illegal occupation of land made due to weak internal controls over asset management which caused loss to government.

When the matter was pointed out in June and October 2019, the management at Sr. No. 2 noted the observation for compliance. The management at Sr. No. 1 did not offer any reply.

The matter was further reported to the Administrative Department. In DAC meeting held on 15.01.2020, the para at Sr. No. 2 was kept pending with the direction to gear up the efforts for vacation of land. Further progress was not reported by the department.

Audit recommends that the department should put strenuous efforts to vacate state land from the illegal occupants besides strengthening of internal controls over management of assets.

**AUDIT REPORTS ON THE ACCOUNTS OF
FOREIGN AIDED PROJECTS**

**PUNJAB IRRIGATED AGRICULTURE
PRODUCTIVITY IMPROVEMENT PROGRAM**

1-	Non production of record-Rs.105.551 million-----	57
2-	Non deduction of taxes-Rs. 268.92 million-----	58
3-	Irregular procurement from Sales Tax un-registered Supply and Service Companies (SSCs) Rs.23.344 million -----	59
4-	Inadmissible payment of post installation charges to Supply & Service Companies (SSCs), recovery thereof-Rs.13.677 million -----	61
5-	Non-refund of farmers' share received-Rs.7.991 million -----	62
6-	Non recovery on account of breakage of PCPS yards and LD charges -Rs.12.19 million-----	64
7-	Irregular payment of service charges on account of survey, design & estimation to Supply & Service Companies (SSCs)-Rs.3.161 million -----	65

1- Non production of record-Rs.105.551 million

As provided in Section 14 of the Auditor-General's (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001, the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information. Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules. Further, Punjab Finance Department letter No. FD (M1)III-2/87(P-III), dated 22nd February,1994 provides that DDO himself will be responsible for production of record to the audit party at the time of audit and that in case of any lapse on his part, severe disciplinary action will be taken against him by the Administrative Secretary personally apart from submitting a report to the Chief Minister/ Chief Secretary.

During audit of the Director General/Project Director (OFWM) Lahore and its field formations for the FY 2018-19, complete record pertaining to pre-qualification of supply & service companies (SSCs) and PCPS yards was not produced to audit. In the absence of requisite record, authenticity of the expenditure incurred could not be validated. The detail is as under:

Sr. No.	Office	Amount Rs.
1	DDA-Multan	20,057,850
2	DDA-BWP	6,846,573
3	DDA-GRW	40,906,808
4	DDA-SKT	35,746,328
5	DDA-RWP	1,993,000
Total		105,550,559

Audit is of the view that irregularity occurred due to non-compliance of above provisions of rules in vogue.

The matter was pointed out in September 2019. The management stated that the record is available which may be verified.

The reply is not tenable being evasive as it was not shown during the spell of audit.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in October and November 2019.

Audit recommends to probe the matter and fixing responsibility against the persons at fault besides production of complete record to audit for a detailed review.

(PDP No.39304-Punjab Irrigated-Agriculture Productivity Improvement Project -2018-19)

2 *Non deduction of taxes- Rs.268.92 million*

Sr. No.16 of Second Schedule of the Punjab Sales Tax on Services Act 2012 provides that sixteen percent (16%) PST is applicable on services provided by persons engaged in contractual execution of works or furnishing supplies. Further, Punjab Revenue Authority vide letter No.PRA/ADC-III/1170 dated 25.09.2019 in response to clarification sought by the Audit had clarified that the tri-partite contract agreement has all the features of a works contract where under HEIS is installed on turnkey basis alongwith civil works and materials. PST at the rate of 16% of the gross value of such contracts or composite contracts is applicable as per entry No.16 of the 2nd Schedule. Moreover, as per Rule 2(2) of the Sales Tax Special Procedure (Withholding) Rules 2007, a withholding agent, other than a recipient of advertisement services, shall deduct an amount equal to one fifth of the total sales tax shown in the sales tax invoice issued by a registered person and make payment of the balance amount to him. Furthermore, as per Section 3 of the Sales Tax Act 1990, there shall be charged, levied and paid a tax known as sales tax at the rate

of seventeen per cent (17%) of the value of taxable supplies made by a registered person.

During audit of Punjab Irrigated-Agriculture Productivity Improvement Project for the period 2018-19, it was observed that payments were made to the various contractors/suppliers but PST and GST were not deducted as per prescribed rate amounting to Rs. 268,923,228. The details are as under:

Sr. No.	Name of formations	Period of audit	PDP No.	Type of tax	Amount (Rs.)
1	DG (Water Management), Lahore	2018-19	39290	Punjab Sales Tax	255,650,483
2	DDs (OFWM), Lahore	2018-19	39296	1/5 th GST	7,168,838
3	DDs (OFWM), Lahore	2018-19	39293	GST	6,103,907
Total					268,923,228

Audit is of the view that weak internal controls lead to non deduction of taxes and loss to government to the stated extent.

The matter was pointed out in September 2019. The management did not offer any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in October and November 2019.

Audit recommends strengthening of internal controls on taxation, its recovery with retrospective effect and deposit the same into Government treasury.

3- Irregular procurement from Sales Tax un-registered Supply and Service Companies (SSCs) Rs.23.344 million

According to instructions of the Directorate of Sales Tax issued vide circular No.46-ST/Pvt.Deptt/1039, dated 20.12.1998, the purchase of goods should be made from the person, registered under Sales Tax Act

1990 and sales tax invoice should be issued by such registered persons showing their sales tax registration number. The invoice issued by such registered persons should show the amount of sales tax deducted. Moreover, verification of sales tax deposit is also required under Rule 2.4 of PFR Vol-I. Further, Sr. No. 8(ii) of the pre-qualification document (PQD) of PPIP defines eligibility criteria for supply & service companies (SSCs) of HEIS that SSC must be registered with Income Tax and Sales Tax Departments.

During audit of Director General/Project Director (OFWM) Lahore for the FY 2018-19, it was observed that procurement to the tune of Rs.23,343,730 were made from M/s Royal Abyari and Drip Irrigation System Co. The said expenditure is held irregular as procurement was made from the vendors unregistered with the Sales Tax Department which needs justification. The detail is as under:

Sr. No.	Name of SSC	Amount (Rs)
1	Royal Abyari	14,366,516
2	Drip Irrigation System Co	8,977,214
	Total	23,343,730

Weak financial and supervisory and financial internal controls public procurement rules.

The matter was pointed out in September 2019. The management noted the observation for compliance and offered no further comments.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in October and November 2019.

Audit recommends that the matter be probed at appropriate level, responsibility fixed under intimation to audit besides strengthening of supervisory and financial internal controls on procurement.

(PDP No.39291 -Punjab Irrigated-Agriculture Productivity Improvement Project -2018-19)

4- Inadmissible payment of post installation charges-Rs.13.677 million

Clauses 6.12 & 6.13 of the standard tri-partite agreement requires that it is duty and responsibility of SSC (second party) to extend after-sale-service free of charge for a period of two years by paying regular visits and providing follow up services on the complaints/requests of farmer and to provide warranty for repair/ replacement of any portion or the entire system component during warranty period due to defects in materials or workmanship.

During audit of Director General/Project Director (OFWM) Lahore for the FY 2018-19, it was observed that payments were made to supply & service companies (SSCs) against claims submitted for installation of HEIS at farmlands. However, perusal of paid voucher revealed that SSCs were charging a reasonable amount at the rate of 6% of the total material cost & civil works as “post installation charges” which was not admissible as it was their contractual obligation to provide post installation services free of charge to farmers upto two years after commissioning the system. Violation of the above provisions of contract agreement resulted into overpayment to SSCs to the tune of Rs.13,677,356 causing loss to Govt. The said loss was calculated from the data scrutinized in five districts only, detailed inquiry be initiated for rest of the districts to determine actual loss. The details are as under:

Sr. No.	Description	Post Installation charges (Rs)
1	DDA-RWP	2,935,216
2	DDA-Multan	1,711,250
3	DDA-GRW	3,035,569
4	DDA-Sialkot	2,147,601
5	DDA-BWP	3,847,721
Total		13,677,356

Audit is of the view that inadmissible payment on account of post installation charges, despite clear provisions of contract agreement, is a gross negligence on the part of the project management causing loss to the Govt. exchequer to the stated extent.

The matter was pointed out in September 2019. The management stated that detailed reply would be submitted after scrutiny of record but no further progress was shown to audit in this regard.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in October and November 2019.

Audit recommends that the matter be probed at appropriate level. Updated recovery for all districts be calculated and deposited into Government account besides strengthening of financial controls.

(PDP Nos.39292 -Punjab Irrigated-Agriculture Productivity Improvement Project -2018-19)

5- *Non-refund of farmers' share received-Rs.7.99 million*

As per provision D-III (a) of PC-I of Punjab Irrigated-Agriculture Productivity Improvement Project, the Government assistance would be sixty percent (60%) of total system cost for installation of HEIS (High Efficiency Irrigation System) while the remaining expenditure forty percent (40%) will be contributed in cash/kind by the participating farmers.

During audit of the Director General/Project Director (OFWM) Lahore and its field formations for the FY 2018-19, it was observed that farmers share for HEIS installation was deposited in excess of the required ceiling to the tune of Rs.7,990,947. The supply & service companies (SSCs) were to refund the excess amount of the farmers' share to the

concerned but no refund was made by the SSCs which needs justification. The excess share deposited by farmers should have been refunded by SSCs to the concerned before commissioning of HEIS rather than withholding the same unduly. The details are as under:

Sr. No.	Office	Description	Amount (Rs)
1	DG PIPIP	Farmer's share collected/received for installation of HEIS in excess of due was not refunded	6,922,823
2	DDA-GRW	Non refund of farmer share due to cancellation of work order	678,000
3	DDA-SKT	Non refund of farmer share Rs.390,124 due to cancellation of work order by service & supply company (SSC)	390,124
Total			7,990,947

Audit is of the view that the department is already facing acceptability issues regarding HEIS at farmer level. Therefore, putting farmers under undue financial pressure can further hamper HEIS installations resulting in non-achievement of laid down targets.

The matter was pointed out in September 2019. The management stated that detailed reply would be submitted after scrutiny of record but no further progress was shown to audit in this regard.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in October and November 2019.

Audit recommends that the matter be probed at appropriate level, responsibility fixed and the amount deposited by farmers in excess of their due share be refunded by the concerned SSC at the earliest under intimation to audit besides strengthening of internal controls on financial management.

6- Non recovery on account of breakage of PCPS yards and LD charges-Rs.12.19 million

Clause 4.4 of the tri-partite contract agreement signed among Project Director-PIPIP (first party), the service & supply companies (SSCs) and the farmer (third party) describes that if the second party fails to complete the installation within specified period (95 days) from the date of issuance of Work Order, liquidated damages shall be applicable at the rate of 0.05 percent per day. Moreover, Annexure-C of the Manual of Watercourse Design & Improvement with Precast Concrete Parabolic Segments (PCPS) describes components to be taken into account to determine the cost of a PCPS which are as under:

- (a) Material
- (b) Labour
- (c) Overheads and Profit of contractor/vendor
- (d) Transportation and
- (e) Taxes

During audit of the Director General/Project Director (OFWM) Lahore and its field formations for the period 2018-19, scrutiny of record pertaining to High Efficiency Irrigation Systems revealed that recoveries on account of breakage of PCPS yards and LD charges were outstanding. The details are as under:

Sr. No.	Office	PDP No. 39294		PDP No. 39303	Total (Rs.)
		Breakage of PCPS	Breakage of Nakkas	LD charges (Rs)	
1	DDA (OFWM) BWP	2,361,878	25,692	2,239,742	4,627,312
2	DDA (OFWM) MLN	2,213,487	40,817	1,997,785	4,252,089
3	DDA (OFWM) RWP	0	0	1,252,591	1,252,591
4	DDA (OFWM) SKT	74,345	890	111,344	186,579
5	DDA (OFWM) GRW	1,359,221	16,348	499,678	1,875,247
Total		6,008,931	83,747	6,101,140	12,193,818

Audit is of the view that weak internal controls on recoveries resulted in non recovery of the outstanding amounts.

The matter was pointed out in September 2019. The management in respect of PDP No. 39294 stated that detailed reply would be submitted after scrutiny of record. As regards PDP No. 39303 the management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in October and November 2019.

Audit recommends that the matter be probed at appropriate level, responsibility fixed and recovery effected from the concerned besides strengthening of internal financial controls on payments.

(PDP No.39294 & 39303 -Punjab Irrigated-Agriculture Productivity Improvement Project -2018-19)

7- Irregular payment of service charges-Rs.3.16 million

As per Sr. No. A of Annexure-J of PC-I of PIP, to overcome lack of capacity of pre-qualified supply & service companies for installation of HEISs, it is planned to engage existing staff as an alternate arrangement for shifting of services (survey, design, cost estimation, post installation engineering & agronomic backup support etc.) partially or whole to the OFWM staff currently envisaged to be provided by the SSCs at any stage during project implementation after approval of the competent authority/project steering committee, which may lead to accelerated installation of HEIS.

During audit of Director General/Project Director (OFWM) Lahore for the FY 2018-19, it was observed that payments were made to supply & service companies (SSCs) against claims submitted for installation of HEIS at farmlands. The said claims were also inclusive of service charges for survey, design and estimation. Payments made to the tune of Rs.3,161,266 on account of charges for survey, design and estimation are

held irregular as it were made without any provision. It is pertinent to mention here that the department got trained thirty (30) number of officers till now from Asian Institute of Technology Bangkok, Thailand and had incurred a reasonable expenditure to the tune of Rs.108.650 million in last two years (FYs 2017-18 to 2018-19) thereupon. In addition to that, expenditure amounting to Rs.35.711 was also incurred on domestic training and its related activities at OFWM Training Institute, Lahore. In this way a total sum of Rs.144.361 million was expended on foreign and local trainings.

With the availability of so rich, and highly qualified human resource having international exposure with the department, payment to SSC on account of service charges is not understood to audit. Such state of affairs put a question mark on the expenditure incurred on trainings imparted to staff to achieve overall goals of the project. Irregular payments on account of said charges resulted into irregular payment to SSCs to the tune of Rs.3,161,266 causing loss to Govt.

Audit is of the view that disregard to above provisions lead to irregular payments on account of service charges for survey, design and estimation.

The matter was pointed out in September 2019. The management stated that detailed reply would be submitted after scrutiny of record but no further progress was shown to audit in this regard.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in October and November 2019.

Audit recommends that the matter be probed at appropriate level. Updated recovery for all districts be calculated and deposited into Government account besides strengthening of financial controls.

(PDP No.39299 -Punjab Irrigated-Agriculture Productivity Improvement Project -2018-19)

CHAPTER 3

BOARD OF REVENUE

3.1 *Introduction*

(A) The Board of Revenue is successor to the office of the Financial Commissioner. It was originally constituted under the provisions of West Pakistan Board of Revenue Act, 1957, which on dissolution of One Unit in 1970, became the Board of Revenue, Punjab.

Following are the main functions of Board of Revenue:

- It is the controlling authority in all matters connected with the administration of land, land taxation, land revenue, preparation, updating and maintenance of records.
- It is the highest Revenue Court and custodian of the rights of land of all the right-holders.
- It exercises general superintendence and control over the Revenue Officers and Revenue Courts in the province and has *suo-moto* jurisdiction.

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the Financial year 2018-19 of Board of Revenue indicate expenditure on various specified services in relation to appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2018-19 against the total of eight grants/appropriations was as follows:

(Rupees in million)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
(1)	(2)	(3)	(4)	(5)	(6)
PC21002	4,236.096	165.535	4,401.631	4,238.957	(162.674)
PC21004	798.997	0.001	798.998	584.686	(214.312)
PC21006	101.935	0.001	101.936	67.901	(34.035)
PC21009	13.423	(7.002)	6.421	7.087	0.666
PC21010	7,830.633	(381.404)	7,449.229	6,630.044	(819.185)
PC21031	65.261	2.329	67.590	60.206	(7.384)
PC22036	556.074	8,228.032	8,784.106	8,477.499	(306.607)
PC16046	0.434	0.000	0.434	0.000	(0.434)
Total	13,602.853	8,007.492	21,610.345	20,066.380	(1,543.965)

Overview of Expenditure

The final budget of Board of Revenue for the year ended 30 June, 2019 was Rs. 21,610.345 million. Out of this, actual expenditure was Rs. 20,066.380 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

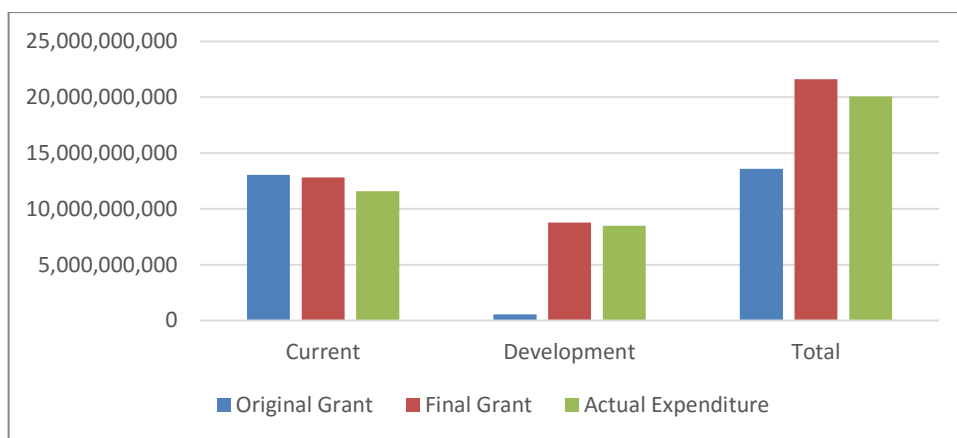
Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	13,046,779,000	11,588,881,308	(1,457,897,692)	11.17
Development	556,074,000	8,477,499,101	7,921,425,101	1424.53
Total	13,602,853,000	20,066,380,409	6,463,527,409	47.52

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	12,826,239,000	11,588,881,308	(1,237,357,692)	9.65
Development	8,784,106,000	8,477,499,101	(306,606,899)	3.49
Total	21,610,345,000	20,066,380,409	(1,543,964,591)	7.14



Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (1,543.965) million at the close of the year 2018-19 under grants PC21002, PC21004, PC21006, PC21010, PC21031, PC22036 and PC16046 were not surrendered in time by the Department.

Excess expenditure requiring regularization

As per Para 13.2 (ii) of Punjab Budget Manual, it is ensured that the total expenditure incurred on a purpose does not exceed the grant or grants provided for that purpose. However, excess expenditure amounting to Rs. 0.666 million for the year 2018-19 under grant PC21009 had not been got regularized so far. This was a breach of legislative control over appropriations.

Audit Profile of Board of Revenue

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue/ Receipts audited FY 2018-19 (Rs. in million)
1.	Formations	784	57		20864
2.	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	-		-	-
3.	Authorities/ autonomous bodies etc. under the PAO	1	-	-	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

3.2 Classified summary of Audit Observations

Audit observations amounting to Rs. 1,357.13 million were raised in this report during audit of Board of Revenue. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	Non Production of record	1,350.67
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Irregularities	-
A	HR/Employees related irregularities	-
B	Procurement related irregularities	6.46
C	Management of accounts with commercial banks	-
D	Financial Management Issues	-
4	Value for money and service delivery issues	-
5	Recoveries and overpayments	-
6	Others	-
Total		1,357.13

3.3 *Brief comments on the status of compliance with PAC Directives*

The status of compliance with PAC Directives for reports discussed so far is given below:

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1.	1987-88	7	3	4	43
2.	1988-89	8	2	6	25
3.	1989-90	41	12	29	29
4.	1990-91	10	3	7	30
5.	1991-92	3	0	3	0
6.	1992-93	15	6	9	40
7.	1993-94	23	4	19	17
8.	1994-95	23	3	20	13
9.	1996-97	31	6	25	19
10.	1997-98	43	9	34	21
11.	1998-99	77	26	51	34
12.	1999-00	71	20	51	28
13.	2000-01	198	40	158	20
14.	2011-12	3	0	3	0
Total		553	134	419	24

The management needs to revisit its compliance processes to ensure that PAC directives are complied with in a timely manner.

3.4 AUDIT PARAS

Non production of record

3.4.1 Non production of record-Rs.1,350.67 million

As provided in section 14 of the Auditor-General's (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001, the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information. Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules. Further, as per Punjab Finance Department letter No. FD (M1) III-2/87(P-III), dated 22.02.1994, DDO himself is responsible for production of record to the audit party at the time of audit and that in case of any lapse on his part, severe disciplinary action will be taken against him by the Administrative Secretary personally apart from submitting a report to the Chief Minister/Chief Secretary.

During audit of the accounts of the Commissioner D.G Khan for the period 2018-19, the auditable record was not provided for scrutiny. The detail is as under:

Sr. No.	Name of formation	PDP No.	Nature of record not produced	Amount (Rs.)
1	Commissioner DG Khan	23898	Non-production of progress report of the community development scheme and the audit of SDA DK-4555 not conducted	1,350,000,000
2	Commissioner DG Khan	23901	Non-production of disbursement record of secret charges	672,500
Total				1,350,672,500

Audit is of the view that due to non-production of record, audit could not ascertain the authenticity of accounts.

The matter was pointed out in October 2019. In reply, the management reported that monthly progress report would be provided to audit. Regarding Sr.No.2, the management reported that matter would be discussed with the authority to seek advice. The reply was not tenable because the respective management neither produced the record for audit nor provided order of the Finance Department for non-conducting of the audit of secret charges.

The matter was further reported to the Administrative Department. In the DAC meeting held on 27.01.2020, the para at Sr. No. 1 was kept pending for compliance. The para at Sr. No.2 was kept pending for clarification from Finance Department. Further progress was not reported till the finalization of this report despite issuance of a reminder in December 2019.

Audit recommends disciplinary action against the defaulters.

Irregularities

A-Procurement related irregularities

3.4.2 Irregular procurement of goods and services-Rs.6.46 million

According to Rule 8 of PPRA 2014, a procuring agency shall, within one month from the commencement of a financial year, devise an annual plan for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future. Moreover, as per Rule 12 *ibid*, 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 but if deemed in public interest, the procuring agency may also advertise the

procurement in at least one national daily newspaper. Whereas procurement exceeding two million rupees shall be advertised on the website of the Authority as well as in at least two national daily newspapers of wide circulation, one in English and one in Urdu.

During examination of the accounts of various offices of Board of Revenue for the period 2018-19, it was observed that an amount of Rs.6,463,033 was incurred on purchase of printing and publications, stationery etc. without fulfilling the requirements of procurements i.e. advertising and tendering policy etc. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Violation	Amount (Rs.)
1.	Senior Member Board of Revenue Punjab Lahore	2018-19	23542	Irregular expenditure due to violation of PPRA rules	6,340,066
2.	Senior Member Board of Revenue Punjab Lahore	2018-19	23547	Irregular expenditure on printing and publications	122,967
Total					6,463,033

Audit is of the view that weak supervisory and financial controls resulted in non-transparent incurrence of expenditure of Rs.7,503,864.

The lapse was pointed out in August & October 2019. The DDOs noted the observations for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of a reminder in December 2019.

Audit recommends regularization from the Finance Department.

CHAPTER 4

EXCISE, TAXATION AND NARCOTICS CONTROL DEPARTMENT

4.1 Introduction

(A) The Excise, Taxation and Narcotics Control Department was established as an independent entity in 1974 after its separation from Board of Revenue. This department provides services for collection of various taxes and duties and suggests ways and means for additional resource mobilization in the province. Building up of taxpayer's confidence, creation of taxpaying culture and providing facilities to the general public in payment of taxes are the top most priorities.

Excise, Taxation and Narcotics Control Department is primarily responsible for the collection of following provincial levies/taxes in the province of the Punjab.

- Cotton Fee
- Motor Vehicle Token Tax
- Entertainment Duty
- Professional Tax
- Hotel Tax
- Property Tax
- Excise Duty (Duty on manufacturing, import, export of liquor, vend fee on retail sale of liquor and fees on grant and renewal of licenses/permits for liquor).
- Farm House Tax

Excise, Taxation and Narcotics Control Department is also responsible for the collection of following Federal levies/taxes.

- Income Tax (at the time of collecting motor vehicle tax)
- Capital Value Tax (at the time of registration of imported motor vehicles if not paid at the time of import).

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2018-19 of Excise, Taxation and Narcotics Control Department indicate expenditure on various specified services in relation to appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

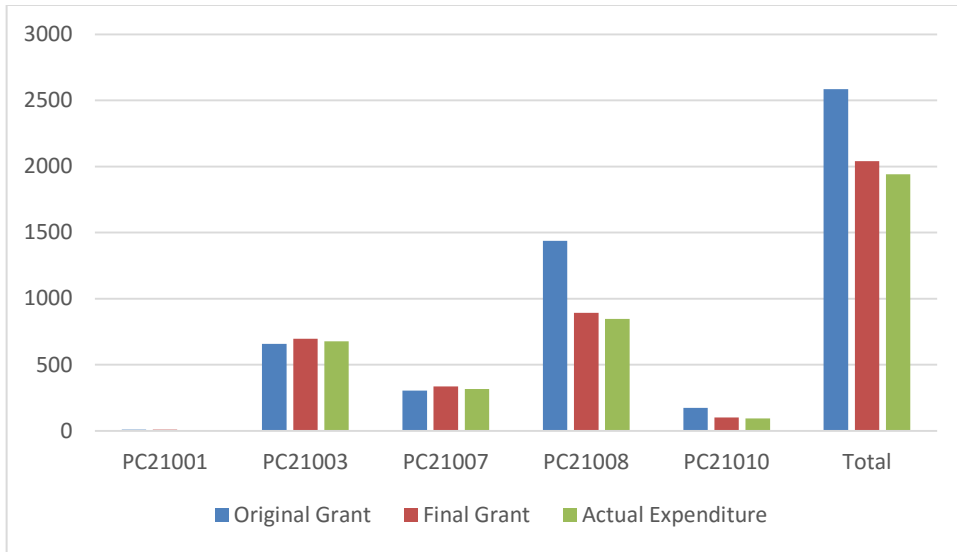
The summarized position of actual expenditure during 2018-19 against the total of five grants/appropriations is as follows:

(Rupees in million)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
(1)	(2)	(3)	(4)	(5)	(6)
PC21001	9.859	0.001	9.860	5.774	(4.086)
PC21003	658.253	39.690	697.943	677.017	(20.926)
PC21007	304.703	30.848	335.551	317.790	(17.761)
PC21008	1,438.355	(544.191)	894.164	846.176	(47.988)
PC21010	173.474	(71.318)	102.156	94.966	(7.190)
Total	2,584.644	(544.970)	2,039.674	1,941.723	(97.951)

Overview of Expenditure

The final budget of Excise, Taxation and Narcotics Control Department for the year ended 30 June, 2019 was Rs. 2,039.674 million. Out of this, actual expenditure was Rs. 1,941.723 million. The corresponding saving is of Rs. (97.951) million which is 4.80% of the final grant, with reference to original budget the saving of Rs. (642.921) million which is 24.87% there was no allocation in budget for development expenditure.



Anticipated savings not surrendered

According to para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (97.951) million at the close of the year 2018-19 under grants PC21001, PC21003, PC21007, PC21008 & PC21010 were not surrendered in time by the department.

Audit Profile of Excise, Taxation and Narcotics Control Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue/ Receipts audited FY 2018-19 (Rs. in million)
1.	Formations	87	28	-	21.506
2.	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	-	-	-	-
3.	Authorities/ autonomous bodies etc. under the PAO	-	-	-	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

4.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 70.36 million were raised in this report during audit of Excise, Taxation and Narcotics Control Department. This amount includes recoveries of Rs. 1.07 million as pointed out by audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

<i>(Rs. in million)</i>		
Sr. No.	Classification	Amount
1	Non Production of record	-
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Irregularities	
A	HR/Employees related irregularities	-
B	Procurement related irregularities	14.27
C	Management of accounts with commercial banks	-
D	Financial Management Issues	55.02
4	Value for money and service delivery issues	-
5	Recoveries and overpayments	1.07
6	Others	-
Total		70.36

4.3 Brief comments on the status of compliance with PAC Directives

Audit report on the accounts of Government of the Punjab, Excise and Taxation Department Audit Year 2014-15 has not yet been discussed in PAC. Moreover, there is no other report yet printed in any of the previous years. However, the department is requested to reconcile the matter with Audit Department regarding any discrepancy.

4.4 AUDIT PARAS

Irregularities

B-Procurement related irregularities

4.4.1 Irregular purchases-Rs.14.27 million

As per rule 12 of PPRA Procurement over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA website in the manner and format specified by regulation by the PPRA from time to time. Moreover, as per Rule 66 of PPRA Rules 2014, read with Rule 37 of PPRA Rules 2014, a procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of the procurement contract. As soon as the contract has been awarded, the procuring agency shall make all documents related to the evaluation of the bid and award of contract public. The documents should be uploaded on the PPRA website to be approachable by the general public.

During audit of Excise, Taxation and Narcotics Control Department, it was observed that expenditure of Rs.14,273,360 was incurred on purchases of stationery, printing material, IT equipment and publicity etc. Expenditure was held irregular due to the following reasons:

- a. Procurement process was initiated without advertisement and splitting the indents to avoid tendering process.
- b. Purchases were made without uploading annual requirement and bid evaluation report on PPRA website.

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1.	Director E&T Region, B Lahore	2017-18	23425	6,391,558
2.	Director E&T Region-C Lahore	2017-18	23393	1,600,368
3.	Secretary Excise, Taxation & Narcotics Department Lahore	2018-19	24179	1,549,631

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
4.	Director E&T Region-C Lahore	2017-18	23392	1,455,511
5.	Director E&T Region-C Lahore	2017-18	23399	1,014,800
6.	Director E&T Region-C Lahore	2017-18	23394	980,072
7.	Secretary Excise, Taxation & Narcotics Department Lahore	2018-19	24180	589,740
8.	Director E&T Region-C Lahore	2017-18	23395	392,540
9.	Director E&T Region-C Lahore	2017-18	23396	299,140
Total				14,273,360

Audit is of the view that non observing of PPR 2014 lead to a non-transparent process of procurement.

Audit pointed out the lapse in April, May & November 2019. The managements noted the observations for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminder issued in December 2019.

Audit recommends that the irregularity be got regularized from the Finance Department besides strengthening of supervisory and management controls.

C-Financial Management Issues

4.4.2 Excess payment on account of number plates-Rs. 55.02 million

As per Rule 2.10 (a)(i) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money. Moreover, Rule 4 of PPRA Rules stated that a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

Contrary to above during examination of record of D.G Excise & Taxation, Lahore for the year 2018-19, the following discrepancies were noticed:

1. The work was awarded to MS Inbox Business Technologies Pvt. Ltd. for procurement of number plates i.e. commercial/ private (cars, bus, truck etc.) number plate @ (413 cost+70 GST) 483/plate Auto Riksha etc. @ (276 cost+47 GST) 323/plate Motorcycle front plate (230 cost+39 GST) 269/plate & back (rear) plate @ (292 cost+50 GST) 342/plate. However, at the time of making /entering into contract on 25.02.2014, the company MS Inbox Pvt. further bifurcated the price in a manner which caused loss to government due to increased detail of price schedule as under:

S.No.	Category	Material cost per plate	GST	5 year warranty per plate	Warehousing and allied services per plate	Total price per plate	Decrease in GST(increase in profit of company)
1	Cars,bus,truck,vanetc.	247.69	42.11	96.60	96.60	483	27.89
2	Motor cycle front	137.95	23.45	53.8	53.8	269	15.55
3	Motor cycle back	175.39	29.81	68.4	68.4	342	20.19
4	Auto riksha	165.64	28.16	64.6	64.6	323	18.84

It is evident from above price schedule that the price was bifurcated in such a way that GST in price was decreased and profit of vendor was increased. This resulted in over payment to vendor and loss of govt. revenue as detailed below:

Sr.No.	Category	No. of plates	Decrease in GST(increase in profit of company)	Total over payment/benefit to vendor or loss of govt .revenue	Remarks
1	Cars,bus,truck,vanetc.	573,498	27.89	15,994,859	The calculation for the period under audit 2017-19, however the department needs to recover all amount previously made to vendor on the same lines.
2	Motor cycle front	1020570	15.55	15,869,864	
3	Motor cycle back	1020570	20.19	20,605,308	
4	Auto riksha	135124	18.84	2,545,736	
Total				55,015,767	

2. Furthermore, the Department had to make extra payment from the public money in the shape of PST due to bifurcating of price of number plates. As per tender documents price of plates were inclusive of taxes, but due care was not observed in making contract with the vendor. The vendor splitted the price into cost and services for his benefit. The department paid extra tax of Rs.30.91/plate,17.21/plate, 21.89/plate & 20.67/plate respectively of above stated categories.

When pointed out the lapse in October 2019, the DDO did not furnish the reply.

The matter was further reported to the Administrative Department. In DAC meeting held on 23.01.2020, the para was kept pending for compliance. Further progress was not reported till the finalization of this report.

Audit recommends to recover the extra payment from the vendor and deposit the same into relevant heads of accounts besides fixing responsibility against those at fault.

(PDP No.24339- DG Excise & Taxation, Lahore-2018-19)

Recoveries and overpayment

4.4.3 Non deduction of income tax and provincial sales tax- Rs.1.07 million

According to section 155 of the Income Tax Ordinance 2001, every prescribed person making a payment in full or part (including a payment by way of advance) to any person on account of rent of immovable property (including rent of furniture and fixtures, and amounts for services relating to such property) shall deduct tax from the gross amount of rent paid at the rate specified in Division V of Part III of the First Schedule. Moreover, as per Government of the Punjab Finance Department (Tax Section) Lahore notification No. SO (Tax)1-2/97 (withholding) dated 18.07.2014, 16% PST was to be deducted at source from contractors while making payments to them.

Contrary to above during examination of records of the ETO (Admn.) Region-B Lahore for the year 2017-18, it was observed that the DDO made payment on account of rent of office buildings to the owner of the immovable property during the year 2017-18 but income tax leviable under the law was not deducted at the time of payment of rent of buildings. Further, the DDO (Withholding Agent) had neither deducted Punjab sales tax on services from the bill of supplier at the time of payments nor submitted his returns on the prescribed Form.

Sr. No.	Name of formation	PDP No.	Violation	Amount (Rs.)
1.	Director E&T Region, B Lahore	23421	Non deduction of Income Tax	623,734
2.	Director E&T Region, B Lahore	23422	Non deduction of PST	260,973
3.	Director E&T Region, B Lahore	23423	Non deduction of Income Tax	138,991
4.	Director E&T Region, B Lahore	23424	Non deduction of PST	47,200
Total				1,070,898

Audit pointed out the lapse in May, 2019. The Department did not furnish reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminder issued in December 2019.

Audit recommends recovery of the stated amount be made besides strengthening of financial and internal controls.

CHAPTER 5

FINANCE DEPARTMENT

5.1 *Introduction*

(A) The Finance Department is responsible for supervision and control of provincial finances, preparation of provincial budget, formulation of Financial Rules and Civil Services Rules relating to pay, perquisite and pension of civil servants, management of public debt and administration of Local Fund Audit Department and the Treasuries. Administrative Departments are required to consult the Finance Department in all matters which directly or indirectly affect the finances of the province. All important functions of the Finance Department, including budgeting are performed at the Secretariat.

The major functions of the department are mentioned below:

- Management of public funds including provincial loans and debt.
- Framing of financial rules for guidance of departments.
- Supervision of accounts of provincial departments.
- Framing of Civil Service Rules applicable to all government servants and interpretations thereof.
- Examination and advice on matters affecting directly or indirectly the finances of the province.
- Administration of emoluments, pensions and allowances.
- Administration of public revenue.
- Communication of financial sanctions.
- Examination of all proposals for the increase or reduction of taxation.
- Audit matters of provincial receipts and expenditure.

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2018-19 of Finance Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2018-19 against a total of nine grants/appropriations was as follows:

(Rupees in million)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
(1)	(2)	(3)	(4)	(5)	(6)
PC21010	6,732.582	(1,768.890)	4,963.692	4,166.343	(797.349)
PC21028	207,600.000	2,400.000	210,000.000	205,185.086	(4,814.914)
PC21031	441,572.086	(9,412.424)	432,159.662	407,917.242	(24,242.420)
PC13035	0.001	-	0.001	-	(0.001)
PC22036	-	8,879.782	8,879.782	8,794.661	(85.121)
PC24044	22,334.082	1,819.067	24,153.149	23,984.410	(168.739)
PC16048	40,232.844	346.634	40,579.478	40,556.988	(22.490)
PC12043	4,000.000	(4,000.000)	-	-	-
PC13050	36,281.174	9,068.757	45,349.931	6,333.332	(39,016.599)
Total	758,752.769	7,332.926	766,085.695	696,938.062	(69,147.633)

Overview of Expenditure

The final budget of Finance Department for the year ended 30 June, 2019 was Rs. 766,085.695 million. Out of this, actual expenditure was Rs. 696,938.062 million. The breakup of current and development expenditure is given below:

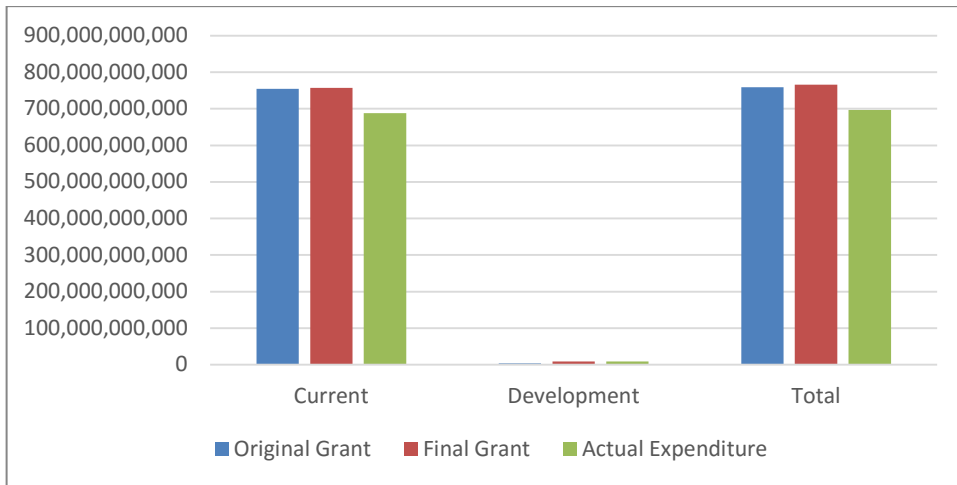
(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	754,752,769,000	688,143,401,744	(66,609,367,256)	8.83
Development	4,000,000,000	8,794,660,564	4,794,660,564	119.87
Total	758,752,769,000	696,938,062,308	(61,814,706,692)	8.14

During the year, due to supplementary grants and surrenders amounting to Rs. 7,332.926 million, this composition changed. Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	757,205,913,000	688,143,401,744	(69,062,511,256)	9.12
Development	8,879,782,000	8,794,660,564	(85,121,436)	0.96
Total	766,085,695,000	696,938,062,308	(69,147,632,692)	9.03



Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (69,147.633) million at the close of the year 2018-19 under grant PC21010, PC21031, PC13035, PC22036, PC24044, PC21028 PC24044, PC16048 & PC13050 were not surrendered in time by the Department.

Audit Profile of Finance Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue/ Receipts audited FY 2018-19 (Rs. in million)
1.	Formations	257	3	1,382.12	0
2.	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	-	-	-	-
3.	Authorities/ autonomous bodies etc. under the PAO	-	-	-	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

5.2 Classified summary of Audit Observations

Audit observations amounting to Rs. 867,924.91 million were raised in this report during audit of Finance Department. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	Non Production of record	509,260.25
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Irregularities	
A	HR/Employees related irregularities	2,203.83
B	Procurement related irregularities	17.82
C	Management of accounts with commercial banks	-
D	Financial Management Issues	356,443.01
4	Value for money and service delivery issues	-
5	Recoveries and overpayments	-
6	Others	-
Total		867,924.91

5.3 *Brief comments on the status of compliance with PAC Directives*

The status of compliance with PAC Directives for reports discussed so far is given below:

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1.	1986-1987	07	0	07	0
2.	1987-1988	3	0	3	0
3.	1989-1990	6	0	6	0
4.	1990-1991	1	0	1	0
5.	1991-1992	2	0	2	0
6.	1992-1993	4	1	3	25
7.	1993-1994	2	1	1	50
8.	1994-1995	2	0	2	0
9.	1995-1996	7	0	7	0
10.	1997-1998	10	7	3	70
11.	1998-1999	37	23	14	62
12.	1999-2000	48	25	23	52
13.	2000-2001	53	24	29	45
14.	2001-2002	70	36	34	51
15.	2006-2007	20	14	6	70
16.	2009-2010	25	1	24	4
17.	2012-2013	12	4	8	33
18.	2013-2014	13	1	12	8
Total		322	137	185	43

The management needs to revisit its compliance processes to ensure that PAC directives are complied with in a timely manner.

5.4 AUDIT PARAS

Non production of Record

5.4.1 Non-production of record-Rs. 509,260.25 million

As per Punjab Government Rules of Business, 2011, Agriculture Department is not authorized to purchase share or make investments. As provided in section 14 of the Auditor-General's (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001, the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information. Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules. Further, Punjab Finance Department letter no. FD (M1)III-2/87(P-III), dated 22nd February, 1994 provides that DDO himself will be responsible for production of record to the audit party at the time of audit and that in case of any lapse on his part, severe disciplinary action will be taken against him by the Administrative Secretary personally apart from submitting a report to the Chief Minister/Chief Secretary.

During audit of Finance Department, for the year 2018-19, it was observed that record valuing to the above extent was not produced to audit for scrutiny. The act of the management was a serious financial irregularity.

Sr. no.	PDP No.	Name of formation	Nature of record	Amount (Rs.)
1	39133	Secretary, Govt. of Punjab, Finance Department	Orange line record	458,312,194,000
2	39088	Secretary, Govt. of Punjab, Finance Department	Investment record of PPF	33,000,000,000
3	39144	Secretary, Govt. of Punjab, Finance Department	Project release of fund record	12,600,000,000
4	39089	Secretary, Govt. of Punjab, Finance Department	GPF investment record	5,347,592,000
5	24002	PRA, Lahore	voucher	464,177
6	39145	Secretary, Govt. of Punjab, Finance Department	Food Account-II record	-

Sr. no.	PDP No.	Name of formation	Nature of record	Amount (Rs.)
7	39146	Secretary, Govt. of Punjab, Finance Department	CFU & TRU record	-
8	39152	Secretary, Govt. of Punjab, Finance Department	Sectional record	-
Total				509,260,250,177

Lapse occurred due weak financial controls of the management.

Audit observations were communicated to the management in November, 2019. The management tried to justify non-production of record by giving one reason or the other but no record was produced.

The matter was further reported to the Administrative Department. DAC meeting was not convened till the finalization of this report.

Audit recommends that matter may looked into at higher level for fixing responsibility, taking remedial measures and production of complete record besides action against the responsible.

Irregularities

A-HR/Employees related irregularities

5.4.2 Unjustified grant of allowances-Rs.2,122.15 million

As per article 38 (e) of the Constitution of Islamic Republic of Pakistan, reduce disparity in the income and earnings of individuals, including persons in the various classes of the service of Pakistan. As per article 148 (1) of the Constitution envisages the executive authority of every Province shall be so exercised as to secure compliance with Federal laws which apply in that Province. As per article 240 of the Constitution of the Islamic Republic of Pakistan, appointments to service of Pakistan and conditions of service subject to the Constitution, the appointments to and the conditions of service of persons in the service of Pakistan shall be determined-(a) in the case of the services of the Federation, posts in connection with the affairs of the Federation and All Pakistan Services, by or under Act of Parliament and (b) in the case of the services of a Province and posts in connection with the affairs of a Province, by or under Act of

the Provincial Assembly. Explanation in this Article, "All-Pakistan Service" means a service common to the Federation and the Provinces, which was in existence immediately before the commencing day or which may be created by Act of Parliament.

During audit of the Finance Department, for the year 2018-19, it was observed that Superior Executive Allowance, Executive Allowance, Flying Allowance and Additional Flying Allowance were allowed by the Punjab Govt. without keeping in view provision of Constitution of Islamic Republic of Pakistan.

Sr. no.	PDP No.	Name of Allowance	Amount (Rs.)
1	39084	Superior Executive Allowance, Executive Allowance	2,116,898,089
2	39075	flying allowance and additional flying allowance	5,250,000
Total			2,122,148,089

The Lapse occurred due to weak financial controls of the management.

Due to the above lapse, allowances under consideration for officers of the Federal Government, and or on deputation and raise questions on the legality of the subject allowances to officers of the Federal Government/other governments/on deputation working against these posts. Also, no law can prevail/exist in conflict with the provisions of the Constitution.

Audit observations were communicated to the management in November 2019. The management did not respond in respect of executive allowance and in case of flying allowance responded that the same was paid after approval of the authority.

The matter was further reported to the Administrative Department. DAC meeting was not convened till the finalization of this report.

Audit recommended that Executive Allowance, Superior Executive Allowance and all other such allowances are in conflict with

the relevant Articles of the Constitution and the matter needs to be taken up at the relevant competent forum.

5.4.3 Unjustified appointments made in Debt Management Unit on market based salaries-Rs. 41.93 million

As per Rule 3 (iv) of PPSC (Functions) Rules, 1978, the posts to be filled on contract for a period not less than two years as may be referred to the Commission by Govt. Departments and As per Rule 5 of PPSC (Functions) Rules, 1978, notwithstanding contained in Rule 3, CM may, in Public interest, specify posts which may be filled, without reference to Commission, by persons possessing such qualifications and experience and in such manner as he may determine.

During audit of the Finance Department, for the year 2018-19 it was noticed that the Finance Department had made appointments in Debt Management Unit (DMU) and Risk Management Unit on market based lucrative salaries. The appointments were held irregular on the following grounds:

- The management had fixed and got approved the following pay packages but in support of fixation of lucrative pay package, no supporting record such as market survey, similar pay packages in different organization viz in Sindh, KPK or in Federation, was produced to audit.

Sr. No.	Name of Post	No. of Post	Monthly Salary Package (Rs.)
1	Debt Management Specialist	01	800,000
2	Financial analyst	02	400,000
3	Data Manager	01	200,000
4	Office Assistant	01	60,000
5	Risk Management Specialist	01	225,000
6	Risk analyst	01	125,000
7	Financial Assistant	01	75,000

- The management vide para 9 (iv) of the summary has got approval of the CM regarding withdrawal of posts from the purview of the Punjab Public Service Commission by mentioning Rule 5 of PPSC but by ignoring rule 3 of PPSC. Moreover, neither reasons for withdrawal of posts from the purview of the PPSC were recorded nor order of the CM were notified before implementation.
- Moreover, contract appointments were made for three years, which comes under the purview of the PPSC as per Rule 3 (iv) of PPSC (Functions) Rules, 1978. Therefore, without recording reasons by the department, appointments held irregular.
- An Advocate of Lahore High Court vide its application No. 2085/DS (Admn) FD dated: 24.08.2016 has objected the process of recruitment

Sr. No.	PDP No.	Name of formation	Amount (Rs.)
1.	39106	Secretary, Govt. of Punjab, Finance Department	28,726,000
2.	39141	Secretary, Govt. of Punjab, Finance Department	8,100,000
3.	39108	Secretary, Govt. of Punjab, Finance Department	5,100,000
Total			41,926,000

Lapse occurred due to weak financial controls of the management.

Audit observations were communicated to the management in November 2019. The management replied that each and every appointment has been made after seeking necessary approval from the Competent Authorities, in accordance with Recruitment Policy, 2004 duly issued by S&GAD. The reply of the management was evasive being not in accordance with the audit objections, hence not acceptable to audit.

The matter was further reported to the Administrative Department. DAC meeting was not convened till the finalization of this report.

Audit recommends that matter may be looked into for taking remedial measures besides action against the responsible.

5.4.4 *Unjustified enhancement in salary of lucrative pay packages without approval of CM-Rs.37.40 million*

As per article 38 (e) of the Constitution of Islamic Republic of Pakistan, reduce disparity in the income and earnings of individuals, including persons in the various classes of the service of Pakistan. As per article 148 (1) of the Constitution envisages the executive authority of every Province shall be so exercised as to secure compliance with Federal laws which apply in that Province. As per article 240 of the Constitution of the Islamic Republic of Pakistan, appointments to service of Pakistan and conditions of service subject to the Constitution, the appointments to and the conditions of service of persons in the service of Pakistan shall be determined-(a) in the case of the services of the Federation, posts in connection with the affairs of the Federation and All Pakistan Services, by or under Act of Parliament and (b) in the case of the services of a Province and posts in connection with the affairs of a Province, by or under Act of the Provincial Assembly. Explanation in this Article, "All-Pakistan Service" means a service common to the Federation and the Provinces, which was in existence immediately before the commencing day or which may be created by Act of Parliament.

During audit of the Finance Department for the year 2018-19, it was observed that the management had moved a summary to CM for increase in pay package of the employees of 4 units Risk Management Unit, Tax Reforms unit, Corporate Finance Unit and Debt Management Unit. The CM did not approve the summary, despite the fact the Finance Department had increased the pay package of Mr. Sheikh Umer Saeed Corporate Finance specialist. Increase in pay package was noticed from the SAP data. Management did not provide any data regarding pay

packages being drawn by the Corporate Finance Unit and Tax Reform Unit.

Lapse occurred due weak financial controls of the management.

Due to above lapse CM prerogative was by pass.

Audit observation was communicated to the management in November 2019. The management replied that salary of lucrative pay packages was enhanced after seeking necessary approval of the competent authority.

The reply of the management was not supported with record, hence not acceptable to audit.

The matter was further reported to the Administrative Department. DAC meeting was not convened till the finalization of this report.

Audit recommends that matter may looked into at higher level for fixing responsibility, taking remedial measures and production of complete record besides action against the responsible.

(PDP No.39142 of Secretary Finance Government of the Punjab, Lahore-2018-19)

5.4.5 Over-payment to contingent paid staff -Rs.2.35 million

Under Rule 2.31(a) of Punjab Financial Rule Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, fraud and misappropriation.

During audit of the Finance Department for the year 2018-19, it was observed while scrutiny of provided list of contingent paid staff / daily wagers that an amount of Rs. 8,999,672 was paid to 48 nos. of daily wagers, which came to Rs. 6,647,468. Hence an amount of Rs.2,352,204 was over paid to them.

The Lapse occurred due to weak financial controls of the Department.

The above lapse was a clear violation of above rule.

Audit observation was communicated to the management in November 2019. The management replied that FD is the Department in the Punjab Government and almost every Saturday and Sunday are considered as working days so there is no overpayments to concern staff. Department is paying salaries as per Daily Wagers Rules.

The reply of the management was not supported with record, hence not acceptable to audit.

The matter was further reported to the Administrative Department. DAC meeting was not convened till the finalization of this report.

Audit recommended that matter recovery be effected besides taking action against the responsible.

(PDP No.39156 of Secretary Finance Government of the Punjab, Lahore-2018-19)

B-Procurement related irregularities

5.4.6 *Irregular expenditure due to violation of Punjab Procurement Rules-Rs.17.82 million*

In terms of rule 66 rules of PPRA rules, 2014 read with rule 37, and Freedom of Information Act, 2014 regarding announcement of evaluation reports, “a procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract. As soon as a contract has been awarded, the procuring agency shall make of documents related to the evaluation of the bid and award of contract public. The documents should be uploaded on PPRA website to be approachable by general public”. Further, According to Punjab Budget Manual Rule 16.10 (xiii) (b), the term financial the matter includes any extra

ordinary or apparently unnecessary expenditure such as purchases largely in excess of requirements.

During audit of Finance Department for the year 2018-19, it was observed that expenditure to the tune of above was incurred on procurements in violation of PPRA rules.

Sr. no.	PDP No.	Name of formation	Description of deviation	Amount (Rs.)
1	24000	PRA, Lahore	Without requirement	14,928,754
2	23993	PRA, Lahore	Bid evaluation not uploaded	2,787,085
3	24006	PRA, Lahore	Quotations call letters not issued	55,176
4	23999	PRA, Lahore	Quotations were not obtained	50,472
Total				17,821,487

This resulted in mis-procurement/irregular payment due to weak supervisory and management controls.

Audit observations were communicated to the management in October, 2019. The department replied that the observation is under consideration, detail reply would be given after perusing the record and PPRA Act *ibid*.

The matter was further reported to the Administrative Department. DAC meeting was not convened till the finalization of this report.

Audit recommended that matter may be looked into for taking remedial measures besides action against the responsible.

D-Financial Management Issues

5.4.7 Un-justified establishment and award of loan to companies-Rs.57,443.69 million

As per Rule 10.3 (i to iv) of PFR Vol-I, 10.3 Payment shall be made in the following manner: (i) Every loan to a Municipality, Corporation, Society or other Local Body shall be sanctioned subject to such conditions as may be prescribed by the Finance Department. (ii) The

loan shall be released in such manner as may be prescribed by the Finance Department in individual cases. (iii) The payment of loan shall be recorded in the books of the Accountant-General, Punjab, for watching the recoveries of loan. (iv) The payment of loan shall reckon for interest on the last day of month in which such payments are made.

During audit of the Finance Department for the year 2018-19, it was observed that the management had awarded loans to various companies to the tune of above. The grant of loan was held irregular on the following grounds:

- Loans were granted without signing of any loan agreement with the companies.
- Loans were awarded without keeping in view the pay back capacity of the borrowers.
- Most of the companies had default in the past and previous loans had neither recovered nor waved off.
- Interest free loans were provided by the department itself beside the facts that Provincial Cabinet did not decide to do so.
- No any installment of Loan / interest was paid by the borrowers up till November 2019.
- Amortization schedule neither revised nor was any penalty imposed upon the borrower for non-repayment of loan.

Sr. No.	PDP No.	Name of company	Amount (Rs.)
1	39056	Thermal Power (Pvt.) Ltd.	25,000,000,000
2	39101	Waste Management Companies	12,562,727,000
3	39094	Rawalpindi Waste Management Company	9,186,343,000
4	39057	WASA Rawalpindi	6,522,898,252
5	39062	Faisalabad Industrial Estate Development and Management Company	2,958,000,000

Sr. No.	PDP No.	Name of company	Amount (Rs.)
6	39061	Lahore Transport Company	613,724,000
7	39083	Bahawalpur Waste Management Company	300,000,000
8	39060	WASA Gujranwala	250,000,000
9	39082	Punjab Municipal Development Fund Company	50,000,000
Total			57,443,692,252

The Lapse occurred due to weak financial controls of the management.

Due to the above lapse Govt. revenue might have not returned by the borrowers.

Audit observations were communicated to the management in November 2019. The management tried to justify award of loans by giving one reason or the other but entire justifications were without supporting record, hence not acceptable to audit.

The matter was further reported to the Administrative Department. DAC meeting was not convened till the finalization of this report.

Audit recommended that matter may be looked into for taking remedial measures, making good the loss besides action against the responsible.

5.4.8 *Non receipt of share of Govt. of Punjab out of Net Hydel Profit-Rs.39,521.00 million*

According to Article 161(2) of the Constitution of Islamic Republic of Pakistan 1973, the net profits earned by the Federal Government, or any undertaking established or administered by the Federal Government from the bulk generation of power at a hydro-electric station shall be paid to the Province in which the hydro-electric station is situated. Further, as per functions of the Punjab Finance Department enumerated at Sr. No. 4 under the heading Finance Department in Rules of Business 2011, Finance Department is responsible for placement of the

case of the province before National Finance Commission relating to the matter having financial implication for the province.

During audit of the Finance Department for the year 2018-19, it was observed while scrutiny of estimates of receipt for 2018-19 and provided actual figures of arrears that Rs. 29,767,000,000 of Net Hydel Profit share was outstanding since 2016 and an estimated share of Rs. 10,002,000,000 for the year 2018-19 was required to be provided by the WAPDA authorities. Nevertheless, the WAPDA authorities provided no amount in the financial year 2018-19. The Department made an unrealistic budget and made such amount as part of income that was recoverable since 2016 and chances of realization was negligible.

The lapse occurred due to weak financial controls of the management.

Due to the above lapse, Govt. had to cut of its essential expenditure.

Audit observation was communicated to the management in November 2019. The management replied that these funds were required to be paid by the Federal Government/PEPCO to the Punjab Government on account of payments of Net Hydel Profit (NHP) as Regular and Arrears of previous years. The Budget Estimates were made on the basis of decision of Council of Common Interests (CCI), regarding payment on account of Net Hydel Profit (NHP) arrears and regular/running due from Federal Government since long.

The management had accepted the facts but did not respond about making part of budget such amount, the recovery of which under question.

The matter was further reported to the Administrative Department. DAC meeting was not convened till the finalization of this report.

Audit recommended that matter may be looked into for effecting recovery, taking remedial measures, besides action against the responsible.

(PDP No.39059 of Secretary Finance Government of the Punjab, Lahore-2018-19)

5.4.9 *Unjustified foreign funding without consent of Economic Affair Division- Rs.73,287.51 million*

As per Government of Pakistan Ministry of Finance, Revenue and Economic Affairs letter no. 4 (2) EA / R&S / AC (C) / 2019 dated: 30.09.2019, as per business allocation under Rule-3 (3) read with schedule-II of the rules of business, 1973, Economic Affair Division (EAD) is responsible for “assessment of requirement; programming and negotiation for external economic assistance as well as securing technical assistance from foreign Governments and organizations.” Rule 56 (2) of the Rules of Business 1973 clearly states that “request to a foreign Government or an international organization for economic or technical assistance shall be made through the Economic Affair Division (EAD) which shall correspond with the foreign Government etc., in accordance with the prescribed channel.” Similarly, Planning Commission guidelines for project management, 2008 clearly indicate that foreign funded projects should not be initiated/ negotiated by any federal / provincial agency without the approval of Planning and Development Department of provinces and Planning Development & Reform Division as the case may be.

During audit of the Finance Department for the year 2018-19, it was observed that 30 nos. foreign projects amounting to Rs.73,287,514,000 were in progress during the period under audit. A perusal of the project files revealed that neither request to a foreign Government or an international organization for economic or technical assistance was made through EAD nor approval of Planning and

Development Department of the province was sought before entering into loan agreement with the donors.

The lapse occurred due to weak financial controls of the management.

Audit observation was communicated to the management in November 2019. The management replied that no foreign loan has been obtained / can be obtained without approval of EAD and Planning Commission. The loan agreement has to be signed by EAD, Government of Pakistan. The loan is relented to Punjab Government on the same terms & conditions mentioned in the respective agreements.

The reply of the management being evasive not acceptable to audit as the management has admitted that they were not aware of consent of the Economic Affairs division and put all the responsibility on P&D Department.

The matter was further reported to the Administrative Department. DAC meeting was not convened till the finalization of this report.

Audit recommended that matter may be looked into.

(PDP No.39067 of Secretary Finance Government of the Punjab, Lahore-2018-19)

5.4.10 Un-satisfactory performance of the foreign funded project.Rs.7.25 million

As per agreement made with the world Bank, Project Management was required to improve contraceptive prevalence rate in all across the Punjab. Further, Punjab Government Rules of Business, 2011, Finance Department is responsible for management, supervision and control of the Provincial Finance.

During audit of the Finance Department for the year 2018-19, it was observed that World Bank has awarded loan No.5258-PK amounting

to \$71,197,250 for Punjab Health Sector Reforms Project with gestation period from January 2014 to December 2018. As per World Bank Implementation, completion and result report issued vide no. ICR00004800 dated: 20.06.2019 that \$ 61,744,680 were released against the said loan up till June 2019. The World Bank in its above report intimated that overall rating of the project was moderately unsatisfactory due to non-increase in contraceptive prevalence rate in all across the Punjab and half of the project proceed could not be spent and the un-spent amount of loan was cancelled by the World Bank. Moreover, Govt. had to pay Rs.7,248,242 $(71,097,250 - 61,744,680 = 9,352,570 * Rs.155 = 1,449,647,350 * 0.5\%)$ as commitment charges @ 0.5% per annum on the un-spent balances. Due to improper monitoring by the department and weak performance of the project management, Federal Govt. not only deprived of foreign reserves but also pay commitment charges of Rs.7,248,242. Further, following record relating to loan no.52580-PAK was also not produced.

- i. Loan agreement made with World Bank.
- ii. Copy of approved PC-I
- iii. Progress reports of the DG M&E of P&D Department.
- iv. Releases made by Finance Department
- v. Donor correspondence regarding transfer of funds.

Lapse occurred due weak financial controls of the management.

Due to above lapse Govt. not only deprived of foreign reserves but also pay commitment charges.

Audit observation was communicated to the management in November 2019. The management replied that monitoring of physical progress and utilization of funds is the mandate and responsibility of Administrative Department as well as Planning & Development Board.

Hence, Audit may take up the matter with concerned administrative department/project in respect of slow progress, less disbursement and loss in shape of commitment charges.

Reply of the department was irrelevant as commitment charges born by Government of Punjab Finance department. Further, above mention record was not produce to Audit.

The matter was further reported to the Administrative Department. DAC meeting was not convened till the finalization of this report.

Audit recommends that matter may looked into for taking remedial measures besides action/recovery against the responsible.

(PDP No.39093 of Secretary Finance Government of the Punjab, Lahore-2018-19)

5.4.11 Unjustified diversion of project amount in different projects-Rs. 404.14 million

As per Punjab Government Rules of Business, 2011, Finance Department is responsible for management, supervision and control of the Provincial Finance.

During audit of the Finance Department for the year 2018-19, it was observed while scrutiny of file of the project “Provincial Health Nutrition Programme UK DFID” that the funds amounting to Rs.404,137,060 pertained to the project were diverted to various projects /schemes irregularly causing deviation from the project objectives.

Sr. no.	Authority no./ letter no.	Name of the Project	Project amount diverted to	Head of account	Amount (Rs.)
1	PO(D-II)1-34/2016 dated: 18.09.2018	Provincial Health Nutrition Programme	Hepatitis Control Programme	A03927- Purchase of Drug	101,760,000
2	SO(H-I)2-25/2018 dated: 06.12.2018	Provincial Health Nutrition Programme	Hepatitis Control Programme	---	274,000,000
3	PO(D-II)1-34/2016 dated: 11.01.2018	Provincial Health Nutrition Programme	Health Information Service Delivery Unit	A03970- Others	18,000,000

Sr. no.	Authority no./ letter no.	Name of the Project	Project amount diverted to	Head of account	Amount (Rs.)
4	PO(D-II)1-34/2016 dated: 25.06.2019	Provincial Health Nutrition Programme	DG Health Services Pending Liabilities	AO3903-Seminars	312,330
5	PO(D-II)1-34/2016 dated: 25.06.2019	Provincial Health Nutrition Programme	DG Health Services Pending Liabilities	A03801-Trainings	147,215
6	PO(D-II)1-34/2016 dated: 25.06.2019	Provincial Health Nutrition Programme	DG Health Services Pending Liabilities	A03902-Printing	216,315
7	PO(D-II)1-34/2016 dated: 25.06.2019	Provincial Health Nutrition Programme	DG Health Services Pending Liabilities	A09201-Hard Ware	162,000
8	PO(D-II)1-34/2016 dated: 25.06.2019	Provincial Health Nutrition Programme	DG Health Services Pending Liabilities	A09601-Plant & Machinery	259,200
9	PO(D-II)1-34/2016 dated: 18.09.2018	Provincial Health Nutrition Programme	Revemping of school Health Nutrition Supervisors	A03970- Others	9,280,000
Total					404,137,060

Lapse occurred due weak financial controls of the management.

Due to above lapse, Audit could not verify the authenticity of releases and expenditure.

Audit observation was communicated to the management in November 2019. The management replied that Finance Department released the said funds upon the requests of Administrative Department i.e. Primary & Secondary Healthcare Department under DFID-PHNP Grant as per business plan agreed by Primary & Secondary Healthcare Department with DFID.

The reply of the management was not tenable as the management tried to put the burden of irregularity on the shoulders of administrative departments.

The matter was further reported to the Administrative Department. DAC meeting was not convened till the finalization of this report.

Audit recommends that matter may be looked into for production of entire record, taking remedial measures besides action against the responsible.

(PDP No.39095 of Secretary Finance Government of the Punjab, Lahore-2018-19)

5.4.12 Unjustified distribution of Punjab Govt. resources among districts without approval of the Parliament.- Rs. 111,134.37 million

As per Punjab Government Rules of Business, 2011, Finance Department is responsible for management, supervision and control of the Provincial Consolidated Fund and Public Accounts of the Province and matters connected therewith and ancillary thereto including all provincial revenues, taking necessary steps for mobilization of Provincial resources and measures to increase the revenue of the province and matter relating to taxes, duties, fees, charges etc.

During audit of the Finance Department for the year 2018-19, it was observed that the Department had distributed Rs.111,134,371,244 among the District Health Authority, District Education Authority, Municipal Corporations and District Councils, without approval of Provincial Finance Commission. Govt. of the Punjab vide notification no. FD(DG)1-31/2005(P) dated: 12.01.2017 has approved the interim Punjab Finance Commission Award 2017, the same were effective up to 13th June 2017. Till then no PFC award were got approved by the Parliament. Hence distribution of above stated amount among the districts held irregular.

Lapse occurred due to weak financial controls of the management.

Due to above lapse, Govt. had to deprive of revenue.

Audit observation was communicated to the management in November 2019. The management replied that owing to non-availability

of regular Award, Finance Department continued releasing PFC Share in terms of Section 112 (B)(9) of PLGA, 2013 which stipulates that in case, the recommendations of PFC are not finalized before the expiry of the period of Award, the Award enforce shall continue to serve as the determinant of the Provincial Allocable amount and the share of Local Governments till such time that new Award is approved.

The management admitted that PFC award was not finalized since 2017

The matter was further reported to the Administrative Department. DAC meeting was not convened till the finalization of this report.

Audit recommends that non-finalization of PFC awards needs to be justified

(PDP No.39098 of Secretary Finance Government of the Punjab, Lahore-2018-19)

5.4.13 Irregular purchase of BOP shares by the Secretary Agriculture -Rs.505.18 million

As per Punjab Government Rules of Business, 2011, Agriculture Department is not authorized to purchase share or make investments.

During audit of the accounts of Secretary, Govt. of the Punjab, Finance Department, Lahore, for the year 2018-19, it was observed that Agriculture Department had 50,518,466 shares in 2002 amounting to Rs.505,184,660 @ Rs.10 per share. Source of funding and authority under which investment was made may be made known to audit.

Lapse occurred due weak supervisory controls of the management.

The above lapse was a clear violation of Rules of Business.

Audit observation was communicated to the management in November 2019. The management replied that these shares were purchased in the name of Chairman Market Committee Provincial Fund Board during 1990. Out of the funds generated through contribution of

10% of the income by all Market Committee in Punjab. These shares were purchased in accordance with decision of Punjab Cabinet on 13.10.1989. It is further to mention that in 2006-07 the shares held through the Agriculture Department were increased to 19,635,697 shares and were off loaded during the same year.

The plea taken by the management was not supported with evidences, hence not acceptable to audit. Moreover, whereabouts of amounts received through off-loading of 19,635,697 shares, was also not mentioned in the reply.

The matter was further reported to the Administrative Department. DAC meeting was not convened till the finalization of this report.

Audit recommends that matter may looked into for taking remedial measures besides action against the responsible.

(PDP No.39124 of Secretary Finance Government of the Punjab, Lahore-2018-19)

5.4.14 *Unjustified use of various department funds in orange line project-Rs.11,100.00 million*

As per Punjab Government Rules of Business, 2011, Finance Department is responsible for management, supervision and control of the Provincial Finance.

During audit of the Finance Department for the year 2018-19, scrutiny of finance accounts/appropriation accounts for the year 2015-16 to 2019-20, it was observed that Funds of Parks and Horticulture Department, Police Department, Tax Management and Taxation Department and Youth Affairs, Sports, Archaeology & Tourism Department were used in Lahore Orange Line Project.

Lapse occurred due weak financial and supervisory controls of the management.

The above lapse was a clear violation of Rules of Business and audit could not authenticate genuineness of the releases made by the finance Department and expenditure incurred on the project.

Audit observation was communicated to the management in November 2019. The management replied that the development work, management, monitoring and provision of funds is the responsibility of the Planning & Development Board as per the Punjab Government Rules of Business, 2011. Therefore, the matter may be taken up with the Planning & Development Board in this regard.

The reply of the management being evasive not acceptable to audit. Finance department is responsible of Punjab Consolidated fund.

The matter was further reported to the Administrative Department. DAC meeting was not convened till the finalization of this report.

Audit recommends that matter may looked into at higher level to arrive at factual position for taking remedial measures besides action against the responsible.

(PDP No.39134 of Secretary Finance Government of the Punjab, Lahore-2018-19)

5.4.15 *Non refund of bridge financing made to LDA- Rs.10,000.00 million*

According to Chapter-IV Rule 4.7(1) of Punjab Financial Rules, Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

During audit of the Finance Department for the year 2018-19, it was observed while scrutiny of orange line file for the year 2018-19 that an amount of Rs.10,000,000,000 was provided to LDA as bridge financing

which was required to be refunded by the LDA up till 30.06.2019 but the same was not refunded by the LDA.

Lapse occurred due weak financial and supervisory controls of the management.

The above lapse was a clear violation of Rules of Business and audit could not authenticate genuineness of the releases made by the finance Department and expenditure incurred on the project.

Audit observation was communicated to the management in November 2019. The management replied that Finance Department is trying its best to recover the Rs.10 billion from Transport Department/LDA,

The matter was further reported to the Administrative Department. DAC meeting was not convened till the finalization of this report.

Audit recommends that matter may looked into a higher level to arrive at factual position for taking remedial measures besides action against the responsible.

(PDP No.39135 of Secretary Finance Government of the Punjab, Lahore-2018-19)

5.4.16 Irregular transfer of money from assignment account to Secretary Finance account Rs. 15,388.29 million

As per para B (iv) the Finance department letter No. FD(L)8-45/2015-2016 dated 20.12.2017, the Finance Department will release funds in the assignment accounts which shall also be uploaded on the SAP upon receiving receipt from SBP. Further, as per B (v) of the said letter, the executing agency will incur expenditure through issuance of cheque payable from the concerned branch of NBP with photocopy of cheques and relevant details intimated to the DAO/TO on the same day. Moreover, as per para 2(ii) of Accountant General Punjab letter no. TM-I/6-1(M) Vol-XXXXVI/Pt-II/1859 dated: 06.03.2018, cash payments or funds transfer

from assignment to any DDO account or any other account for the sake of onward disbursement shall be strictly prohibited.

During audit of the Finance Department for the year 2018-19, it was noticed that an amount to the above extent as detail below was transferred by the DG Agriculture Water Management out of his assignment account to an account no.2524-9 being maintained by the Secretary Finance. Transfer of money out of assignment account to Secretary Finance Account was held irregular as no money could be withdrawn from the assignment account for placement in the DDO/Child account.

Sr. No.	PDP No.	Name of formation	Amount (Rs.)
1	39104	Secy. Govt. of Punjab, Finance Department, Lahore	15,371,312,000
2	39148	Secy. Govt. of Punjab, Finance Department, Lahore	16,976,799
Total			15,388,288,799

Lapse occurred due weak financial controls of the management.

The above lapse was clear violation of SOPs prepared for maintenance of assignment account.

Audit observations were communicated to the management in November 2019. The management in its reply tried to justify its action by giving one reason or the other without producing any supporting record and provision of rules, hence not acceptable to audit.

The matter was further reported to the Administrative Department. DAC meeting was not convened till the finalization of this report.

Audit recommends that matter may be looked into for taking remedial measures besides action against the responsible.

5.4.17 Non / less withholding of income tax-Rs. 23.43 million

As per section 153(2) of income tax ordinance 2001, DDO was required to withhold Income tax at source @ 4.5 % and 6.5% for supplies made by the filler and non-filler respectively similarly, 10% and 12% for services rendered by filler and non-filler respectively, while making payment to the firms/personal. According to Rule 2 of The Sales Tax Special Procedure (Withholding) Rules, 2007 issued vide S.R.O. 660(1)/2007, dated 30th June, 2007 read with Board of Revenue's letter 4(47)5 (B)95 Vol dated 04.08.01, under the unavoidable circumstances and for the reasons to be recorded in writing, if purchases are made from unregistered persons, by the Government departments, autonomous bodies and public sector organizations (withholding agents), the withholding agent shall deduct full amount of sales tax @ 17% involved on the taxable supplies made to him from the payment due to the supplier and deposit it in the designated branch of the NBP by the 15th of the month following the month during which payment has been made to the supplier(s).

During audit of Finance Department for the year 2018-19, it was observed that permissible taxes amounting to the above extent as detailed below was not/less deducted while making payment to the contractors.

Sr. No.	PDP No.	Name of formation	Nature of tax	Amount (Rs.)
1	23987	PRA Lahore	GST	2,015,497
2	39154	Secretary, Govt. of the Punjab, Finance Deptt.	Income tax	652,069
3	23989	PRA Lahore	Income tax	458,124
4	23988	PRA Lahore	Income tax	9,504,000
5	23985	PRA Lahore	Income tax	5,719,600
6	23986	PRA Lahore	Income tax	5,082,000
Total				23,431,290

The Lapse occurred due to weak financial controls of the Department.

The above lapse was a clear violation of above Rules.

Audit observations were communicated to the management in November, 2019 the management at sr. no, 1 & 3 noted the observation for compliance and management at sr. no. 3 replied that It is submitted that the mostly objects are exempted from Income Tax.

The reply of the management was not supported with record, hence not acceptable to audit.

The matter was further reported to the Administrative Department. DAC meeting was not convened till the finalization of this report.

Audit recommended that recovery be effected besides taking action against the responsible.

5.4.18 *Non receipt/distribution of dividends on Govt. of Punjab owned Shares-Rs.24,870.56 million*

According to Chapter-IV Rule 4.7(1) of Punjab Financial Rules, Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

During audit of the Finance Department for the year 2018-19, it was observed that Govt. of the Punjab had owned shares in various financial institutions such as BOP, Zarai Tarkhati Bank Limited (ZTBL), Punjab Provincial Cooperative Bank Ltd. (PPCB) and Packages. BOP did not distributed its dividends amounting to Rs.24,310,480,000 for the period 2003 to 2018. Zarai Tarkhati Bank Limited (ZTBL) and Punjab Provincial Cooperative Bank Ltd. (PPCB) did not distribute its profit of Rs.560,079,855.

Sr. No.	PDP No.	Name of formation	Amount (Rs.)
1	39123	Secy. Govt. of Punjab, Finance Department, Lahore	24,310,480,000
2	39058	Secy. Govt. of Punjab, Finance Department, Lahore	560,079,855
Total			24,870,559,855

The lapse occurred due to weak financial controls of the management.

Due to the above lapse Govt. had to sustain loss to the stated extent.

Audit observations were communicated to the management in November 2019. The management replied that all the banks works under the regulatory supervision of SBP. SBP prescribes mandatory capital and liquidity requirements from time to time to ensure financial soundness of banking industry and to protect the depositors of the bank. Payment of dividends to shareholder also come under statutory regime under Article 19 of the Banking Companies Ordinance, 1962 and Section 1.7 of instructions for Basel III implementation in Pakistan issued under BPRD Circular No.6 dated 15.08.2013. It is pertinent to mention that non-compliance with regulatory requirement would lead to imposition of penalties / restrictions on banks including restrictions on acceptance and deposits and lending, de-scheduling of the bank, cancellation of the banking license if SBP believes that the bank is not in a position to meet the MCR, CAR or Leverage Ratio requirements. PCBL is a schedule bank and is operating under regulatory supervision of SBP. PPCBL has accumulated losses of Rs.1.76 billion at end June 2019. Banks with accumulated losses are restricted to pay dividends under Article 19 of Banking Companies Ordinance, 1962. PPCBL has obtained conditional relaxation from SBP for meeting the minimum capital requirement of Rs.10.000 billion which is Rs.6.000 billion for the PPCBL. Although the

bank does not have accumulated distributable profit / earn appropriated profit at end June, 2019, any future dividend may be constraint by SBP under Basel III guidelines until the bank is fully compliant with Basel III guidelines. ZTBL is a majority owned by SBP and Govt. of Pakistan with SBP having 76.23% shareholding and Govt. of Pakistan 23.75% rest of the 0.02% is Other Provinces holdings. It is also pertinent to mention that Govt. of the Punjab, being the minority shareholder, does not have any role in decision making regarding business decision and / or dividend distribution to the shareholders.

The reply of the management being evasive not acceptable to audit as the reply did not supported with relevant record. Rather reply was admissions of failure of the banking sector particularly the banks in question.

The matter was further reported to the Administrative Department. DAC meeting was not convened till the finalization of this report.

Audit recommended that matter may be looked into for effecting recovery, taking remedial measures, besides action against the responsible.

5.4.19 Non realization of electricity duty from PEPCO-Rs.12,491.07 million

As per Punjab Government Rules of Business, 2011, Finance Department is responsible for management, supervision and control of the Provincial Consolidated Fund and Public Accounts of the Province and matters connected therewith and ancillary thereto including all provincial revenues, taking necessary steps for mobilization of Provincial resources and measures to increase the revenue of the province and matter relating to taxes, duties, fees, charges etc.

During audit of the Finance Department for the year 2018-19, it was observed that an amount of Rs. 19,105,905,000 was either less realized or adjusted by the PEPCO/DISCOs' directly from the provincial receipt, which resulted in less receipt.

Sr. No.	PDP No.	Title of Para	Amount (Rs.)
1	39096	Non realization of Electricity Duty from PEPCO	12,491,068,000
2	39064	Unjustified collection of Electricity Duty by the FD and at source deductions of GST subsidy from electricity duty by PEPCO/DISCOs'	6,433,396,000
3	39097	Un-authorized adjustment of electricity outstanding dues of Govt. Departments from Electricity Duty payable to Govt.	181,441,000
Total			19,105,905,000

Lapse occurred due weak financial controls of the management.

Due to above lapse business of the Govt. may suffered.

Preliminary audit observation was communicated to the management in November 2019. The management replied that receipt of Electricity Duty from Federal Government/PEPCO/WAPDA is under the domain/jurisdiction of Energy Department and Administrative Department is fully responsible for recovery/getting receipts from the concerned quarters.

The reply of the management was evasive and a try to divert audit attention towards non-issues. The Finance Department is the custodian of Provincial receipt and responsible to manage it.

The matter was further reported to the Administrative Department. DAC meeting was not convened till the finalization of this report.

Audit recommends that matter may looked into for making recovery.

5.4.20 *Unjustified bridge financing made by BOP to LDA for orange line project-Rs.316.52 million*

As per Punjab Government Rules of Business, 2011, Finance Department is responsible for management, supervision and control of the Provincial Finance.

During audit of the Finance Department for the year 2018-19, it was observed while scrutiny of orange line file for the year 2018-19 that An amount of Rs.316,517,000 was provided by the Bank of Punjab as bridge financing to LDA for making payments to contractors. Neither agreement made with the BOP was made known to audit nor was the refund of the same shown to audit.

Lapse occurred due weak financial and supervisory controls of the management.

The above lapse was a clear violation of Rules of Business and audit could not authenticate genuineness of the releases made by the finance Department and expenditure incurred on the project.

Audit observations were communicated to the management in November 2019. The management replied that the Director General, Lahore Development Authority entered into an agreement with the Bank of Punjab regarding Payment of Mark-Up and other Financial Charges in respect of Bridge Financing Facility obtained by M/s Zahir Khan & Brothers and M/s Reliable Engineering Services (Pvt) Ltd [ZKB – Reliable Joint Venture] on 04-03-2016. Accordingly, the funds were provided as bridge finance facility to Civil Contractors of LDA from the Bank of Punjab by the Planning & Development Board. Therefore, it is the responsibility of the Lahore Development Authority and it would be made part of audit report of LDA. The reply of the management was not correct as the Government of the Punjab being major share holder of the BOP is on driving seat of the bank. How could it be possible that BOP without consent of the Government made payment to the contractors through L.D.A.

The matter was further reported to the Administrative Department. DAC meeting was not convened till the finalization of this report.

Audit recommends that matter may be looked into at a higher level to arrive at the factual position for taking remedial measures besides action against the person responsible for non-production of record.

(PDP No.39136 of Secretary Finance Government of the Punjab, Lahore-2018-19)

Value for money and service delivery issues

5.4.21 Unjustified establishment of companies under various departments

As per Punjab Government Rules of Business, 2011, Finance Department is responsible for management, supervision and control of the Provincial Consolidated Fund and Public Accounts of the Province and matters connected therewith.

During audit of the Finance Department for the year 2018-19, it was observed that Govt. of Punjab has established 68 different companies under 21 various departments. Establishment of 68 companies under 21 departments may be justified with supporting evidences. Moreover, as per para(iv) of Finance Department letter no. FD (L)1-358/2011 dated: 02.02.2011, Finance Department shall be the member of the Boards of all the Private Sector Companies. The current status of the companies was not provided to audit.

The lapse occurred due to weak financial and supervisory control of the management.

Due to the above lapse, Govt. had to bear extra financial burden to run these companies by paying lucrative pay packages to its employees and additional incentives to government employees monitoring the functions of these companies.

Audit observation was communicated to the management in November 2019. The management replied that Finance Department is not maintaining any company. Audit pointed out 68 Companies

pertaining to different Administrative Departments so the Audit Team may kindly convene audit of concerned A.D during the regular Audit.

The reply of the management was not in accordance with the audit objection, hence not acceptable to audit.

The matter was further reported to the Administrative Department. DAC meeting was not convened till the finalization of this report.

Audit recommended that matter be looked into for taking remedial measures besides action against the responsible.

(PDP No.39090 of Secretary Finance Government of the Punjab, Lahore-2018-19)

CHAPTER 6

FOOD DEPARTMENT

6.1 *Introduction*

(A) Food Department in the province of Punjab was established during World War-II for supply of *atta*, sugar and other commodities. Statutory Rationing of wheat, *atta* and sugar was made. Wheat was procured under monopoly scheme by Food Department and supplied to Flour Mills for grinding.

Under the Foodstuff (Control) Act, 1958, Food Department was assigned responsibilities for regulating business of food grains including purchases, storage, sales, transfer, milling, etc.

As per Punjab Government Rules of Business 2011, the main functions of the Department are as follows:

- Procurement of wheat for issuance to the mills.
- To act as government agent to provide a wheat purchase window to the farmers at support price.
- Ensure Food Security in wheat and wheat products.
- Transportation from surplus to deficit regions.
- Protection of wheat from pest and other hazards.
- Targeted Food Support Programmes and Ramzan/Christmas Packages.
- Undertaking all activities related to export of wheat upto supply at port.
- Co-ordination with MOF, MOC, MNFSR, other provinces and International Agencies for matters relating to wheat.

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2018-19 of Food Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during financial year 2018-19 against the total of seven grants/appropriations was as follows:

(Rupees in million)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
(1)	(2)	(3)	(4)	(5)	(6)
PC21010	132.715	2.731	135.446	124.622	(10.824)
PC21030	50,621.271	0.001	50,621.272	15,854.097	(34,767.175)
PC21031	7,314.317	(4,658.827)	2,655.490	1,715.570	(939.920)
PC13033 (Charged)	25,091.000	9,827.000	34,918.000	35,452.149	534.149
PC16033 (Voted)	143,332.620	0.001	143,332.621	117,964.078	(25,368.543)
PC22036	112.000	(26.750)	85.250	0.000	(85.250)
PC16047 (D)	111,030.160	46,699.840	157,730.000	127,030.000	(30,700.000)
Total	337,634.083	51,843.996	389,478.079	298,140.515	(91,337.564)

Overview of Expenditure

The final budget of Food Department for the year ended 30th June, 2019 was Rs.389,478.079 million. Out of this, actual expenditure was Rs.298,140.515 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

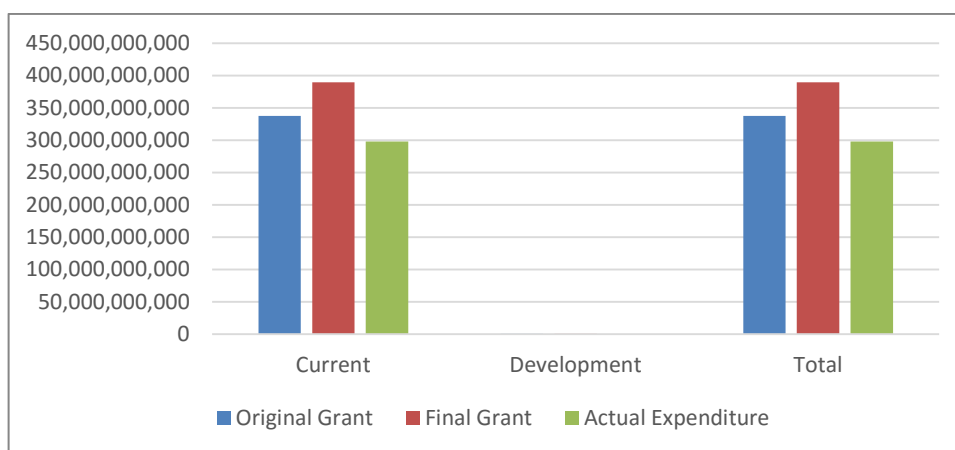
Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	337,522,083,000	298,140,515,328	(39,381,567,672)	11.67
Development	112,000,000	0	(112,000,000)	100
Total	337,634,083,000	298,140,515,328	(39,493,567,672)	111.67

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	389,392,829,000	298,140,515,328	(91,252,313,672)	23.43
Development	85,250,000	0	(85,250,000)	100
Total	389,478,079,000	298,140,515,328	(91,337,563,672)	123.43



Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs.(91,337.564) million at the close of the year 2018-19 under grants PC21010, PC21030, PC21031, PC16033/ PC22036 & PC16047 were not surrendered in time by the Department.

Excess expenditure requiring regularization

As per Para 13.2 (ii) of Punjab Budget Manual, the total expenditure incurred on a purpose does not exceed the grant or grants provided for that purpose. However, excess expenditure amounting to Rs. 534.149 million for the year 2018-19 under grant PC13033 had not been got regularized so far. This was breach of legislative control over appropriations.

Audit Profile of Food Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue/ Receipts audited FY 2018-19 (Rs. in million)
1.	Formations	110	20	171,850.32	90,641.94
2.	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	4	3	147,640.28	-
3.	Authorities/ autonomous bodies etc. under the PAO	1	1	553.779	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

6.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 59,432.99 million were raised in this report during audit of Food Department. This amount includes recoveries of Rs. 48,597.22 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	Non Production of record	5,424.53
2	Reported cases of fraud, embezzlement and misappropriation	7.59
3	Irregularities	-
A	HR/Employees related irregularities	175.78
B	Procurement related irregularities	610.49
C	Management of accounts with commercial banks	3,674.55
D	Financial Management Issues	-
4	Value for money and service delivery issues	1,042.83
5	Recoveries and overpayments	48,497.22
6	Others	-
Total		59,432.99

6.3 *Brief comments on the status of compliance with PAC Directives*

The status of compliance with PAC Directives for reports discussed so far is given below:

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	110	80	30	73
2	1985-86	180	114	66	63
3	1986-87	59	37	22	63
4	1987-88	87	17	70	20
5	1988-89	68	27	41	40
6	1989-90	23	3	20	13
7	1990-91	26	3	23	12
8	1991-92	56	6	50	11
9	1992-93	31	4	27	13
10	1993-94	30	11	19	37
11	1994-95	73	0	73	0
12	1995-96	13	0	13	0
13	1996-97	96	38	58	40
14	1997-98	84	31	53	37
15	1998-99	174	104	70	60
16	1999-00	164	101	63	62
17	2000-01	214	167	47	78
18	2001-02	251	212	39	84
19	2003-04	109	0	109	0
20	2005-06	29	8	21	28
21	2006-07	37	24	13	65
22	2009-10	77	22	55	0
23	2010-11	35	10	25	29
24	2011-12	20	8	12	40
25	2012-13	36	0	36	0
Total		2082	1027	1055	49

The management needs to revisit its compliance processes to ensure that PAC directives are complied with in a timely manner.

6.4 AUDIT PARAS

Non production of record

6.4.1 Non-production of record-Rs. 5,424.53 million

Section 14 (2) of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with request for information. Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency & Discipline Rules.

During audit of Food Department for the period 2017-19, it was observed that expenditure was incurred on contingent charges. However, no record was produced to audit. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDPs No.	Amount Rs.
1.	Directorate of Food Department, Lahore	2017-18	31289	4,285,543,000
2.	District Food Controller, Muzafargarh	2017-19	35037	542,093,097
3.	District Food Controller Jhang	2017-19	34924	294,668,590
4.	District Food Controller, Vehari	2018-19	34947	150,825,639
5.	District Food Controller Bhakkar	2018-19	34443	119,544,270
6.	Directorate of Food, Lahore	2017-18	31280	31,301,854
7.	D.G. Punjab Food Authority, Lahore	2018-19	36051	554,758
8.	Dy. Director Food Bahawalpur	2018-19	35669	0
9.	Dy. Director Food Bahawalpur	2018-19	35672	0
10.	District Food Controller, Bahawalnagar	2018-19	35025	0
Total				5,424,531,208

Audit is of the view that due to non-production of record, the authenticity of the accounts could not be verified.

The matter was pointed out to concerned formations from July to November 2019. The formation at Sr. Nos. 1, 6 & 10 did not offer any

cogent reply. The formations at Sr. Nos. 2, 3, 5, 7 to 9 noted the observations for compliance. The formation at Sr. No 4 replied that the stated record relates to Director Food Punjab Lahore.

The matter was further reported to the Administrative Department. In DAC meeting held on 09.10.2019, the paras at Sr. Nos. 1 & 6 were kept pending for production of record. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends that the department should produce record for scrutiny besides fixing responsibility for non-production of record.

Reported cases of fraud, embezzlement and misappropriation

6.4.2 *Misappropriation of wheat and tarpaulin-Rs. 6.79 million*

As per Rule 15.4 (a) of PFR Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken and then entered in the appropriate stock register.

During audit of Food Department for the period 2016-19, it was observed that wheat was dispatched to Gujranwala and other stations. The wheat costing Rs.6,790,200 was misappropriated during transportation but no action was taken by the competent authority to recover the loss. Further, the old material of tarpaulin was not carried forwarded by the formation at Sr. No. 3. Thus, the government sustained a loss to the stated extent. The details are as under:

Sr. No	Name of formation	Period of audit	PDPs No.	Amount Rs.
1.	District Food Controller, Jhang	2017-19	34937	4,317,463
2.	District Food Controller, Sialkot	2016-18	33324	1,272,737
3.	District Food Controller, Rajanpur	2017-18	31611	1,200,000
Total				6,790,200

Audit is of the view that weak internal controls resulted in misappropriation of wheat.

The irregularity was pointed out to concerned formations in August and October 2019. The formation at Sr. No 1 stated that the matter would be inquired, formation at Sr. No. 2 only signed the observation and formation at Sr. No. 3 noted the observation for compliance.

The matter was further reported to the PAO. Neither any reply was received nor was a DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility, taking disciplinary action against the responsible persons besides strengthening of internal controls.

6.4.3 Shortage of stock of wheat, bardana & jute bags - Rs.803,656

As per Rule 15.10 (4) of PFR Vol-I, all discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account.

During audit of Food Department for the period 2017-19, scrutiny of inventory registers of various centers under District Food Controllers revealed that certain quantities of wheat, Bardana, jute bags etc. valuing Rs.803,656 were missing. The details are as under:

Sr. No	Name of formation	Period of audit	PDPs No.	Amount Rs.
1.	District Food Controller Rajanpur	2017-18	31619	506,724
2.	Distt: Food Controller-II, Lahore	2018-19	35065	296,932
Total				803,656

Audit is of the view that weak internal controls on inventories resulted in shortage of above items.

The lapses were pointed out to concerned formations from July to November 2019. The formations noted the observations for compliance.

The matter was further reported to the PAO. Neither any reply was received nor was a DAC meeting convened till finalization of this report.

Audit recommends inquiry of the matter to fix the responsibility besides recovery of the loss from the delinquents.

Irregularities

A. HR/Employees related irregularities

6.4.4 Irregular appointment of contingent paid staff- Rs.143.71 million

As per Government of the Punjab Finance Department letter No. RO (Tech) FD 2-2/2014, dated 10.02.2015, appointments of work charged employees shall be made as per procedure laid down in the preface to Schedule of Wage Rates 2015 which states that appointment to a post included in this Schedule may be made by the competent authority under Delegation of Financial Power Rules 2006 subject to the condition that the post(s) shall be advertised properly in the leading newspapers.

During audit of Food Department for the period 2017-19, it was observed that an expenditure of Rs. 143,715,897 was incurred on payment of salaries to contingent paid staff. The expenditure was held irregular on the ground that the employees were appointed without advertisement in the leading Newspapers and these appointments were made without the prior approval of the Austerity Committee constituted by the Finance Department. The details of expenditure are as under:

Sr. No	Name of formation	Period of audit	PDPs No.	Amount Rs.
1.	District Food Controller, Jhang	2017-19	34929	124,627,364
2.	Distt: Food Controller, Bhakkar	2018-19	34451	16,517,820
3.	Director Food Controller, Nankana Sahib	2018-19	34915	2,570,713
Total				143,715,897

Audit is of the view that disregard to government instructions resulted in irregular appointment of contingent paid staff.

The irregularities were pointed out to concerned formations from July to November 2019. The formations did not offer any reply.

The matter was further reported to the PAO. Neither any reply was received nor DAC meeting was convened till finalization of this report.

Audit recommends to probe the matter to fix responsibility, regularization of the expenditure and adherence to government instructions in future.

6.4.5 Irregular drawl of pay and allowances - Rs. 32.07 million

Para 19(1) of Rules of Business states that no department shall, without previous consultation with the Finance Department, authorize any orders which directly or indirectly affect the finance of the province. Moreover, as per Rule 2.31 of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held personally responsible for any overcharges, frauds and misappropriation. He should, therefore make himself thoroughly acquainted with the meanings of various financial checks.

During audit of Food Department, it was observed that the employees of the Punjab Food Department were drawing various allowances without approval of the Finance Department. The details are as under:

Sr. No.	Name of formation	Period of audit	PDPs No.	Amount Rs.
1.	D.G. Punjab Food Authority, Lahore	2018-19	36036	10,410,000
2.	D.G. Punjab Food Authority, Lahore	2018-19	36035	6,249,467
3.	Distt: Food Controller, Sialkot	2016-18	33331	5,169,208
4.	Distt: Food Controller-II, Lahore	2018-19	35076	4,322,952
5.	District Food Controller, Vehari	2018-19	34954	2,011,622
6.	Distt: Food Controller, Sialkot	2016-18	33330	1,892,754
7.	District Food Controller, Vehari	2018-19	34944	820,534
8.	Distt: Food Controller, Sialkot	2016-18	33329	725,187

Sr. No.	Name of formation	Period of audit	PDPs No.	Amount Rs.
9.	Distt: Food Controller, Sialkot	2016-18	33333	238,620
10.	Dy. Director Food, Bahawalpur	2018-19	35670	231,487
Total				32,071,831

Audit is of the view that weak internal controls on payrolls resulted in irregular drawl of food authority allowance.

The matter was pointed out to concerned formations in July 2019 to November 2019. The formations at Sr. No. 1,2,5,7,9 and 10 noted the observation for compliance whereas the formations at Sr. No. 3, 4, 6 & 8 did not offer any reply.

The matter was further reported to the PAO. Neither any reply was received nor was a DAC meeting convened till the finalization of this report.

Audit recommends that responsibility be fixed for grant of allowance without approval of the Finance Department, payment of the allowance be stopped forthwith, recovery of the amount calculated upto the stoppage of allowance be made and deposited into government treasury.

6.4.6 *Irregular expenditure due to violation of tendering process - Rs. 582.17 million*

As per Rule 9 of Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. Moreover, as per Rule 12 (1 & 2) *ibid*, procurement over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on PPRA's website. Procurement exceeding two million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu. Furthermore, as per Rule 37 & 66 *ibid* read with

PPRA letter No.L&M(PPRA)1-30(G)/2011/P-II/2514 dated 03.12.2014, a procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract. As soon as a contract has been awarded, the procuring agency shall make all documents related to the evaluation of the bid and award of contract public. The documents should be uploaded on PPRA website to be approachable by general public.

During audit of Food Department, it was observed that an expenditure of Rs. 582,172,922 (Annexure-8) was incurred on procurement of dunnage material (Bhoosa and PP bags), fumigation services, construction of plinths and hiring of transportation services etc. Expenditure was held irregular as it was made without devising annual procurement plan, advertisement on PPRA website/press, uploading of evaluation reports on website of authority and splitting the indents to avoid tendering process.

Audit is of the view that deviation from Punjab Procurement Rules resulted in irregular expenditure.

The irregularity was pointed out to concerned formations from July to November 2019. Most of the formations noted the observations for compliance. The remaining did not offer cogent replies.

The matter was further reported to the PAO. Neither any reply was received nor was a DAC meeting convened till the finalization of this report.

Audit recommends that the irregularity be got condoned from the competent authority besides strengthening of financial controls.

6.4.7 Irregular payment of rent of building-Rs.28.32 million

As per Rule 12 of PPR 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be

advertised on the PPRA website in the manner and format specified by the PPRA from time to time. As per Section No.5 (2, 3, 5 & 6) of Punjab Rented Premises Act 2009, a landlord shall present the tenancy agreement before the Rent Registrar. The Rent Registrar shall enter the particulars of the tenancy in a register, affix his official seal on the tenancy agreement, retain a copy thereof and return the original tenancy agreement to the landlord. A tenancy agreement entered in the office of a Rent Registrar or a certified copy thereof shall be a proof of the relationship of landlord and tenant. Any agreement which may be executed between the landlord and the tenant in respect of the premises shall be presented before the Rent Registrar in the same manner as provided in sub-section (2). Further, according to Note 3 of Serial No. 3 of Punjab Delegation of Financial Powers Rules, 2016, hiring of buildings on rent would be subject to the conditions that (a) the accommodation is according to the scale approved by the Government, (b) the rent does not exceed the rent assessed by the Excise, Taxation and Narcotics Department for the purpose of Urban Immovable Property Tax. In case the rent exceeds as assessed by the Excise, Taxation and Narcotics Department, the Administrative Department shall give rent reasonability certificate and, (c) non-availability certificate by the C&W Department that there is no official building available for housing a particular office. As per Section 35(a)(ii) and 15(ii) of Schedule-I of Stamp Act 1899 read with Finance Act 1995 (Act-VI of 1995) Government of the Punjab, where the lease period to be for a term of not less than one year but not more than three years, stamp duty shall be charged @ 2% of the amount or value of the average annual rent reserved.

During audit of Food Department, it was observed that an expenditure of Rs. 28,324,710 was incurred on rent of building. The expenditure was held irregular on the following grounds:

1. The lease agreement was not got registered with Rent Registrar in violation of Punjab Rented Premises Act 2009.

2. No Objection Certificate from the C&W Department was not obtained for the period under audit.
3. The rent assessment certificate for the period 2018-19, by the Excise and Taxation Department on PT-I, as required under above Rule was not shown to audit. In the absence of both the certificates the expenditure would not be treated as justified and genuine expenditure
4. The advertisement made on PPRA website and in newspapers were not on record.
5. The approved maps of the rented buildings and copy of registry were not found on record to verify the area of building.

Sr. No.	Name of formation	Period of audit	PDPs No.	Amount Rs.
1.	District Food Controller, Kasur	2018-19	35052	8,221,355
2.	District Food Controller, Bahawalpur	2018-19	35269	6,577,299
3.	Director Food Controller, Nankana Sahib	2018-19	34922	5,954,603
4.	District Food Controller-Multan	2018-19	36894	3,638,676
5.	D.G. Punjab Food Authority, Lahore	2018-19	36043	2,539,900
6.	District Food Controller, Bahawalnagar	2018-19	35012	648,742
7.	District Food Controller, Multan	2018-19	36903	414,555
8.	District Food Controller-II, Lahore	2018-19	35073	329,580
Total				28,324,710

Audit is of the view that the lapse occurred due to weak supervisory and financial controls.

Audit pointed out the lapse in July 2019 to November 2019. The managements noted the observations for compliance.

The matter was further reported to the PAO. Neither any reply was received nor DAC meeting was convened till finalization of this report.

Audit recommends that the matter be inquired at administrative level to fix responsibility, expenditure be got regularized from the Finance

Department and recovery of taxes be ensured besides production of relevant record to Audit for verification.

B. Management of Accounts with Commercial Banks

6.4.8 Variation in receipt figures-Rs 3,674.55 million

Rule 12.5 (a) of Punjab Budget Manual provides that the Controlling Officers and the Heads of Departments to verify whether the amounts shown as realized in the statements have actually been realized and credited to the proper head of account. Audit Office concerned, the Controlling Officers and the Heads of Departments should satisfy themselves, that the amounts reported as collected have been duly credited to the Provincial Consolidated Fund.

During audit of Food Department, scrutiny of reconciliation statement relating to Grant No. 33-Food, E012 State Trading schemes receipts revealed that there was a variation to the stated extent between the departmental figure (SF-21) and District Accounts Office figure. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount Rs.
1.	District Food Controller, Muzaffargarh	2017-19	35046	2,822,476,806
2.	District Food Controller, Bahawalpur	2018-19	35264	820,989,629
3.	District Food Controller, Bahawalnagar	2018-19	35026	31,078,813
Total				3,674,545,248

The lapses were pointed out to concerned formations in October 2019. The formations noted the observations for compliance.

The matter was further reported to the PAO. Neither any reply was received nor DAC meeting was convened till finalization of this report.

Audit recommends that receipts should be reconciled and be got verified from the treasury and report should be presented to audit for verification.

E. Value for Money and service delivery issues

6.4.9 Inconsistent policy for the financial year 2018-19- Rs. 1,039.00 million

Rule 2.10 (a) (1) of PFR Volume-I provides that same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During audit of Food Department for the period 2018-19, scrutiny of GP-8 and stock report GP-5, it was noticed that wheat stocks were not released as per policy issued by the Govt. for the financial year 2018-19 which resulted in loss to Govt. for Rs. 1,039,004,155 due to conversion of the Bardana price in wheat weight allowing favoritism to the flour mills. The details are as under:

Sr. No	Name of formation	Period of audit	PDPs No.	Amount Rs.
1.	Distt: Food Controller-II, Lahore	2018-19	35061	250,676,051
2.	Distt: Food Controller, Bahawalpur	2018-19	35275	237,354,964
3.	Distt: Food Controller, Bahawalnagar	2018-19	35022	158,668,227
4.	Distt: Food Controller, Layyah	2018-19	35246	134,023,468
5.	Distt: Food Controller Bhakkar	2018-19	34442	113,887,319
6.	Distt: Food Controller, Muzaffargarh	2017-19	35038	105,001,581
7.	Distt: Food Controller, Lodhran	2018-19	35230	23,558,042
8.	District Food Controller Jhang	2017-19	34940	15,834,503
Total				1,039,004,155

Audit is of the view that weak internal controls on issuance of wheat resulted in loss of Rs. 1,039,004,155 to the government exchequer.

The lapses were pointed out from July to November 2019. The formation at Sr. No.1 offered no reply. The formations at Sr. No. 2 to 8 noted the observation for compliance.

The matter was further reported to the PAO. Neither any reply was received nor DAC meeting was convened till finalization of this report.

Audit recommends that irregularity may be got regularized with the sanction of the competent authority.

6.4.10 Unauthorized issuance of bardana-Rs. 3.83 million

As per Rule 2.10(a)(1) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money. Further, as per Rule 2.33 of PFR Vol-I, every Government servant should realise fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

During audit of District Food Controller-II, Lahore for the year 2018-19, scrutiny of inventory registers of PR Center Raiwind and Rakh Cheebeel observed that bardana amounting to Rs. 3,830,000 was dispatched without the authorized orders. The details are as under:

Annex- Unauthorized issuance of baradana-Rs. 3,830,000						
Sr. No	Name of Bag	Quantity	Rate per bag	Amount (Rs.)	Dispatching center / District	Recipient center/District
1.	Jute Bags-B Class	6500	80	520000	Raiwind DFC-II	Flag Center Saray Mughal
2.	Jute Bags-B Class	5375	80	430000	Raiwind DFC-II	PR Center Pattoki
3.	Jute Bags-B Class	5000	80	400000	Raiwind DFC-II	Flag CentePhool Nagar
4.	Jute Bags-B Class	3500	80	280000	Raiwind DFC-II	Flag Center Sham Kot
5.	Jute Bags-B Class	8000	80	640000	PRC RakhChabeel	PRC Chuniah
6.	Jute Bags-B Class	5000	80	400000	PRC RakhChabeel	FC TheengMor
7.	Jute Bags-B Class	5000	80	400000	PRC RakhChabeel	PRC UsmanWala
8.	PP Bags	20000	38	760000	PRC RakhChabeel	Multan
Total				3830000		

Audit is of the view that irregularity was held due to weak supervisory, management and internal controls.

The lapses were pointed out to concerned formation in October, 2019. The formation replied that detailed reply will be submitted after scrutiny of record.

The matter was further reported to the PAO. Neither any reply was received nor DAC meeting was convened till finalization of this report.

Audit recommends that the matter be inquired at Administrative level to fix the responsibility against the responsible besides regularization of the irregularity from the Finance Department under intimation to audit.

(PDP No. 35068- of District Food Controller (DFC) –II Lahore for the period 2018-19)

Recoveries and overpayments

6.4.11 Non recovery of government dues-Rs. 48,285.47 million

As per Rule 4.1 of PFR Vol-I, all sums due to government should be regularly received and deposited into government treasury. The departmental controlling officers should accordingly see that all sums due to government are regularly received and checked against demands and that they are paid into the Treasury.

During audit of Food Department, it was observed that recoveries to the tune of Rs. 48,285,468,801 (Annexure-9) were imposed on the officers/officials by the competent authorities. The same were outstanding since long time but the formations failed to effect recoveries.

Audit is of the view that weak internal controls on recoveries resulted in accumulation of a huge amount of Rs. 48,285,468,801 as recoverable.

The lapses were pointed out to concerned formations from July to November 2019. Some of the formations did not offer any reply and some noted the observations for compliance.

The matter was further reported to the Administrative Department. In DAC meeting held on 09.10.2019, the para at Sr. No. 1 was kept pending with the direction to refer the case to Finance Department. The para at Sr. No. 2 was kept pending for recovery or take up with the Finance Department for write off. The paras at Sr. Nos. 6 & 12 were kept pending for recovery. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends to fix responsibility for non-recovery of government dues and disciplinary action be initiated against the persons held responsible besides prompt recovery of the outstanding amounts and strengthening of internal controls to avoid such lapses in future.

6.4.12 Non/less deduction of Income Tax-Rs 37.95 million

According to Sections 153 & 236 of Income Tax Ordinance 2001, every prescribed person making a payment shall deduct tax from the gross amount payable at the rates specified in the First Schedule.

During audit of Food Department for the period 2017-19, it was observed that various payments were made by the department to the contractors/suppliers for procurement of goods and services, rent, transportation without deduction of Income Tax. The details are as under:

Sr. No	Name of formation	Period of audit	PDPs No.	Amount Rs.
1	District Food Controller Jhang	2017-19	34923	14,397,971
2	D.G. Punjab Food Authority, Lahore	2018-19	36042	5,792,840
3	Distt: Food Controller, Multan	2018-19	36895	3,549,154
4	Distt: Food Controller Bhakkar	2018-19	34457	3,454,520

Sr. No	Name of formation	Period of audit	PDPs No.	Amount Rs.
5	Distt: Food Controller, Muzaffargarh	2017-19	35044	2,100,709
6	Distt: Food Controller, Bahawalpur	2018-19	35267	1,449,264
7	Distt: Food Controller, Layyah	2018-19	35239	1,309,319
8	Distt: Food Controller, Bahawalnagar	2018-19	35019	1,295,350
9	Distt: Food Controller, Bahawalnagar	2018-19	35018	1,108,788
10	Distt: Food Controller, Lodhran	2018-19	35231	909,350
11	D.G. Punjab Food Authority, Lahore	2018-19	36047	627,553
12	Distt: Food Controller Bhakkar	2018-19	34450	597,717
13	District Food Controller Rajanpur	2017-18	31620	527,088
14	Distt: Food Controller, Lodhran	2018-19	35225	439,960
15	District Food Controller Jhang	2017-19	34925	201,741
16	Distt: Food Controller Bhakkar	2018-19	34452	189,692
Total				37,951,016

Audit is of the view that weak internal controls on taxation resulted in non/less deduction of Income Tax amounting to Rs. 37,951,016.

The matter was pointed out to concerned formations from July 2019 to November 2019. Some of the formations noted the observations for compliance and some did not offer reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that the department should strengthen its internal controls on taxation, effect recoveries and deposit the same into government treasury.

6.4.13 *Loss due to less collection of license fee and issuance of wheat after Ramzan package at subsidized rate-Rs. 84.32 million*

As per Section (45) (1) of Punjab Food Authority Act 2011, the Food Authority shall recover the fine, fee or any other amount, imposed or

levied, under this Act, the rules or the regulations, as an arrears of land revenue and, for the purpose, authorize an officer to exercise the powers of Collector under the Punjab Land Revenue Act 1967 (XVII of 1967).

During audit of Punjab Food Authority, Lahore for the period 2011-19, it was observed that the fee was less collected from the registered food operators on account of licenses fee. Furthermore the wheat was issued at subsidized rate after ramzan which resulted in loss to Govt. An amount of Rs.84,316,858 was less collected by the authority. The details are as under:

Sr. No	Name of formation	Period of audit	PDPs No.	Title of Paras	Amount Rs.
1.	SRO-Food Trg. Instt.& Quality Control Laboratory for Cereal Grains & Products Lahore	2011-18	31861	Loss to Govt. due to negligence / unjustified demolition of newly constructed Training Institute & Quality Control Laboratory for cereal grains & products valuing	25,716,000
2.	Distt: Food Controller-II, Lahore	2018-19	35064	Loss due to issuance of wheat after Ramzan Package at subsidized rate	18,151,500
3.	D.G. Punjab Food Authority, Lahore	2018-19	36039	Loss to authority due to less collection of licensing fee	14,177,800
4.	Director Food Controller, Nankana Sahib	2018-19	34918	Loss of subsidy due to likely non grinding of subsidized Ramzan wheat	12,994,688
5.	D.G. Punjab Food Authority, Lahore	2018-19	36040	Loss to Department due to Business Closed by Owner of Shops	8,323,620
6.	Distt: Food Controller Bhakkar	2018-19	34445	Loss due to issuance of wheat after expiry of ramzan	689,250
7.	D.G. Punjab Food Authority, Lahore	2018-19	36048	Loss to authority due to less collection of Fine fee	4,264,000
Total					84,316,858

Audit is of the view that negligence on the part of the management to implement its rules and regulations resulted in non recovery of fee.

The lapses were pointed out to concerned formations from July to November 2019. The formations at Sr. Nos. 1 & 3 to 5 noted the observations for compliance. The formations at Sr. Nos. 2, 6 and 7 did not offer cogent replies.

The matter was further reported to the Administrative Department. In DAC meeting held on 09.10.2019, the para at Sr. No. 1 was kept pending for compliance with the direction to probe the matter. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends that matter be inquired at administrative level for fixing responsibility of non-collection of revenue besides realization of the stated amount from the concerned.

6.4.14 Non deduction of Punjab Sales Tax-Rs. 2.35 million

Sales tax on various types of services is applicable at the rates specified in second schedule of Punjab Sales Tax on Services Act 2012.

During audit of Food Department for the period 2016-19, it was observed that Punjab Sales Tax on services at the prescribed rates was not deducted at the time of payments to the contractors.

Sr. No	Name of formation	Period of audit	PDPs No.	Amount Rs.
1.	Distt: Food Controller Bhakkar	2018-19	34453	1,167,876
2.	District Food Controller, Vehari	2018-19	34943	701,568
3.	Distt: Food Controller, Sialkot	2016-18	33334	219,717
4.	District Food Controller Jhang	2017-19	34926	201,566
5.	Dy. Director Food Bahawalpur	2018-19	35664	59,623
Total				2,350,350

Audit is of the view that weak supervisory and financial controls resulted in non-deduction of PST amounting to Rs.2,350,350.

The matter was pointed out to concerned formations from July 2019 to November 2019. The formations at Sr. Nos. 3 and 5 noted the observations for compliance. The formations at Sr. Nos. 1, 2 & 4 offered no reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that the department should strengthen its internal controls, effect recovery of the stated amount and deposit the same into government treasury.

6.4.15 Non-recovery of Income Tax and PST from the flour Mills -Rs.46.21 million

As per Income Tax Ordinance 2001 and Punjab Sales Tax on Services Act 2012, the Department was required to withhold taxes at prescribed rates at the time of payment and agreement.

During audit of Food Department, it was observed that wheat was issued to flour mills on subsidized rate under Ramzan package. The flour mills sold 80% atta to general public whereas 20% of wheat was retained by them. Audit held that as 20% of wheat was left with mill owners in lieu of service charges therefore, Income Tax and PST was required to be recovered from flour mills. The details are as under:

Sr. No	Name of formation	Period of audit	PDPs No.	Amount Rs.
1.	District Food Controller Jhang	2017-19	34936	10,175,695
2.	Distt: Food Controller, Muzaffargarh	2017-19	35040	8,618,682
3.	Distt: Food Controller Bhakkar	2018-19	34444	1,920,230
4.	Distt: Food Controller, Bahawalpur	2018-19	35277	2,405,663
5.	Distt: Food Controller, Layyah	2018-19	35247	1,273,350
6.	Distt: Food Controller, Layyah	2018-19	35241	141,494
7.	Distt: Food Controller, Lodhran	2018-19	35226	103,129
8.	Distt: Food Controller-II, Lahore	2018-19	35062	21,571,030
Total				46,209,273

Audit is of the view that weak internal controls on recovery of taxes resulted in non recovery thereof.

The lapses were pointed out to concerned formations from July to November 2019. The formations at Sr. Nos. 2, 4 to 8 noted the observations for compliance. The formations at Sr. Nos. 1 & 3 did not offer cogent replies.

The matter was further reported to the Administrative Department. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends to fix responsibility for non-recovery of taxes besides recovery of the stated amount and its deposit into relevant treasuries.

6.4.16 *Non-forfeiture of performance security in violation of agreement-Rs.40.92 million*

As per the clause 18(h) of agreement – Liquidated Damages of agreement between Food Department and M/s White Pearl Jute Mills Ltd, If the contractor fails to adhere to the delivery of schedule and intends to seek extension thereof , it will be the sole discretion of the purchaser either allow or refuse extension in delivery period, However, the extension in delivery period if granted shall be subject to liquidated damages @4% per month or part thereof and the LD Charges shall be counted on the basis of number of days after last date of delivery.

As per clause 19- Security, in case the contractor fails to execute the contract satisfactorily, the amount of security shall be forfeited. The purchaser also reserve the right to purchase the material from elsewhere without any notice at the risk and cost of the defaulting contractor.

During audit of office of the Punjab Food Department for the period 2017-19, it was observed that department had entered into contract with the firm but audit observed that the firms failed to supply the different articles but no penalty charges were deducted. Audit further observed that instead of forfeiture of security of firm and black listing the

firm due to non-supply of required quantity, the department had released the security of firm which requires justification.

Sr. No	Name of formation	Period of audit	PDPs No.	Amount Rs.
1.	Directorate of Food Department, Lahore	2017-18	31286	16,428,825
2.	Directorate of Food Department, Lahore	2017-18	31287	16,175,517
3.	Directorate of Food Department, Lahore	2017-18	31288	7,260,000
4.	District Food Controller, Vehari	2018-19	34948	1,054,500
Total				40,918,842

Audit is of the opinion that negligence of the management resulted into the loss to government due to non-forfeiture of performance security in lieu of Liquidated Damages.

The matter was pointed out to concerned formations in November 2018 and October 2019. The formations did not offer any reply.

The matter was further reported to the Administrative Department. In DAC meeting held on 09.10.2019, the paras at Sr. Nos. 1, 2 & 3 were kept pending for recovery. Further progress was not reported by the department. As regards remaining para, neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends the department to inquire the matter for non-deduction of Liquidated damages due to non-supply of articles within due dates and recover the amount from concerned under intimation to audit besides strengthening the supervisory internal controls.

CHAPTER 7
FORESTRY, WILDLIFE & FISHERIES
DEPARTMENT

7.1 *Introduction*

(A) Forestry, Wildlife & Fisheries Department is headed by a Secretary with Chief Conservators of Forest and Director General of Wildlife and Fisheries as heads of attached departments. As per Punjab Government Rules of Business 2011, the department has been assigned the business of:

- Scientific management of existing public forest estates to maximize production of wood & minor forest produce and to create new forest resources.
- Management of range lands to boost production of forage & livestock.
- Conservation & promotion of fisheries in private & public sectors.
- Education of the public for tree planting and provision of technical & advisory services on matters of afforestation to the people & other government departments.
- Research & training in various disciplines of forestry, wildlife, fisheries & sericulture.
- Management of watersheds to conserve soil & water and to improve the productivity of land.
- Acquisition & transfer of forest lands. Notification/De-notification in respect of reserve, protected & un-classed forests.

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2018-19 of Forest Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2018-19 against the total of three grants/appropriations was as follows:

(Rupees in million)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
(1)	(2)	(3)	(4)	(5)	(6)
PC21005	3,938.17	9264.50)	3,673.66	3,605.01	(68.65)
PC22036	2,000.00	(692.50)	1,307.50	1,303.89	(3.61)
PC24044	120	(8.00)	112	112	0.00
Total	6,058.17	(965.00)	5,093.16	5,020.90	(72.26)

Overview of Expenditure

The final budget of Forest Department for the year ended 30th June, 2019 was Rs.5,093.16 million. Out of this, actual expenditure was Rs.5,020.90million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

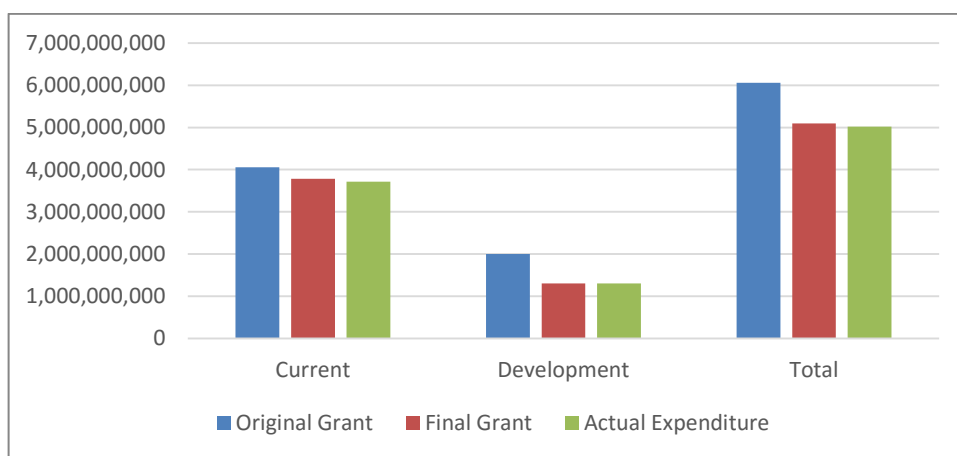
Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	4,058,166,000	3,717,009,966	(341,156,034)	8.41
Development	2,000,000,000	1,303,885,347	(696,114,653)	34.81
Total	6,058,166,000	5,020,895,313	(1,037,270,687)	43.21

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	3,785,663,000	3,717,009,966	(68,653,034)	1.81
Development	1,307,500,000	1,303,885,347	(3,614,653)	0.28
Total	5,093,163,000	5,020,895,313	(72,267,687)	2.09



Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs.(72.26) million at the close of the year 2018-19 under grants PC21005, PC22036 and PC24044 were not surrendered in time by the Department.

Audit Profile of Forestry, Wildlife & Fisheries Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue/ Receipts audited FY 2018-19 (Rs. in million)
1.	Formations	253	39	1,804.74	9,481,210
2.	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP)	1	-	-	-
3.	Authorities/ autonomous bodies etc. under the PAO	-	-	-	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

7.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 3,761.78 million were raised in this report during audit of Forestry, Wildlife and Fisheries Department. This amount includes recoveries of Rs. 2,426.07 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	Non Production of record	74.02
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Irregularities	-
A	HR/Employees related irregularities	296.95
B	Procurement related irregularities	343.74
C	Management of accounts with commercial banks	1.18
D	Financial Management Issues	25.13
4	Value for money and service delivery issues	-
5	Recoveries and overpayments	2,426.07
6	Others	594.69
Total		3,761.78

7.3 *Brief comments on the status of compliance with PAC Directives*

The status of compliance with PAC Directives for reports discussed so far is given below:

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1.	1984-85	24	18	6	75
2.	1985-86	33	26	7	79
3.	1986-87	39	39	0	100
4.	1987-88	26	19	7	73
5.	1988-89	71	53	18	75
6.	1989-90	25	14	11	56
7.	1990-91	28	17	11	61
8.	1991-92	31	15	16	48
9.	1992-93	10	6	4	60
10.	1993-94	17	7	10	41
11.	1994-95	28	1	27	4
12.	1995-96	13	3	10	23
13.	1996-97	4	3	1	74
14.	1997-98	154	77	77	50
15.	1998-99	151	95	56	63
16.	1999-00	141	90	51	64
17.	2000-01	258	169	89	66
18.	2001-02	258	164	94	64
19.	2003-04	90	30	60	33
20.	2005-06	76	34	42	45
21.	2006-07	138	52	86	38
22.	2009-10	122	25	97	20
23.	2010-11	15	04	11	27
24.	2011-12	9	0	9	0
25.	2012-13	127	52	75	41
26.	2013-14	107	22	85	21
Total		1995	1035	960	54

The management needs to revisit its compliance processes to ensure that PAC directives are complied with in a timely manner.

7.4 AUDIT PARAS

Non-Production of Record

7.4.1 *Non-production of record-Rs. 74.02 million*

Section 14 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that the officer in-charge of any office/department shall afford all facilities and provide record for audit inspection and comply with request for information. Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency & Discipline Rules. Further, Punjab Finance Department letter No. FD (M1)III-2/87(P-III), dated 22nd February,1994 provides that DDO himself will be responsible for production of record to the audit party at the time of audit and that in case of any lapse on his part, severe disciplinary action will be taken against him by the Administrative Secretary personally apart from submitting a report to the Chief Minister/ Chief Secretary.

During audit of Forestry, Wildlife and Fisheries Department, following auditable record was not produced for scrutiny, by different formations, despite repeated requests. The detail is as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	DFO Range Management Bhakkar	2015-19	36359	44,802,106
2	Divisional Forest Officer, Gujranwala	2017-19	36793	8,688,066
3	District wildlife officer Okara	2000-19	37061	8,221,039
4	DFO Sahiwal	2018-19	36375	3,514,480
5	DFO Sahiwal	2018-19	36362	3,183,750
6	Assistant Director Fisheries Jhang	2003-19	37620	1,889,671
7	Divisional Forest Officer, Gujranwala	2017-19	36796	1,713,974
8	District Wildlife Officer Layyah	2001-19	37191	849,618

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
9	Deputy Director Wildlife Lahore	2017-19	32732	681,759
10	Conservator of Forests Multan	2018-19	36738	323,300
11	Conservator of Forests Multan	2018-19	36739	150,000
12	District Wildlife Officer Sialkot	2016-19	37235	0
13	District Wildlife Officer Layyah	2001-19	37192	0
14	Chief Conservator of Forests, North Zone, RWP	2006-19	36033	0
15	Assistant Director Fisheries Jhang	2003-19	37624	0
Total				74,017,763

Audit is of the view that due to non production of record relating to transactions amounting to Rs. 74,017,763, the authenticity of accounts could not be verified.

The matter was pointed out to the formations from May and July to October 2019. The managements at Sr. Nos. 2 to 15 did not come up with any cogent reply. The formation at Sr. No. 1 replied that the record was under the custody of Anticorruption Establishment. The reply was not tenable as the same was not supported with documentary evidence.

The matter was further reported to the Administrative Department. In DAC meetings held on 12.12.2019, the at Sr. No. 3 was kept pending for regularization from Finance Department. The para at Sr. No. 9 was kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends that the department should produce record for scrutiny besides fixing responsibility for non-production of record.

Irregularities

A. HR/Employees related irregularities

7.4.2 *Loss due to non-finalization of forest offence cases- Rs. 148.19 million*

According to sub paras 7 to 12 & 27 of Rule 3.8 (Chapter-III Misc.) of Forest Manual Vol-III, if the accused refuses to compound and to pay the compensation, the offence should not be delayed and prosecution challans should be made and submitted in the Range Office within a week of receipt of the damage report or further report of the denial to compound the offence.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that, in the following forest offence cases, neither the offenders paid the compensation nor were prosecuted in the court of law resulting in a loss of Rs.148,192,922(Annexure-10).

Audit is of the view that violation of government instructions and weak supervisory controls resulted into loss to the government.

The matter was pointed out from May and August to November, 2019. The management noted the matter for compliance.

The matter was further reported to the Administrative Department. In DAC meetings held during October 2019 to January 2020, the paras at Sr. Nos. 11, 17, 25, 32 and 36 were kept pending for compliance and the amounts of the paras at Sr. Nos.12, 14, 20, 22, 23 & 34 were reduced to the extent shown in table after verification. Further progress was not reported by the department till the finalization of this Report. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends early finalization of cases besides fixing of responsibility for the delay.

7.4.3 Irregular/doubtful engagement of daily waged labour for various forestry operations-Rs. 142.85 million

As per Forest Manual Volume-II, every Divisional Forest Officer must ensure maintenance of Muster-roll for while engaging labour on daily wage basis. Further, the Muster-roll register must contain CNIC of the labours for authentication of the payment.

During audit of Forestry, Fisheries and Wildlife Department for the period 2016-17, it was observed that an expenditure of Rs. 142,845,318 was incurred on employment of daily waged employees. The scrutiny of the muster rolls revealed that the above procedure was not adopted while employing the daily waged labor. Moreover, payments were made to daily labours on account of different forest operations but neither the files containing the bio-data of the labour nor their National Identity Cards (NICs) were attached with muster rolls for authentication of payments made to them. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	DFO Jhang	2018-19	36144	41,828,402
2.	DFO Multan	2017-19	36677	40,871,466
3.	DFO Sialkot	2017-19	37278	31,110,661
4.	DFO North Rawalpindi	2016-19	35700	11,956,620
5.	DFO Muzafargarh	2017-19	33251	10,768,067
6.	Divisional Forest Officer Jhang	2018-19	36146	3,434,496
7.	DFO Sabinal	2018-19	36370	1,828,256
8.	DFO Sialkot	2017-19	37283	1,047,350
Total				142,845,318

Audit is of the view that payment were bogus resulting in loss to government to the tune of Rs. 142,845,318.

Audit pointed out the matter from September to October, 2019. The formations at Sr. Nos. 1 to 4, 6 & 7 noted the observations for compliance. The formation at Sr. No.5 replied that the forestry operations were being done on muster roll as per Forest Manual and circulars and the formation at Sr. No.8 replied that part time sweepers were hired. The reply was not tenable as the same was not supported with documentary evidence & rules.

The matter was further reported to the Administrative Department. In DAC meetings held during October 2019 to January 2020; the para at Sr. No. 6 was kept pending for regularization from the Finance Department and the paras at Sr. Nos. 1 & 5 were kept pending with the directions to take up the matter with PPRA. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends that the matter be inquired to fix responsibility besides strengthening of supervisory role of the Conservator and Chief Conservator and to seek condonation of irregularity from the competent authority.

7.4.4 *Unjustified payment of pay and allowances-Rs.5.91 million*

According to Rule 2.31(a) of PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations.

During audit of the Forestry, Wildlife and Fisheries Department, it was noticed that officials drew pay and allowances in excess of what was

admissible as per rules which resulted in overpayment of Rs. 5,910,070.
The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Deputy Director Fisheries, Lahore	2004-19	36014	1,317,705
2.	Conservator of Forests Gujranwala	2014-19	34740	993,777
3.	DFO Rajanpur	2018-19	37226	916,020
4.	Secretary Forestry wildlife and Fisheries Department, Lahore	2018-19	35696	780,870
5.	Secretary Forestry wildlife and Fisheries Department, Lahore	2018-19	35697	756,048
6.	DFO Sahiwal	2018-19	36363	357,285
7.	DFO North Rawalpindi	2016-19	35713	285,000
8.	District Wildlife Officer Gujranwala	2015-19	37211	166,152
9.	DFO Range Management, Bhakkar	2015-19	36355	142993
10.	Secretary Forestry wildlife and Fisheries Department, Lahore	2018-19	35698	120,000
11.	Chief conservator of Forest (M&E) Lahore	2017-19	32869	74,220
Total				5,910,070

Audit is of the view that weak supervisory and financial controls resulted in unjustified payment of pay and allowances.

The matter was pointed out from May and July to November, 2019. The formations at Sr. No. 1 to 10 noted the observation for compliance. The formation at Sr. No.11 replied that recovery of Rs.47,000 had already been effected from the staff and balance recovery would be made in due course of time. The reply was not tenable as the same was not supported with documentary evidence.

The matter was further reported to the Administrative Department. In DAC meeting dated 10.10.19, the para at Sr. No. 11 was kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor any DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends that pay and allowances may be recovered and deposited into government treasury. In future recoveries may be realized as and when become due.

B. Procurement related irregularities

7.4.5 *Irregular expenditure on purchases-Rs. 343.74 million*

As per Rule 9 of Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website. Moreover, as per Rule 12 *ibid*, 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.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that expenditure to the stated extent was incurred by splitting the indents to avoid quotations, advertisement on PPRA website and advertisement in print media. Non observance of laid down procedure resulted in irregular purchase of Rs. 343,743,878(Annexure-11).

Audit is of the view that the lapse occurred due to non-adherence to Punjab Procurement Rules 2014 and weak control of the conservators.

The matter was pointed out from March to May and August to November 2019. The formations at Sr. Nos.1,2 and 4 to 56 noted the observations for compliance. The formation at Sr. No. 3 replied that minor forest operations were carried out by labour on daily basis. The formation at Sr. No. 57 replied that keeping in view the emergent situation of non-availability of different categories of licenses with the stock, NOC from Government Printing Press had been obtained and work was got done as

per instructions of Government Printing Press. The reply was not tenable as per NOC issued by Punjab Printing Press, the printing work in question may be got done under section 2(q) and (ad) of PPRA Rules 2014 & 59-D (iii) of PPRA Rules 2014 for urgently execution of printing work of the requisite material but above mentioned section was not observed while execution of printing work.

The matter was further reported to the Administrative Department. In DAC meetings held during October 2019 to January 2020, the paras at Sr. Nos. 2 & 24 were kept pending with the directions to get advice from PPRA/Finance Department regarding exemption of PPRA for execution of Forest works. The paras at Sr. Nos. 8, 29 & 39 were kept pending with the directions to clarify the matter from the Building Department. The paras at Sr. Nos. 3, 10, 12, 13, 20, 23, 42, 43, 46, 50, 54, 56 and 58 were kept pending for compliance/ regularization from the Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened despite issuance of reminders in September and December 2019.

Audit recommends that responsibility be fixed for non-adherence to Punjab Procurement Rules besides regularization of the matter from the Finance Department.

C. Management of accounts with commercial banks

7.4.6 Irregular deposit of ADP/Development Funds in Private Bank Account- Rs.1.18 million

As per para 9.1 of STR, a Government servant may not, except with the special permission of the Government, deposit in a Bank moneys withdrawn from the Consolidated Fund or the Public Account of the Province under the provisions of Section VII of these rules. Further, Finance Department's letter No.FD(FR)V-6/2, dated 29.10.1978 required that in no case the Government money coming into the hands of a

Government servant either on account of receipts of the Government or by way of with drawal from the Treasury should be kept in a commercial bank except with the specific sanction of the Finance Department.

During audit of the Assistant Director Fisheries, Muzaffargarh for the financial year 2003-19, revealed that an amount of Rs. 1,184,000 was drawn from the treasury and deposited into Private Bank of NBP account # 22834-5 without the approval/permission from competent authority irregularly.

Audit is of the view that the above action of the management was irregular due to non observance of government instruction/rules.

The matter was pointed out in August 2019 the management noted the observation for compliance.

The matter was further reported to the Administrative Department. In DAC meeting held on 26.11.2019, the para was kept pending for regularization. Further progress was not reported by the department.

Audit recommends that the department should seek condonation of irregularity from the Finance Department.

(PDP No. 33936 Assistant Director Fisheries, Muzaffargarh-2003-19)

D. Financial Management

7.4.7 Non-deposit of amounts of compensations-Rs. 25.13 million

As per Rule 7(1) of Punjab Treasury Rules, all money received by or rendered to government servants shall without undue delay be paid in full into treasury and no departmental officer of the government may keep such money out of the Consolidated Fund or Public Account of the province.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that various Block Officers of various Sub-divisions and Ranges received amount of compensations for Rs.25,126,332 from forest

offenders, the amount was not deposited into government treasury despite the lapse of a considerable time period. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	DFO Bhakkar	2018-19	37098	15,137,492
2.	DFO DG Khan	2016-18	31777	9,423,190
3.	Deputy Director Wildlife Lahore	2017-19	32726	565,650
Total				25,126,332

Audit is of the view that weak internal controls resulted in non-deposit of receipt into government treasury.

The matter was pointed out from May and July to October, 2019. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. In DAC meeting held on 12.12.2019, the para at Sr. No. 3 was kept pending for reconciliation. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor any DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends that the the Conservators of Forest must perform their supervisory role and deposit the recovered amount into government treasury.

Recoveries and overpayments

7.4.8 Non-recovery of outstanding government dues- Rs.2,272.05 million

According to Rule 4.1 of PFR Vol-I, the departmental controlling officers should see that all sums due to government are regularly received and checked against demands and that they are paid into the treasury.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that an amount of Rs.2,272,053,264 (Annexure-12) was outstanding against various contractors on account of sale of timber and officers/officials on account of theft, damages of trees/wood.

Audit is of the view that weak internal controls on management of assets resulted in accumulation of such a huge recoverable balance.

The matter was pointed out from April to May and August to November, 2019. The managements did not provide any cogent reply.

The matter was further reported to the Administrative Department. In DAC meetings held during October 2019 and January 2020, the paras at Sr. Nos. 3, 7, 29 & 31 were kept pending for recovery; the para at Sr. No. 12 was kept pending for finalization of pending enquiries; the amounts of the paras at Sr. Nos. 6, 8, 16, 17, 18, 20, 22, 23, 28 & 34 were reduced to the extent shown in table after recovery/ verification of record and the para at Sr. No. 26 was kept pending with the direction to obtain the clarification/advice from the Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened despite issuance of reminders in September and December 2019.

Audit recommends recovery from the salaries of the government officers/officials.

7.4.9 *Non-disposal of timber, wood, stumps, seeds & plants* *-Rs.134.49 million*

According to Paragraph 3.20 (23) of Forest Manual Vol-III, it is the foremost duty of the Divisional Forest Officer to sell the timber stock quickly and advantageously.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that timber, firewood, confiscated wood, stumps, seeds and

plants worth Rs.134,489,137 were lying un-disposed off. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	DFO Bahawalpur	2018-19	35110	57,298,050
2.	DFO Bhakkar	2018-19	37089	33,257,871
3.	DFO Layyah	2016-19	36714	17,330,105
4.	DFO Bhakkar	2018-19	37104	7,368,634
5.	Assistant Director Fisheries, Muzafargarh	2003-19	33937	5,700,000
6.	DFO Bahawalpur	2018-19	35101	4,679,905
7.	DFO Bahawalpur	2018-19	35100	2,281,587
8.	DFO Faisalabad	2018-19	33271	2,090,194
9.	DFO Rajanpur	2018-19	37224	1,013,711
10.	DFO Bhakkar	2018-19	37101	860,839
11.	DFO Bhakkar	2018-19	37091	568,179
12.	Assistant Director Sericulture Multan	2018-19	36938	507,800
13.	DFO Sahiwal	2018-19	36369	488,994
14.	Assistant Director Fisheries Jhang	2003-19	37617	465,000
15.	Assistant Director Sericulture, Multan	2018-19	36940	300,000
16.	DFO Sahiwal	2018-19	36368	167,734
17.	DFO Bhakkar	2018-19	37100	110,534
Total				134,489,137

Audit is of the view that weak supervisory role of the conservators deprived the government of timely realization of revenue.

The matter was pointed out from August to October, 2019 and in August & November 2017. The managements of the formations did not offer any cogent reply.

The matter was further reported to the Administrative Department. In DAC meetings held on 31.10.2019 and 26.11.2019, the para at Sr. No. 10 was kept pending for complete recovery. The paras at Sr. Nos. 1, 6&7 were kept pending for compliance. The para at Sr. No. 5 was kept pending with the directions to probe the matter by DFO Bahawalpur. Further progress was not reported by the department till the finalization of this Report. As regards remaining paras, neither any reply was received nor

DAC meeting was convened despite issuance of reminders in September and December 2019.

Audit recommends to expedite the disposal to avoid further deterioration and loss besides strengthening its internal controls.

7.4.10 Non-deduction of Taxes-Rs.12.91 million

According to Income Tax Ordinance 2001, Punjab Sales Tax on Services Act 2012 and Sales Tax Act 1990, the departments are required to deduct taxes at prescribed rates at the time of payment.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that department did not withheld Income Tax, Sales Tax, Professional Tax and Punjab Sales Tax from the salaries/payments to employees, suppliers, services, auction money of timber and contracts, on prescribed rates.

Audit is of the view that weak supervisory role of the conservators and chief conservators accounted for non-deduction of Rs. 12,906,947(Annexure-13).

The matter was pointed out from May and July to November, 2019. The managements did not provide any cogent reply.

The matter was further reported to the Administrative Department. In DAC meetings held on 14.11.2019, 26.11.2019 and 12.12.2019, the amounts of the paras at Sr. Nos. 2&9 were reduced to the extent shown in table after recovery. The paras at Sr. Nos. 6, 7, 14, 15&16 were kept pending for recovery. Further progress was not reported by the department till the finalization of this Report. As regards remaining paras, neither any reply was received nor DAC meeting was convened despite issuance of reminders in September and December 2019.

Audit recommends that the department should effect prompt recovery besides strengthening internal controls.

7.4.11 *Non-recovery of fine against raids conducted on illegal fishing-Rs.6.62 million*

According to Rule 4.1 of PFR Vol-I, the departmental controlling officers should see that all sums due to government are regularly received and checked against demands and that they are paid into the treasury.

During audit of the accounts of Assistant Director, Fisheries, Jhang for the period 2003-19, it was observed that 1324 challans were issued to various persons on illegal angling of fish@Rs.5,000challans followed by notices. Whereas, an amount of Rs.6,620,000/- (1324*5,000) was not recovered by the management yet. It resulted into loss sustained to public exchequer.

The matter was pointed out in September, 2019, the management reported that detail reply would be given in next meeting.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends to probe the matter at administrative level and recover the amount from defaulters.

PDP No.37613-Assistant Director Fisheries, Jhang-2003-19

Others

7.4.12 *Encroachment of forest land-Rs. 539.25million*

According to Para 2.4 (I) of Forest Manual Vol-II, the Divisional Forest Officer is the custodian of forests/forest produce and will be

responsible for proper management of the forest business and the finance of his division.

During audit of Forestry, Wildlife and Fisheries Department, monthly progress report revealed that land amounting to Rs.539,247,500 was encroached by the Land Mafia, Cholistan Rangers and Pakistan Army and used for cultivation of crops. No efforts were made to get the State Land vacated. The government was thus deprived of the area and its income due to negligence and mismanagement.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	DFO Sialkot	2017-19	37291	290,397,500
2.	DFO Layyah	2016-19	36705	248,550,000
3.	DFO Attock	2018-19	37053	300,000
Total				539,247,500

Audit is of the view that weak Land Management by the DFOs resulted in encroachment of Forest Lands.

The matter was pointed out from August to October 2019. The formations at Sr. Nos.2& 3 noted the observation for compliance. The formation at Sr. No.1 replied that the areas in question are physically in possession of Pakistan Army (RDAP Authorities). It will be retrieved back after decision of Administrative Department.The reply was not tenable as the same was not supported with documentary evidence & rules.

The matter was further reported to the Administrative Department. In DAC meetings held during October 2019 to January 2020; the para at Sr. No. 3 was kept pending being subjudice. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor any DAC meeting was convened till the finalization of

this Report despite issuance of reminders in September and December 2019.

Audit recommends that efforts may be made to seek retrieval of land through taking up the issue with police and judiciary.

7.4.13 *Doubtful/irregular expenditure-Rs. 39.24 million*

As per Rule 15.4 (a) of PFR Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken and then entered in the appropriate stock register. Moreover, as per Rule 2.20 of PFR Vol-1, as a general rule every payment, including repayment of money previously lodged with Government, for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that expenditure amounting to Rs. 39,242,633 (Annexure-14) was incurred. The expenditure was held irregular due to following reasons:

- Maintenance of the failed plantatins.
- In presence of forest guards payment to rakhas
- Nurseries were raised without availability/purchase of polythene bags.
- Store articles not accounted for.

Audit was of the view that weak supervisory role of the conservators resulted in doubtful/irregular expenditure.

The matter was pointed out from May and September to October, 2019. The managements noted the observations for compliance.

The matter was further reported to the Administrative Department. In DAC meeting held on 05.12.2019, the paras at Sr. Nos. 10 & 11 were

kept pending for compliance. The para at Sr. No. 12 kept pending with the directions to probe the matter within 15 days. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends that the department should probe the matter to dig out the facts and fix responsibility besides adoption of corrective measures.

7.4.14 Irregular expenditure on excavation of new water ponds without feasibility report - Rs. 12.44 million

As per Planning Commission, PC-II is a feasibility/survey report of a project. It provides a general description of the aims, objectives and coverage of the survey/feasibility study.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that huge expenditure incurred on Excavation of new water ponds under development scheme “Enhance Rangelands Production & Planting of Fodder Trees for Farmer Community” without feasibility reports. Moreover, Estimate of (Lead) mud taken from to the other place not prepared, Digging ponds not justified because of water seeping, Pond areas was not found same in the record and measurement books were not maintained. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Divisional Forest Officer (RM) Chakwal	2016-19	38275	6,647,225
2	Divisional Forest Officer (RM) Chakwal	2016-19	38276	5,791,656
Total				12,438,881

The lapse was occurred due to failure of supervisory and financial internal controls.

The matter was pointed out in October 2019. The management noted the observation.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends that irregularity may be got condoned with the sanction of higher authority besides strengthening the supervisory and financial controls.

**7.4.15 Un-justified expenditure on ploughing, levelling–
Rs.3.76million**

As per Rule 2.10(a) (1) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenue as a person of ordinary prudence would exercise in respect of the expenditure of its own money.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that expenditure was incurred by the management on ploughing, leveling and *malba* clearance by engaging private tractors and labour. On the other hand the entity had its own tractors and huge expenditure was spent on purchase of diesel, mobil oil/filters and repair of tractors. In the presence of own tractors, ploughing and leveling with tractors from private contractors was held unjustified. The detail is as under;

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	DFO Mianwali	2018-19	35318	3,568,000
2.	DFO Range Management, Bhakkar	2015-19	36357	195,000
Total				3,763,000

Audit is of the view that weak supervisory of the Conservators and poor financial controls resulted in unjustified expenditure.

The matter was pointed out from September and October, 2019, the management noted the observation for compliance.

The matter was further reported to the Administrative Department. In DAC meetings held on 05.12.2019, the para at Sr. No. 1 was kept pending for regularization from Finance Department. Further progress was not reported by the department. As regards remaining para, neither any reply was received nor DAC meeting was convened despite issuance of reminders in September and December 2019.

Audit recommends to effect recovery of ploughing and leveling charges and deposit into govt. account besides inquiring and fixing responsibility.

CHAPTER 8

HIGHER EDUCATION DEPARTMENT

8.1 *Introduction*

(A) The Education Department was split into four Departments i.e. Higher Education Department, Special Education Department, School Education Department and Literacy & Non-formal Basic Education Department in the Financial Year 2003-04. The Higher Education Department, Government of the Punjab deals with Universities, Boards and Colleges.

The realization of the Higher Education department's vision of "enlightened and prospering Punjab by reinforcing knowledge economy" rests on the shift from access to quality, and for realization of this vision the department has outlined following objectives:

- Increase number of skilled faculty
- Enhance quality of assessment system
- Increase market relevance of higher education programs
- Increase in number of students enrolled at college/ university level
- Create opportunities for all income groups, social classes and genders
- Introduce a financial aid (loan) scheme in HEIs
- Increase number of need-based scholarships
- Create special opportunities for remote areas
- Raise students' commitment to higher education
- To improve infrastructure and resource provision

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2018-19 of Higher Education Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2018-19 against a total of three grants/appropriations was as follows:

(Rupees in million)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
(1)	(2)	(3)	(4)	(5)	(6)
PC21010	258.589	(29.170)	229.419	221.453	(7.966)
PC21015	32,172.343	1,640.480	33,812.823	31,072.301	(2,740.522)
PC22036	2,676.939	1,146.298	3,823.237	3,629.305	(193.932)
Total	35,107.871	2,757.608	37,865.479	34,923.058	(2,942.421)

Overview of Expenditure

The final budget of Higher Education Department for the year ended 30th June, 2019 was Rs. 37,865.749 million. Out of this, actual expenditure was Rs. 34,923.058 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

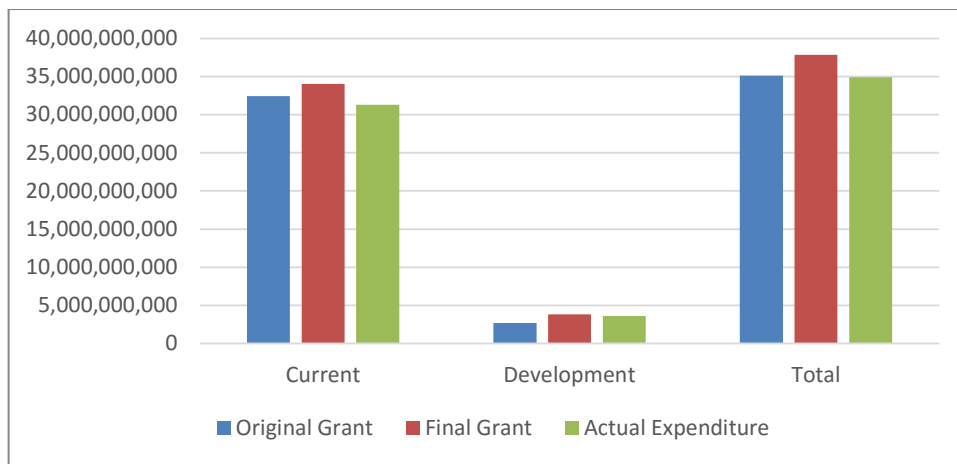
Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	32,430,931,998	31,293,753,723	(1,137,178,275)	0.04
Development	2,676,939,000	3,629,304,623	952,365,623	0.36
Total	35,107,870,998	34,923,058,346	(184,812,652)	0.01

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	34,042,241,996	31,293,753,723	(2,748,488,272)	8%
Development	3,823,237,000	3,629,304,623	(193,932,377)	5%
Total	37,865,478,996	34,923,058,346	(2,942,420,649)	8%



Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. 2,942.421 million at the close of the year 2018-19 under grants PC21010, PC21015 & PC22036 were not surrendered in time by the Department.

Audit Profile of Higher Education Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue/ Receipts audited FY 2018-19 (Rs. in million)
1.	Formations	910	38	22,848.17	14,918.43
2.	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP)	23	1	4,152.88	-
3.	Authorities/ autonomous bodies etc. under the PAO	19	13	16532.013	14122.084
4.	Foreign Aided Projects (FAP)	-	-	-	-

8.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 14,702.78 million were raised in this report during audit of Higher Education Department. This amount includes recoveries of Rs. 957.09 million as pointed out by the audit. Summary of the audit observations, classified by nature of recovery, is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	Non Production of record	1,564.85
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Irregularities	-
A	HR/Employees related irregularities	77.45
B	Procurement related irregularities	2,119.05
C	Irregular/Unauthorized Management of accounts with commercial banks	5,448.46
D	Financial Management Issues	3,435.48
E	Works related irregularities	979.90
4	Value for money and service delivery issues	99.42
5	Recoveries and overpayments	957.09
6	Others	21.08
Total		14,702.78

8.3 *Brief comments on the status of compliance with PAC Directives*

The status of compliance with PAC Directives for reports of Education Department discussed so far is given below:

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	39	33	6	85
2	1985-86	65	53	12	82
3	1986-87	109	92	17	84
4	1987-88	112	93	19	83
5	1988-89	148	108	40	73
6	1989-90	165	48	117	29
7	1990-91	83	27	56	33
8	1991-92	67	17	50	25
9	1992-93	41	19	22	46
10	1993-94	41	21	20	51
11	1994-95	55	14	41	25
12	1995-96	50	22	28	44
13	1996-97	66	42	24	64
14	1997-98	197	103	94	52
15	1998-99	391	167	224	43
16	1999-00	447	244	203	55
17	2000-01	1427	947	480	66
18	2001-02	471	328	143	70
Total		3974	2378	1596	60

Sr. No.	Audit Report Year	Total Paras	Compliance Received	Compliance not Received	Percentage of Compliance
1	2003-04	61	0	61	0
2	2005-06	86	16	70	19
3	2009-10	91	35	56	37
4	2010-11	26	21	5	80

Sr. No.	Audit Report Year	Total Paras	Compliance Received	Compliance not Received	Percentage of Compliance
5	2011-12	77	11	66	14
6	2012-13	172	7	165	4
7	2013-14	26	5	21	19
Total		539	95	444	18

The management needs to revisit its compliance processes to ensure that PAC directives are complied with in a timely manner.

8.4 AUDIT PARAS

Non-Production of Record

8.4.1 *Non-production of Record-Rs. 1,564.85 million*

As provided in section 14 of the Auditor-General's (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001, the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information. Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules.

During audit of Higher Education Department, auditable record valuing Rs. 1,564,847,052 (Annexure-15) was not produced to audit.

Audit is of the view that due to non-production of record, audit could not ascertain the authenticity of accounts.

The matter was pointed out to concerned formations from January to November 2019. Some of the formations stated that record was available whereas rest of the formations noted the observations for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends to take disciplinary action against the responsible besides production of record.

Irregularities

A-HR-Employees related irregularities

8.4.2 *Irregular expenditure on engagement of contingent paid staff- Rs.71.84 million*

According to the Government of the Punjab Finance Department's Notification No. RO(Tech) FD2-2/2016; dated 05.09.2016, appointments of work charged employees shall be made in accordance with the procedure laid down in the Preface of Revised Schedule of Wages Rates-2016. As per clause 2 (a&b), the appointment to a post shall be advertised properly in the leading newspapers. The recruitment to all the posts in the schedule shall be made on the basis of merit specified for the regular establishment.

During audit of Higher Education Department, it was observed that Rs. 71,839,217 was paid to daily wages employees / contingent paid staff. The expenditure was considered irregular on the ground that the daily wages employees / contingent paid staff were appointed without advertisement in the leading newspapers and framing merit policy in violation of Government instructions. The detail is as under:

Sr. No.	PDP No.	Name of formation	Period of audit	Amount (Rs.)
1	38070	University of the Punjab, Lahore	2018-19	20,228,000
2	37741	BISE, Lahore	2018-19	15,257,722
3	36851	FJWU, Rawalpindi	2018-19	14,481,183
4	36865	FJWU, Rawalpindi	2018-19	6,999,047
5	37749	BISE, Lahore	2018-19	6,143,850
6	31500	Govt. Fatima Jinnah College (W) Lahore	2016-18	5595000
7	38126	University of the Punjab, Lahore	2018-19	1,143,000
8	36515	Govt. College University, Lahore	2017-18	1,047,000
9	31659	BISE Lahore	2017-18	944415
Total				71,839,217

Audit is of the view that lapse occurred due to weak supervisory and financial controls.

The matter was pointed out to concerned formations in November 2019. In reply, DDOs noted the observations for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that the department should seek condonation of irregularity from the competent authority besides fixing responsibility.

8.4.3 *Unauthorized appointment of teaching and non-teaching staff made without approval of the Chancellor-Rs. 5.61 million*

As per Section 26 (2) (ii) of Government College University, Lahore Ordinance, a draft of statutes shall be provided by the Syndicate to the Chancellor, who may approve it with or without modifications or may refer it back to the Syndicate for reconsideration or may reject it, provided that the Statutes for sub-section (1) (i) shall not be effective until it has been approved by the Chancellor. Further, As per Higher Education Department, Government of the Punjab, Lahore letter No.SO(Univ.)II-1/07-P.I, dated.15th June, 2017 regarding appointment of Registrars, Controller of Examination and Treasurers of the Public Sector Universities of the Punjab that said posts are lying vacant and a stopgap arrangement has been made with and without approval of the Governor/Chancellor may appointed well in time in prescribed manner to obviate any complications on top priority basis.

During audit of the Higher Education Department, it was observed that the university managements had appointed teaching and non-teaching

staff on regular or additional charge basis without obtaining prior approval of the Chancellor. Detail is as under:

Sr. No.	PDP No.	Name of formation	Period of audit	Name of post	Amount (Rs.)
1	33803	GC University, Lahore	2018-19	Sr. curator	3,021,360
2	36521	GC University, Lahore	2017-18	Sr. curator	2,587,878
Total					5,609,238

Weak supervisory control of the University management resulted into unauthorized payments of Rs 5,609,238.

The matter was brought to the notice of departmental representative in November, 2019. It was replied that summaries are under process of approval with the authorities.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that approval of the competent authority be sought besides fixing responsibility for the lapse.

B-Procurement related irregularities

8.4.4 Procurement in violation of PPRA Rules-Rs.2,102.94 million

As per Rule 9 of Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. Moreover, as per Rule 12 (1 & 2) *ibid*, procurement over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on PPRA website. Procurement exceeding two million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and

in at least two national daily newspapers of wide circulation, one in English and one in Urdu. Furthermore, as per Rule 37 & 66 *ibid*, as soon as a contract has been awarded, the procuring agency shall make all documents related to the evaluation of the bid and award of contract public. The documents should be uploaded on PPRA website to be approachable by general public.

During audit of Higher Education Department, it was observed that procurements worth Rs. 2,102,941,549 (Annexure-16) were made which tantamount to mis-procurement as the same were made without devising annual procurement plan, advertisement on PPRA website/press, uploading of evaluation reports on website of authority and splitting the indents to avoid tendering process.

Audit is of the view that lapse occurred due to weak financial and supervisory controls.

The matter was pointed out during audit. Most of the managements/departments noted the observation for compliance. The remaining did not offer cogent replies.

The matter was further reported to the Administrative Department. In DAC meeting held on 12.11.2019, the para at Sr. No. 73 was kept pending for probe. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that the irregularities may be investigated and responsibility be fixed.

8.4.5 *Purchase of equipment at higher rates than PC-1 Provision-Rs. 13.01 million*

Section 18 (a) of University of the Punjab Act, 1973 state that the Treasurer shall manage the property, the finance and investment of the University.

During the audit of the University of Punjab Lahore for the year 2018-19, a study of Development Project "Strengthening of Academic & Research Program at University of Punjab" revealed that equipment was purchased over and above cost shown in the PC-1 of the Scheme. This resulted into loss of Rs 13,012,000 to public exchequer.

Audit is of the view that lapse occurred due to weak financial and supervisory controls.

The matter was brought to the notice of departmental representative during September 2019. The management replied, that in fact, the over and above cost is Rs.6.41 million rather than Rs.13.012 million that appeared to be worked out based on an erroneous list of equipment. The over costing is mainly due to escalation in the value of currency which occurred during the last three years. The project was approved on 20.05.2016 and appreciation in currency rate. In future, the adjustment of Rs.6.41 million will be ensured in the head of equipment in order to avoid further over-costing as approximately more than one hundred and fifty equipment still needs to be purchased. Reply was not satisfactory as over costing was calculated from the PC-1 presented to audit. Further, the revised PC-1 was also neither prepared nor got approved from the authority.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

(PDP No. 38077 of University of the Punjab, Lahore-2018-19)

**8.4.6 *Loss due to purchase from the highest bidder-
Rs.3.10 million***

Rule 38(2)(a)(viii) of PPRs 2014 provides that the lowest evaluated bidder shall be awarded the contract.

During the audit of Khwaja Fareed University of Engineering & Information Technology, Rahim Yar Khan for the year 2017-18, it was noticed that university purchase committee recommended purchase of equipment from the 1st lowest bidder i.e., M/s National Scientific Corporation but contrarily management purchased equipment from the 2nd lowest bidder M/s Cosmos Science Corporation. This resulted into a loss of Rs. 3,995,897 due to purchase at higher rates.

Audit is of the view that lapse occurred due to weak financial and supervisory controls.

The matter was reported in March, 2019. Management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends early recovery of loss and its verification besides strengthening procurement mechanism to avoid such lapses in future.

(PDP No. 38009-KhwajaFareedUEIT, R.Y.Khan-2017-18)

Management of accounts with commercial banks

**8.4.7 *Irregular investment without obtaining competitive
interest rates-Rs. 5,448.46 million***

As per Finance Department letter No. W&M (FD)-1-1/70-Vol.V dated 19.05.2003 the autonomous institutes were required to invest their surplus funds in the following manner:

- I. For the sake of the safety and security of deposit, the bank should have minimum “A” rating (long term)
- II. The process of selection of bank(s) should be transparent. The selection of banks and terms of deposits be approved by the concerned governing body on the basis of competitive bids from at-least three independent banks.
- III. The risk associated with keeping deposits should be diversified
- IV. All the autonomous bodies in the Punjab will obtain prior guidance from the Finance Department before embarking on physical deposits of their authorized working balance up to the prescribed limit with any public or private bank, under the new policy.

During audit of Higher Education Department, it was noticed that managements of the following formations either did not invest surplus balances or made investments of Rs. 5,448,458,555 with Bank of Punjab without fulfilling the requirements as mentioned in above government instructions. The detail is as under:

Sr. No.	PDP No.	Name of formation	Period of audit	Amount (Rs.)
1	36542	Information Technology University, Lahore	2017-19	500,000,000
2	36590	Lahore College (W) University, Lahore	2018-19	4,466,827,361
3	36848	Fatima Jinnah Women University, Rawalpindi	2018-19	370,000,000
4	36872	Fatima Jinnah Women University, Rawalpindi	2018-19	55,000,000
5	38060	University of the Punjab, Lahore	2018-19	39,000,000
6	31987	The Islamia University of Bahawalpur	2017-18	8,066,194
7	38090	University of the Punjab, Lahore	2018-19	6,965,000.00
8	38063	University of the Punjab, Lahore	2018-19	2,600,000
Total				5,448,458,555

Audit is of the view that lapse occurred due to weak financial controls of the university management.

The matter was pointed out in September and October, 2019. The management of the concerned formations did not furnish a satisfactory reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated. Responsibility towards weak handling of funds be fixed besides strengthening controls to avoid recurrence of such lapses.

Financial Management Issues

8.4.8 *Unjustified re-imburement of fuel charges to professors-Rs.1,633.26 million*

Rule 2.10(a)(1) of PFR Volume-I provides that same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During audit of Higher Education Department, it was observed that Rs. 1,633,260,399 was paid to University Professors on account of POL consumed by them in their own vehicles. The said facility was provided to professors without approval of the Chancellor in the following universities:

Sr. No.	PDP No.	Name of formation	Period of audit	Amount (Rs.)
1	33794	Government College University, Lahore	2018-19	1,340,714,000
2	36564	Information Technology University, Lahore	2017-19	291,705,000
3	36574	Lahore College (W) University, Lahore	2018-19	841,399
Total				1,633,260,399

Audit is of the view that lapse occurred due to weak financial and supervisory controls.

The matter was brought to the notice of departmental representative during November 2019. Management at Sr.No.1 stated that facility was provided after getting approval from the syndicate. Reply was not satisfactory as no documentary evidence was shown. Managements at Sr. Nos. 2 & 3 noted the observations without offering reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that the amount be recovered and responsibility be fixed.

8.4.9 *Unauthorized expenditure on account of salary-Rs. 817.86 million*

Section 21 (2) (xxvi) of Government College University Act (Amended) 2004 states that the Syndicate approves statutes and recommends those drafts of the statutes for approval of the Chancellor which pertain to terms and conditions of service of the university employees.

Section 9 (5) of Government College University Act (Amended) 2004 states that the Chancellor shall have the power to assent to such statutes as required to be submitted to him by the University or withhold assent or refer them back to the university for reconsideration.

During audit of the accounts of Government College University Faisalabad for the financial year 2018-19, it was observed that 158 Tenured Associate Professors and Assistant Professor were appointed during FY 2018-19 and expenditure of Rs. 817,861,495 made without

approval of Statute of tenure track from the Chancellor/the Governor of Punjab.

Audit is of the view that lapse occurred due to weak financial and supervisory controls.

The matter was brought to the notice of departmental representative during October 2019. The management only noted the observation for detailed reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends probe besides regularization of expenditure from competent authority and strengthening controls to avoid recurrence of such lapse in future.

(PDP No.36632 of GC University, Faisalabad-2018-19)

8.4.10 *Irregular payments of House Requisition -Rs.636.47 million*

Section 31 (1) (b) of University of the Punjab Act, 1973 state that Statutes may be made to regulate or prescribe the scales of pay and other terms and conditions of service of officers, teachers and other employees of the university. Section 31 (2) (ii) of University of the Punjab Act, 1973 state that the draft of statutes shall be provide by the Syndicate to the Senate which may approve it or pass it with such modifications as the Senate may think fit, or may refer it back to the Syndicate for reconsideration or may reject it provided that the draft of Statutes concerning any of the matters mentioned in clause (b) of sub-section (1) of this section, shall be forwarded to the Chancellor and shall not be effective until it has been approved by the Chancellor.

During the audit of the University of Punjab Lahore for the year 2018-19, it was observed that Rs. 636,473,000 was drawn from head AO 3403-House Requisition and paid to the employees of the institution.

Audit is of the view that house requisition is subject matter of Federal Government and not authorized in Provincial Government entities. The university has adopted the pay & allowances of Punjab Government and, therefore, are not entitled to house requisition. Moreover, no specific approval routed through Higher Education Department from competent authority i.e. Chancellor was sought and shown to audit.

Sr. No.	PDPs No.	Name of formation	Period of audit	Name of Uni. Deptt.	Amount (Rs.)
1	38039	University of the Punjab, Lahore	2018-19	PU	608,941,000
2	38071	University of the Punjab, Lahore	2018-19	IER	19,270,000
3	38085	University of the Punjab, Lahore	2018-19	CAMB	8,262,000
Total					636,473,000

The matter was brought to the notice of departmental representative during September 2019. The management replied that statutes regarding House Requisition were recommended by the Syndicate in its meeting held on 15.06.2002 approved by the Senate in the 349th meeting of Senate held on 01.08.2005. Payments were made as per approval of the Chancellor.

The reply was not satisfactory as it was not approved by the Chancellor through proper channel. Further, house requisition policy in Punjab Government was admissible only to employees working in Punjab Civil Secretariat.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter be investigated and amount recovered.

8.4.11 Undue retention of Government receipt-Rs.198.13 million

Rule 7(i) under section (v) of Punjab Treasury Rules requires that all moneys received by or tendered to Government servants shall without undue delay be paid in full into the treasury or into the bank. No department of the Government may keep such money out of the consolidated fund or public account of the province. No department of the Government may require that any such money be kept out of the Consolidated Fund or the Public Account of the Province.

During audit of Higher Education Department, it was observed that management of a number of formations did not remit the receipts valuing Rs. 198,127,754 in relevant account in violation of above Rule. The details are as under:

Sr. No.	PDP No.	Name of formation	Period of audit	Amount (Rs.)
1	38043	University of the Punjab, Lahore	2018-19	112,193,000
2	31626	BISE Lahore	2017-18	62,494,572
3	33151	Principal Govt. MAO College, Lahore	2017-19	6,316,987
4	32528	Govt. PG College (W) Shadbagh LHR	2016-18	5,826,481
5	33734	Govt. PG College Sammandri FSD	2013-19	4,254,796
6	33698	Principal, Govt. PG College B/Pur	2015-19	3,242,252
7	37708	Govt. College (W) Karkhana Bazar, Faisalabad	2015-19	2,080,200
8	31239	Govt. Degree College (W) Datanagar, Lahore	2014-18	851,539
9	31236	Govt. Degree College (W) Datanagar, Lahore	2014-18	364,825
10	33738	Govt. PG College Sammandri FSD	2013-19	247,794
11	33694	Principal, Govt. Postgraduate College B/Pur	2015-19	155,308
12	37721	Govt. College (W) Karkhana Bazar, Faisalabad	2015-19	100,000
Total				198,127,754

Audit is of the view that weak financial and supervisory controls on receipts management resulted into undue retention of Government receipt in irrelevant accounts.

The matter was brought to the notice of departmental representatives during audit. Most of the DDOs noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter be investigated, amount be deposited into relevant account besides strengthening financial and supervisory controls to avoid recurrence of such lapses.

8.4.12 *Non-utilization of HEC need based scholarships- Rs.32.196 million*

Section 17 (a) of IUB Act, 1978 states that the treasurer shall manage the property, the finance and investment of the University and as per (c) ensure that the funds of the University are expended on the purposes for which they are provided. As per page # 170 of calendar of the Islamia University of Bahawalpur, a register shall be maintained in the office of the Treasurer wherein shall be entered all moneys received for credit to the Fund and amount withdrawn from time to time. This register shall serve as a Cash Book of the Fund and its balance shall be checked by comparison with the Bank Statement under dated initials of the Treasurer every month”.

During the conduct of audit of the Islamia University of Bahawalpur for the year 2016-18, it was observed that scholarships to the tune of Rs. 32,196,000 were not disbursed to the students.

Audit had following observations:

- A huge amount had been kept un-utilized for considerable period of time, which could have been spent on deserving students.
- No cash book has been maintained for this account.

Audit is of the view that lapse occurred due to weak financial and supervisory controls.

The matter was pointed out in May 2019. The management did not offer any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

(PDP No. 31977 of the Islamia University of Bahawalpur-2016-18)

8.4.13 Irregular mode of disbursement of Pay and Allowances- Rs. 22.024 million

As per Finance Department's letter No.SO(TT)2-2/72-Pt-I dated 19.07.2008, monthly salary of all government employees may strictly be disbursed through their bank accounts alone; failing which the salary of defaulting employees may be stopped.

During the audit of the University of the Punjab for the financial year 2018-19, it was observed that Rs 22,024,651 was disbursed as pay & allowances to the officers / officials through cheque instead through direct transfer in bank accounts of the respective employees in contravention to

above mentioned instructions of the government. It was surprising that bank accounts numbers of respective officers / officials were also available in the payroll system of the university but un-necessarily payments were made through individual cheques to concerned employees.

Audit is of the view that due to non-disbursement / transfer of salary directly in the bank accounts of employees chances of embezzlement could not be ruled out as department has also the authority to convert crossed cheques into bearer cheques for drawl of amount in cash.

The matter was brought to the notice of departmental representative during September 2019. Management replied that University of the Punjab disburses salary of its faculty members and officers directly to their bank accounts on monthly basis. Audit has listed instances where payment of pay & allowances has been paid in arrear during currency of the month. In these cases, too, the payment has been made in the bank accounts of incumbents through cross cheques in favour of claimants. There is no risk of encashment of these cheques as cross cheques have been credited in the bank account of claimants. Not a single cheque was converted into bearer cheque. Reply was not accepted being evasive.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

(PDP No.38066 of University of the Punjab, Lahore-2018-19)

8.4.14 ***Unauthorized expenditure on overseas travel grants-
Rs. 21.25 million***

According to Section 26(1) read with 2(j) of the University of the Punjab Act, 1973, the Syndicate shall be the executive body of the University and shall, subject to the provisions of this Act and the Statutes, take effective measures to raise the standard of teaching, research and publication and other academic pursuits and exercise general supervision over the affairs and management of the property of the University and administer any funds placed at the disposal of the University for specified purposes.

During audit of the University of Punjab, Lahore for the period 2018-19, it was observed that Rs. 21,246,896 was paid to Professors/ Assistant Professors for overseas travel grants without approval from Syndicate. This resulted into unauthorized expenditure of Rs. 21,246,896 due to non-approval from Syndicate.

Audit is of the view that lapse occurred due to weak financial and supervisory controls.

The matter was brought to the notice of departmental representative during September 2019. The management replied that as per University of the Punjab Act 1973 section 15 (4) (ii) the Vice Chancellor is empowered to sanction all expenditure provided in the approved budget. Moreover, the syndicate in its meeting dated 14.04.2018, on the recommendation of Finance and Planning Committee approved the travel grant rules for implementation in the university. As per travel rule xi, Vice Chancellor shall constitute scrutiny committee to evaluate travel grant applications as per evaluation criteria. All the cases pointed out by the audit were processed, evaluated and recommended by travel grant committee and therefore the proceeding of travel grant committee were

approved by Vice Chancellor. Hence, all the payments were made after approval from competent authority. Reply was not accepted being evasive.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

(PDP No.38068 of University of the Punjab, Lahore-2018-19)

8.4.15 *Un-authorized payments of arrears to teachers on back dated appointments-Rs. 20.54 million*

Section 31 (1) (b) of University of the Punjab Act, 1973 state that Statutes may be made to regulate or prescribe the scales of pay and other terms and conditions of service of officers, teachers and other employees of the university.

During the audit of the University of Punjab Lahore for the year 2018-19, it was observed that in 57 cases back dated appointments (from 2013 onward) of Professors, Associate Professors were made without performing duties against those higher posts. Heavy arrears in 49 cases were paid during 2018-19 without any provision in statutes. This resulted into unauthorized payments of arrears valuing Rs. 20,536,736 due to non-provision in statutes.

Audit is of the view that lapse occurred due to weak financial and supervisory controls.

The matter was brought to the notice of departmental representative during September 2019. The management replied that statutes regarding back date appointment were approved by syndicate in

1991 and by the Senate in 2018 and payment was made accordingly. Reply was not satisfactory as heavy payments of arrears on account of back dated appointments were made without performing duties against higher posts and without any provision in statutes.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

(PDP No.38069 of University of the Punjab, Lahore-2018-19)

8.4.16 *Collection of college funds from the students at higher rates- Rs.17.41 million*

Government of the Punjab, Higher Education department had revised rates for collection of college funds vide letter No. SO.(CA) 1-44/2016 dated 16.05.2016.

During audit of the accounts of Principal, Queen Mary College/School, Lahore for the F.Y 2018-19, it was observed that college management had collected different college funds valuing Rs. 17,409,964 at rates which were over and above Government notified rates.

Audit is of the view that collection of funds at higher rates was an extra burden on the poor and middle class students.

The matter was brought to the notice of departmental representative during audit. It was replied that QMC Lahore is an autonomous body created under “The Punjab Govt. Educational and Training Institutions ordinance 1960”. The rates were charged after getting approval from Board of Governors.

The reply was not satisfactory as rates for collection of funds were higher than rates notified by the government.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and collection of rates of funds be revisited in the light of Government instructions to facilitate poor students.

(PDP No. 33673 of Queen Mary College/ School, Lahore -2018-19)

8.4.17 Unauthorized advance drawl-Rs. 13.07 million

As per 2.10(5)(b) of PFR Vol-I requires that no money withdrawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw advances from treasury for the execution of work the completion of which is likely to take a considerable time. Further, it is not permissible to draw advances from the treasury just to prevent the lapse of appropriations as required in Para 17.19 and 2.10(b)(5) of PFR VOL-I.

During audit of the Higher Education Department, it was observed that an amount to the above extent was drawn from Govt. account as advance without immediate requirement to avoid lapse of funds. The details are as under:

Sr. No.	PDP No.	Name of formation	Period of audit	Amount (Rs.)
1	33144	Principal Govt. MAO College, Lahore	2017-19	5,375,694
2	31637	BISE Lahore	2017-18	5,033,500
3	33149	Principal Govt. MAO College, Lahore	2017-19	2,100,000
4	33739	Govt. Postgraduate College Sammandri Faisalabad	2013-19	561,645
Total				13,070,839

The audit is of the view that the lapse occurred due to weak financial and supervisory controls of the management.

The matter was brought to the notice of departmental representatives during Audit. The management of different formations noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

8.4.18 Non deposit of tuition / admission fees into the government treasury- Rs.12.55 million

As per Rule 4.1 of PFR Vol-I, the departmental controlling officers should see that all sums due to government are regularly received and checked against demands, and that they are paid into the Treasury.

During audit of Higher Education Department, it was noticed that tuition / admission fee valuing Rs 12,545,891 was retained in bank accounts and not deposited into Government account in timely manner. The detail is as under:

Sr. No.	PDP No.	Name of formation	Period of audit	Amount (Rs.)
1	34090	Govt. Emerson College, Multan	2016-19	6,135,582
2	36593	Lahore College (W) University, Lahore	2018-19	3,739,202
3	33156	Principal Govt. MAO College, Lahore	2017-19	977,496
4	33153	Principal Govt. MAO College, Lahore	2017-19	763,581
5	37993	Project Director Khwaja Fareed University of Engineering and Information Technology, R.Y. Khan	2017-18	663,455
6	31936	Govt. Degree College for Boys, Rangpur, (Muzaffargarh)	2014-17	197435
7	31943	Govt. Institute of Commerce Jand (Attock)	2013-18	69140
Total				12,545,891

The audit is of the view that lapse occurred due to weak internal and supervisory controls.

The lapse was pointed out during audit. The management of different formations noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

8.4.19 *Irregular expenditure on entertainment charges- Rs. 5.93 million*

As per Rule 52 (e) under Appendix-14 of PFR Vol-II, the expenditure on official entertainment shall be sanctioned by the Secretaries to Government, Heads of Attached Departments and Regional offices out of the contingent grant at their disposal.

During the audit of the University of Punjab Lahore for the year 2018-19, it was observed that Rs 5,929,385 was drawn for entertainment charges. Expenditure was held irregular due to the following reasons: -

- (i) Expenditure was charged without sanction of the head of the department as no sanction order was found enclosed with the bills presented to audit.
- (ii) Catering payments were made to M/s The Dean's Caterers and Decorators on rate contract agreement for two years commencing from 12.05.2017. Drawl of Rate contract agreement was violation of Rule 15 of the PP Rules which only allow for frame work contract.

- (iii) Rs. 200,000 was shown paid as advance to Deputy Registrar (Affiliation) PU Lahore on 11.12.2018 but neither adjustment account was furnished nor income tax @ 10 % valuing Rs 20,000 and 16 % PST to the extent of Rs 32,000 was deducted while making payment.
- (iv) The list of participants entertained were not found enclosed with the bills.

Audit is of the view that lapse occurred due to weak financial and supervisory controls.

The matter was brought to the notice of departmental representative during September 2019. The management replied that expenditure was incurred after taking approval/sanction from competent authority.

The reply was not satisfactory as it only partially addressed audit observations. Moreover, no record was produced in support of the contention.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

(PDP No.38092 of University of the Punjab, Lahore-2018-19)

8.4.20 Misuse of government receipts-Rs. 2.62 million

According to Rule 7(i) Section xi of Punjab Treasury Rules, the receipt may not be incurred on the departmental expenditure and receipt should be directly deposited into Government Treasury under respective head.

During audit of Government Degree College for Women, Data Nagar, Lahore for the period 2014-18, scrutiny of the Admission and Tuition Fee account revealed that Rs. 2,617,050 was taken as loan for various expenditure directly from Government receipt account in violation of above Rule.

Audit is of the view that non adherence to Rule resulted in misuse of Government receipt.

The matter was pointed out in March 2019. The management noted the observation.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

(PDP No. 31238 of Govt Degree College for Women, Data Nagar, Lahore-2014-18)

8.4.21 *Unauthorized payment to foreign experts without adopting banking channel-Rs. 2.17 million*

As per Finance Department letter No. SO (TT) 2-2/72-pt-I, dated. 19-07-2008 monthly salary of all Govt. employees may strictly be disbursed through their bank accounts alone; failing which the salary of defaulting employees may be stopped.

During scrutiny of record of Lahore College for Women University, Lahore for the year 2018-19, it was noticed that Rs. 2,170,440 (14400 US\$) was paid to foreign supervisors for checking of thesis of scholars by hand instead of adopting banking channels.

Audit is of the view that non adherence to Government directions resulted in unauthorized payments to foreign experts.

The lapse was pointed out in October 2019. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends investigation besides regularization of irregularity from Finance Department.

(PDP No.36594 of LCWU, Lahore--2018-19)

E-Works related irregularities

8.4.22 *Overpayment due to incorrect application of rates– Rs. 328.71 million*

According to the instructions issued by the Finance Department, vide No. RO(Tech)FD-18-23/2004, dated 21.09.2004, rate analysis for the non-standardized items shall be prepared by the Development Engineer, clearly giving the specifications of the material used and approved by the competent authority not below the rank of Chief Engineer on the basis of input rate of relevant quarter placed at website of Finance Department. Moreover, the Chief Engineer was required to fix the rate of each item of work for rough cost and technical sanction estimate on the basis of Market Rate Schedule for the respective district / quarter.

As per para No.2.7,2.12,2.86 of B&R code read with Finance Department letter No.FD(D-II)10(3)90, dated 30.06.1991 and para 5.22 PPWD code, no change in specification & scope of work during the

execution of the work can be made without prior approval of the competent authority that accorded Admin Approval and Sanction to Technical Estimate. Such Authority will record the reasons. The approval of 2nd revised technical sanction estimate is not permissible without concurrence of Finance Department. As per para iii of the Finance Department's Notification No. RO (Tech) FD.1-2/83-VI dated 29.03.2005 during the execution of work, neither the specifications and quantity of different items approved in the technical sanctioned estimate be changed nor any additional item(s) standardized/non standardized be approved / executed without prior written approval of such change/new addition by the authority who has issued technical sanction. Such authority will record reasons.

During audit of Higher Education Department, it was observed that Rs. 328,710,868 was over paid due to application of incorrect and high rates in violation of above Rules. The detail is as under:

Sr. No.	PDP No.	Name of formation	Period of audit	Nature of recovery	Amount (Rs.)
1.	31974	IUB Bahawalpur	2017-18	Incorrect rates	74,777,100
2.	36614	LCWU, Lahore	2018-19	Incorrect rates	1,829,206
3.	36612	LCWU, Lahore	2018-19	Higher rates	1,613,871
4.	36644	GCU, Faisalabad	2018-19	Incorrect rates	1,558,710
5.	36609	LCWU, Lahore	2018-19	Incorrect rates	1,485,633
6.	36615	LCWU, Lahore	2018-19	Higher rates	968,459
7.	36645	GCU, Faisalabad	2018-19	Incorrect rates	823,432
8.	36611	LCWU, Lahore	2018-19	Over-payment	747,073
9.	36610	LCWU, Lahore	2018-19	Non reduction in rates	542,762
10.	37804	Project Director KhwajaFareed University of Engineering and Information Technology, R.Y.Khan	2017-18	Higher rates	40,010,000
11.	37882				36,971,000
12.	37826				36,215,000
13.	37878				30,467,000
14.	37853				24,976,000
15.	37822				23,980,000
16.	37799				22,007,000
17.	37921				18,038,000
18.	37811				8,760,000
19.	37953				2,940,622
Total					328,710,868

The audit is of the view that lapse occurred due to weak financial and supervisory controls of the management.

The matter was brought to the notice of departmental representative during audit. The management of different formations noted the observations for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends probe besides early recovery and strengthening controls to avoid recurrence of such lapses in future.

8.4.23 Irregular grant of secured advance-Rs.136.21 million

According to Para 2.98 (a) of B&R code read with clause No.45 of contract agreement, cases in which a contractor whose contract is for finished work requires an advance on the security of material brought at site. Divisional Officer may in such cases, sanction secured advance up to an amount not exceeding 75% of the value of such material assessed by the Divisional Officer himself. A contractor whose contract is for finished works can be granted a secured advance on the security of material of imperishable nature brought by him at site of the work @ 75% of material cost.

During audit of Higher Education Department, it was noticed that the Project Director, Khwaja Fareed University of Engineering and Information Technology, R.Y. Khan granted secured advance on the item Fabrication Steel Deformed Bar Grade-60 by assessing higher rates as per input rates placed at Finance Department's website for the different months for District RY Khan. Hence, the University granted undue benefit to contractor.

The detail is as under:

Sr. No.	PDPs No.	Name of formation	Period of audit	Amount (Rs.)
1	37984	Project Director KhwajaFareed University of Engineering and Information Technology, R.Y.Khan	2017-18	55,073,000
2	37837			33,184,000
3	37928			20,585,000
4	37908			16,180,000
5	37864			7,333,000
6	37890			3,854,000
Total				136,209,000

Audit is the view that violation of rules resulted in irregular grant of secured advance.

The matter was reported in February-March, 2019, the department replied that payment against secured advance on steel was made as per rule. Reply of the department was not tenable as the department granted secured advance by assessing higher rates of material @ Rs 84.077 per kg instead of admissible material rates Rs. 74.827 and Rs.81.75 per kg as per input rates placed at Finance Department's website for relevant period for District R.Y. Khan.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit stresses for early recovery besides fixing the responsibility against the responsible.

8.4.24 Irregular expenditure on repair works-Rs.80.69 million

As per Rule 2.17 of the B & R Code, no work shall be taken up without administrative approval, technical sanction and allotment of funds.

During audit of Higher Education Department, it was observed that repair works valuing to the above extent were started and completed

without getting detailed estimates technically sanctioned from the competent authority.

Sr. No.	PDP No.	Name of formation	Period of audit	Amount (Rs.)
1	38132	University of the Punjab, Lahore	2018-19	79,741,000
2	36613	Lahore College (W) University, Lahore	2018-19	851,254
3	34411	Principal Govt. College BurewalaVehari	2012-19	98,000
Total				80,690,254

Audit is of the view that the lapse occurred due to weak financial and supervisory controls of the management.

Audit observations were issued in May 2019 and the DDOs noted the same for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

8.4.25 *Loss due to execution of below specification/defective work - Rs. 149.00 million (approximately)*

According to clause 10 of the contract agreement read with rule 7.28 of Departmental Financial Rules read with para 4.5 of B&R code, the contractor shall execute the whole and every part of work in most substantial and workman like manner both as regards to material and otherwise. Moreover, as per Secretary (C&W) department letter No. SOPC (C&W) 5-2/08, dated 18.8.2009, the contractor will complete the defective / damaged work at his own cost. No payment for defective work done is due to contractor.

Project Director, Khwaja Fareed University of Engineering and Information Technology, R.Y.K got executed above mentioned work from the contractor and paid Rs 234,422,064. The work done was declared as defective by the Engineer Incharge, Third Party Validation and a Scrutiny Committee. A list of defects was also handed over to contractor. The price of defective work ranging from 35 million to 40 million. No payment for defective work done was due to contractor. But the authority did not retain the payment of defective work and released to the contractor.

Sr. No.	PDPs No.	Name of formation	Period of audit	Amount (Rs.)
	37805			40,000,000
1	37827	Project Director KhwajaFareed University of Engineering and Information Technology, R.Y.Khan	2017-18	38,000,000
2	37857			36,000,000
3	37883			35,000,000
Total				149,000,000

Audit is of the view that weak technical and supervisory controls resulted in loss.

Audit pointed out the loss in February-March, 2019. The department replied that the work was executed by the contractor according to specifications and drawing and accepted by the engineer incharge. The list of defects comprises rectification of minor items against which payment was made on reduced rates.

The reply was not tenable because no payment for defective work was due to contractor.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

8.4.26 Unjustified payment without obtaining job mix formula- Rs. 2.70 million

According to the Finance Department letter No.RO(Tech) FD-2-3, dated 02.08.2004, the rate of carpet shall be fixed by the Chief Engineer on the basis of rate of bitumen from 3% to 6%, however payment would be made as per actual consumption of bitumen or as per Job Mixed Formula (JMF) issued by the Road Research and Material Testing Institute, Lahore.

During audit of Higher Education Department, it was noticed that Project Director, Khwaja Fareed University of Engineering and Information Technology, RYK awarded the above mentioned work to the contractor and paid an item “Providing and laying bitumen plant premixed bituminous carpet including compaction and finishing 2” thick to the required camber grade and density 4.5% for the different quantities without obtaining Job Mixed Formula (JMF) from Road Research and Material Testing Institute, Lahore.

Sr. No.	PDPs No.	Name of formation	Period of audit	Amount (Rs.)
1	37951	Project Director Khwaja Fareed University of Engineering and Information Technology, R.Y.Khan	2017-18	2,002,000
2	37972			700,000
Total				2,702,000

Audit is the view that weak technical and financial controls resulted in unjustified payment.

Audit pointed out the matter in February-March, 2019. The department noted the observation for detailed reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

8.4.27 Non imposition of penalty due to delay in completion of work-Rs. 251.60 million

As per Clause 39 (a) of contract agreement, if the contractor fails to complete the work within stipulated period, he would be liable to pay compensation for delay in completion of work at 10% of agreement amount.

During audit of Higher Education Department, it was noticed that contractors failed to complete the works within stipulated time but penalties valuing Rs.251,596,694 were neither imposed nor recovered from contractors causing loss to government. The detail is as under:

Sr. No.	PDPs No.	Name of formation	Period of audit	Amount (Rs.)
1	37816	Project Director KhwajaFareed University of Engineering and Information Technology, R.Y.Khan	2017-18	21,379,000
2	37915			19,494,000
3	37793			19,440,000
4	37906			8,743,000
5	37976			51,186,000
6	37937			28,320,000
7	37847			21,084,000
8	37872			19,657,000
9	37957			19,192,000
10	37898			17,861,000
11	36843	FJW University, Rawalpindi	2018-19	24,835,659
12	36576	LCWU, Lahore	2018-19	405,035
Total				251,596,694

Audit is view that non-completion of work within stipulated / extended time period resulted in non-recovery on account of compensation to Government.

When pointed out the matter, the management noted the observations for detailed reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and recovery of penalties be made from the contractor.

8.4.28 *Non recovery of secured advance along with interest from defaulting contractor-Rs. 30.99 million*

In terms of Secretary Communication & Works Department letter dated 29.05.1997, read with clause 7 of indenture bond for the secured advances (Form DFR (PW) 28 read with clause 45 of contract agreement, read with 2.98 of Building and Roads Code, the recovery of advance should be made within three month from the date of issuance or immediately in case of default by the contractor along with interest @ 12% per annum from the date of payment to the date of recovery. The material would be the property of government and contractor would be responsible for any loss to the material. The recovery of the material would be within 3 months.

Project Director, Khwaja Fareed University of Engineering and Information Technology, R.Y. Khan awarded above mentioned work to a contractor on 15.12.2016 with completion period of 18 months i.e. up to 15.06.2018 and paid secured advance on steel for Rs 55,073,168 in March, April and May 2017. However, up to 10th running bill paid in November, 2018, only Rs. 27,405,753 against secured advance of steel has been recovered and Rs. 27,667,415 is outstanding after lapse of considerable time. The Department had not recovered Rs.30,987,505(Rs. 27,667,415 + 12% interest Rs. 3,320,090).

Audit is of the view that weak supervisory and financial controls resulted in non-recovery of secured advance.

The matter was reported in March, 2019, the department noted the observation for detailed reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends early recovery of secured advance with up to date interest from contractor.

(PDP No. 37981 of KhwajaFareed University of Engineering and Information Technology, Rahim Yar Khan -2017-18)

Value for money and service delivery issues

8.4.29 *Irregular lease of 05 kanal land to LESCO for construction of grid station-Rs. 41.50 million*

Section 18 (a) of University of the Punjab Act, 1973 states that the Treasurer shall manage the property, the finance and investment of the University.

During audit of the University of Punjab, Lahore for the period 2018-19, it was noticed that 5-Kanal University land bearing Khasra No. 6/2 Mauza Davisabad Tehsil and District Lahore measuring 40 meter x 52 meter was given to LESCO for construction of 132/11.5 KV Grid Station under a lease agreement of 99 years commencing from 03.12.2009. As per clause 02 of the agreement, the annual rent for lease of property was just Rs. 1 per kanal per year. The total rental value for 05 kanal land for 99 year was only Rs. 495 whereas the market value for land was more than 41.50 million.

Audit is of the view that University management did not give due care towards asset management and leased the land just to give advantage to a private body. This caused a minimum loss of Rs 41.50 million to University Kitty due to lease of land at very meager value.

The matter was brought to the notice of departmental representative during September 2019. Management replied that the authority of the university has decided that agreement with LESCO regarding construction of Grid Station will be reconsidered by University Syndicate. The LESCO has stopped the construction of Grid Station on the direction of University. Audit will be informed about the outcome shortly. Therefore, the lapse was admitted by the management.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

(PDP No.38059 of University of the Punjab, Lahore-2018-19)

8.4.30 *Irregular/non auction of various commercial points - Rs.33.92 million*

As per Notification of Education Department No.SO CE.III/1-10/97. 30.06.1998 Contract of Canteens in Colleges of Punjab will be awarded to the applicants after publishing tender notices in the press. The contract will be allowed to the highest bidder for a period of 01 year only, which will be extendable for another term on satisfactory report of the Principal concerned. Furthermore, as per rule 4.7 (1) of PFR Vol-I, It is primarily the responsibility of the departmental authorities to see that all

revenue, or other detail due to Government, which have to be brought to account, are correctly and promptly assessed, realized and created to Government account. As per sr. no. 19(b) of Punjab Delegation of Financial Power Rules 2016 states that Administrative Department have Full Powers subject to leases being openly auctioned for a period not exceeding three years regarding auctioning of service outlet / canteen, leases of fruit trees and sale of grass growing in the compounds of Government Buildings/Land.

During audit of Higher Education Department, it was observed that management of the various formations auctioned canteens/ shops/ parking stands etc. irregularly without advertising the tender either in newspapers or PPRA web-site. Moreover, the DDOs of some formations did not auction canteens/shops/parking stands etc. The detail is given in Annexure-17.

Audit is of the view that lapse occurred due to weak financial and supervisory controls.

Audit observations were issued up till November 2019 and the DDOs noted the same for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

8.4.31 *Loss of laptops due to fire-Rs. 24.00 million*

Section 17 (a) of IUB Act, 1978 states that the treasurer shall manage the property, the finance and investment of the University and as

per (c) ensure that the funds of the University are expended on the purposes for which they are provided.

During audit of accounts IUB Bahawalpur for the period 7/2016 to 6/2018, it was observed that expenditure of Rs.10,712,929 was incurred on the Rehabilitation of Auditorium of Baghdad-ul-Jadeed campus whereas, the expenditure of Rs.12,002,339 was incurred on the purchase of furniture, carpets, audio and visual appliances etc. When asked it was intimated that in the month of 10/2015 the auditorium caught fire due to short circuiting and the heavy loss was occurred. It was further noticed that around 300 laptops of PM & CM scheme valuing Rs.24,000,000 (300*Rs.80,000 each) were also damaged/burnt which were received for distribution to talented students.

The matter was pointed out in May 2019. The management did not offer any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

(PDP No. 31993 of the Islamia University of Bahawalpur-2016-18)

Recoveries and overpayments

8.4.32 *Non-forfeiture of security -Rs. 1.10 million*

Section 15 provides that in case of breach of warranty/guarantee or Contract, the damages suffered by the Khwaja Fareed University of Engineering and Information Technology, Rahim Yar Khan, shall be recovered from the Supplier/Contractor out of any payment due to the

Supplier/Contractor and/or from the Performance Guarantee submitted by the Supplier/Contractor.

During the audit of Khwaja Fareed University of Engineering & Information Technology, Rahim Yar Khan for the year 2017-18, it was noticed that the University executed contract with M/s Chishti Traders for supply of equipment for Lab-46 vide letter No. KFUEIT/PRO/539, dated 12.06.2017. The entity opened LC for Euro 114,477 in favor of M/s STEM iSi Engineering, Italy. The vendor had to make shipment upto 14.12.2017 but it failed to supply the equipment even in extended period upto 31.05.2018 and requested for cancellation of letter of credit. The management cancelled the LC but LC opening and amendment charges were not recovered. Moreover, no action was taken against the defaulting contractor for breach of contract. At least his security retained amounting to Rs.1,101,256 was required to be forfeited.

Audit is of the view that the irregularities were due to weak supervisory and financial controls.

The matter was reported in March, 2019, the department noted the observation for detailed reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends early forfeiture of security amount and its verification.

(PDP No. 37862-KhwajaFareed University of Engineering & Information Technology, Rahim Yar Khan - 2017-18)

**8.4.33 Irregular payment of inadmissible allowances
Rs. 429.02 million**

As per Rule 2.31(a) of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations. Further, As per Finance Department letter No. FD.SR-49-21/2015 dated 09.11.2015 M.PHIL/LLM allowance is admissible to all those government servants, who hold the posts where at the time of sanction Ph.D/M. Phil/LLM is not declared as part of the eligibility criteria or the same has not been determined as requisite qualification as per service rules of the post, and where the M.PHIL/LLM qualification has been fixed as prescribed qualification of a post such post holders shall not be entitled to the same allowance. As per directions of the Finance Department vide Notification No. FD(M-1) 1-15\82-1 dated 15.01.2000 pertaining to maintenance of the record of the Govt. official residences, wherein Article No (6) it is clearly stated that “In case of designated residences the officers / officials for which residence is meant cannot draw house rent allowance and will have to pay 5% House Rent even if he does not avail the facility and residence remain vacant during the period.

During audit of Higher Education Department, it was observed that management had allowed payments of different allowances valuing Rs. 429,023,996 (Annexure-18) to employees besides the facts that they were not entitled to draw such allowances. The act of the management resulted in over payment of allowances.

Audit is of the view that lapse occurred due to weak financial and supervisory controls.

The matter was pointed out from February to November 2019. Most of the managements noted the observations for compliance. The remaining did not offer cogent replies.

The matter was further reported to the Administrative Department. In DAC meeting held on 12.11.2019, the para at Sr. No. 59 was kept pending for approval from College Council. The paras at Sr. Nos. 30, 53 & 56 were kept pending for recovery/compliance. The para at Sr. No. 41 was kept pending for verification of record. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

8.4.34 *Loss due to non/less deduction of taxes-Rs.271.49 million*

According to FBR's clarification No. U-09/951; dated 18.06.2015, the average rate of income tax deduction on cash reward and honorarium is 5%. As per section 153(2) of Income Tax Ordinance 2001, DDO was required to withhold Income tax at source @ 4.5 % and 6.5% for supplies made by the filer and non-filer respectively. Similarly, 10% and 12% for services rendered by filer and non-filer respectively, while making payment to the firms/personal. According to Section 3 (1) of the Punjab Sales Tax on Services Act 2012, a taxable service is a service listed in Second Schedule, which is provided by a person from his office or place of business in the Punjab in the course of an economic activity, including the commencement or termination of the activity. As per Sr.No.39 of the Second Schedule of the Punjab Sales Tax on Services Act 2012, Punjab Sales Tax @16% is deductible on Services provided for specified purposes including fumigation services, maintenance and repair (including building and equipment maintenance and repair including after sale services) or cleaning services, janitorial services, dredging or desalting services and other similar services etc.

During audit of Higher Education Department, it was observed that managements did not withhold permissible taxes to the tune of Rs.271,487,672 (Annexure-19) while making payment to the concerned contractors. The act of the management resulted in loss to government.

Audit is of the view that lapse occurred due to weak financial and supervisory controls.

Audit observations were issued up till November 2019 and the DDOs noted the same for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated, responsibility be fixed and recovery be made at the earliest.

8.4.35 *Non-recovery of scholarships and liquidated damages from Ph.D Scholars- Rs. 158.29 million*

As per terms and conditions of surety bonds of Ph.D Scholars Para 3 (ii) “Upon completion of the term of scholarship he shall return to Pakistan and serve the university for a period of five years in any suitable post. Further as per clause (iv) in the event of the breach of any of the terms the scholar binds himself firmly to pay on demand a sum of at least Rs. 1,000,000 (case to case basis) as liquidated damages and not as penalty to the university.

During the audit of the University of Punjab Lahore for the year 2018-19, it was observed that heavy amount on account of scholarships was paid to 22 Ph.D Scholars. In all cases, scholars did not complete the degrees within stipulated time. Recoveries on account of scholarship paid and liquidated damages valuing Rs 158,291,566 in most of the cases were imposed by the management but not recovered despite lapse of

considerable time. This resulted into loss of Rs.158,291,566 to the public exchequer due to non-recovery of Government dues.

Audit is of the view that lapse occurred due to weak financial and supervisory controls.

The matter was brought to the notice of departmental representative during September 2019. The management replied that efforts are under way for recovery of scholarships. Therefore, the lapse was admitted by the management.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and recovery be made at the earliest.

(PDP No.38036 of University of the Punjab, Lahore-2018-19)

8.4.36 Non recovery of outstanding dues -Rs. 101.89 million

According to Rule 4.1 of PFR Vol-I, the departmental controlling officer should see that all sums due to government are regularly received and checked against demands and they are paid into the treasury.

During audit of Higher Education Department, it was observed that Rs. 101,892,683 was outstanding / recoverable against the contractors and various institutions etc. on account of rent, utility charges, examination and affiliation fee. Non-recovery of outstanding dues resulted into loss as detailed below:

Sr. No.	PDP No.	Name of formation	Period of audit	Nature of recovery	Amount (Rs.)
1.	38061	University of the Punjab, Lahore	2018-19	Electricity charges	35,373,551
2.	31982	Islamia University of Bahawalpur	2017-18	Electricity/ gas charges	16,537,735
3	36599	Lahore College (W) University, Lahore	2018-19	Rent charges	10,918,000
4	36642	Government College University, Faisalabad	2018-19	Rend charges and advance tax	9,187,216

Sr. No.	PDP No.	Name of formation	Period of audit	Nature of recovery	Amount (Rs.)
5	36641	Government College University, Faisalabad	2018-19	Examination fee	5,494,550
6	36638	Government College University, Faisalabad	2018-19	Affiliation fee/fine	4,390,000
7	31640	BISE, Lahore	2017-18	Rent charges	3,208,000
8	31976	Islamia University of Bahawalpur	2017-18	Electricity/ gas charges	2,958,670
9	36639	Government College University, Faisalabad	2018-19	Electricity charges	2,650,000
10	38116	University of the Punjab, Lahore	2018-19	Rent charges	1,657,000
11	31996	Islamia University of Bahawalpur	2017-18	Electricity/ gas charges	1,584,000
12	38120	University of the Punjab, Lahore	2018-19	Rent charges	1,534,300
13	37746	BISE, Lahore	2018-19	Rent charges	1,510,000
14	36636	Government College University, Faisalabad	2018-19	Electricity/ gas charges	1,385,416
15	38140	University of the Punjab, Lahore	2018-19	Rent charges	944,226
16	33750	Govt. PG Islamia College (W) Lahore	2017-19	Rent/electricity charges	892,000
17	31999	Islamia University of Bahawalpur	2017-18	Affiliation fee/fine	547,000
18	32525	Govt. PG College (W) Shad Bagh Lahore	2016-18	Electricity/ gas charges	420,000
19	38234	BISE Faisalabad	2018-19	Electricity charges	287,963
20	37745	BISE, Lahore	2018-19	Rent charges	283,611
21	31485	Government Women College, PindiGheb, Attock	2017-18	Rent charges	129,445
Total					101,892,683

Audit is of the view that the lapse occurred due to weak financial and supervisory controls.

The matter was pointed out from February to November 2019. Most of the formations noted the observation for compliance. The remaining did not offer cogent replies.

The matter was further reported to the Administrative Department. In DAC meeting held on 12.11.2019, the para at Sr. No. 21 was kept pending for compliance. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and recovery be made at the earliest.

CHAPTER 9

HOME DEPARTMENT

9.1 *Introduction*

(A) The Home Department of the Government of the Punjab comprises six attached departments. As per Rules of Business 2011, the department has been assigned the business of:

- Public Order and internal Security.
- Arms, ammunition & military stores.
- Matter relating to police establishment and administration institutions.
- Prisons, reformatories, remand homes, borstal and similar institutions, classification and transfer of prisoners; state, political and martial law prisoners, good conduct prisoners and Probation Release Act.
- Protection of key points and vital installations.
- Recovery of missing persons.
- Enforcement of provisions of Motor Vehicle Ordinance, 1965 and rules thereunder relating to control of traffic and inspection and checking of motor vehicles for the purpose of traffic control.
- Appointment of non-official visitors for the jail.
- Civil Defence and Afghan Refugees.

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2018-19 of Home Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2018-19 against the total of six grants/appropriations was as follows:

(Rupees in million)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
(1)	(2)	(3)	(4)	(5)	(6)
PC21010	11,576.235	(2,510.101)	9,066.134	5,434.745	(3,631.389)
PC21012	10,331.924	0.001	10,331.925	8,388.347	(1,943.578)
PC21013	112,234.424	272.412	112,506.836	111,402.356	(1,104.480)
PC21031	0.300,000	(0.149,000)	0.151,000	0.191,319	0.040,319
PC22032	888.513	48.570	937.083	797.567	(139.516)
PC22036	3,392.711	158.532	3,551.243	3,688.353	137.110
Total	138,424.107	(2,030.735)	136,393.372	129,711.560	(6,681.812)

Overview of Expenditure

The final budget of Home Department for the year ended 30 June, 2019 was Rs. 136,393.372 million. Out of this, actual expenditure was Rs. 129,711.560 million. The breakup of current and development expenditure is given below:

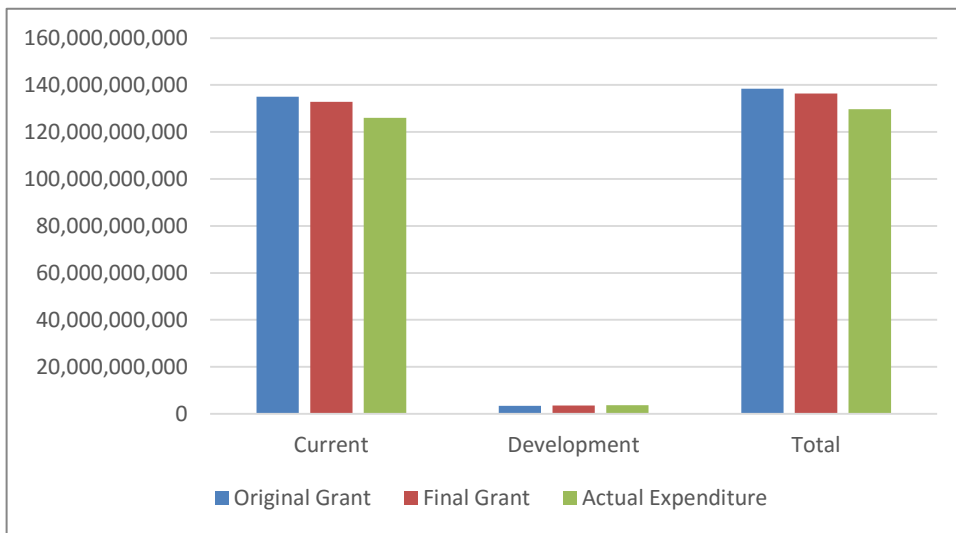
(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	135,031,396,000	126,023,207,228	(9,008,188,772)	6.67
Development	3,392,711,000	3,688,352,504	295,641,504	8.71
Total	138,424,107,000	129,711,559,732	(8,712,547,268)	2.04

During the year, due to supplementary grants and surrenders, this composition changed. Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	132,842,129,000	126,023,207,228	(6,818,921,772)	5.13
Development	3,551,243,000	3,688,352,504	137,109,504	3.86
Total	136,393,372,000	129,711,559,732	6,681,812,268	4.90



Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (6,819.563) million at the close of the year 2018-19 under grants PC21012, PC21013, PC21010 & PC22032 were not surrendered in time by the Department.

Excess expenditure requiring regularization

As per Para 13.2 (ii) of Punjab Budget Manual, the total expenditure incurred on a purpose should not exceed the grant or grants provided for that purpose. However, there had been excess expenditure amounting to Rs. 137.15 million for the year 2018-19 under grant PC21031 & PC22036. This needs to be regularized by the competent forum.

Audit Profile of Home Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue/ Receipts audited FY 2018-19 (Rs. in million)
1.	Formations	320	56	34,851.60	870.352
2.	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	5	2	3,575.72	4.50
3.	Authorities/ autonomous bodies etc. under the PAO	2	2	3,575.72	4.50
4.	Foreign Aided Projects (FAP)	-	-	-	-

9.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 62,043.50 million were raised in this report during audit of Home Department. This amount includes recoveries of Rs. 4,652.97 million as pointed out by audit.

Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	Non Production of record	3,941.97
2	Reported cases of fraud, embezzlement and misappropriation	16.76
3	Irregularities	-
A	HR/Employees related irregularities	2,294.06
B	Procurement related irregularities	17,373.01
C	Management of accounts with commercial banks	115.02
D	Financial Management Issues	621.63
4	Value for money and service delivery issues	499.38
5	Recoveries and overpayments	4,652.97
6	Others	32,528.70
Total		62,043.50

9.3 *Brief comments on the status of compliance with PAC Directives*

The status of compliance with PAC Directives for reports discussed so far is given below:

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	28	22	6	79
2	1985-86	35	32	3	91
3	1986-87	25	21	4	84
4	1987-88	22	16	6	73
5	1988-89	96	76	20	79
6	1989-90	10	2	8	20
7	1990-91	29	15	14	52
8	1991-92	27	14	13	52
9	1992-93	19	7	12	37
10	1993-94	11	6	5	55
11	1994-95	21	4	17	19
12	1995-96	16	0	16	0
13	1996-97	38	13	25	34
14	1997-98	122	47	75	39
15	1998-99	190	118	72	62
16	1999-00	323	183	140	57
17	2000-01	577	493	84	85
18	2001-02	345	238	107	69
19	2003-04	121	0	121	0
20	2005-06	140	11	129	8
21	2006-07	123	12	111	10
22	2009-10	229	17	212	7
23	2010-11	150	19	131	13
24	2011-12	246	48	198	20
25	2012-13	366	64	302	17
26	2013-14	149	41	108	28
Total		3458	1519	1939	44

The management needs to revisit its compliance processes to ensure that PAC directives are complied with in a timely manner.

9.4 AUDIT PARAS

Non production of Record

9.4.1 Non production of record-Rs. 3,941.97 million

Section 14 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that the officer in charge of any office/department shall afford all facilities and provide record for audit inspection and comply with request for information. Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency & Discipline Rules.

During audit of Home Department, the auditable record of various payments of Rs.3,941,968,958 made to different organizations/ personnel was not produced for audit scrutiny despite repeated requests. The details are given in (Annexure-20).

Audit is of the view that due to non-production of record, the veracity of the accounts could not be ascertained.

The lapses were pointed out to concerned formations in August 2018 and from February to November 2019. Most of the formations noted the observations for compliance. The remaining did not offer cogent replies.

The matter was further reported to the Administrative Department from March to November 2019. Neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that disciplinary action be taken against the responsible besides production of record.

Reported cases of fraud, embezzlement and misappropriation

9.4.2 *Non-recovery of embezzled amount -Rs.10.88 million*

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

During audit of the accounts of District Police Officer, Okara for the period 2017-19, it was observed that a case was registered with Anti-Corruption Establishment Regional Director, Sahiwal Region based on an Inquiry No.116/2017 conducted by Superintendent of Police (Investigation) Okara regarding embezzlement in Petroleum, Oil and Lubricants (POL) expenditure during FY 2012-13 against officials of DPO, Okara and the then Accounts Officer, Deputy Accounts Officer and Auditor dealing Police Section in District Accounts Office Okara. During the enquiry proceedings a number of officials were found guilty of preparing, processing and passing the fake POL bills by charging the expenditure under head "Pay & Allowances". In this way, they embezzled an amount of Rs.10,876,222. As per case proceedings, the Court vide letter and summons issued orders regarding provision of record. The said record was not submitted to the Court resulting in non finalization of the case and non recovery of the stated amount.

Audit pointed out the matter in October 2019. The formation noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that the department should pursue the case in the court for its finalization and if not debarred, the recovery proceedings and necessary action against the delinquent be initiated.

(PDP No. 35383-DPO Okara- 2017-19)

9.4.3 *Doubtful expenditure on account of leave encashment-Rs. 4.86 million*

As per government instructions, vide rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by the Govt. through fraud or negligence on his part.

During audit of District Police Officer, Vehari for the period 2016-17, it was observed from the scrutiny of paid vouchers that department incurred expenditure of Rs. 4,863,900 on account of encashment of L.P.R during the month of June-2017.

Following audit observations have been noticed:

1. Department prepared leave account of the employees which was not signed by the DDO.
2. Evidence regarding distribution of amounts among the concerned persons was not available on record.

A committee was constituted by DPO Vehari vide Order No. 1232 dated 22.07.2017 to check the bills of leave encashment of officers and officials of the District and submit report thereon, but no report to this effect has yet been issued by the said committee.

In response to audit observation raised in October 2017, no reply was given by the formation.

The matter was further reported to the Administrative Department in November 2017. Neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

(PDP No. 31905-DPO Vehari- 2016-17)

**9.4.4 Double drawl of claims of encashment of LPR-
Rs.1.02 million**

According to Para 2.31(a) of PFR Vol-I, a drawer is personally responsible for any over-charges on account of Pay, allowances or other expenses.

During scrutiny of record of District Police Officer (DPO) Sahiwal for the period 2014-17, it was noticed that there was double drawl of Rs. 1,019,280 on account of encashment of LPR.

Audit is of the view that weak supervisory control on financial matters has led to aforesaid financial indiscipline.

In response to original observation, raised in October 2017, neither any reply was given by the formation nor opportunity provided to audit for discussion.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and recovery ensured.

(PDP No.31917-DPO Sahiwal-2014-17)

Irregularities

A.HR / Employees Related Irregularities

**9.4.5 Irregular/un-authorized payments of pay &
allowances-Rs. 2,234.44 million**

According to Para 2.31(a) of PFR Vol-I, a drawer is personally responsible for any over-charges on account of Pay, allowances or other expenses.

During audit of Home department, it was observed that an amount of Rs. 2,234,444,603 (Annexure-21) was paid on account of pay and allowances. The payment of the pay and allowances was held irregular and unauthorized as the same was made in violation of the ancillary instructions to the respective provisions of pay and allowances.

Audit is of the view that weak management and financial internal controls resulted in irregular payments of pay and allowances.

The lapse was pointed out during the month of August to November 2019. The management of different formations either noted the observations for compliance or did not furnish any replies at all while others offered evasive replies without support of documentary evidence.

The matter was further reported to the Administrative Department from September to November 2019. Neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

9.4.6 *Unlawful payment of lumpsum pay package of Rs.51.94 million*

As per para 1 & 2(a) of letter No.FD.SR-I/9-20/2006 dated 27-7-2018 of Punjab Finance Department, all type of programme/ project allowance/ pay package/ market based salaries and any other special dispensation as a part of regular pay presently admissible to government employees working in subject entities / organization mentioned (autonomous bodies, authorities) shall be discontinued with effect from July 01, 2018. They will only be admissible deputation allowance in addition to their pay in their own department.

During audit of the accounts of The Punjab Safe City Authority, Lahore for the financial year 2018-19, it was observed that 13

officers/officials were working in the department on deputation / transfer basis from different government departments and were drawing pay on lump sum /MP scales basis in contrary to finance department letter referred above and resulted into unlawful payment of Rs.51,947,272.

In response to audit observation pointed out during November 2019, the management replied that all the serving Government Officers working at Punjab Safe Cities Authority (PSCA) Lahore are selected through open competitive process and their salaries are settled as per PSCA Service Regulations, which are duly approved by the Authority headed by the Chief Minister Punjab and duly notified vide Gazette Notification No. 3389/PSCA/2019 dated 15.03.2019. Moreover, the matter regarding the salaries of Government Officers working in PSCA has also been declared valid and legal by the Honorable Supreme Court vide HRC No. 10840/P of 2018 (Annex-B) of Pakistan in terms of the procedure i.e. PSCA Service Regulations, therefore said reference letter regarding project allowance issued on July 27, 2018 is not applicable to the Government employees working at Punjab Safe Cities Authority. Thereafter, the same matter has also been endorsed by the Authority in its 24th meeting held on 06.03.2019.

Audit is of the view that service regulations of PSCA have also not approved from Finance/S&GAD department and separate observation has been raised by audit. In above referred letter Finance Department has given clear instructions to autonomous bodies regarding stoppage of lump sum pay and other benefits except deputation allowance in addition to pay of their parent office for employees on deputation/transfer/attachment working in projects/schemes.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened despite issuance of reminders in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed in addition to recovery of over payment of salaries.

(PDP No. 38953 -Punjab Safe City Authority- 2018-19)

9.4.7 *Unlawful payment of project allowance to attached employees-Rs.7.68 million*

As per para 1 & 2(a) of letter No.FD.SR-I/9-20/2006 dated 27-7-2018 of Punjab Finance Department, all type of programme/ project allowance/ pay package/ market based salaries and any other special dispensation as a part of regular pay presently admissible to government employees working in subject entities / organization mentioned shall be discontinued with effect from July 01, 2018. They will only be admissible deputation allowance in addition to their pay in their own department.

During audit of the accounts of The Punjab Safe City Authority, Lahore for the financial year 2018-19, it was observed that payment of Rs.7,682,218 was made as project allowance to govt. employees (61 employees in June 2019) who were working in PSCA on temporary attachment basis, they were drawing pay from their parent department. Payment of project allowance held unlawful in the light of above instructions of Finance Department. Further, no benefit was required to be given on employees working on temporary attachment basis.

As per govt. rules temporary attachment can only be made for three months whereas as per record some staff were on attachment since July 2016 which is irregular.

Audit is of the view that lapse was occurred due to weak supervisory and financial controls.

In response to preliminary audit observation pointed out during November 2019 the management replied that these attachment allowance

has been approved by the Authority and it is the part of the service regulations of the PSCA. The copy of the same is attached for information. Audit is of the view that service regulation (in fact service rules) were not got approved from the finance department and a separate observation has been issued. Further employees on temporary attachment were not allowed for any benefit.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened despite issuance of reminders in September and December 2019.

Audit recommends to recover the unlawful paid project allowance from the concerned at fault, get the irregularity condoned from finance department besides strengthening of supervisory and financial controls.

(PDP No. 38986-Punjab Safe City Authority- 2018-19)

B. Procurement Related Irregularities

9.4.8 Irregular expenditure in violation of Punjab Procurement Rules-Rs. 16,869.67 million

As per Rule 4 of Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. As per Rule 9 of 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. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website. Moreover, as per Rule 12 of Punjab Procurement Rules 2014, 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.

During audit of Home Department, it was observed that expenditure to the extent of Rs.16,869,670,389 (Annexure-22) was incurred on purchase of stationery, store articles, dietary articles and printed material etc. without observing above stated rules.

Audit is of the view that non observance of PPR 2014 lead to a irregular process of procurement.

The matter was pointed out to concerned formations from February to November 2019. Most of the formations either only noted the observations for compliance or did not reply at all.

The matter was further reported to the Administrative Department from February to November 2019. Neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

**9.4.9 Irregular expenditure on repair works-
Rs. 247.09 million**

As per Rule 9 of Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. Moreover, as per Rule 12 (1 & 2) ibid, procurement over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on PPRA website.

Procurement exceeding two million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu. Furthermore, as per Rule 37 & 66 ibid read with PPRA letter No.L&M(PPRA)1-30(G)/2011/P-II/2514 dated 03.12.2014, a procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract. As soon as a contract has been awarded, the procuring agency shall make all documents related to the evaluation of the bid and award of contract public. The documents should be uploaded on PPRA website to be approachable by general public.

During audit of Home Department, it was observed that expenditure to the extent of Rs.247,099,341 (Annexure-23) was incurred on repair of buildings, furniture and machinery & equipment. Expenditure was held irregular as it was made without devising annual procurement plan, advertisement on PPRA website/press, uploading of evaluation reports on website of authority and splitting the indents to avoid tendering process.

Audit is of the view that lapse occurred due to weak internal controls.

The matter was pointed out to concerned formations from February to November 2019. Most of the formations noted the observations for compliance. The remaining did not offer cogent replies.

The matter was further reported to the Administrative Department from February to November 2019. Neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

9.4.10 Irregular expenditure beyond competence-Rs. 126.49 million

According to Rule 17.2 (1) of PFR Vol-I, there must be an act of financial sanction of competent authority before making payment out of government revenue.

During audit of Home Department, it was observed that an expenditure of Rs. 126,485,989 was incurred on purchase of various stores items. The expenditure was held irregular as the sanctioning authorities exceeded their respective limits for sanctioning expenditure. Detail is as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	DPO Vehari	2018-19	33419	46,539,995
2	DPO Hafizabad	2018-19	36192	36,612,869
3	District Jail Jehlum	2017-19	33343	21,907,000
4	District Jail Pakpattan	2017-19	38688	14,025,562
5	DPO Vehari	2018-19	33424	6,098,606
6	District Jail Sargodha	2016-18	36806	1,301,957
Total				126,485,989

Audit is of the view that weak internal controls on Punjab Delegation of Financial Powers Rules resulted in expenditure beyond competency.

The matter was pointed out to concerned formations from February to November 2019. The formations at Sr. Nos. 1, 3 & 5 did not reply, while S. Nos. 2, 4 & 6 simply noted the observations.

The matter was further reported to the Administrative Department from February to November 2019. Neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

9.4.11 Un-justified expenditure on diet charges beyond approved cost - Rs. 60.49 million

According to Govt. instructions, regarding Scale & Menu of daily diet for Prisoners, issued by the Home Department (Govt. of the Punjab) vide their Notification No. SO(R&P)1-9/99 VOL-III Dated 30.05.2014, the dietary charges @ Rs. 59.61 per prisoner per day were approved by the Government.

During audit of Home Department, it was observed that the above criteria approved for the menu of daily diet of prisoners was not strictly followed by the managements and Rs. 60,488,841 was incurred excess than the approved dietary charges. Thus government sustained loss to the stated extent. The detail is as under:

S. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	Central Jail D.G. Khan	2017-19	38511	34,980,696
2	Distt: Jail Narowal	2017-19	37630	17,801,847
3	District Jail Pakpattan	2017-19	38684	4,955,652
4	Distt: Jail Mandi Bahauddin	2018-19	36994	2,214,628
5	Supdtt: District Jail Jhelum	2017-19	33353	536,018
Total				60,488,841

Audit is of the view that weak management and financial internal controls resulted in excess expenditure on per day diet of prisoners.

The matter was pointed out to the concerned formations from July to November 2019. The managements simply noted the observations.

The matter was further reported to the Administrative Department from August to November 2019. Neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

9.4.12 *Acceptance of sub-standard items -Rs. 32.86 million*

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

During audit of Inspector General Police /AIG Logistics, Lahore for the period 2018-19, it was observed that various items were supplied by the contractors which were rejected by the Inspection committee on the ground of sub-standard articles but no action was taken against the suppliers as per terms and conditions of bidding documents.

This lapse was due to weak supervisory and financial internal controls.

The matter was brought to the notice of the management during audit. The management did not submit any comments.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened despite issuance of reminders in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed in addition to blacklisting of the supplier.

(PDP No.38503Capital Police Officer/AIG Logistic, Punjab Lahore, 2018-19)

9.4.13 *Loss due to purchase at exorbitant rate- Rs. 25.45 million*

As per Rule 2.10 (a)(i) same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of

ordinary prudence would exercise in respect of the expenditure of his own money, and Rule 2.33 of PFR Vol-I states that every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

During audit of Inspector General Police /AIG Logistics, Lahore for the period 2018-19, it was observed that management incurred heavy expenditure on different purchases. Audit collected market rates from which it was inferred that purchases were made at exorbitant rates which caused approximate loss of Rs. 25,450,420 to the public exchequer.

This lapse was due weak supervisory and financial internal controls.

The matter was brought to the noticed of the management during audit. The management replied that estimate price was given after thorough survey of market on the basis of available sources and in view of previous rates and specification.

The reply was neither based on facts nor supported by documentary evidence.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened despite issuance of reminders in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

(PDP No.38508Capital Police Officer/AIG Logistic, Punjab Lahore, 2018-19)

9.4.14 Irregular purchase/utilization of medicines-Rs. 10.96 million

As per Drug Act, 1976 the contractor will supply the medicines according to the rules framed therein. The DTL reports will be obtained from an authorized laboratory.

During audit of Home Department, it was observed that medicines were purchased / utilized by the department in violation of rules.

The detail is as under:

S. No	Name of formation	Period of audit	PDP No	Nature of irregularity	Amount (Rs.)
1	Distt: Jail Sargodha	2016-19	36805	Irregular utilization of medicines without Drug Testing Lab tests	2,614,230
2	District Jail Shah Pur Sargodha	2016-19	32954	Medicines were consumed without DTL	3,001,804
3	District Jail Pakpattan	2017-19	38691	Irregular purchase of medicines	1,981,025
4	District Jail Pakpattan	2017-19	38695	Medicines were consumed without DTL	1,527,845
5	Central Jail, Dera Ghazi Khan	2017-19	38515	Purchases of medicines from the suppliers which were neither participated in the tender nor approved by the competent authority	928,877
6	Women Jail Multan	2018-19	35416	Medicines were consumed without DTL	909,487
Total					10,963,268

Audit is of the view that weak management and financial internal controls resulted in irregular purchase and utilization of medicine.

The matter was pointed out to concerned formations from September to November 2019. The management of different formations either noted the observations for compliance or did not furnish any replies at all.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

C-Management of accounts with commercial banks

9.4.15 *Irregular opening of bank account and placement of funds- Rs.115.02 million*

According to Finance Department's letter No. FD(FR)V-6/2, dated the 29th October, 1978, a Government servant may not, except with the special permission of the Government deposit in Commercial bank moneys withdrawn from the Provincial Consolidated Fund or Public Account of the Province. Moreover, Rule 9 (1) of Treasury Rules Punjab provides that a Government servant may not, except with the special permission of the Government, deposit in a Bank moneys withdrawn from the Consolidated Fund or the Public Account of the Province under the provisions of Section VII of these rules.

During audit of Home Department, it was observed that an amount of Rs. 115,021,526 was placed in various bank accounts in violation of above mentioned instructions. The detail is as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	CPO Faisalabad	2018-19	32947	77,498,001
2	DPO Jhang	2018-19	32774	29,842,327
3	SSP Telecommunication Lahore	2017-18	32190	3,651,667
4	District Jail M.B. Din	2018-19	36992	1,842,066
5	District Police Officer, Jhelum	2017-19	36184	1,633,469
6	Superintendent District Jail Jhelum	2017-19	33352	553,996
Total				115,021,526

Audit is of the view that weak management and financial internal controls resulted in irregular opening of bank account and placement of funds.

The irregularity was pointed out to concerned formations in August 2018 and from February to November 2019. The formations at Sr. Nos. 1 to 3 & 6 noted the observation. The formations at Sr. Nos. 4 & 5 did not offer comments.

The matter was further reported to the Administrative Department from February to November 2019. Neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

D-Financial Management Issues

9.4.16 Irregular payment through cash-Rs. 604.13 million

As per note 2 below rule 4.49 of Subsidiary Treasury Rules, no payment in excess of Rs. 10,000 can be made in cash to contractors. As per Finance Department letter No. F.D. (FR) v-6/75 (P) dated 20.06.2007, the limit was further enhanced to Rs. 100,000.

During audit of Home Department, it was observed that a sum of Rs.604,125,926 (Annexure-24) was drawn for payment to various contractors / suppliers. The payments were held irregular as the same were made in cash instead through cheque.

Audit is of the view that disregard to rules and government instructions resulted in irregular payment through cash.

The matter was pointed out to concerned formations from February to November 2019. The managements of different formations either noted the observations for compliance or did not furnish any cogent reply.

The matter was further reported to the Administrative Department from February to November 2019. Neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

9.4.17 *Blockade of public money-Rs. 17.50 million*

Rule 2.10(b) (5) of PFR-VOL-I provides that that no money is withdrawn from the treasury unless it is required for immediate disbursement or has already, been paid out of the permanent advance and that it is not permissible to draw advances from the treasury for the execution of works the completion of which is likely to take a considerable time.

During audit of the CTO, Rawalpindi for the year 2017-19, it was noticed that Rs. 17,500,000 received from AIG Finance, Lahore for the purchase of house for the legal heirs of Shaheed police traffic wardens. The house was not purchased till the close of audit in September 2019 despite the fact that the amount had been drawn from the Government treasury and deposited into the lifter fund receipt account on 13.06.2019.

The lapse was occurred due to weak internal and supervisory controls.

The lapse was pointed out during September-2019. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened despite issuance of reminders in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed for illegal transfer of amount in to lifter fund receipts account instead of purchase of houses for families of Shaheed Traffic Police Wardens.

(PDP No34568 City Traffic Officer, Rawalpindi 2017-19)

Value for money and services delivery issues

9.4.18 *Non auction of condemned vehicles and miscellaneous stores-Rs. 307.85 million*

As per Rule 15.3 of PFR Vol-I, a competent authority may sanction the sale or disposal of stores regarded as surplus, obsolete or unserviceable or order the write off of losses of stores.

During audit of Home Department, it was observed that off road vehicles and condemned articles were not auctioned despite considerable lapse of time. The details are given in (Annexure-25).

Audit is of the view that weak management and financial internal controls resulted in non-auction of these valuable items.

The matter was pointed out to concerned formations from August 2018 and from February to November 2019. The management of different formations either noted the observations for compliance or did not furnish any replies at all while others offered vague and evasive replies without support of documentary evidences.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that the auction process be initiated at the earliest.

9.4.19 Non-disposal of unclaimed vehicles and costly articles taken into custody-Rs.191.53 million

Clause 137 of Police Order 2002 provides that if no person establishes his claim to such property within the period specified in the proclamation, the property, or such part thereof as has not already been sold under clause (2) of Article 135 shall, with the approval of appropriate Public Safety Commission, be disposed off in the prescribed manner and the proceeds shall be deposited in the treasury.

During audit of Home Department, it was observed that vehicles and other costly articles were taken under custody under section 550/4. These valuable goods are losing their value with the passage of time and required disposal. The detail is as under:

S. No	Name of formation	Year	PDP No	Amount (Rs)
1	DPO Khanewal	2017-19	32991	73,388,343
2	DPO Muzaffargarh	2017-19	35357	47,392,480
3	DPO Jhang	2018-19	32787	31,800,000
4	DPO Chiniot	2016-18	31253	6,250,000
5	DPO Chakwal	2018-19	38623	5,911,000
6	DPO Bahawalpur	2017-19	33827	5,850,000
7	DPO Pakpattan	2017-19	35150	5,380,000
8	DIG Police Investigation Lahore	2018-19	32258	5,025,000
9	DPO R Y Khan	2018-19	33534	3,780,000
10	DPO Okara	2017-19	35390	2,065,000
11	DPO Attock	2018-19	32428	1,795,000
12	DPO Rajanpur	2018-19	34597	1,575,000
13	DPO Jhelum	2017-19	36183	1,095,500
14	DIG Commandant School of Intelligence & Analysis Chung Lahore	2016-18	32457	220,000
Total				191,527,323

Audit is of the view that weak management and financial internal controls resulted in non-disposal of vehicles and valuable articles.

The matter was pointed out to concerned formations in August 2018 and from February to November 2019. The management of different formations either noted the observations for compliance or did not furnish any replies at all while others offered vague and evasive replies without support of documentary evidences.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that the matter may be inquired and the vehicles and other costly items may be disposed-off as per rules/procedures.

Recoveries and overpayments

9.4.20 Non recovery of late delivery charges-Rs.2,619.93 million

Sr. No.1 of Schedule 10 of the agreement provides that Liquidated Damages (LD) charges for delay in completion shall be charged @1% of agreement price x no. of days delay. Maximum limit for LD charges for PID-1 was 10% of the contract price. For rest of the divisions, maximum limit for LD charges was 15% of the agreement price. The project was to be completed till 30-6-2018.

During audit of Punjab Safe City Authority, Lahore for the period 2018-19, it was observed that management signed Engineering, Procurement and Construction (EPC) contract of US\$ 106,390,225 with M/s Huawei Technologies Pakistan (Pvt.) Ltd. on 16-5-2016 but have not deducted/ collected liquidated damage charges Rs.2,619,931,070 from the contractor as per terms of contract. Further, Authority in its 12th meeting

dated 30.07.2017 has also clarified that late delivery charge become applicable on the contractor.

In response to audit observation pointed out during November 2019, the management replied that the delay was due to increase of scope of work of PTMS & inclusion of Kasur safe city. There is no delay in the timeline and it's the matter of authority and same will be decided by the authority. The authority had referred the same agenda to the Executive Committee of the PSCA.

Audit is of the view that management on one hand denied the delay in project and on the other hand accepted the delay and stated that the matter has been to Executive Committee by the Authority. There is clear time line given in the original agreement and for Kasur safe city project, there was a separate timeline.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened despite issuance of reminders in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

(PDP No. 38954-Punjab Safe City Authority- 2018-19)

9.4.21 Non recovery of traffic fines-Rs. 605.64 million

As per Rule 4.1 of PFR Vol-I, the departmental controlling officers should accordingly see that all sums due to Government are regularly received and checked against demands, and that they are paid into the treasury.

During audit of Home Department, it was observed that traffic fines of following offices are still pending and amount thereof not recovered and deposited into government treasury.

The details are as below:

Sr. No	Name of formation	Period of Audit	PDP No	Amount (Rs.)
1	Punjab Safe City Authority Lahore	2018-19	38959	435,114,750
2	CTO Rawalpindi	2017-19	34567	112,556,650
3	DPO Mianwali	2017-19	35197	16,998,190
4	DPO Nankana Sahib	2017-19	35193	13,580,019
5	DPO Attock	2018-19	32436	5,524,776
6	DPO Bahawalpur	2017-19	33816	5,201,525
7	SSP PHP Multan	2016-19	38525	3,043,650
8	DPO Chakwal	2016-18	30919	2,981,015
9	D.P.O. Chakwal	2018-19	38633	2,273,600
10	DPO Kasur	2018-19	38433	2,061,000
11	DPO Okara	2017-19	35407	1,361,400
12	DPO Vehari	2018-19	33421	1,275,106
13	DPO Chiniot	2018-19	36975	1,198,000
14	DPO T.T. Singh	2018-19	38557	595,000
15	DPO Jheleum	2017-19	36187	531,500
16	DPO Sialkot	2018-19	36816	417,000
17	DPO Jhang	2018-19	32789	362,950
18	DPO R.Y.Khan	2018-19	33541	256,450
19	DPO Narowal	2018-19	35176	145,500
20	DPO Hafizabad	2018-19	36213	86,850
21	DPO Rajanpur	2018-19	34600	75,950
Total				605,640,881

Audit is of the view that weak management and internal controls resulted in non-recovery of traffic fines.

The matter was pointed out to concerned formations in August 2018 and from February to November 2019. The management of different formations either noted the observations for compliance or did not furnish any replies at all.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends immediate steps be taken for early collection of outstanding amount of traffic fines.

**9.4.22 *Non recovery of pay & allowances and fines-
Rs.402.38 million***

The new salary package (Risk Allowance, Fixed Daily Allowance for 20 days and Ration allowance etc) was sanctioned by the Finance Department for the Police staff; vide their Order No.8904/F-I dated 26.05.2009. However, the said salary package was not admissible to officers/officials of the Police department for the period they remained under suspension as clarified by the government vide Order No.10281/F-I Dated 08.06.2009. Further, as per Finance Department letter No.FD.PR.6-3/2002 dated 08.01.2010, fixed daily allowance will not be admissible for the month if the officer/official avails leave for more than 11 days in a month.

During audit of Home Department, it was observed that pay & allowances and fines, recoverable from officers/officials, due to the reasons mentioned in the annexure, were not recovered from them.

Audit is of the view that weak internal controls on payroll and disregard to government instructions/rules resulted in non recovery of pay & allowances and fines amounting to Rs.402,375,653 (Annexure-26).

The recoveries were pointed out to concerned formations from February to November 2019. The management of different formations either noted the observations for compliance or did not furnish any replies at all while others offered vague and evasive replies without support of documentary evidence.

The matter was further reported to the Administrative Department during April to November 2019. Neither any reply was received nor DAC

meeting was convened despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

**9.4.23 *Non/ less deduction of taxes and stamp duty-
Rs. 382.20 million***

According to Income Tax Ordinance 2001, Punjab Sales Tax on Services Act 2012, Sales Tax Act 1990 and Stamp Duty Act 1899, the departments are required to deduct taxes at prescribed rates at the time of payment.

During audit of Home Department, it was observed that income tax, provincial sales tax and sales tax were either not deducted or were less deducted at source on goods and services from the concerned firms/contractor. Moreover, in some cases the payment of the stamp duty at the prescribed rates was also not made.

Audit is of the view that weak internal controls on taxation resulted in non-deduction of taxes and payment of stamp duty amounting to Rs.382,199,174 (Annexure-27)

The matter was pointed out to concerned formations from April to November 2019. The management of different formations either noted the observations for compliance or did not furnish any replies at all while others offered vague and evasive replies without support of documentary evidence.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed in addition to recovery of government revenue at the earliest.

9.4.24 *Non recovery of police guard charges-Rs. 306.49 million*

As per Rule 4.7(1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to government, which have to be brought to account, are correctly and promptly assessed, realized and credited to government account. Moreover, as per Rule 2.37 *ibid*, the payment shall be required in all cases where a government department renders services or makes supplies to a non-government body/institution.

During audit of Home Department, it was observed that police guard services were provided to various departments, autonomous bodies and banks but service charges amounting to Rs.306,490,101 (Annexure-28) were not recovered from them.

Audit is of the view that weak internal controls on recoveries resulted in non-recovery of the police guard charges.

The matter was pointed out to concerned formations from April to November 2019. The management of different formations either noted the observations for compliance or did not furnish any reply while others offered vague and evasive replies without support of documentary evidence.

The matter was further reported to the Administrative Department during May to November,2019. Neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed in addition to recovery of guard charges at the earliest.

9.4.25 Irregular payment of utility bills of Rs.149.25 million-Loss due to less collection of utility bills from Huawei Technology-Rs.97.48 million

As per clause 4.19.1 of the EPC agreement between PSCA and M/s Huawei Technology Pvt. for PPIC3 project, the contractor shall, except as stated below, be responsible for the provision of all power, water, and other services or utilities it may require during construction or operation of the facility at its own cost and expense.

During audit of the accounts of The Punjab Safe City Authority (PSCA), Lahore for the financial year 2018-19, it was observed that utility bills of Rs.149,253,616 were paid by the department in violation of the agreement and later on partially recovered from the vendor. Scrutiny of utility bills and record of payments to contractor revealed that Rs. 51,767,093 has been recouped from the vendor on account of utility bills and Rs. 97,486,523 has yet to be recovered.

Audit is of the view that weak supervisory and financial controls resulted into loss to government.

In response to audit observation pointed out during November 2019, the management replied that matter will be discussed in the Executive Committee meeting.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened despite issuance of reminders in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

(PDP No. 38956-Safe City Authority- 2018-19)

9.4.26 *Non deposit of income into treasury-Rs.85.70 million*

As per Rule 4.7(1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue or other debts due to Government, which have to be brought to account are correctly and promptly assessed, realized and credited to government account.

During audit of Home Department, it was observed that in contravention of above rule, income generated by departments through different sources was collected but not deposited into Government Treasury.

Audit is of the view that weak supervisory and financial controls leads to non-deposit of income of Rs. 85,699,930 (Annexure-29) into government treasury.

The matter was pointed out to concerned formations from July to November 2019. The management of different formations either noted the observations for compliance or did not furnish any replies at all while others offered vague and evasive replies without support of documentary evidence.

The matter was further reported to the Administrative Department during July to November 2019. Neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

9.4.27 Non-recovery of outstanding amounts- Rs. 70.12 million

Rule 2.33 of P.F.R Vol-1 also requires that every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through negligence on his part.

During audit of Home Department, it was observed that an amount of Rs. 70,117,906 outstanding against different entities and persons was not recovered resulting into loss to government.

The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
1.	CPO Faisalabad	2018-19	32920	Excess issuance of Horse Feed	22,933,524
2.	DPO Kasur	2018-19	38417	Overpayment due to defective TS	11,375,200
3.	PFSA, Lahore	2017-18	30922	Compensation due to resignation	11,000,000
4.	DPO Jhang	2018-19	32780	Sale proceeds of Petrol Pump	10,784,750
5.	PFSA, Lahore	2018-19	32901	Overpayment of electricity bill	3,511,283
6.	PFSA, Lahore	2018-19	32897	Compensation in lieu of resignation	2,000,000
7.	DPO Sahiwal	2014-17	31918	Police land rent not collected	1,501,500
8.	DPO Vehari	2018-19	33405	Petrol Pump Rent	1,386,000
9.	AIG Logistics, Lahore	2016-18	31757	Rent and Electricity Charges from Bank	1,200,000
10.	DPO Vehari	2018-19	33399	Outstanding Lease Money	955,800
11.	AIG Logistics, Lahore	2018-19	38476	Rent and Electricity Charges from Bank	840,000
12.	District Jail Bhakkar	2015-19	32231	Overpayment of electricity bill	581,561

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
13.	PFSA, Lahore	2018-19	32899	salary in lieu of resignation	510,258
14.	DPO Chiniot	2016-18	31269	Overpayment in Rates & Taxes	440,323
15.	DPO DG Khan	2017-19	38377	Dues against PRTC and Naqdi Moharar	319,000
16.	DPO Chiniot	2016-18	31254	Overpayment of electricity bill	275,109
17.	Central Jail, DG Khan	2017-19	38518	Dues for supply of Jail Products	186,030
18.	DPO Mianwali	2017-19	35196	Overcharging by contractor	185,100
19.	District Jail Bhakkar	2015-19	32221	Overcharging by contractor	132,468
Total					70,117,906

Audit is of the view that lapse occurred due to weak financial and supervisory controls.

The matter was pointed out to the concerned formations during February to November 2019. The management of different formations either noted the observations for compliance or did not furnish any replies at all.

The matter was further reported to the Administrative Department during February to November 2019. Neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that matter should be looked into, outstanding amounts be recovered and deposited into Government Account besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

9.4.28 *Non deduction of liquidated damages-Rs. 26.74 million*

As per supply orders, the contractor was required to supply printed material within 15 days of receipt of supply orders.

During audit of Home Department, it was observed that supplies of Misc. items were not made within stipulated time period as per terms and conditions of agreement but the management had failed to deduct LD charges for Rs.26,735,798 from the payments to the contractors. The detail is as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	DPO Kasur	2018-19	38421	16,547,809
2	AIG Logistics, LHR	2016-18	31736	9,487,162
3	PFSA, Lahore	2018-19	32910	190,565
4	Punjab Safe City Authority Lahore	2018-19	38991	510,262
Total				26,735,798

Audit is of the view that the lapse occurred due to weak supervisory and financial controls of the management.

The matter was pointed out to concerned formations from June to November 2019. The management of different formations either noted the observations for compliance or did not furnish any replies at all while others offered vague and evasive replies without support of documentary evidence.

The matter was further reported to the Administrative Department during June to November 2019. Neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed in addition to recovery at the earliest.

9.4.29 Non-recovery of lost/stolen weapons-Rs. 4.52 million

Rule 2.33 of P.F.R Vol-1 also requires that every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through negligence on his part.

During audit of Home Department, it was observed that official weapons valuing Rs. 4,519,857 were lost or stolen from concerned policemen but neither weapons nor cost of these weapons was recovered. The Details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1.	DPO Okara	2017-19	35405	1,865,000
2.	DPO Nankana Sahib	2017-19	35184	715,000
3.	DPO Khanewal	2017-19	32981	604,195
4.	DPO Rahim Yar Khan	2018-19	33526	364,500
5.	DPO Sheikhpura	2016-18	30838	350,000
6.	DPO Hafizabad	2018-19	36207	300,000
7.	DPO Mandi Bahauddin	2017-19	35122	216,162
8.	DPO Gujrat	2018-19	34034	105,000
Total				4,519,857

Audit is of the view that lapse occurred due to weak financial and supervisory controls.

The matter was pointed out to the concerned formations during February to November 2019. All the formations noted the observation for compliance.

The matter was further reported to the Administrative Department during February to November 2019. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that matter should be investigated and responsibility be fixed.

Others

9.4.30 Non-validation and issuance of E-challans-Rs. 27,484.63 million

As per Rule 4.7(i) of PFR-I, it is primarily the responsibility of the department authorities to see that all revenue or other debts due to

Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

During audit of Punjab Safe City Authority, Lahore for the period 2018-19, it was observed that total 80,285,094 number of traffic challans were captured by E-Challan System, which was developed under PPIC3 Lahore Project. However, the department validated only 1,719,423 number of traffic challans out of total 80,285,094 captured challans resultantly 78,527,501 number of traffic challan valuing Rs.27,484,625,350 (78,527,501 x Rs.350 each challan approximately) were remained un-validated and were not issued to the traffic offenders for payment of penalty causing loss to government to the stated extent.

Weak supervisory, financial and internal controls led the non recovery of E-challans.

In response to audit observation pointed out during November 2019, the management replied that violations are automatically captured the ANPR system. These violations are reviewed by the officers to check either necessary details are available to prove the violation and send to the owner's doorstep. Although number of violations are captured but issued having complete details and rest of them not issued due to following reasons:

- 1- Number plate not readable (non-standard number plates) (E&T)
- 2- Address missing / incomplete addresses (E&T)
- 3- Road geometry / Lane marking issues (TEPA / LDA)
- 4- Some technical issues – Resolved on daily basis

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened despite issuance of reminders in September and December 2019.

Audit recommends to regularized the matter / write off the loss from competent authority.

(PDP No. 39009-Punjab Safe City Authority- 2018-19)

9.4.31 *Advance drawl of fund to avoid lapse-Rs.2,503.71 million*

As per Rule 17.19 of PFR, Vol-I, it is also not permissible to draw advances from the treasury to prevent the lapse of appropriations. Further, as per Rule 2.10(b)(5) of PFR, Vol-I, no money is withdrawn from the treasury unless it is required for immediate disbursement or has already, been paid out of the permanent advance and that it is not permissible to draw advances from the treasury for the execution of works the completion of which is likely to take a considerable time.

During audit of the accounts of The Punjab Safe City Authority (PSCA), Lahore for the financial year 2018-19, it was observed that an amount of Rs. 2,503,711,862 was drawn from SDA-287 & 288 and parked in two BOP Accounts to avoid lapse of budget. Further, both accounts were current account which has deprived the government from profit.

Audit is of the view that lapse was occurred due to weak supervisory and financial control.

In response to audit observation pointed out during November 2019, the management replied that the Finance Department had given the advance withdrawal to the PPIC3 Centre Lahore for the LC payment to the technology vendor. Moreover, the funds has been allocated to PSCA in the month of May, 2019 for the purpose of LC payment. The most important thing is that due to the dollar fluctuation the liability against the technology payment has to be met and keeping in view the complexity of the project the Finance Department has given the approval. Moreover, during the audit the document pertaining to the LC shortfall by the Bank of Punjab had been shown to Audit Officer.

The reply of the department is not tenable because as per copy of email dated 17-5-2019 of BOP there was shortfall of funds in LC account of Rs.1,044,198,323 whereas the department have transferred Rs.1,316,000,000 vide two cheques dated 17 & 22 June 2019.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened despite issuance of reminders in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

(PDP No. 38963-Safe City Authority- 2018-19)

**9.4.32 Irregular/ unauthorized expenditure on vehicle-
Rs. 1,804.73 million**

As per Govt. rules contained in PART-I (APPENDIX-5) of PFR Vol-II (Regarding general rules and principles relating to contracts),

- (i) Legal, financial and audit advice should be taken in the drafting of contracts and before they are finally entered into.
- (ii) No contract or agreement to execute a contract should be executed or entered into and no tenders for a contract should be accepted without previous consultation with the Finance Department if expenditure of money or abandonment of revenue is involved thereby for which previous consultation with the Finance Department is required.
- (iv) Even in cases where a formal written contract is not made, no order for supplies, etc., should be placed without at the least a written agreement of price.

During audit of Home department, it was observed that expenditure of Rs. 1,804,734,310 (Annexure-30) was incurred by the department on POL and vehicle. Expenditure was incurred without keeping in view the rules / instructions of the government.

Audit is of the view that weak management and financial internal controls resulted in irregular and unauthorized expenditure on vehicle and POL.

The lapse was pointed out during the month of August 2018 and from February to November 2019. Most of the formations simply noted the observations while some did not provided any cogent reply.

The matter was further reported to the Administrative Department from September to November 2019. Neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that matter be inquired and responsibility be fixed on persons at fault besides regularization of the matter be sought from the competent authority.

9.4.33 *Encroachment of government property- Rs. 469.16 million*

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

During audit of Home Department, it was observed that valuable land of the department was encroached. No fruitful efforts were made for vacation of the state land.

The details are as under:

Sr. No	Name of formation	Period of Audit	PDP No	Brief description of encroachment	Amount (Rs)
1	DPO Vehari	2018-19	33412	96 shops situated in Arif Bazar, Burewala were encroached by the shopkeepers / private persons illegally since 1998.	288,000,000
2	Deputy Inspector General of Police (Investigation) Lahore	2018-19	32246	03 kanal, 09 marla and 113 sq. ft. police land had been illegally occupied by private persons and even got transferred its title to their names and a commercial plaza was being constructed on that land.	181,157,303
Total					469,157,303

Audit is of the view that illegal occupation of land was due to weak internal controls on asset management.

Audit pointed out the lapse in August and September 2019. The management at Sr.No. 01 received the observation without offering any reply whereas in case of Sr.No. 02, it was replied that case is under trial in court.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened despite issuance of reminders in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

9.4.34 Unjustified expenditure on cost of investigation- Rs. 116.78 million

As per Rule 2.10(a) (1) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenue as

a person of ordinary prudence would exercise in respect of the expenditure of its own money. As per Rule 2.20 of PFR Vol-I, as a general rule every payment, including repayment of money previously lodged with Government, for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim.

During audit of Home Department it was observed that a sum of Rs.116,782,187 (Annexure-31) was drawn and incurred as expenditure under head “cost of investigation”. The expenditure was held irregular on the following grounds:

- Major portion of the expenditure was incurred on hiring of private vehicles despite having a large number of government vehicles.
- Bills of Rent a Car were found without reference number & date, particulars of departure, arrival and acknowledgment of payment.
- FIR ledger register was not maintained to verify the expenditure of cost of investigation.
- The expenditure incurred on account of drawing of maps and, meal charges was also found without vouched account.

Audit is of the view that weak management and financial internal controls resulted into irregular payment.

The irregularity was pointed out to concerned formations from February to November 2019. The management of different formations either noted the observations for compliance or did not furnish any replies at all while others offered vague and evasive replies without support of documentary evidence.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

9.4.35 *Undue retention of taxes Rs.59.86 million-Non recovery of penalty-Rs.863,877*

As per rule 8 (2)(C.) of The Punjab Sales Tax Withholding Rules 2012 updated 20-2-2015, the withholding agent shall deposit the withheld amount of sales tax with the govt. on form PST-4 by 15th of the following second month in which the invoice was issued by the service provider or the date on which payment is made to the service provider, whichever is earlier. Further, as per section 48 (2)(12) Where any person who contravenes any provision of this Act or the rules for which no penalty has specifically been provided in this section. Such person shall be liable to pay a penalty of ten thousand rupees or three per cent of the tax payable for the tax period to which the offence relates, whichever is higher.

As per rule 43 of Income tax Rules 2002, payment of tax collected or deducted.- As required under section 160 and under the Sixth Schedule to the Ordinance, the tax collected or deducted under Division II or Division III of Part V of Chapter X of the Ordinance, Chapter XII of the Ordinance or Sixth Schedule to the Ordinance shall be paid to the Commissioner by way of credit to the Federal Government,-

- (b) Where the tax has been collected or deducted by a person other than the Federal Government or a Provincial Government, by remittance to the Government Treasury or deposit in an authorized branch of the State Bank of

Pakistan or the National Bank of Pakistan, within seven days from the end of each fortnight.

During audit of the accounts of The Punjab Safe City Authority (PSCA), Lahore for the financial year 2018-19, it was noticed that withheld amount of Punjab Sales Tax and Income Tax Rs.59,863,843 was retained by the management in excess than allowed time. Penalty of Rs.863,877 on account of undue retention of taxes is also not paid.

Sr. No	Name of formation	Period of Audit	PDP No	Nature of Issue	Amount (Rs.)	Non Recovery of Penalty
1	Punjab Safe City Authority Lahore	2018-19	38966	undue retention of PST	35,073,959	372,348
2	Punjab Safe City Authority Lahore	2018-19	38975	undue retention of Income tax	24,789,884	491,529
Total					59,863,843	863,877

The irregularity was pointed out to the concerned formation during November 2019. The formation replied that taxes were not paid due to shortage of funds.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened despite issuance of reminders in September and December 2019.

Audit recommends that the department should fix the responsibility for non-deposit of taxes, deposit the taxes in relevant accounts besides imposing and depositing the penalty.

9.4.36 Irregular drawl of funds for Model Police Station- Rs. 37.92 million

As per Rule 2.20 of PFR Vol-I, as a general rule every payment, including repayment of money previously lodged with Government, for

whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim.

During audit of Home Department, it was observed that a sum of Rs. 37,919,509 (Annexure-32) was drawn under head "Others" (Model Police Station) for different categories of expenditure.

The expenditure was held irregular on the following grounds:

- The amount was drawn against the vouchers without any reference no. or serial no.
- The stock entries and consumption account were not available.
- Payments were made to the SHO of the concerned police station instead of suppliers.
- Purchases were made from suppliers who were not registered for the purpose of Sales Tax. Recovery of income tax was also not made according to prescribed rates in most of the cases.

Audit is of the view that weak management and financial internal controls resulted into irregular payment.

The irregularity was pointed out to concerned formations in August 2018 and from February to November 2019. The management of different formations either noted the observations for compliance or did not furnish any reply.

The matter was further reported to the Administrative Department in September 2018 and from February to November 2019. Neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

9.4.37 Non-accountal of stores-Rs. 25.01 million

As per rule 15.7 of PFR Vol. I, the Heads of offices and others entrusted with the care of stores of any kind should maintain suitable accounts and inventories of the stores in their charge. For securing this object it is important that all quantities received in or issued from stores are entered in the stock accounts strictly in accordance with the rule and in the order of Recurrence on the dates the transactions take place, so that it should be possible at any time to check the actual balances with the book balances. Further, Finance department Letter No. FD (MR)MW/1-4/92 dated 26.09.1992 provides that if the entries in the stock register are not present at the time of audit or if the concerned officials are not present at the time of audit or the record is not shown to audit, the entries made and record produced afterwards would not be accepted.

During audit of Home department, it was observed that various store items were purchased by the management, but the same were not found entered in relevant stock register to verify the genuineness of purchases made. The detail is as under:

S. No	Name of Formation	Year	PDP No	Item not account for	Amount (Rs)
1	Punjab Safe City Authority Lahore	2018-19	38985	Uniform, store items	13,645,540
2	District Police Officer, Vehari	2016-17	31895	Stationery, printing material, building material, furniture, tent & tarpaul, uniform etc	9,484,907
3	City Police Officer, Faisalabad	2018-19	32921	Stationery Items	635,649
4	SSP Telecommunication Punjab, Lahore	2017-18	32196	Store Items	653,750
5	DPO D.G. Khan	2017-19	38360	Tent & Tarpaulin	593,467
Total					25,013,313

Audit is of the view that weak management and financial internal controls resulted in non-recording of store items in relevant stock register.

The lapse was pointed out during the month of August to November 2019. The management of different formations either noted the observations for compliance or did not furnish any reply.

The matter was further reported to the Administrative Department from September to November 2019. Neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

9.4.38 Loss due to non-printing of 38171 valid E-challan valuing of Rs.12.11 million

As per Sr. No.3(g) of the agreement dated 16-5-2019 between PSCA and M/s Red Apple communication, the supplier was required to print E-challans within official hours/before close of the business on the same date.

During audit of the accounts of The Punjab Safe City Authority (PSCA), Lahore for the financial year 2018-19, it was observed that the contractor had not printed 38,171 challans valuing of Rs.12,110,750.

Sr. No.	Vehicle	Total No. of validated challans during 2018-19	Total No. of challans printed during 2018-19	No. of challans not printed	Rate	Amount
1	Car	890,726	877,060	13,666	500	6,833,000
2	Bike	831,096	807,276	23,820	200	4,764,000
3	Commercial	35,767	35,082	685	750	513,750
Total		1,757,589	1,719,418	38,171		12,110,750

Audit is of the view that weak supervisory and financial controls led the irregularity.

In response to audit observation pointed out during November 2019 the management replied that there is no loss/pending printing liability as per statement on 30.06.2019. Audit wrongly used record of 2019-20 instead of 2018-19.

As per signed copy of e-Challan statement provided to Audit by the Head of E-challan wing, there were 1,757,589 challans validated during 2018-19 by the team of E-Challan wing and 1,719,418 challans were printed during the same period till 30-6-2019 which resulted into non printing of 38,171 challans and loss of Rs. 12,110,750.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened despite issuance of reminders in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

(PDP No. 38962-Safe City Authority- 2018-19)

9.4.39 *Loss due to charging of higher rates-Rs.11.80 million*

As per Rule 4 of Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Moreover, according to Para 2.31(a) of PFR Vol-I, a drawer is personally responsible for any over-charges on account of Pay, allowances or other expenses.

During audit of Punjab Safe Cities Authority, Lahore for the period 2018-19, it was observed that financial bid evaluation was made on lot basis instead of item/ work basis. Scrutiny of the Financial Evaluation of Lot No. 1 (Laying of OFC up to 60 KM OSP work outside Kasur City) and Lot No. 2 (Laying of OFC up to 100 KM OSP work within Kasur City), revealed that works were assigned to both of the firms on the basis of lower rates for laying OFC and both of the firms took advantage of higher rates in operational and maintenance cost in comparison with each other. The rate difference and the total cost for each item under both of the lots was as under:

Bidders	LOT No. 1		LOT No. 2	
	For laying OFC Up to 60 KM OSP works outside Kasur City	Operational & Maintenance cost (2 years)	For laying OFC Up to 100 KM OSP works within Kasur City	Operational & Maintenance cost (2 years)
M/s ANS Associates (winner of Lot No.1)	@ Rs. 1850 per meter Total Rs.111,000,000		@ Rs.2950 per meter Total Rs.295,000,000	@ Rs.200 per meter Total Rs.20,000,000
M/s Amanullah Khan & Co. (winner of Lot No.2)	@ Rs. 1760 per meter Total Rs.105,600,000	@ Rs. 240 per meter Total Rs.14,400,000	@ Rs.1870 per meter Total Rs.187,000,000	@ Rs.264 per meter Total Rs.26,400,000

The above table shows that:

- In case of Lot No. 1, the work was awarded to M/s ANS Associates. If item wise bid evaluation was made the University could have saved Rs. 5,400,000 (Rs.105,600,000 - Rs.111,000,000). Similarly in case of Lot No. 2, the work was awarded to M/s Amanullah Khan & Co. and department could have saved Rs. 6,400,000 (Rs.26,400,000-Rs.20,000,000) if item/ work based comparison of bids was made.

- M/s ANS Associate does not seem like a serious bidder because he was quoting Rs.1,850 per meter outside Kasur city and Rs.80 per meter Operational & Maintenance Cost for Lot No. 1 and the at the same time for same work scope with same material and in same tender, he was quoting Rs.2,950 per meter within Kasur city and Rs.200 per meter Operational & Maintenance Cost for Lot No. 2.

Audit is of the view that due to weak internal controls on Procurements, the bid evaluation on the basis of lots instead of item/ work resulted in charging of partially higher rates and loss of Rs. 11,800,000.

In response to preliminary audit observation raised during November 2019, the management replied that it was clearly mentioned in the financial evaluation sheet that 1st lowest of Lot 1 was M/s ANS Associates and 1st lowest of Lot 2 was M/s Amanullah Khan & Co. Procuring agency can't influence the bidders to quote rate as per procuring agency desire. Anyhow retrench work is difficult within city because of number of obstacles are higher than out of the city. The reply of the management was not tenable as it did not cover the partial overcharging of the rates.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened despite issuance of reminders in September and December 2019.

Audit recommends to inquire the matter and take appropriate corrective and remedial measures.

(PDP No.39001-Punjab Safe City Authority- 2018-19)

9.4.40 Cancellation of validated E-challans-Rs.1.72 million

According to Para 4.7(i) of PFR Vol-I, it is primarily the responsibility of the department authorities to see that all revenue or other

debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

During audit of Punjab Safe City Authority, Lahore for the financial year 2018-19, scrutiny of E-challan statement revealed that 3932 number of valid E-challans were cancelled during the period under audit. It raised question about the efficiency of E-challan system installed under the PPIC3 project costing of billions rupees on the other side it deprived the revenue to the above stated extent to the govt.

Weak supervisory, financial and internal controls led the cancellation of E-challan of value stated above.

In response to preliminary audit observation pointed out during November 2019 the management replied that ANPR System automatically captured the violation and send to violators at the postal address as provided by the E&T department. The major cancellation reasons are:

- 1- Road users have to cross the signal due to some emergency vehicles.
- 2- Number Plate not readable as mostly number plates are non-standard.
- 3- Some law and order situation.
- 4- Manual intervention by police officers.
- 5- Some technical issues road geometry / signal.

Moreover, there is provision in law that the incharge duty officer can cancel a challan if violation is minor, ignorable and on humanity grounds after a detail investigation. Reply of the department was not tenable because there are various teams which work in shifts to validate E-

challans captured by the system. The cancellation of the challans after its validation was not justifiable. Moreover, there was no such provisions in rules.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened despite issuance of reminders in September and December 2019.

Audit recommends to inquire the matter and report thereof each cancelled challan wise be shown to audit, along with approved regulations from competent authority otherwise make the loss good from the concerned at fault besides strengthening supervisory and financial internal controls.

(PDP No. 38998-Punjab Safe City Authority- 2018-19)

**9.4.41 *Irregular expenditure on foreign tours during ban-
Rs.1.27 million***

According to Government instructions, issued by the Finance Department vide their Letter No.FD.SO (GOODS) 44-4 /2016 Dated.14-09-2017, there was a complete Ban on Foreign Visits or Tours abroad of Government Officers / Officials, Ministers and MPAs through government funding. The cases of foreign visits shall be placed in the Austerity Committee for its recommendations and subsequent approval of the Chief Minister.

During audit of Punjab Forensic Science Agency (PFSA) for the period 2017-18, it was observed that Rs 1,265,839 was incurred on foreign tours performed by the D.G, PFSA during ban, without obtaining clearance from the Austerity Committee.

Audit is of the view that non-observance of government instructions resulted in irregular expenditure on foreign tours.

Lapse was pointed out in October 2018. The department replied that four (4) international/ foreign tours were included in the terms and conditions of D.G, PFSA. Moreover, two (2) foreign tour were performed as per terms & Conditions settled by Govt. of the Punjab after getting approval / permission of the competent authority (Chief Minister Punjab) on a summary routed through Finance Department in relaxation of ban. Reply was not tenable as the approval from the Austerity Committee was not obtained as per record of the PFSA.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened despite issuance of reminders in September and December 2019.

Audit recommends that matter should be investigated and responsibility be fixed.

(PDP No.30931Punjab Forensic Science Agency, Lahore, 2017-18)

CHAPTER 10
HUMAN RIGHTS AND MINORITIES AFFAIRS
DEPARTMENT

10.1 Introduction

(A) The Human Rights Wing was part of the “Law, Parliamentary Affairs & Human Right Department” from 2006 to July 2008. Similarly, the minorities related issues were being dealt under “Auqaf, Religious Affairs & Minorities Affairs Department”. A separate administrative department was created as “Human Right & Minorities Affairs Department” (HR & MA Department) on 12.07.2008. This Department is continuously working to improve the situation regarding following areas in Punjab:

- Human Rights
- Minorities Affairs
- Treaty implementation
- Interfaith Harmony.

Following are core functions performed by the Department:

1. Policy formulation and planning for public awareness regarding Human Right and its abuses & Minorities Rights.
2. Coordination with public and private sectors, bodies and intuitions for Human Rights, Human Right NGOs and obtaining information documents , reports on complaints & allegation of human right violations.
3. Visits of Police Stations, Prisons and Bostal Jails, Women and Juvenile Refuge Centers, Hospitals, Factories, Brick kilns and place for providing public services and to report

- to the competent authorities for necessary actions against violations of human rights.
4. Functions assigned under the Christian Marriage Act 1872 and rules framed there under.
 5. Monitoring affairs including Safeguarding the rights and interests, promotions & welfare, protection against discrimination.
 6. Harmonization of Laws, legislations and practices with the international human right conventions and agreements.
 7. Refer and recommends investigation and inquires in respect of any incident of violation of human rights.

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2018-19 of Human Rights and Minorities Affairs indicate expenditure on various specified services in relation to appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2018-19 against the total of one grant/appropriation was as follows:

(Rupees in million)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
(1)	(2)	(3)	(4)	(5)	(6)
PC21010	140.124	(7.571)	132.553	123.335	(9.218)
Total	140.124	(7.571)	132.553	123.335	(9.218)

Overview of Expenditure

The final budget of Human Rights and Minorities Affairs for the year ended 30 June, 2019 was Rs. 132.553 million. Out of this, actual expenditure was Rs. 123.335 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

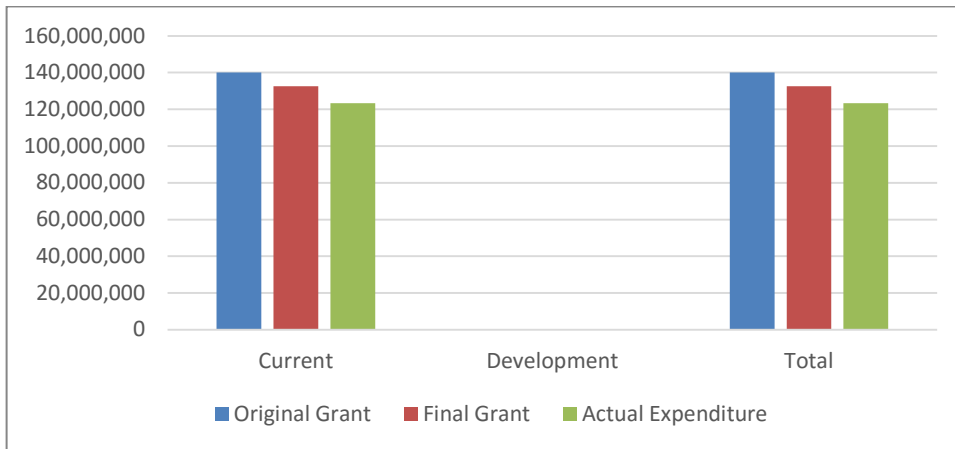
Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	140,124,000	123,334,990	(16,789,010)	11.98
Total	140,124,000	123,334,990	(16,789,010)	11.98

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	132,553,000	123,334,990	(9,218,010)	6.95
Total	132,553,000	123,334,990	(9,218,010)	6.95



Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (9.218) million at the close of the year 2018-19 under grants PC21010 were not surrendered in time by the Department.

Audit Profile of Human Rights and Minorities Affairs Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue/ Receipts audited FY 2018-19 (Rs. in million)
1.	Formations	2	1	105	-
2.	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	-	-	-	-
3.	Authorities/ autonomous bodies etc. under the PAO	-	-	-	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

10.2 Classified summary of Audit Observations

Audit observations amounting to Rs. 141.85 million were raised in this report during audit of Human Rights and Minorities Affairs Department. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

<i>(Rs. in million)</i>		
Sr. No.	Classification	Amount
1	Non Production of record	1.59
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Irregularities	
A	HR/Employees related irregularities	-
B	Procurement related irregularities	73.50
C	Management of accounts with commercial banks	-
D	Financial Management Issues	-
4	Value for money and service delivery issues	-
5	Recoveries and overpayments	-
6	Others	66.76
Total		141.85

10.3 *Brief comments on the status of compliance with PAC Directives*

During the previous years, the Audit Report on the accounts of Human Rights and Minorities Affairs Department was not printed. Therefore, the status of compliance with PAC directives is nil.

10.4 AUDIT PARAS

Non production of record

10.4.1 Non production of record- Rs 1.59 million

Section 14(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that audit can require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, as per rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss, arising from fraud or negligence on.

During audit of Secretary Human Rights and Minorities Affairs, Lahore for the period 2016-18, the records as detailed below were not produce to Audit besides written request dated 02.05.2019 followed by reminder dated 07.05.2019 and various verbal requests during the Audit: Non production of the above said record leads that the management has not maintained such record for the period.

- i. Log books & history sheets of vehicles.
- ii. Detail of earned leaves along with deduction of conveyance allowance.
- iii. Residences allotment register along with deduction of HRA and 5% maintenance charges.
- iv. Record and detail of Short Electronic Messages / Documentaries Worldwide, Print Media Messages etc from

SDA-193 during 2016-18 under Scheme “Public Awareness of Human Rights”.

- v. Fixed Assets Register and Income Tax Register.
- vi. Adjustment account of advance payment of Rs. 1,592,250 regarding Seasonal Hajj Duty.

Audit is of the view that due to non-production of record, the authenticity of the record could not be verified.

The lapse was pointed out in May 2019. The DDO noted the observation for compliance.

The matter was further reported to the Administrative Department In June 2019. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that responsibility be fixed for non production of record besides strengthening supervisory, financial and internal controls to avoid such lapses in future.

(PDP No. 31222 & 31223 - Secretary, Human Rights & Minorities Affairs, Lahore – 2016-18)

Irregularities

B-Procurement related irregularities

10.4.2 Irregular expenditure on purchases and transportation-Rs. 49.40 million

Rule 8 & 9 of Punjab Procurement Rules, 2014 provides that a procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future. The

procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website. Further, as per Rule 37 & 66 of PPRA Rules 2014 read with PPRA letter No.L&M (PPRA)1-30(G)/2011/P-II/2514 dated 03.12.2014, a procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract. As soon as a contract has been awarded, the procuring agency shall make all documents related to the evaluation of the bid and award of contract public. The documents should be uploaded on PPRA website to be approachable by general public.

During audit of Secretary Human Rights and Minorities Affairs, Lahore for the period 2016-18, it was observed that an amount of Rs.49,400,665 was incurred on purchase of machinery & equipment, furniture & fixture, IT equipment, hardware, stationery, computer stationery, others, cost of other stores, exhibitions/fairs, conference/seminars, printing & publication, uniforms and on transportation. Audit observed that annual requirement for 2016-18 was not uploaded/published, in advance, on PPRA web site. The bid evaluation reports were also not uploaded / published on PPRA web site at least ten days prior to the award of procurement contract.

Audit is of the view that non observance of PPR 2014 led to a non transparent process of procurement.

The lapse was pointed out in May 2019. The DDO noted the observation for compliance.

The matter was further reported to the Administrative Department In June 2019. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that that responsibility be fixed for non-adherence of government instructions besides regularization of the matter from Finance Department and strengthening of financial and internal control system.

(PDP Nos. 31216 & 31219- Secretary, Human Rights & Minorities Affairs, Lahore- 2016-18)

10.4.3 Irregular payment of rent of buildings-Rs. 24.10 million

As per Section No.5 (2, 3, 5 & 6) of Punjab Rented Premises Act 2009, a landlord shall present the tenancy agreement before the Rent Registrar. The Rent Registrar shall enter the particulars of the tenancy in a register, affix his official seal on the tenancy agreement, retain a copy thereof and return the original tenancy agreement to the landlord. A tenancy agreement entered in the office of a Rent Registrar or a certified copy thereof shall be a proof of the relationship of landlord and tenant. Any agreement which may be executed between the landlord and the tenant in respect of the premises shall be presented before the Rent Registrar in the same manner as provided in sub-section (2). Further, according to Note 3 of Serial No. 3 of Punjab Delegation of Financial Powers Rules, 2016, Hiring of buildings on rent would be subject to the conditions that (a) the accommodation is according to the scale approved by the Government, (b) the rent does not exceed the tax assessed by the Excise, Taxation and Narcotics Department for the purpose of Urban Immovable Property Tax. In case the rent exceeds as assessed by the Excise, Taxation and Narcotics Department, the Administrative Department shall give rent reasonability certificate and, (c) non-availability certificate by the C&W Department that there is no official building available for housing a particular office.

During audit of Secretary Human Rights and Minorities Affairs, Lahore for the period 2016-18, it was observed that an amount of

Rs.24,098,835 was incurred on rent of official buildings without any registered lease agreement and obtaining rent assessment certificate from Excise Department and NAC from Building Department. An amount of Rs. 1,831,588 was paid un-authorizedly on maintenance charges as same are to be borne by the owner of the property. Proof of payment of property tax by the owner was also not in record.

Weak supervisory and financial controls led to irregular payment of rent of building.

The irregularity was pointed out in May 2019. The DDO noted the observation for compliance.

The matter was further reported to the Administrative Department in June 2019. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that responsibility be fixed for non- observing to the laid down procedure besides regularization of the matter from Finance Department and strengthening of supervisory and financial controls

(PDP No. 31217 - Secretary, Human Rights & Minorities Affairs, Lahore- 2016-18)

Others

10.4.4 Irregularities/ discrepancies in distribution of scholarship - Rs.66.76 million

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

During audit of Secretary Human Rights and Minorities Affairs, Lahore for the period 2016-18, it was observed that an amount of

Rs.50,000,000 (Rs.25,000,000 during 2016-17 and; Rs.25,000,000 during 2017-18) were provided/given for disbursement of scholarship to minority's communities as per approved criteria defined in PC-1. Out of Rs. 50,000,000, the management processed an amount of Rs.44,160,000 (Rs.23,785,000 during 2016-17 and; Rs.20,375,000 during 2017-18). Audit observed the following discrepancies in the distribution of the Scholarship to minority's communities;

- (i) The approved merit list of selected candidates duly signed each page by the scrutiny committee (comprising of Additional Secretary HR&MA, Deputy Secretary HR&MA, representative of Secretary Finance and of Secretary P&D) regarding award of scholarship to minority students was not available.
- (ii) The income certificates were not found attached with the applications. Only the monthly income was attested by some Gazetted Officer but the proof of that income, was not found attached with the application.
- (iii) In some cases, the pictures were not found attached with the forms as demanded in advertisement (For example, the form of Veronka Javeed having Diary Number 1378, CNIC Number 35201-7832892-0 has no pictures) but scholarship was granted to the above said candidate. In many cases the forms were rejected on the basis of non attaching of domicile only.
- (iv) An amount of Rs.44,160,000 was processed/ finalized/ disbursed during 2016-18 against provided fund of Rs.50,000,000. The remaining balance of Rs.5,840,000 (Rs.50,000,000 – Rs.44,160,000) was not refunded to the Government, as funds amounting to Rs. 2 million out of

total allocation of Rs. 50 million not utilized on stationery and advertisement charges as per clause 7 of PC-I.

- (v) The record of unspent/utilized balances of previous years and their refund to Government was not produced to audit.
- (vi) The Scrutiny Committee in its meeting dated 23.11.2018 approved scholarship for 767 candidates but scholarships were awarded to 773 candidates.
- (vii) Further, the Scrutiny Committee in its meeting 18.12.2017 approved scholarships for 864 applicants but those were paid to 860 applicants for Rs.23,785,000. Four candidates were deprived from the award of scholarships.
- (viii) That amount of scholarship i.e Rs 22,599,732 was still undisbursed on 02.05.2019, the bank statement for the period 2016-2018 was not produced. The undisbursed balance of the previous year's cannot be calculated in the absence of reconciled bank statements and cash book.

Audit is of the view that weak supervisory, management, financial and internal controls led the irregularity.

The lapse was pointed out in May 2019. The DDO noted the observation for compliance.

The matter was further reported to the Administrative Department in June 2019. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter should be investigated under intimation to Audit besides fixing of responsibility against the concerned and strengthening of supervisory, management, financial and internal controls to avoid such lapse in future.

(PDP No. 31214 & 31215 - Secretary, Human Rights & Minorities Affairs, Lahore - 2016-18)

CHAPTER 11

LAHORE HIGH COURT

11.1 Introduction

(A) Judiciary is a pillar of the state and enjoys immense importance and esteemed respect. The Honorable Chief Justice of the Province exercises his duties in accordance with the provisions of the Constitution of the Islamic Republic of Pakistan within the Province of Punjab. He is assisted by Honorable Judges of the High Court in discharge of his duties which mainly comprise of providing speedy justice, interpretation of rules and orders passed by the legislature and implemented by the executive.

The Administration of Justice has a very elaborate administrative setup and Lahore High Court is one of its wings. It is headed by the Honorable Chief Justice. Other assisting officers are District and Sessions/ Civil Judges at Districts level. Judges of Small Cause Courts and Judges of Special Courts are also subordinate to Lahore High Court.

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2018-19 of Lahore High Court indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2018-19 against the total of one grant/appropriation was as follows:

(Rupees in million)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
(1)	(2)	(3)	(4)	(5)	(6)
PC21011	4,713.453	(151.387)	4,562.066	4,180.659	(381.407)
Total	4,713.453	(151.387)	4,562.066	4,180.659	(381.407)

Overview of Expenditure

The final budget of High Court for the year ended 30 June, 2019 was Rs.4,562.066 million. Out of this, actual expenditure was Rs.4,180.659 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

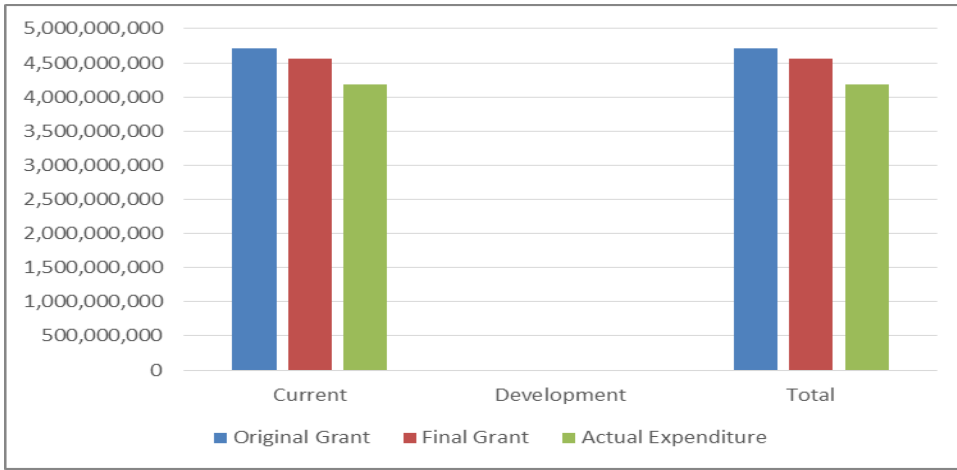
Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	4,713,453,000	4,180,658,515	(532,794,485)	11.304
Total	4,713,453,000	4,180,658,515	(532,794,485)	11.304

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	4,562,066,000	4,180,658,515	(381,407,485)	8.36
Total	4,562,066,000	4,180,658,515	(381,407,485)	8.36



Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (381.407) million at the close of the year 2018-19 under grants PC21011 were not surrendered in time by the Department.

Audit Profile of Lahore High Court

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue/ Receipts audited FY 2018-19 (Rs. in million)
1.	Formations	76	34	11,740.43	533.00
2.	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	2	-	-	-
3.	Authorities/ autonomous bodies etc. under the PAO	-	-	-	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

11.2 Classified summary of Audit Observations

Audit observations amounting to Rs.2,918.60 million were raised in this report during audit of Lahore High Court. This amount includes recoveries of Rs. 184.88 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	Non Production of record	273.91
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Irregularities	
A	HR/Employees related irregularities	330.12
B	Procurement related irregularities	2,080.49
C	Management of accounts with commercial banks	36.06
D	Financial Management Issues	-
4	Value for money and service delivery issues	2.21
5	Recoveries and overpayments	184.88
6	Others	10.93
Total		2,918.60

11.3 *Brief comments on the status of compliance with PAC Directives*

The status of compliance with PAC Directives for reports discussed so far is given below:

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1.	1985-1986	3	0	3	0
2.	1987-1988	2	0	2	0
3.	1988-1989	3	1	2	33
4.	1989-1990	6	2	4	33
5.	1990-1991	3	0	3	0
6.	1991-1992	2	0	2	0
7.	1992-1993	1	1	0	100
8.	1993-1994	2	2	0	100
9.	1994-1995	1	0	1	0
10.	1995-1996	3	0	3	0
11.	1996-1997	1	1	0	100
Total		27	7	20	26

The management needs to revisit its compliance processes to ensure that PAC directives are complied with in a timely manner.

11.4 AUDIT PARAS

Non production of record

11.4.1 Non-production of record - Rs.273.91 million

As provided in section 14 of the Auditor-General's (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001, the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information. Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules. Further, Punjab Finance Department letter No. FD (M1) III-2/87(P-III), dated 22nd February, 1994 provides that DDO himself will be responsible for production of record to the audit party at the time of audit and that in case of any lapse on his part, severe disciplinary action will be taken against him by the Administrative Secretary personally apart from submitting a report to the Chief Minister/ Chief Secretary.

During audit of various formations of Lahore High Court for the period 2006-19, auditable record related to transactions amounting to Rs. 273,907,865 (Annexure-33) was not produced to audit for scrutiny.

Audit is of the view that due to non production of record, audit could not ascertain the authenticity of accounts.

The matter was pointed out during September to November 2019. The managements noted the observations for compliance, received the observations without offering any reply and stated that record would be shown later on.

The matter was further reported to the Administrative Department. In DAC meetings held on 03.12.2019, 11.12.2019, 24.12.2019 and 15.01.2020, the paras at Sr. Nos. 5, 7, 9, 12, 14, 15, 18, 23 & 24 were kept

pending for production of record. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminder in December 2019.

Audit recommends that the department produce the record for scrutiny besides fixing responsibility for non production of record.

Irregularities

A-HR/Employees related irregularities

11.4.2 Irregular hiring of contingent paid staff and enhancement of salaries without approval of Finance Department-Rs. 257.93 million

As per Austerity/Economy measures for the financial year 2013-14, 2014-15 and 2015-16 issued by the Finance Department, no contingent paid staff shall be appointed without obtaining prior approval of Finance Department to keep the expenditures strictly within the budgetary allocation. According to preface of Schedule Wage Rates, appointment to a post included in this schedule may be made by the competent authority under Delegation of financial power rules subject to the following conditions; a) the post(s) shall be advertised properly in the leading newspapers; b) the recruitment to all the posts in the schedule shall be made on the basis of merit specified for regular establishment vide para 11 of recruitment policy issued by S&GAD vide No.SOR-IV(S&GAD)10-1/2003 dated 17-9-2004. Para 19(1) of Rules of Business of Punjab Government 2011 states that no department shall, without previous consultation with the Finance Department, authorize any orders which directly or indirectly affect the finances of the province.

During audit of Lahore High Court, it was observed that an expenditure of Rs. 257,932,522 was incurred on payment of contingent paid staff without obtaining the approval of Austerity Committee

constituted by the Finance Department. Moreover, the Registrar, Lahore High Court Lahore enhanced the salaries of contingent paid staff without approval of Finance Department. The posts were also not advertised in the newspapers. The details are as under:

Sr. No	Name of formation	Period of audit	PDP No	Amount (Rs.)
1.	Registrar, Lahore High Court, Lahore	2017-19	38397	128,919,138
2.	Registrar, Lahore High Court Lahore	2017-19	38384	95,173,585
3.	Senior Civil Judge, Lahore	2017-19	38315	20,995,016
4.	Distt& Sessions Judge, Faisalabad	2016-19	35489	4,108,742
5.	Senior Civil Judge, Rahim Yar Khan	2014-19	35920	2,156,720
6.	Distt: & Sessions Judge, Narowal	2006-19	36488	1,694,006
7.	Senior Civil Judge, Multan	2016-19	36420	1,505,565
8.	Distt: & Sessions Judge, Hafizabad	2006-19	34313	732,383
9.	Distt: & Session Judge, Rajanpur	2006-19	34666	659,143
10.	Distt: & Session Judge, Nanakana Sahib	2006-19	34263	606,905
11.	Senior Civil Judge, Gujranwala	2016-19	38238	559,890
12.	Distt: & Sessions Judge, Attock	2006-19	34274	477,779
13.	Senior Civil Judge, Sialkot	2016-19	37542	343,650
Total				257,932,522

Audit is of the view that non observance of Government instructions resulted into irregular appointments of contingent paid staff.

The irregularities were pointed out during September to November 2019. The formation at Sr. No.10 replied that contingent paid staff was appointed due to need for limited period of time, therefore no advertisement was made. The formation at Sr. No.6 replied that staff was recruited on merit. Rest of the formations noted the observation for compliance. The replies were not tenable as prescribed instructions of the Government were not followed.

The matter was further reported to the Administrative Department. In DAC meetings held on 03.12.2019, 24.12.2019 and 04.02.2020, the paras at Sr. Nos. 6, 8 & 10 were kept pending for regularization. The para

at Sr. No. 12 kept pending for regularization and clarification regarding imposition of austerity on judiciary from Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminder in December 2019.

Audit recommends to probe the matter to fix responsibility, regularization of the expenditure and adherence to Government instructions in future.

11.4.3 Unauthorized payment of allowances and non deduction of recoverable amount from employees- Rs. 45.48 million

According to Finance Department's letter No. 106(SR)IV/7 dated 18.08.1977, Conveyance Allowance is not admissible during leave including LPR. Moreover, according to Auditor General of Pakistan, letter No. 1074/REG-I/50/C/85(II), dated 3.11.1985, conveyance allowance is not admissible to the Government officials/officers residing within their work premises. As per clarification of Finance Department issued vide letter No.FD.SRT.9-4/86(P)(PR) dated 21.04.2014, the officers who are availing Government vehicles including bikes (sanctioned/pool) are not entitled to the facility of conveyance allowance. According to the orders of Honorable Lahore High Court, Lahore printed on the annual calendar of each year, the summer vacation for the civil courts (including session courts) in the Punjab shall be from 1st August to 31st August. The civil courts (including session courts) in the Punjab, shall observe winter holidays from 25th December to 1st January. Furthermore, Rule 2.31 of PFR Vol-I states, a drawer of bill for pay, allowances, contingent and other expenses will be held personally responsible for any overcharges, frauds and misappropriation.

During audit of Lahore High Court, it was observed that formations as detailed below made payment of inadmissible allowances and did not deduct recoverable amounts amounting to Rs. 45,482,160 (Annexure-34) from employees salaries.

Audit is of the opinion that weak supervisory and financial controls resulted into unauthorized payment of allowances and non recovery of recoverable amounts from employees.

Audit pointed out the irregularities during September to November 2019. The managements of the formations noted the observations for compliance/offered no comments and some stated that recovery will be made.

The matter was further reported to the Administrative Department. In DAC meetings held on 03.12.2019, 11.12.2019, 17.12.2019, 24.12.2019, 15.01.2020 and 04.02.2020, the paras at Sr. Nos. 4, 7 & 35 were kept pending for clarification from Finance Department. The amount of the paras at Sr. Nos. 21 & 24 were reduced to the stated extent in the table and kept pending for balance recovery. The para at Sr. No. 28 was kept pending for certificate from Judicial Academy. The paras at Sr. Nos. 27, 38, 43 & 47 were kept pending for recovery. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminder in December 2019.

Audit recommends that responsibility be fixed for non adherence of government instructions besides recovery of overpayments from the concerned besides strengthening of financial and internal controls.

11.4.4 *Unauthorized payment of house rent allowance and non deduction of 5% maintenance charges-Rs. 18.22 million*

According to the instructions of Finance Department issued vide letter No. FD-(M-I) 1-15/82 P-1 dated 15.01.2000, house rent will not be

allowed to the officers/officials to whom Govt. accommodation has been provided and 5% house rent will be deducted from the salary.

During audit of Lahore High Court, it was observed that following formations made payment of house rent allowance and did not deduct 5% maintenance charges amounting to Rs. 18,218,845 from employees salaries to whom government accommodation was allotted.

Sr. No	Name of formation	Period of audit	PDP No	Amount (Rs.)
1.	Distt: & Session Judge, Vehari	2013-19	37673	10,054,044
2.	Distt: & Sessions Judge, Pakpattan	2006-19	35473	1,971,894
3.	Distt: & Sessions Judge, Khanewal	2012-19	38306	1,277,678
4.	Senior Civil Judge, Rahim Yar Khan	2014-19	35927	754,875
5.	Distt: & Sessions Judge, Pakpattan	2006-19	35468	593,619
6.	Distt: & Sessions Judge, Rahim Yar Khan	2010-19	37662	551,919
7.	Distt: & Sessions Judge, Bhakkar	2006-19	34462	86,405
8.	Distt: & Session Judge, Jhang	2012-19	36446	474,511
9.	Registrar, Lahore High Court, Lahore	2017-19	38390	446,492
10.	Senior Civil Judge, Mandi Bahauddin	2012-19	34547	441,431
11.	Senior Civil Judge, Jhelum	2007-19	34332	359,635
12.	Senior Civil Judge, Faisalabad	2016-19	35496	295,228
13.	Senior Civil Judge, Layyah	2012-19	35962	291,394
14.	Senior Civil Judge, Multan	2016-19	36419	235,455
15.	Senior Civil Judge, Bhakkar	2007-19	34500	181,186
16.	Distt: & Session Judge, Vehari	2013-19	37676	203,079
Total				18,218,845

Audit is of the opinion that weak supervisory and financial controls resulted into unauthorized payment of allowances and non recovery of recoverable amounts from employees.

Audit pointed out the irregularity during September to November 2019. The managements either noted the observations for compliance or stated that detailed reply would be submitted later on.

The matter was further reported to the Administrative Department. In DAC meetings held on 11.12.2019, 24.12.2019, 15.01.2020 and 04.02.2020, the amount of the paras at Sr. Nos. 7 & 15 was reduced to the stated extent in the table and kept the para pending for balance recovery. The paras at Sr. Nos. 2, 5 & 8 were kept pending for recovery. The paras at Sr. Nos. 11 & 13 were kept pending for probe. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminder in December 2019.

Audit recommends that responsibility be fixed for non adherence to government instructions besides recovery of overpayments from the concerned besides strengthening of financial and internal controls.

11.4.5 Non-observance of specified quotas and approved criteria during recruitment process -Rs.8.49 million

The recruitment quotas as per Government of Punjab, Recruitment Policy circulated vide No. SOR-IV(S&GAD)10-1/2003, dated 17.09.2004 and The Punjab Civil and Sessions Courts Establishment (Miscellaneous Posts) Service Rule, 2005 define as under; Open Merit (72%); Women Quota (5%), Quota reserved for the children of serving / retired Government employees consisting BPS-1 to 5 (20%); Disabled Quota (3%) and; Minority Quota (5%). Further, as per recruitment criteria advertised in the newspaper for the post of Processor BPS-3, upper limit was 25 years and five years relaxation was granted on specific conditions.

During audit of Lahore High Court Lahore, it was noticed that various offices did not follow recruitment quotas and approved criteria during recruitment of various posts involving an amount of Rs. 8,487,595.

The details are as under:

Sr. No	Name of formation	Period of audit	PDP No	Brief of Irregularity	Amount (Rs.)
1.	Senior Civil Judge, Rahim Yar Khan	2014-19	35912	Non observance of specified quotas during recruitment of Process Server and Sweeper.	5,895,684
2.	Senior Civil Judge, Okara	2014-19	37510	Undue favour was allowed to own choice candidate by ignoring approved criteria and overage candidates recruited.	2,591,911
3.	Senior Civil Judge, Vehari	2014-19	34612	Non-observance of Employee Son / Women Quota during recruitment and recruitment of 17 excess process servers in open merit quota	-
Total					8,487,595

Audit is of the view that weak supervisory, financial and internal controls led to irregularity.

Audit pointed out the irregularity during September and October 2019. The managements at Sr. No.1 & 2 noted the observations for compliance. The management at Sr. No.3 did not offer any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminder in December 2019.

Audit recommends that matter be regularized from Finance Department besides strengthening of financial and supervisory controls.

B-Procurement related irregularities

11.4.6 Irregular purchase of different goods in violation of Punjab procurement rules-Rs. 943.55 million

As per Rule 9 read with Rule 12 of Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all

proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's web site as well as on the website of the procuring agency in case the procuring agency has its own website. Further, procurement over one hundred thousand and up to the limit of two million rupees shall be advertised in the PPRA's web site in the manner and format specified by regulation by the PPRA from time to time . Further, Rule 14(1) 2 ibid, response time shall not be less than 15 days from the date of publication of tender on newspaper/PPRA website.

During audit of Lahore High Court, it was observed that formations made procurement of different goods amounting to Rs. 943,553,771 (Annexure-35) without observing Punjab Procurement Rules 2014.

Audit is of the view that non-observance of Punjab Procurement rules resulted in irregular purchase.

The matter was pointed out during September to November 2019. Most of the managements noted the observations for compliances, offered no comments and some did not offer cogent replies.

The matter was further reported to the Administrative Department. In DAC meetings held on 03.12.2019, 11.12.2019, 17.12.2019, 24.12.2019, 15.01.2020 and 04.02.2020, the paras at Sr. Nos. 6, 8, 9, 15, 18, 20, 23, 27, 32, 34, 35, 40, 44, 47, 50, 51, 54, 56, 62, 71, 72, 73, 76, 78, 89, 92, 95, 100, 102, 107, 108, 112, 117, 121, 122, 123, 130, 131, 135 & 136 were kept pending for regularization. The para at Sr. No. 48 was kept pending for technical inspection and probe report. The paras at Sr. Nos. 13, 14 & 53 were kept pending for production of complete record for verification. The para at Sr. No. 85 was kept pending for recovery or

replacement of treadmills. The amount of the para at Sr. No. 111 was reduced to the stated extent in the table and kept the para pending for regularization. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminder in December 2019.

Audit recommends to fix the responsibility for non adherence to prescribed rules and get the expenditure regularized from Finance Department.

11.4.7 Irregular mode of payment through cash instead of bank account -Rs. 655.13 million

According to Rule 4.49(a) of Subsidiary Treasury Rules, read with Finance Department's letter No.FD(FR)V-6/75(P) dated 20.06.2007, payment exceeding Rs.100,000 shall be made through cheque instead of cash.

During audit of Lahore High Court, it was observed that DDOs had made payment of Rs.655,129,778 (Annexure-36) to different contractors/salary of employees through cash instead by banking channel in violation of above mentioned instructions of Finance Department.

Audit is of the view that weak supervisory and financial controls resulted in irregular mode of payment.

The matter was pointed out during September to November 2019. The managements noted the observations for compliance or offered no comments.

The matter was further reported to the Administrative Department. In DAC meetings held on 11.12.2019, 24.12.2019 and 15.01.2020, the paras at Sr. Nos.7, 8 & 12 were kept pending for regularization. Further progress was not reported by the department. As regards remaining paras,

neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminder in December 2019.

Audit recommends to fix responsibility after conducting an inquiry and get the irregularity condoned from Finance Department.

11.4.8 Irregular advance payment without obtaining approval of competent authority and non-submission of adjustment / vouched accounts - Rs. 372.49 million

As per Rule 17.19 of PFR Vol-I, It is not permissible to draw advances from the treasury to prevent the lapse of appropriations. Further, as per Rule 2.10(b)(5) *ibid*, no money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid, out of the permanent advance and that it is not permissible to draw advances from the treasury for the execution of works the completion of which is likely to take a considerable time.

During audit of Lahore High Court, it was observed that an amount of Rs. 372,487,048 (Annexure-37) was drawn as advance for various purchases without obtaining approval of the Finance Department. Further, the adjustment account/vouched account was not produced for audit scrutiny.

Audit is of the view that non observance of rules resulted into irregular advance payment without approval of competent authority.

The matter was pointed out during September to November 2019. The formations noted the observations for compliance, offered no comments and some did not offer cogent replies.

The matter was further reported to the Administrative Department. In DAC meetings held on 03.12.2019, 11.12.2019, 17.12.2019, 24.12.2019 and 15.01.2020, the paras at Sr. Nos. 4, 5, 6, 7, 8, 9, 13, 14, 15, 17 & 20 were kept pending for regularization. The amount of the para at Sr. No. 3 was reduced to the stated extent in the table after verification of

record and kept pending for regularization. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminder in December 2019.

Audit recommends that irregularity may be got regularized from the Finance Department.

11.4.9 Unauthorized sanction of expenditure beyond competency - Rs. 81.87 million

According to Rule 2(b) (i) (ii) of Delegation of Financial Power Rules 2006, Administrative Department and Category-I officers are competent to accord the sanction to incur expenditure of Rs.500,000 and Rs.400,00 respectively on local purchase of stationery (including computer stationery) during a financial year. As per Rule 2(b)(ii) ibid, officer of Category-I officer was competent for sanctioning on local purchase / addition to stores, durable goods, equipments, instruments, typewriters, photo-state machines, printers, fax machines, duplicators, computer accessories, motor cycles/cycles, and commodities valuing up to Rs 800,000 during the financial year for one article / item or class of similar articles of stores/commodities. As per Rule 2(b)(xxv)(a) ibid, officer in category-II was competent for sanctioning on non-recurring items up to Rs.0.100 million in each case.

During audit of Lahore High Court, it was observed that some formations made procurements valuing Rs. 81,865,691 wherein concerned DDOs accorded sanctions to incur expenditure beyond the competence as granted under Delegation of Financial Powers Rules.

Sr. No	Name of formation	Period of audit	PDPs No.	Description	Amount (Rs.)
1.	Senior Civil Judge, Vehari	2014-19	34605	Sanction of expenditure on purchases of IT Equipments, Furniture & Fixture and Plant & Machinery beyond competence	23,431,458

Sr. No	Name of formation	Period of audit	PDPs No.	Description	Amount (Rs.)
2.	Senior Civil Judge, Multan	2016-19	36418	Sanction of expenditure on Purchases of IT Equipments and Plant & Machinery beyond competency	12,691,697
3.	Distt: & Sessions Judge, Attock	2006-19	34282	Sanction of expenditure on Purchases of Plant & Machinery beyond competency	11,385,832
4.	Senior Civil Judge, Jhelum	2007-19	34326	Sanction of expenditure on Purchase of IT Equipment, Transport, Plant & Machinery and Furniture beyond competency	9,916,985
5.	Distt: & Sessions Judge, Attock	2006-19	34294	Sanction of expenditure on Purchase of Furniture beyond competency	7,985,019
6.	Distt: & Sessions Judge, Attock	2006-19	34284	Sanction of expenditure on Purchase of IT Equipment beyond competency	7,248,925
7.	Senior Civil Judge , Vehari	2014-19	34620	Irregular beyond the competency purchase of stationary.	2,947,215
8.	Senior Civil Judge, Rahim Yar Khan	2014-19	35916	Irregular purchase of stationery beyond competency	2,807,654
9.	Senior Civil Judge, Jhelum	2007-19	34318	Sanction of expenditure on purchase of stationery beyond competence	1,451,107
10.	Distt: & Session Judge, Rajanpur	2006-19	34664	Irregular purchase of stationery beyond competency	1,028,517

Sr. No	Name of formation	Period of audit	PDPs No.	Description	Amount (Rs.)
11.	Senior Civil Judge, Vehari	2014-19	34619	Irregular expenditure beyond competency on purchase of Novel items	504,282
12.	Senior Civil Judge, Jhelum	2007-19	34327	Sanction of expenditure on Purchase of stationary beyond competency	467,000
Total					81,865,691

Audit is of the view that non-adherence to Delegation of Financial Power Rules resulted in unauthorized sanction of expenditure beyond competency.

The matter was pointed out during September and October 2019. The formations noted the observations for compliance or offered no comments.

The matter was further reported to the Administrative Department. In DAC meetings held on 03.12.2019 and 15.01.2020, the paras at Sr. Nos. 3, 4, 5, 6, 9 & 12 were kept pending for regularization. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminder in December 2019.

Audit recommends to fix the responsibility for non adherence to prescribed rules and get the expenditure regularized from Finance Department.

11.4.10 Irregular procurement due to ignoring lowest bid/accepting higher rates -Rs. 27.45 million

As per Rule 55 of Punjab Procurement Rules 2014, the bidder with the lowest evaluated bid, if not in conflict with any other law, shall be awarded the procurement contract within the original or extended bid validity period. Further, Rule 4 of Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of

procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

During audit of Lahore High Court, it was observed that expenditure was incurred on the purchases from contractor by ignoring the lowest bidder and in some cases purchases were made at higher rates due to which government sustained a loss of Rs. 27,445,468. The details are as under:

Sr. No	Name of formation	Period of audit	PDP No	Brief Description	Amount (Rs.)
1.	Distt & Sessions Judge, Faisalabad	2016-19	35487	Procurement of CCTV cameras at higher rates	18,047,641
2.	Senior Civil Judge, Okara	2014-19	37524	Loss due to purchase of furniture on higher rates	3,440,141
3.	Senior Civil Judge, Lahore	2017-19	38313	Procurement of Mobile Phones by ignoring lowest bidder	3,044,700
4.	Distt & Sessions Judge, Faisalabad	2016-19	35477	Purchases in excess of the quoted rates and purchase of equipment's with specifications not quoted in the tender	1,750,022
5.	Senior Civil Judge, Mandi Bahauddin	2012-19	34535	Purchase of computers at higher rates	622,216
6.	Senior Civil Judge, Multan	2016-19	36424	Loss due to ignoring 1 st lowest bidder	316,453
7.	Senior Civil Judge, Hafizabad	2007-19	37531	Loss due to purchase of equipment at higher rates than quoted rates.	121,095
8.	Senior Civil Judge, Mandi Bahauddin	2012-19	34556	Irregular purchase of Air Conditioners at higher rates by not accepting the lowest rates	103,200
Total					27,445,468

Audit was of the view that non observance of Punjab Procurement Rules resulted in irregular procurement.

The matter was pointed out during September and October 2019. The formations noted the observations for compliance, offered no comments and some did not offer cogent replies.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminder in December 2019.

Audit recommends regularization of expenditure with the sanction of the competent authority besides recovery of over payments.

C-Management of accounts with commercial banks

11.4.11 Unauthorized retention/ holding of cash/ lapse deposit-Rs. 23.43 million

As per direction of Lahore High Court ,Lahore vide endorsement No.11282/Legislation, dated 11th May 2016, it was directed to open bank accounts in MCB or HBL where is no branch of MCB in the concerned city for depositing of mad-e- amanat exceeding Rs.50,000. Moreover, under the amended Rule 35, Chapter 8, Part-D, High Court Rules & Orders, Volume-II, Whenever during a month the sum in hand of the Nazir at the District Headquarter exceeds Rs. 50,000 and at the Tehsil exceeds Rs. 40,000 the excess amount shall be deposited in an account to be opened for this particular purpose with the MCB or, in case, no branch of MCB is present in the court vicinity, in the Habib Bank Limited. As per exception of Rule 12.7 of PFR, Vol-I, as items on account of Sheriffs Petty Accounts irrespective of their amounts will remain current for three complete account years and lapse to Government only on the expiry of that period. The Presiding Officers of the Court concerned will certify on the statements showing the amount which should lapse to Government on the expiry of three years, that all such amounts have been included in the statements. Moreover, as per rule 2.10(b)(5) of PFR, Vol-I, no money is withdrawn from the treasury unless it is required for immediate

disbursement or has already, been paid out of the permanent advance and that it is not permissible to draw advances from the treasury for the execution of works the completion of which is likely to take a considerable times.

During audit of Lahore High Court, it was observed that the concerned Nazirs hold the cash of Sheriff Petty account in hand and the excess amount was being deposited in NBP instead of MCB/HBL which was against the instructions of Lahore High Court, Lahore. Further, amount received on account of mad-e-amanat was neither deposited into RD account nor in bank account and some refund amounts were not deposited into Government treasury. Moreover, lapsed deposits were not credited into Government Treasury. The details are as under:

Sr. No	Name of formation	Period of audit	PDP No	Brief Description	Amount (Rs.)
1.	Senior Civil Judge, Bhakkar	2007-19	34507	Non declaration of deposit of RD account into Lapse deposit after expiry of three years.	13,691,386
2.	Senior Civil Judge, Okara	2014-19	37528	Irregular retention of cash in hand and non deposit of cash in Revenue Deposit Account	4,688,084
3.	Distt: & Sessions Judge, Khanewal	2012-19	38308	Non utilization of Government Funds and amount kept in DDO Bank Account	2,099,249
4.	Senior Civil Judge, Jhelum	2007-19	34338	Non-Forfeited of Lapsed money on account of Sheriff petty deposit after expiry of three years.	1,009,339
5.	Distt: & Sessions Judge, Vehari	2013-19	37701	Money was drawn and kept into DDO account since more than two years. (Non utilization of Government funds)	1,416,407
6.	Senior Civil Judge, Rahim Yar Khan	2014-19	35939	Unauthorized Holding of Cash & Non-Depositing of Excess Cash into Prescribed Banks	324,031
7.	Senior Civil Judge, Bhakkar	2007-19	34510	Non opening of Mad-e-amanat and non depositing exceeding amount results in undue retention of cash	201,500
Total					23,429,996

Audit is of the view that weak internal and supervisory controls resulted the irregularity.

The matter was pointed out during September and October 2019. The formations noted the observations for compliance, offered no comments and some did not offer cogent replies.

The matter was further reported to the Administrative Department. In DAC meetings held on 11.12.2019 and 15.01.2020, the paras at Sr. Nos. 1 & 4 kept pending for production of record. The para at Sr. No. 7 was kept pending for opening of separate bank account. Further progress was not reported by the department. As regard remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminder in December 2019.

Audit recommends that irregularity be got condoned from the competent authority besides compliance of prescribed instructions and strengthening the internal and supervisory controls.

11.4.12 Irregular opening of bank accounts and undue retention of balances in bank account - Rs. 12.63 million

As per Para 9.1 of STR, a Government servant may not, except with the special permission of the Government, deposit in a Bank moneys withdrawn from the Consolidated Fund or the Public Account of the Province under the provisions of Section VII of these rules. Further, Finance Department's letter No.FD(FR)V-6/2, dated 29.10.1978 required that in no case the Government money coming into the hands of a Government servant either on account of receipts of the Government or by way of withdrawal from the Treasury should be kept in a commercial bank except with the specific sanction of the Finance Department.

During audit of Lahore High Court, it was observed that bank accounts were irregularly opened by the department without permission of

Finance Department and retained huge amounts as closing balance. Further, the cash book and bank reconciliation statements were also not produced to Audit. The details are as under:

Sr. No	Name of formation	Period of audit	PDP No	Amount (Rs.)
1.	Distt: & Session Judge Nanakana Sahib	2006-19	34257	10,066,140
2.	Distt: & Session Judge, Rahim Yar Khan	2010-19	37667	1,092,087
3.	Senior Civil Judge, Rahim Yar Khan	2014-19	35926	1,008,956
4.	Distt: & Session Judge, Rajanpur	2006-19	34669	465,197
Total				12,632,380

Audit is of the view that weak internal and supervisory controls resulted the irregularity.

The matter was pointed out to concerned formations from September to October 2019. The formations noted the observation for compliance.

The matter was further reported to the Administrative Department. In DAC meeting held on 24.12.2019, the para at Sr. No. 1 was kept pending for regularization. Further progress was not reported by the department. As regard remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminder in December 2019.

Audit recommends that irregularity be got condoned from the competent authority besides strengthening the internal and supervisory controls.

D-Financial Management Issues

Value for money and service delivery issues

11.4.13 Irregular receipt and supply of substandard laptops- Rs.2.21 million

As per Rules 15.4(a) of PFR Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be, when

delivery is taken, and they should be kept in charge of a responsible Government Servant. The passing and the receiving Government servants should see that the quantities are correct and their quality good, and record a certificate to this effect. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers.

During audit of accounts of District & Session Judge, Toba Tek Singh for the period 2007-19, it was noticed that an amount of Rs.2,213,925 was drawn during 2014-15 and retained in DDO bank account for purchase of laptop from M/S Computer Marketing Company through Purchase Cell of Lahore High Court, Lahore which were received on 26.08.2015 in contravention of approved specification and missing of super drive in all the laptops. The missing of super drives in all the laptops were not supplied even after the lapse of four years while the laptops had been delivered among the respective authorized persons without settlement of dispute of missing super drive and replacement of laptop according to the specification from the concerned firm.

Audit was of the view that weak management and financial internal control led the irregularity.

The matter is pointed out in September, 2019. The formation noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminder in December 2019.

Audit recommends that the matter may be inquired and responsibility be fixed besides strengthening of supervisory and financial controls.

(PDP No.35583 –District & Session Judge, T.T. Singh - 2016-19)

Recoveries & overpayments

11.4.14 Non collection/deposit of recoverable-Rs. 113.73 million

As per Rule 4.1 of PFR Vol-I, all sums due to Government are regularly received and deposited in to Government Treasury. The departmental controlling officers should accordingly see that all sums due to Government are regularly received and checked against demands and that they are paid in to the treasury. Further, according to Rule 4.7(1) of PFR Vol-1, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

During audit of Lahore High Court, it was observed that recoverable amounts due against various contractors/suppliers/lawyers etc were not recovered/deposited amounting to Rs. 113,725,444 (Annexure-38) which resulted loss to government exchequer to the stated extent.

The lapse occurred due to weak supervisory and financial controls of the management.

The matter was pointed out during September to November 2019. The formations noted the observations for compliance/offered no comments.

The matter was further reported to the Administrative Department. In DAC meeting held on 11.12.2019, the para at Sr. No. 9 was kept pending for assessment of load of camp office and session house and provision of bills of the both. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminder in December 2019.

Audit recommends that the department should probe the matter to fix the responsibility, effect recovery and deposit the same into government treasury.

11.4.15 Irregularities in payment of GST-Rs. 58.95 million

Instructions issued by the Government of Pakistan vide SRO. 660(1) 2007 dated 30.06.2007 provide that all withholding agents shall make purchases of taxable goods from a person duly registered under Sales Tax Act 1990. However, under unavoidable circumstances and for reasons to be recorded in writing, purchases are made from unregistered persons; the withholding agents shall deduct sales tax @ 17 percent of the value of the taxable supplies. Moreover, as per rule 2 and 6 of Sales Tax Rules, withholding agent shall deduct an amount equal to 1/5th of total sales tax shown in sales tax invoices, issued by the supplier and make payment of the balance amount to him. Moreover, as per Rule 3 ibid, the registered supplier shall issue sales tax invoice as stipulated in section 23 of the Sales Tax Act, 1990, in respect of every taxable supply made to a withholding agent. As per Govt of Pakistan Ministry of Economic Affairs, Statistics and Revenue (Revenue Division) notification SRO 896 (1)/2013, dated 04.10.2013, GST is exempted on household electrical goods, including air conditioners, refrigerators, deep freezers, television, recorders and players, electric bulbs, tube lights, fans, electric irons, washing machines etc. Furthermore, as per para 2(b)(4)(b) of SRO.77(I)/2008 dated 23.01.2008 by the Ministry of Finance, Economic Affairs Statistics and Revenue, regarding amendments in Sales Tax Special Procedure (Withholding) Rules 2007, the concerned Drawing and Disbursing Officer shall prepare the return in the form as in the Annexure to these rules for each month and forward the same to the Collector having jurisdiction by the 15th of following month.

During audit of Lahore High Court, it was observed that the formations made payments to various firms for procurements of goods and

services without making at source deduction of General Sales Tax, paying GST on exempted items etc amounting to Rs. 58,954,562 (Annexure-39).

Audit was of the view that weak internal controls on “Taxation” resulted in a loss to the government.

The matter was pointed out during September to November 2019. The formations noted the observations for compliance, offered no comments and some did not offer cogent replies.

The matter was further reported to the Administrative Department. In DAC meetings held on 11.12.2019, 17.12.2019, 15.01.2020 and 04.02.2020, the paras at Sr. Nos. 18 & 24 were kept pending either for recovery of GST or clarification from FBR regarding such deposit of GST charged on exempted items. The amount of the paras at Sr. Nos. 13 & 17 were reduced to the stated extent and kept pending for balance recovery. The paras at Sr. Nos. 28, 31 & 35 were kept pending for verification of deposit of GST from FBR. The paras at Sr. Nos. 21, 22 & 25 were kept pending for recovery. The para at Sr. No. 23 was kept pending for either production of GST return or recovery of GST. The paras at Sr. Nos. 4 & 29 were kept pending for production of record. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminder in December 2019.

Audit recommends that the department should recover the amount from the service provider/contractors and deposit it into government treasury.

11.4.16 Non deduction of taxes from the contractors/service providers-Rs. 9.79 million

As per Section 153 of income Tax Ordinance 2001, withholding tax @ 4.5% on supplies and @ 10% on all type of services should be

deducted at source. Moreover, Government of the Punjab vide Section 22(A)(b) of Schedule-I of Stamp Act 1899 read with Finance Act 1995 (Act-VI of 1995) levied stamp duty on the contracts entered into for procurement of stores and materials by a contractor with government, agencies or organizations set up or controlled by the provincial government at the rate of 25 paisa for every Rs.100 or part thereof of the amount of contract. Further, according to Section (3) (1) of PST Act 2012, a taxable service is a service listed in Second Schedule.

During audit of Lahore High Court for the period 2007-17, it was observed that various formations made payment to service providers/contractors but did not withhold taxes amounting to Rs. 9,789,014 (Annexure-40) in violation of above rules.

Audit is of the view that weak internal controls on “Taxation” resulted in a loss to the government.

The matter was pointed out from October to November 2019. The formations noted the observations for compliance, offered no comments and some did not offer cogent replies.

The matter was further reported to the Administrative Department. In DAC meetings held on 11.12.2019, 17.12.2019, 24.12.2019 and 15.01.2020, the para at Sr. No. 30 was kept pending for recovery of PST. The paras at Sr. Nos. 10 & 12 were kept pending for production of record for verification. The amount of the paras at Sr. Nos. 14, 25 & 27 were reduced to the stated extent in the table and kept pending for balance recovery. The paras at Sr. Nos. 19 & 34 were kept pending for clarification from PRA. The para at Sr. No. 26 was kept pending for GD form otherwise recovered the amount from the firm. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminder in December 2019.

Audit recommends that department should recover the amount from the service provider/contractors and deposit it into government treasury.

11.4.17 Non deduction of late delivery charges-Rs. 2.41 million

As per supply orders, the contractor was required to supply within stipulated time of receipt of supply orders. Further, as per Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly, that he will be personally responsible for any loss by the government through fraud or negligence on his part.

During audit of Lahore High Court, it was observed that supplies of miscellaneous items were not made within stipulated time period as per terms and conditions of agreement and the management failed to deduct LD charges amounting to Rs. 2,412,237 from the payments made to the contractors. The details are as under:

Sr. No	Name of formation	Period of audit	PDP No	Amount (Rs.)
1.	Distt: & Session Judge, T.T. Singh	2007-19	35582	658,630
2.	Distt: & Sessions Judge Mandi Bahauddin	2006-19	34521	608,977
3.	Distt: & Session Judge Nanakana Sahib	2006-19	34265	501,210
4.	Distt: & Sessions Judge, Narowal	2006-19	36493	400,487
5.	Distt: & Sessions Judge, Attock	2006-19	34283	242,933
Total				2,412,237

The lapse occurred due to weak supervisory and financial controls of the management.

The matter was pointed out during September to November 2019. The management at Sr. No.3 replied that concerned firms have been informed and detailed reply will be submitted soon. The management at Sr. No.4 replied that matter will be looked into and LD charges will be

recovered, if any and rest of the formations noted the observations for compliance.

The matter was further reported to the Administrative Department. In DAC meetings held on 03.12.2019, 17.12.2019, 24.12.2019 and 04.02.2020, the paras at Sr. Nos. 2, 3 & 5 were kept pending for recovery. The para at Sr. No. 4 was kept pending for probe and effect recovery if applicable. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminder in December 2019.

Audit recommends that the department should probe the matter to fix the responsibility, effect recovery and deposit the same into government treasury.

Others

11.4.18 Irregular award of contract and non leasing of canteen/ shops-Rs. 10.93 million

According to Rule 4.5(1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to government, which have to be brought to account, are correctly and promptly assessed, realized and credited to government account.

During audit of Lahore High Court, it was observed that various canteens/shops etc. were either not leased out or were leased out irregularly. The details are as under:

Sr. No	Name of formation	Period of audit	PDP No	Brief Description of Irregularity	Amount (Rs.)
1.	Distt & Sessions Judge, Faisalabad	2016-19	35478	Recovery of rent and advance and Irregular auction/lease of canteen and Photo state shop	10,391,284

Sr. No	Name of formation	Period of audit	PDP No	Brief Description of Irregularity	Amount (Rs.)
2.	Senior Civil Judge, Layyah	2012-19	35961	Three photocopies shops were found functioning in the entity premises without leasing of shops.	540,000
Total					10,931,284

The lapse occurred due to weak supervisory and financial controls of the management.

The matter was pointed out during September and October 2019. The management at Sr. No.4 replied that detailed reply would be submitted later on and rest of the formations noted the observations for compliance/offered no comments.

The matter was further reported to the Administrative Department. In DAC meeting held on 15.01.2020, the para at Sr. No. 2 was kept pending for probe. Further progress was not reported by the department. As regard remaining para, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminder in December 2019.

Audit recommends that the department should probe the matter to fix the responsibility, effect recovery and deposit the same into government treasury.

Annexure-1 (I)

MFDAC

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
AGRICULTURE DEPARTMENT					
1.	Secretary Agricultural, Lahore	2017-18	31375	Pending legal cases	-
2.	Director Agriculture Informatiion, Punjab, Lahore	2016-19	32803	Exercise of powers of sanction in violation of government instruction	1,480.99 million
3.	University of Agriculture, Faisalabad	2016-18	32167	Irregular appointment of Resident Auditor	2.08 million
4.	Deputy Director (OFWM) Bahkkar	2017-19	36328	Irregular drawl of pay and allowances due to wrong fixation of pay	647,680
5.	University of Agriculture, Faisalabad	2016-18	32164	Purchases of various items without immediate requirement	19,188,680
6.	University of Agriculture, Faisalabad	2016-18	32166	Purchases of various items without immediate requirement	2,984,270
7.	Deputy Director Agriculture, OFWM	2017-19	36687	Opening of bank accounts in violation of government instructions	1.11 million
8.	Dir. Agronomy Research Institute, Faisalabad	2015-19	35826	Non cultivation of agriculture land	11,157,532
9.	University of Agriculture Faisalabad	2016-18	32079	Non cultivation of agriculture land	2,400,000
10.	University of Agriculture Faisalabad	2016-18	32147	Overpayments regarding inquires, penalties and TTS	263,061,804
11.	University of Agriculture Faisalabad	2016-18	32153	Overpayments regarding inquires, penalties and TTS	179,486,021
12.	University of Agriculture Faisalabad	2016-18	32031	Overpayments regarding inquires, penalties and TTS	54,000,000
13.	University of Agriculture Faisalabad	2016-18	32152	Overpayments regarding inquires, penalties and TTS	30,644,377
14.	University of Agriculture Faisalabad	2016-18	32075	Overpayments regarding inquires, penalties and TTS	8,000,000
15.	University of Agriculture Faisalabad	2016-18	32077	Overpayments regarding inquires, penalties and TTS	7,046,000
16.	University of Agriculture Faisalabad	2016-18	32123	Overpayments regarding inquires, penalties and TTS	6,381,916
17.	Director, Soil Salinity Research Institute, PindiBhattian, District Hafizabad	2012-18	31433	Irregular expenditure on transport	5,540,569

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
18.	Director General Agriculture, OFWM, Lahore	2017-18	31818	Irregular expenditure on transport	1,739,634
19.	Director Agronomy Research Institute, Faisalabad	2015-19	35836	Irregular expenditure on transport	1,582,894
20.	Director Rapid Soil Fertility Survey and Soil Testing Institute Punjab, Lahore	2016-19	37084	Irregular expenditure on transport	1,142,952
21.	Deputy Director Agriculture, Extension, Lahore	2015-19	34994	Irregular expenditure on transport	632,214
22.	University of Agriculture, Faisalabad	2016-18	32045	Loss due to non-utilization of agriculture land	19,891,500
23.	University of Agriculture, Faisalabad	2016-18	32053	Loss due to non-utilization of agriculture land	6,098,668
24.	Director Oil Seed, F/Abad	2018-19	34699	Loss due to non-utilization of agriculture land	5,870,696
25.	Deputy Director On Farm Water Management, Faisalabad	2017-19	36114	Irregular payment without third party validation	107.22 million
26.	University of Agriculture, Faisalabad	2016-18	32151	Expenditure without approval of Syndicate	16.60 million
27.	Muhammad Nawaz Shareef University of Agriculture, Multan	2018-19	33388	Non distribution of student scholarship	10.75 million
28.	Deputy Director Agriculture Ext. Sargodha	1.1.17 to 30.6.19	33244	Un-authorized payments without approval of competent authority	1.04 million
29.	University of Agriculture Faisalabad	2016-18	32056	Non auction of crops and unserviceable items	39,926,925
30.	Dy. Dir. Agri. (Water Management) Gujranwala	2017-19	35011	Non auction of crops and unserviceable items	3,010,222
31.	Dy. Dir. Agri. (OFWM), Bahawalpur	2017-19	36403	Non auction of crops and unserviceable items	1,250,000
32.	Asst. Director Agriculture on farm Management Gujrat	2017-19	36162	Non auction of crops and unserviceable items	745,861
33.	Punjab Irrigated-Agriculture Productivity Improvement Project	2018-19	39316	Doubtful deposit of 4/5 th GST paid to vendors	28.675 million
34.	Punjab Irrigated-Agriculture Productivity Improvement Project	2018-19	39320	Unlawful prequalification of Supply & Service Companies (SSCs)	0
35.	Punjab Irrigated-Agriculture Productivity Improvement Project	2018-19	39306	Irregular expenditure due to execution of work without requisite material/lab test	309.803 million

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				reports	
36.	Punjab Irrigated-Agriculture Productivity Improvement Project	2018-19	39307	Irregular expenditure incurred in rehabilitation of irrigation conveyance systems in non-canal command areas in violation of PC-I	16.38 million
37.	Punjab Irrigated-Agriculture Productivity Improvement Project	2018-19	39295	Irregular advance payments without verification of ICRs/FCRs by PISC	6.00 million
38.	Punjab Irrigated-Agriculture Productivity Improvement Project	2018-19	39311	Non-installation of High Efficiency Irrigation System (HEIS) valuing	1.81 million
39.	Punjab Irrigated-Agriculture Productivity Improvement Project	2018-19	39313	Non-recovery of motorcyclesinstallments	1.35 million
40.	Punjab Irrigated-Agriculture Productivity Improvement Project	2018-19	39300	Unjustified/unnecessary delay in completion of watercourse	1.31 million
41.	Punjab Irrigated-Agriculture Productivity Improvement Project	2018-19	39302	Loss to Govt. due to non-deduction of stamp duty, recovery thereof	780,731 million
42.	Punjab Irrigated-Agriculture Productivity Improvement Project	2018-19	39315	Poor quality of PCPS being manufactured by yards	0
43.	Punjab Irrigated-Agriculture Productivity Improvement Project	2018-19	39317	Unjustified distribution of funds among districts for development/ rehabilitation of watercourses/irrigation schemes	0
44.	Punjab Irrigated-Agriculture Productivity Improvement Project	2018-19	39319	Unjustified/irregular expenditure incurred on additional lining of watercourse	0
45.	Punjab Irrigated-Agriculture Productivity Improvement Project	2018-19	39310	Method used for awarding/execution of work not as per PPRA pattern	0
46.	Mian M. Nawaz Sharif Agri. University Multan	2014-18	30960	Non Deduction of late delivery charges	645,750
47.	University of Agriculture, Faisalabad	2016-18	32162	Complex accounting system for procurement of stationery, cost of store and others	59.72 million
48.	Director Agriculture Research (AARI) Faisalabad	2018-19	33958	Irregular/ unjustified auction of fruit trees	1.70 million
49.	Muhammad Nawaz Shareef University of	2018-19	33390	Non printing of magazine-Rs.	887,533

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Agriculture, Multan				
50.	Secretary Agricultural, Lahore	2017-18	31374	Irregular expenditure on TA/DA	882,201
51.	Assistant Director Agriculture (OFWM), Gujrat	2017-19	36164	Irregular and unjustified payment of TA/DA	368,085
52.	Deputy Director Agriculture (Ext.) Muzafargarh	2015-19	35855	Non reconciliation of expenditure of encashment of LPR and variation	298,034
53.	Director General Agriculture (Field) Lahore	2018-19	32759	Irregularities in payments/ deposits of taxes	20,032,713
54.	Deputy Director Agriculture , OFWM, Khanewal	2017-19	35869	Irregularities in payments/ deposits of taxes	6,225,075
55.	Director Pulses Research Institute, Faisalabad	2016-19	33942	Irregularities in payments/ deposits of taxes	117,744
56.	Deputy Director Agriculture (Extension), Bhakkar	2017-19	34158	Irregular advance payments	84,241
57.	Director General Agriculture, Field, Lahore	2018-19	32757	Non-achievement of revenue targets	106,071,348
58.	Director, Soil Salinity Research Institute, Pindi Bhattian, District Hafizabad	2018-19	37188	Non-achievement of revenue targets	858,167
59.	Director Horticulture Research Institute, Faisalabad	2018-19	35308	Non-achievement of revenue targets	625,296
60.	Deputy Director (OFWM), Bhakkar	2017-19	36336	Non-observance of PC-I provisions on account of payment of installments	18.02
61.	University of Agriculture, Faisalabad	2016-18	32047	Irregular payment of low power factor penalty	3,469,248
62.	Director Soil Salinity Research Institute, Pindi Bhattian	2012-18	31434	Non-reconciliation of receipt figures	14.24
63.	Deputy Director Agriculture (Water Management), Gujranwala	2017-19	35002	Doubtful expenditure on repair/ purchase of equipment	406,550
64.	University of Agriculture, Faisalabad	2016-18	32161	Lapse of funds due to non-surrendering of savings	271,965,181
65.	Secretary, Agriculture, Lahore	2017-18	31377	Lapse of funds due to non-surrendering of savings	50,995,424
66.	Director, Soil Salinity Research Institute, Pindi Bhattian, District Hafizabad	2012-18	31435	Lapse of funds due to non-surrendering of savings	43,442,940
67.	Secretary Agriculture,	2018-19	38296	Lapse of funds due to non-	12,615,912

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Lahore			surrendering of savings	
68.	University of Agriculture, Faisalabad	2016-18	32175	Lapse of funds due to non-surrendering of savings	10,000,000
69.	Director, Soil and Water Conservation Research Institute (SAWCRI), Chakwal	2012-18	31336	Lapse of funds due to non-surrendering of savings	8,256,291
70.	Director, Oil Seed Research Institute, Faisalabad	2018-19	34700	Lapse of funds due to non-surrendering of savings	7,478,812
71.	Deputy Director Agriculture, OFWM, Khanewal	2017-19	35871	Lapse of funds due to non-surrendering of savings	5,284,564
72.	Deputy Director Agriculture, OFWM, Rahim Yar Khan	2017-19	34683	Lapse of funds due to non-surrendering of savings	4,089,650
73.	Deputy Director Agriculture, Extension, Sargodha	2017-19	33248	Lapse of funds due to non-surrendering of savings	3,895,403
74.	Director General Agriculture (Extension) Punjab, Lahore	2018-19	37305	Lapse of funds due to non-surrendering of savings	3,377,029
75.	Deputy Director Agriculture, Extension, Lahore	2015-19	34990	Lapse of funds due to non-surrendering of savings	2,146,510
76.	Assistant Director Agriculture, OFWM, Gujarat	2017-19	36165	Lapse of funds due to non-surrendering of savings	2,006,538
77.	Deputy Director Agriculture, OFWM, Dera Ghazi Khan	2017-19	34973	Lapse of funds due to non-surrendering of savings	1,583,292
78.	Director, Soil Salinity Research Institute, Pindi Bhattian, District Hafizabad	2018-19	37187	Lapse of funds due to non-surrendering of savings	1,384,269
79.	Deputy Director Agriculture, Extension, MuzafarGarh	2015-19	35859	Lapse of funds due to non-surrendering of savings	1,153,103
80.	Deputy Director Agriculture, OFWM, Bhakkar	2017-19	36341	Lapse of funds due to non-surrendering of savings	898,296
81.	Director Horticulture Research Institute, Faisalabad	2018-19	35306	Lapse of funds due to non-surrendering of savings	771,489
82.	Director Rapid Soil Fertility Survey and Soil Testing Institute Punjab, Lahore	2016-19	37086	Lapse of funds due to non-surrendering of savings	590,281

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
83.	Director Barrani Agriculture Research Institute, Chakwal	2018-19	35092	Lapse of funds due to non-surrendering of savings	544,107
84.	Secretary, Agriculture ,Lahore	2018-19	38297	Excess expenditure than budget allocation	26,266,625
85.	Deputy Director Agriculture,Extension, MuzafarGarh	2015-19	35857	Excess expenditure than budget allocation	13,794,515
86.	Deputy Director Agriculture,Extension, Lahore	2015-19	34989	Excess expenditure than budget allocation	7,907,633
87.	Deputy Director Agriculture,Extension, Bhakkar	2017-19	34162	Excess expenditure than budget allocation	6,633,408
88.	Deputy Director Agriculture, OFWM, Dera Ghazi khan	2017-19	34972	Excess expenditure than budget allocation	4,591,976
89.	Deputy Director Agriculture, OFWM, Khanewal	2017-19	35870	Excess expenditure than budget allocation	4,359,724
90.	Deputy Director Agriculture,Extension, Sargodha	2017-19	33247	Excess expenditure than budget allocation	3,406,915
91.	Secretary, Agriculture, Lahore	2017-18	31378	Excess expenditure than budget allocation	3,254,081
92.	Director, Pulses Research Institute, Faisalabad	2016-19	33943	Excess expenditure than budget allocation	2,936,161
93.	Director, Soil Salinity Research Institute, Pindi Bhattian, District Hafizabad	2012-18	31432	Excess expenditure than budget allocation	2,629,915
94.	Deputy Director Agriculture, OFWM, Sheikhpura	2018-19	33978	Excess expenditure than budget allocation	2,558,990
95.	Deputy Director Agriculture,Extension, Bhakkar	2017-19	34166	Excess expenditure than budget allocation	2,214,405
96.	Director, Soil and Water Conservation Research Institute (SAWCRI), Chakwal	2012-18	31335	Excess expenditure than budget allocation	1,260,467
97.	Deputy Director Agriculture, OFWM, Bhakkar	2017-19	36340	Excess expenditure than budget allocation	566,914
98.	Deputy Director Agriculture, OFWM, Rahim Yar Khan	2017-19	34682	Excess expenditure than budget allocation	503,296
99.	Assistant Director	2017-19	36166	Excess expenditure than	501,755

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Agriculture, OFWM, Gujrat			budget allocation	
100.	University of Agriculture, Faisalabad	2018-19	33995	Excess expenditure than budget allocation	486,000
101.	Director Horticulture Research Institute, Faisalabad	2018-19	35303	Excess expenditure than budget allocation	248,928
102.	Deputy Director Agriculture, OFWM, Lodhran	2017-19	37177	Excess expenditure than budget allocation	195,020
103.	Chief Planning & Evaluation Cell, Lahore	2017-18	31383	Excess expenditure than budget allocation	194,174
104.	University of Agriculture, Faisalabad	2018-19	33997	Excess expenditure than budget allocation	175,899
105.	Director General Agriculture, OFWM, Punjab. Lahore	2017-18	31820	Excess expenditure than budget allocation	29,770
106.	University of Agriculture, Faisalabad	2016-18	32122	Misclassified expenditure	1,920,160
107.	Director Soil Seed, Faisalabad	2018-19	34701	Non-auction of unserviceable vehicles	-
108.	University of Agriculture, Faisalabad	2016-18	32136	Irregular expenditure due to non-maintenance of Cash Book, Pass Book and stock register	-
109.	Dy. Dir. Agriculture, OFWM, Nankana Sahib	2017-19	33967	Non deposit of unspent balance of water user	754,943
110.	Director, Soil Salinity Research Institute, Pindi Bhattian, District Hafizabad	2012-18	31447	Misclassified expenditure	1,614,185
111.	Director Horticulture Research Institute, Faisalabad	2018-19	35304	Irregular payment of pending liability	692069
112.	Director Agronomy Research Institute, Faisalabad	2015-19	35842	Misclassified expenditure	535,552
113.	Muhammad Nawaz Sharif University of Agriculture, Multan	2018-19	33382	Misclassified expenditure	339,165
114.	Muhammad Nawaz Sharif University of Agriculture, Multan	2018-19	33367	Misclassified expenditure	185,054
115.	Deputy Director Agriculture, Extension, Sargodha	2017-19	33249	Misclassified expenditure	182,556
116.	Director Rapid Soil Fertility Survey and Soil	2016-19	37088	Misclassified expenditure	126,314

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Testing Institute Punjab, Lahore				
117.	University of Agriculture Faisalabad	2016-18	32051	Non recovery of stamp duty	137,260
118.	University of Agriculture Faisalabad	2016-18	32140	Non recovery of stamp duty	24,843
119.	University of Agriculture, Faisalabad	2016-18	32095	Disadvantageous utilization of land	-
120.	University of Agriculture, Faisalabad	2016-18	32174	Irregular expenditure on Confucius Institute UAF-Rs.29.83 million	29.83 million
121.	Director General Agriculture Field Lahore	2018-19	32756	Irregular/unjustified payments on account of professional fee-Rs.10.20 million	10.20 million
122.	Deputy Director Agriculture OFWM Lodhran	2017-19	37171	Payment in excess of the prescribed limit-Rs. 1.70 million	1.70 million
123.	University of Agriculture Faisalabad	2016-18	33981	Overpayment to Ph.D scholars	34,682,256
124.	University of Agriculture Faisalabad	2016-18	32065	Overpayment to Ph.D scholars	29,163,693
125.	University of Agriculture Faisalabad	2016-18	32067	Overpayment to Ph.D scholars	26,102,863
126.	University of Agriculture Faisalabad	2016-18	33980	Overpayment to Ph.D scholars	9,921,400
127.	Director Agriculture Information, Pb., Lahore	2016-19	33806	Irregular expenditure on advertisement charges	716.41 million
128.	Promotion of High Value Agriculture through Provision of Climate (SMART) Lahore	2016-19	33184	Irregular advance payment of 6% maintenance & operation cost	149.75 million
129.	Muhammad Nawaz Sharif University of Agriculture Multan	2014-18	30965 30966	Irregular acquisition of buildings on rent	13.16 million
130.	Punjab Irrigated-Agriculture Productivity Improvement Project	2018-19	39309	Lapse of funds	72.322 million
131.	Punjab Irrigated-Agriculture Productivity Improvement Project	2018-19	39305	Excess expenditure incurred over and above the budget allocation	19.717 million
132.	Punjab Irrigated-Agriculture Productivity Improvement Project	2018-19	39318	Unjustified expenditure incurred on trainings	0
133.	Punjab Irrigated-Agriculture Productivity Improvement Project	2018-19	39301	Doubtful withdrawals on fake bills without invoices, investigation / recovery thereof	834,031

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
134.	Punjab Irrigated-Agriculture Productivity Improvement Project	2018-19	39308	Irrigation schemes installed in canal command areas, recovery thereof	700,824
135.	Punjab Irrigated-Agriculture Productivity Improvement Project	2018-19	39298	Overpayment due to application of incorrect MRS rates, recovery thereof	227,208
136.	Punjab Irrigated-Agriculture Productivity Improvement Project	2018-19	39312	Non-functional HEIS sites requiring follow up services of SSCs and Department	0
137.	Punjab Irrigated-Agriculture Productivity Improvement Project	2018-19	39313	Partially functional HEIS sites requiring follow up services of SSCs and Department	0
138.	Secretary Agriculture Lahore	2017-18	31369	Mis use of Vehicle	-
139.	University of Agriculture Faisalabad	2016-18	32082	Irregular award of personal scales and additional charge allowances Dy.Registrar/Dy.Treasurer	-
140.	University of Agriculture Faisalabad	2016-18	32080	Status of recovery of 25% profit from Asia feed not provided	-
141.	University of Agriculture Faisalabad	2016-18	32148	Irregular expenditure on evening classes	263,061,804
142.	University of Agriculture Faisalabad	2016-18	32139	Non recovery of income tax	916,167
143.	University of Agriculture Faisalabad	2016-18	32143	Non recovery of income tax	106,522
144.	University of Agriculture, Faisalabad	2016-18	32087	Purchase of multi-copier system without technical specification of the tender	899,000
145.	Directorate of Agricultural Information, Punjab, Davis Road, Lahore	2016-19	32798	Unauthorized purchase of mobile phones for non entitled officers	309,698
146.	University of Agriculture Faisalabad	2016-18	32070	Auction of fruit garden without advertisement in newspaper	11,863,585
147.	University of Agriculture Faisalabad	2016-18	32173	Auction of photocopy shop at library without advertisement in newspaper	994,800
148.	University of Agriculture Faisalabad	2016-18	32131	Irregular auction of wheat straw	174,200
149.	EADA (E&M) Sahiwal	2004-18	31774	Non accountal of Stock Entry	455,000
150.	University of Agriculture Faisalabad	2016-18	32023	Appointments without advertisement	-
151.	University of Agriculture	2016-18	32033	Appointments without	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Faisalabad			advertisement	
152.	University of Agriculture Faisalabad	2016-18	32024	Appointments without advertisement	-
153.	Directorate of Agricultural Information, Punjab, Lahore	2016-19	32802	Poor Human Resource Management	3,711,002
154.	Director, Soil Salinity Research Institute, PindiBhattian, Hafizabad	2012-18	31440	Poor Human Resource Management	1,470,121
155.	Director General Agriculture, Field	2018-19	32760	Poor Human Resource Management	912,726
156.	Director, Soil Salinity Research Institute, PindiBhattian, Hafizabad	2018-19	37185	Poor Human Resource Management	-
157.	University of Agriculture, Faisalabad	2016-18	32032	Irregular appointment of Professor on TTS for project post.	-
158.	University of Agriculture Faisalabad	2016-18	32037	Irregular Appointment on fake experience certificate	-
159.	Deputy Director Agriculture, OFWM, Bahawalpur	2017-19	36397	Opening of bank account without approval of Finance Department	-
160.	Secretary Agriculture, Lahore	2017-18	31368	Opening of bank account without approval of Finance Department/ non provision of complete vouched account	-
161.	University of Agriculture Faisalabad	2016-18	32059	Non recovery of conveyance allowance and room rent charges from the staff working / residing in hostels.	-
162.	University of Agriculture Faisalabad	2016-18	32052	Revenue Shortfall	7,669,094
163.	Director Soil and Water Conservation Research Institute Chakwal	2012-18	31337	Revenue Shortfall	3,763,698
164.	University of Agriculture Faisalabad	2016-18	32088	Revenue Shortfall	931,440
165.	University of Agriculture Faisalabad	2016-18	32154	Deficiencies in construction work of pharmacy block	-
166.	Deputy Director (OFWM), Bhakkar	2017-19	36330	Expenditure in excess of provision in PC-I	13,768,729
167.	Deputy Director (OFWM), Bhakkar	2017-19	36336	Provisions in PC-I not observed	10,753,198

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
FINANCE DEPARTMENT					
1.	Secretary Finance Government of the Punjab, Lahore	2018-19	39080	Excess Payment of Domestic Debt	19,794.56 million
2.	Secretary Finance Government of the Punjab, Lahore	2018-19	30981	Reduction in Development Grants more than 50% due to weak public financial management	260,000.00 million
3.	Secretary Finance Government of the Punjab, Lahore	2018-19	39087	Loss to Govt. due to over draft beyond the limit	3,964.91 million
4.	Secretary Finance Government of the Punjab, Lahore	2018-19	39121	Un-authorized payment through federal/provincial receipts	9.37 million
5.	Secretary Finance Government of the Punjab, Lahore	2018-19	39153	Unjustified payment through DDO instead of vendors	16.53 million
6.	Lahore Orange Line Project	2018-19	39139	Variation in figures of foreign loan between department and the project management	29,324,572,056
7.	Project IBRD loan No.8600-PK of Punjab Jobs and Competitiveness Program	2018-19	39129	Variation in figures of foreign loan between department and the project management	3,049,813,000
8.	Punjab Strengthening Markets for Agriculture and Rural Transformation (SMART) Program loan No. 8809-PK	2018-19	39127	Variation in figures of foreign loan between department and the project management	2,820,099,765
9.	Access to Clean Energy Investment Program ADB loan No. 3476-PK	2018-19	39138	Variation in figures of foreign loan between department and the project management	2,064,687,622
10.	Project IDA loan No.5630-PK of Punjab Skill Development Project	2018-19	39131	Variation in figures of foreign loan between department and the project management	1,192,494,000
11.	Punjab Intermediate Cities improvement Investment Program ADB Loan No.3562-PK	2018-19	39140	Variation in figures of foreign loan between department and the project management	795,147,000
12.	Flood Emergency Reconstruction & Resilience Project ADB loan No. 3264-PK	2018-19	39128	Variation in figures of foreign loan between department and the project management	262,140,978
13.	Project loan No.3160-PK	2018-19	39111	Variation in figures of	251,880,693

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	of Trimmu and Panjnad Barrages Improvement Project			foreign loan between department and the project management	
14.	Project loan No.52580-PK of Punjab Health Sector Reform Program	2018-19	39115	Variation in figures of foreign loan between department and the project management	247,287,708
15.	Project loan No.3159-PK of Trimmu and Panjnad Barrages Improvement	2018-19	39110	Variation in figures of foreign loan between department and the project management	146,049,735
16.	Punjab Irrigation System Improvement (PISIP) PK-P59	2018-19	39091	Variation in figures of foreign loan between department and the project management	35,388,458
17.	Construction of Jalapur Irrigation Canal ADB loan No. 3599-PK	2018-19	39137	Variation in figures of foreign loan between department and the project management	75,253,500
18.	Secretary, Govt. of the Punjab, Finance Department, Lahore,	2018-19	39078	Unjustified placement of funds in SDA	7,221,000,000
19.	Secretary, Govt. of the Punjab, Finance Department, Lahore,	2018-19	39065	Unjustified placement of funds in SDA	6,260,860,587
20.	Secretary, Govt. of the Punjab, Finance Department, Lahore,	2018-19	39063	Unjustified placement of funds in SDA	1,440,000,000
21.	Punjab Education Sector Project-III	2018-19	39125	Unjustified transfer of foreign loans into Account-I instead of Program Assignment Account	1,342,251,066
22.	Punjab Strengthening Markets for Agriculture and Rural Transformation (SMART)	2018-19	39126	Unjustified transfer of foreign loans into Account-I instead of Program Assignment Account	2,340,808,700
23.	Punjab Jobs & Competitiveness Program	2018-19	39130	Unjustified transfer of foreign loans into Account-I instead of Program Assignment Account	3,049,813,218
24.	Punjab Skill Development Project	2018-19	39132	Unjustified transfer of foreign loans into Account-I instead of Program Assignment Account	1,921,524,404
25.	Construction of Jalalpur Irrigation Canal	2018-19	39149	Unjustified transfer of foreign loans into Account-I instead of Program Assignment Account	78,922,060

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
26.	Secretary, Govt. of the Punjab, Finance Department, Lahore,	2018-19	39117	Less/non receipt of provincial share from federal divisible pool	405,451,422,000
27.	Secretary, Govt. of the Punjab, Finance Department, Lahore,	2018-19	39116	Less/non receipt of provincial share from federal divisible pool	372,937,503,488
28.	Secretary, Govt. of the Punjab, Finance Department, Lahore,	2018-19	39118	Less/non receipt of provincial share from federal divisible pool	44,373,217,000
29.	Secretary, Govt. of the Punjab, Finance Department, Lahore,	2018-19	39105	Unjustified establishment of four different units in Finance Department	28,726,000
30.	Secretary, Govt. of the Punjab, Finance Department, Lahore,	2018-19	39107	Unjustified establishment of four different units in Finance Department	5,482,000
31.	Secretary Finance Government of the Punjab, Lahore	2018-19	39099	Less release of foreign loans to the project causing less achievement of targets-Rs.73.21 million	73.21 million
32.	Secretary Finance Government of the Punjab, Lahore	2018-19	39122	Non-finalization of pending cases for regularization	-
33.	Secretary, Govt. of the Punjab, Finance Department, Lahore	2018-19	39157	Non-Maintenance of consolidated fixed Asset Register for Punjab government	
34.	Secretary, Govt. of the Punjab, Finance Department, Lahore	2018-19	39071	Savings due to inefficient use of Budget	271,247.00 million
35.	Secretary, Govt. of the Punjab, Finance Department, Lahore	2018-19	39072	Excess Expenditure in state trading Food account	534.15 million
36.	Secretary Finance Government of the Punjab, Lahore	2018-19	39076	Irrational increase in Employees Retirement Benefits	34,146.00 million
37.	Secretary Finance Government of the Punjab, Lahore	2018-19	39077	Variation of billions of rupees in Budget among various Accounts	2,000.00 million
38.	Secretary Finance Government of the Punjab, Lahore	2018-19	39079	Misclassification of expenditure of pension	205.26 million
39.	Secretary Finance Government of the Punjab, Lahore	2018-19	39092	Delay in commencement of the projects	-
40.	Secretary Finance Government of the Punjab, Lahore	2018-19	39102	Excess release of funds	403.93 million
41.	Secretary Finance	2018-19	39109	Unjustified agreement made	200 million

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Government of the Punjab, Lahore			with World Bank for improvement in selected Municipal Committees-USD	
42.	Secretary Finance Government of the Punjab, Lahore	2018-19	39112	Expenditure in excess of budget allocations	3,894.17 million
43.	Secretary Finance Government of the Punjab, Lahore	2018-19	39113	Loss to Govt. due to non-Utilization of Foreign loans at optimum level	1.10 million
44.	Secretary Finance Government of the Punjab, Lahore	2018-19	39114	Loss to Govt. due to non-utilization of withdrawn credit balances	417,758
45.	Secretary Finance Government of the Punjab, Lahore	2018-19	39119	Investment from Revenue Grant instead of Capital Grant Rs. 15.31 million	15.31 million
46.	Secretary Finance Government of the Punjab, Lahore	2018-19	39120	Negative debt balance of Rs.119,539.00 million	119,539.00 million
47.	Secretary Finance Government of the Punjab, Lahore	2018-19	39147	Un-justified posting of resident auditors in autonomous bodies on deputation	-
48.	Secretary Finance Government of the Punjab, Lahore	2018-19	39150	Excess payment of civil pension than the reserves in Pension payment fund	205,185.09 million
49.	Secretary Finance Government of the Punjab, Lahore	2018-19	39151	Non production of record pertaining to pending court cases and PM portal complaints	-
50.	Secretary Finance Government of the Punjab, Lahore	2018-19	39155	Misclassification of expenditure	216,498
51.	Secretary Finance Government of the Punjab, Lahore	2018-19	39100	Unjustified transfer of foreign loans	4,233.40 million
52.	Secretary Finance Government of the Punjab, Lahore	2018-19	39143	Unjustified investment in Private company "Packages"	680,941
53.	Secretary Finance Government of the Punjab, Lahore	2018-19	39066	Non placement of surplus funds create pending liabilities	56,100.00 million
54.	Secretary Finance Government of the Punjab, Lahore	2018-19	39068	Understatement of accounts of expenditure	53,097.19 million

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
55.	Secretary Finance Government of the Punjab, Lahore	2018-19	39070	Excess Demand of Supplementary Provision	16,089.00 million
56.	Secretary Finance Government of the Punjab, Lahore	2018-19	39073	Abnormal Increase in Expenditure as compare to last year	162,533.57 million
57.	Secretary Finance Government of the Punjab, Lahore	2018-19	39074	Expenditure of District Authorities from Account-I	-
58.	Secretary Finance Government of the Punjab, Lahore	2018-19	39085	Loss to Govt. due to less repayment of loan on procurement of wheat	20,310million
59.	Secretary Finance Government of the Punjab, Lahore	2018-19	39086	Liability against Head G04- Other Liabilities	1,888.81 million
FOOD DEPARTMENT					
1.	District Food Controller Vehari	2018-19	34952	Non compliance of previous outstanding audit paras	-
2.	D.G. Punjab Food Authority, Lahore	2018-19	36046	Irregular/ doubtful expenditure due to non-taking of stock	8,175,651
3.	D.F.C Rawalpindi	2017-19	36318	Irregular issuance of wheat to flour mills of Attock from deficit district of Rwp and loss of subsidy on 15599 m.ton wheat	-
4.	D.F.C. Rawalpindi	2017-19	36319	Irregular grant of subsidy due to sale of wheat in excess of actual requirement of population of twin cities on 153.195 m.ton wheat	-
5.	District Food Controller, Nankana Sahib	2018-19	34914	Irregular issuance of wheat to chakkies without approval of policy and loss of subsidy.	935,905
6.	Distt: Food Controller, Multan	2018-19	36897	Irregular/ doubtful expenditure due to non-taking of stock	3,011,580
7.	D.G. Punjab Food Authority, Lahore	2018-19	36044	Irregular/ doubtful expenditure due to non-taking of stock	975,733
8.	Deputy Director Food Sargodha Division	2012-18	31319	Irregular/ doubtful expenditure due to non-	107,100

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				taking of stock	
9.	District Food Controller, Muzaffargarh	2017-19	35047	Irregular mode of payment	2,751,383
10.	District Food Controller-II, Lahore	2018-19	35072	Irregular mode of payment	702,067
11.	District Food Controller Rajanpur	2017-18	31623	Payment released to growers for the procurement of wheat without pre-audit	4,742,646,749
12.	District Food Controller, Sialkot	2016-18	33335	Payment released to growers for the procurement of wheat without pre-audit	2,921,308,900
13.	District Food Controller (DFC) Rajanpur	2017-18	31610	Non-transparent export of wheat on irrational price	1,372.62 million
14.	Deputy Director Food, Sargodha	2018-19	34910	Non finalization of cases registered with Anti	-
15.	D.G. Punjab Food Authority, Lahore	2018-19	36037	Non verification of deposit from treasury	3,794,064
16.	District Food Controller (DFC) –II Lahore	2018-19	35060	Non-implementation of control mechanism to ensure purchase and storage of wheat stocks	
17.	Directorate of Food, Lahore for the period	2017-18	31281	Non compliance of provisions of export policy	
18.	Deputy Director Food Sargodha Division	2018-19	34911	Irregular expenditure on POL	1,134,000
19.	District Food Controller, Rajanpur	2017-18	31625	Less payment to growers	2,492,532
20.	Directorate of Food Department, Lahore	2017-18	31302	Non-surrendering of savings	85,881,205,000
21.	D.G. Punjab Food Authority, Lahore	2018-19	36038	Non-surrendering of savings	678,742,972
22.	District Food Controller Jhang	2017-19	34932	Non-surrendering of savings	149,496,294
23.	Distt: Food Controller, Muzaffargarh	2017-19	35033	Non-surrendering of savings	120,818,770
24.	Distt: Food Controller, Sialkot	2016-18	33337	Non-surrendering of savings	43,252,321
25.	District Food Controller Rajanpur	2017-18	31622	Non-surrendering of savings	31,706,948
26.	Distt: Food Controller, Lodhran	2018-19	35237	Non-surrendering of savings	28,006,811
27.	Distt: Food Controller Bhakkar	2018-19	34458	Non-surrendering of savings	21,629,529
28.	District Food Controller, Vehari	2018-19	34951	Non-surrendering of savings	13,341,022

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
29.	Distt: Food Controller, Kasur	2018-19	35053	Non-surrendering of savings	7,170,268
30.	Distt: Food Controller, Bahawalnagar	2018-19	35028	Non-surrendering of savings	6,667,821
31.	Distt: Food Controller, Layyah	2018-19	35254	Non-surrendering of savings	2,662,421
32.	D.F.C. Multan	2018-19	36898	Non-surrendering of savings	2,278,281
33.	Distt: Food Controller-I, Lahore	2018-19	32663	Non-surrendering of savings	1,839,641
34.	Distt: Food Controller-II, Lahore	2018-19	35075	Non-surrendering of savings	1,173,882
35.	Deputy Director Food, Sargodha	2018-19	34912	Non-surrendering of savings	597,564
36.	Deputy Director Food Gujranwala	2012-18	31273	Excess expenditure than budget allocation	14,604,490
37.	Deputy Director Food Sargodha Division	2012-18	31318	Excess expenditure than budget allocation	2,279,181
38.	D.F.C. Multan	2018-19	36899	Excess expenditure than budget allocation	2,092,795
39.	District Food Controller Jhang	2017-19	34933	Excess expenditure than budget allocation	540,365
40.	Directorate of Food Department, Lahore	2017-18	31301	Excess expenditure than budget allocation	447,040
41.	Distt: Food Controller, Sialkot	2016-18	33338	Excess expenditure than budget allocation	369,837
42.	D.F.C. Chiniot	2018-19	36323	Excess expenditure than budget allocation	209,055
43.	SRO-Food Trg. Instt.& Quality Control Laboratory for Cereal Grains & Products LHR	2011-18	31871	Excess expenditure than budget allocation	203,283
44.	Distt: Food Controller-I, Lahore	2018-19	32664	Excess expenditure than budget allocation	143,075
45.	Distt: Food Controller, Muzaffargarh	2017-19	35031	Excess expenditure than budget allocation	99,213
46.	Distt: Food Controller, Bahawalpur	2018-19	35283	Excess expenditure than budget allocation	48,203
47.	Distt: Food Controller, Lodhran	2018-19	35223	Excess expenditure than budget allocation	45,042
48.	Distt: Food Controller, Bahawalnagar	2018-19	35029	Excess expenditure than budget allocation	23,662
49.	Distt: Food Controller, Sialkot	2016-18	33327	Irregular payment of salary due to irregular shifting of headquarters	10,718,140
50.	Distt: Food Controller-I, Lahore	2018-19	32658	Irregular payment of salary due to irregular shifting of	6,080,436

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				headquarters	
51.	Distt: Food Controller, Lodhran	2018-19	35235	Irregular payment of salary due to irregular shifting of headquarters	1,636,188
52.	Deputy Director Food, Sargodha	2018-19	34913	Irregular payment of salary due to irregular shifting of headquarters	425,008
53.	Director Food Controller, Nankana Sahib	2018-19	34919	Irregular payment of salary due to irregular shifting of headquarters	0
54.	Distt: Food Controller, Kasur	2018-19	35059	Procurement of wheat less than target fixed by the food authorities	986,589,598
55.	District Food Controller Jhang	2017-19	34928	Procurement of wheat less than target fixed by the food authorities	598,156,860
56.	District Food Controller Multan	2018-19	36887	Procurement of wheat less than target fixed by the food authorities	571,675,000
57.	District Food Controller Rajanpur	2017-18	31624	Procurement of wheat less than target fixed by the food authorities	307947900
58.	Distt: Food Controller, Sialkot	2016-18	33339	Procurement of wheat less than target fixed by the food authorities	298,164,750
59.	Distt: Food Controller-II, Lahore	2018-19	35074	Procurement of wheat less than target fixed by the food authorities	190,843,055
60.	District Food Controller, Vehari	2018-19	34946	Procurement of wheat less than target fixed by the food authorities	80,072,900
61.	Distt: Food Controller, Bahawalnagar	2018-19	35015	Un-justified payment of pending liabilities	7,523,447
62.	Distt: Food Controller, Bahawalpur	2018-19	35271	Un-justified payment of pending liabilities	4,561,724
63.	Distt: Food Controller, Muzaffargarh	2017-19	35036	Un-justified payment of pending liabilities	4,005,670
64.	Distt: Food Controller, Multan	2018-19	36896	Un-justified payment of pending liabilities	3,056,250
65.	D.F.C. Rawalpindi	2017-19	36315	Un-justified payment of pending liabilities	2,699,855
66.	Distt: Food Controller, Layyah	2018-19	35248	Un-justified payment of pending liabilities	1,151,358
67.	Distt: Food Controller-II, Lahore	2018-19	35067	Un-justified payment of pending liabilities	716,131
68.	Distt: Food Controller-I, Lahore	2018-19	32662	Un-justified payment of pending liabilities	498,092
69.	Distt: Food Controller,	2018-19	35253	Irregular opening of bank	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Layyah			account without approval of Finance Department	
70.	Distt: Food Controller, Bahawalpur	2018-19	35265	Irregular opening of bank account without approval of Finance Department	-
71.	Distt: Food Controller, Muzaffargarh	2017-19	35042	Non-declassification and Non-auction of unserviceable items	11,484,694
72.	Distt: Food Controller, Multan	2018-19	36893	Non-declassification and Non-auction of unserviceable items	10,640,899
73.	Distt: Food Controller, Kasur	2018-19	35057	Non-declassification and Non-auction of unserviceable items	7,852,750
74.	Distt: Food Controller, Bahawalpur	2018-19	35272	Non-declassification and Non-auction of unserviceable items	5,435,244
75.	Distt: Food Controller, Layyah	2018-19	35240	Non-declassification and Non-auction of unserviceable items	4,644,362
76.	Distt: Food Controller, Lodhran	2018-19	35227	Non-declassification and Non-auction of unserviceable items	4,211,830
77.	Distt: Food Controller, Layyah	2018-19	35243	Non-declassification and Non-auction of unserviceable items	4,022,000
78.	District Food Controller Rajanpur	2017-18	31618	Non-declassification and Non-auction of unserviceable items	2,908,665
79.	Distt: Food Controller, Bahawalpur	2018-19	35276	Non-declassification and Non-auction of unserviceable items	1,954,500
80.	SRO-Food Trg. Instt.& Quality Control Laboratory for Cereal Grains & Products LHR	2011-18	31862	Non-declassification and Non-auction of unserviceable items	1,571,000
81.	Distt: Food Controller, Lodhran	2018-19	35229	Non-declassification and Non-auction of unserviceable items	500,000
82.	Distt: Food Controller, Layyah	2018-19	35245	Non-declassification and Non-auction of unserviceable items	500,000
83.	D.F.C. Chiniot	2018-19	36321	Non-declassification and Non-auction of unserviceable items	300,550
84.	District Food Controller, Vehari	2018-19	34953	Non-declassification and Non-auction of unserviceable items	200,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
85.	Distt: Food Controller-II, Lahore	2018-19	35077	Non-declassification and Non-auction of unserviceable items	75,300
86.	D.G. Punjab Food Authority, Lahore	2018-19	36050	Non-declassification and Non-auction of unserviceable items	-
87.	District Food Controller (DFC) Multan	2018-19	36891	Wasteful expenditure due to non functional Weigh Bridges	37.50 million
88.	District Food Controller Rajanpur	2017-18	31617	Unauthorized de-classification of tarpaulins and jute bags	6,130,000
89.	District Food Controller Jhang	2017-19	34941	Unauthorized de-classification of tarpaulins and jute bags	992,000
90.	Distt: Food Controller, Sialkot	2016-18	33336	Non disposal of wheat stock of previous wheat schemes	4,447,806,447
91.	Distt: Food Controller, Multan	2018-19	36886	Non disposal of wheat stock of previous wheat schemes	1,323,822,013
92.	Distt: Food Controller-I, Lahore	2018-19	32657	Non disposal of wheat stock of previous wheat schemes	666,788,525
93.	Distt: Food Controller, Lodhran	2018-19	35234	Non disposal of wheat stock of previous wheat schemes	532,347,400
94.	Distt: Food Controller, Layyah	2018-19	35251	Non disposal of wheat stock of previous wheat schemes	519,913,225
95.	Distt: Food Controller-II, Lahore	2018-19	35070	Non disposal of wheat stock of previous wheat schemes	197,810,535
96.	District Food Controller, Vehari	2018-19	34950	Non disposal of wheat stock of previous wheat schemes	150,743,816
97.	Distt: Food Controller, Muzaffargarh	2017-19	35034	Unlawful/misclassified expenditure	303,331,181
98.	Distt: Food Controller, Bahawalnagar	2018-19	35014	Unlawful/misclassified expenditure	274,483,038
99.	Distt: Food Controller, Bahawalpur	2018-19	35280	Unlawful/misclassified expenditure	260,538,034
100.	Distt: Food Controller, Multan	2018-19	36888	Unlawful/misclassified expenditure	223,305,564
101.	Distt: Food Controller, Lodhran	2018-19	35236	Unlawful/misclassified expenditure	167,233,734
102.	Distt: Food Controller Bhakkar	2018-19	34449	Unlawful/misclassified	150,374,808

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				expenditure	
103.	D.G. Punjab Food Authority, Lahore	2018-19	36045	Unlawful/misclassified expenditure	6,928,272
104.	Distt: Food Controller-II, Lahore	2018-19	35069	Unlawful/misclassified expenditure	4,583,243
105.	Dy. Director Food Bahawalpur	2018-19	35665	Unlawful/misclassified expenditure	439,400
106.	Distt: Food Controller-I, Lahore	2018-19	32660	Unlawful/misclassified expenditure	1,983,696
107.	SRO-Food Trg. Instt.& Quality Control Laboratory for Cereal Grains & Products Lahore	2011-18	31869	Unlawful/misclassified expenditure	291,950
108.	Distt: Food Controller, Layyah	2018-19	35252	Unlawful/misclassified expenditure	44,201
109.	District Food Controller, Vehari	2018-19	34949	Unnecessary purchase of bardana	29,839,884
110.	Distt: Food Controller, Layyah	2018-19	35249	Unnecessary purchase of bardana	13,932,566
111.	Distt: Food Controller, Muzaffargarh	2017-19	35039	Unnecessary purchase of bardana	13,289,182
112.	Distt: Food Controller Bhakkar	2018-19	34447	Unnecessary purchase of bardana	11,758,318
113.	Distt: Food Controller, Sialkot	2016-18	33332	Unnecessary purchase of bardana	4,982,959
114.	Distt: Food Controller-II, Lahore	2018-19	35071	Unnecessary purchase of bardana	1,686,600
115.	Distt: Food Controller, Lodhran	2018-19	35232	Unnecessary purchase of bardana	8,511,540
116.	Punjab Food Authority, Lahore	2018-19	36034	Non submission of vouched accounts to treasury office - Rs. 638.92 million	638.92 million
117.	Directorate of Food Department, Lahore	2017-18	31292	Non-forfeiture of performance security in violation of agreement	-
FORESTRY, WILDLIFE AND FISHRIES DEPARTMENT					
1.	Divisional Forest Officer, Lahore	2017-19	34192	Non regularization of contract employees having more than 3 year services	

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
2.	DFO North Rawalpindi	2016-19	35699	Un-authorized payment of salary through manual bills and Irregular mode of payments	159,694,642
3.	DFO Lahore	2017-19	34168	Un-authorized payment of salary through manual bills and Irregular mode of payments	138,149,250
4.	DFO Muzafargarh	2017-19	33250	Un-authorized payment of salary through manual bills and Irregular mode of payments	137,008,030
5.	DFO Multan	2017-19	36675	Un-authorized payment of salary through manual bills and Irregular mode of payments	124,946,237
6.	Divisional Forest Officer, Gujranwala	2017-19	36794	Un-authorized payment of salary through manual bills and Irregular mode of payments	94,037,259
7.	DFO Jhang	2016-18	31408	Un-authorized payment of salary through manual bills and Irregular mode of payments	89,893,018
8.	DFO Sialkot	2017-19	37277	Un-authorized payment of salary through manual bills and Irregular mode of payments	88,587,381
9.	DFO Attock	2018-19	37056	Un-authorized payment of salary through manual bills and Irregular mode of payments	71,898,434
10.	DFO (RM) Chakwal	2016-19	38268	Un-authorized payment of salary through manual bills and Irregular mode of payments	61,132,512
11.	DFO Mianwali	2018-19	35311	Un-authorized payment of salary through manual bills and Irregular mode of payments	59,589,000
12.	Chief conservator of forest(Central Zone) Lahore	2017-19	32744	Un-authorized payment of salary through manual bills and Irregular mode of payments	57,921,662
13.	DFO Jhang	2018-19	36134	Un-authorized payment of salary through manual bills and Irregular mode of payments	54,088,829

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
14.	Punjab Forestry Research Institute Faisalabad	2015-19	36962	Un-authorized payment of salary through manual bills and Irregular mode of payments	52,148,278
15.	DFO Sahiwal	2018-19	36373	Un-authorized payment of salary through manual bills and Irregular mode of payments	46,124,640
16.	DFO Bhakkar	2018-19	37090	Un-authorized payment of salary through manual bills and Irregular mode of payments	41,145,611
17.	DFO Okara	2018-19	36917	Un-authorized payment of salary through manual bills and Irregular mode of payments	38,045,403
18.	DFO Bahawalpur	2018-19	35112	Un-authorized payment of salary through manual bills and Irregular mode of payments	37,263,293
19.	Conservator of Forest Development and working plan, Rawalpindi	2008-18	31346	Un-authorized payment of salary through manual bills and Irregular mode of payments	9,051,840
20.	Assistant Director Sericulture Forest Punjab, Lahore	2017-18	31427	Un-authorized payment of salary through manual bills and Irregular mode of payments	27,781,006
21.	Senior Research Officer Sericulture, Forest Punjab, Lahore	2017-18	31772	Un-authorized payment of salary through manual bills and Irregular mode of payments	26,894,764
22.	Assistant Director Fisheries Ferozabad	2003-19	35998	Un-authorized payment of salary through manual bills and Irregular mode of payments	19,433,760
23.	DFO (RM) Chakwal	2016-19	38269	Un-authorized payment of salary through manual bills and Irregular mode of payments	16,144,312
24.	Conservator of Forests, Gujranwala	2014-19	34738	Un-authorized payment of salary through manual bills and Irregular mode of payments	13,429,996
25.	Principal Punjab Forest School, Bahawalpur	2016-18	31579	Un-authorized payment of salary through manual bills and Irregular mode of payments	13,064,438

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
26.	DFO Range Management Bakkar	2015-19	36345	Un-authorized payment of salary through manual bills and Irregular mode of payments	6354514
27.	District wildlife officer Sialkot	2016-19	37242	Un-authorized payment of salary through manual bills and Irregular mode of payments	6,300,000
28.	DFO Range Management Bakkar	2015-19	36344	Un-authorized payment of salary through manual bills and Irregular mode of payments	6284159
29.	DFO Faisalabad	2018-19	33272	Un-authorized payment of salary through manual bills and Irregular mode of payments	4,796,758
30.	Chief Conservator of Forests, North Zone, Rawalpindi	2006-19	35992	Un-authorized payment of salary through manual bills and Irregular mode of payments	4,769,182
31.	Conservator of Forests Multan	2018-19	36731	Un-authorized payment of salary through manual bills and Irregular mode of payments	3,037,591
32.	Conservator of Forests Multan	2018-19	36732	Un-authorized payment of salary through manual bills and Irregular mode of payments	2,710,315
33.	DFO Bhakkar	2018-19	37103	Un-authorized payment of salary through manual bills and Irregular mode of payments	1,695,000
34.	Assistant Director Fisheries Farooqabad	2003-19	36000	Un-authorized payment of salary through manual bills and Irregular mode of payments	1,600,000
35.	Assistant Director Fisheries Jhang	2003-19	37619	Un-authorized payment of salary through manual bills and Irregular mode of payments	1,227,600
36.	Assistant Director Fisheries Farooqabad	2003-19	36004	Un-authorized payment of salary through manual bills and Irregular mode of payments	672,500
37.	Chief conservator of forest(M&E) Lahore	2017-19	32871	Un-authorized payment of salary through manual bills and Irregular mode of payments	563,165

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
38.	District wildlife officer Sialkot	2016-19	37241	Un-authorized payment of salary through manual bills and Irregular mode of payments	485,142
39.	Assistant Director Fisheries Gujranwala	2017-19	36660	Un-authorized payment of salary through manual bills and Irregular mode of payments	362,040
40.	DG Wildlife Parks, Punjab, Lahore	2017-18	31587	Un-authorized payment of salary through manual bills and Irregular mode of payments	178,350
41.	Assistant Director Fisheries, Lahore	2017-19	34996	Unauthorized Collection of License Fee	5,900,000
42.	District Wildlife Officer Sialkot	2016-19	37238	Unauthorized Collection of License Fee	380,000
43.	District Wildlife Officer Sialkot	2016-19	37237	Unauthorized Collection of License Fee	114,000
44.	Deputy Director Wildlife, Lahore	2017-19	32724	Irregular advance payment without approval from the Finance Department	2,621,500
45.	Assistant Director Fisheries Jhang	2003-19	37621	Irregular advance payment without approval from the Finance Department	307,110
46.	Chief Conservator of Forest(M&E), Lahore	2017-19	32873	Irregular advance payment without approval from the Finance Department	85,000
47.	Chief Conservator of Forests, North Zone, RWP	2006-19	35991	Payments without fulfilment of codal formalities	2,396,353
48.	DFO Forest, Rajanpur	2018-19	37507	Payments without fulfilment of codal formalities	1,155,280
49.	Conservator of Forests Multan	2018-19	36733	Payments without fulfilment of codal formalities	1,962,000
50.	Assistant Director Fisheries, Jhang	2003-19	37616	Payments without fulfilment of codal formalities	1,163,231
51.	Conservator of Forests Multan	2018-19	36735	Payments without fulfilment of codal formalities	872,770
52.	DFO Rajanpur	2018-19	37225	Payments without fulfilment of codal formalities	431,600
53.	Assistant Director Fisheries Farooqabad	2003-19	36006	Payments without fulfilment of codal formalities	344,888

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
54.	Assistant Director Fisheries, Lahore	2017-19	35000	Payments without fulfilment of codal formalities	238,779
55.	Deputy Director, Wildlife Lahore	2017-19	32741	Payments without fulfilment of codal formalities	117,750
56.	Assistant Director Fisheries, Muzaffargarh	2003-19	33930	Irregular purchases without approval from Austerity Committee	833,530
57.	DFO Mianwali	2018-19	35325	Non reconciliation of Expenditure Statements with Treasury	159,055,081
58.	Principal Punjab Forest School Ghora Gali Muree	2016-18	30999	Non reconciliation of Expenditure Statements with Treasury	77,881,515
59.	District Wildlife Officer Gujranwala	2015-19	37208	Non reconciliation of Expenditure Statements with Treasury	22,845,512
60.	Punjab Forestry Research Institute Faisalabad	2015-19	36961	Non reconciliation of Expenditure Statements with Treasury	1,104,855
61.	Assistant Director Fisheries Jhang	2003-19	37623	Non verification of receipts from treasury	46,570,508
62.	DFO Rajanpur	2018-19	37217	Non verification of receipts from treasury	19,580,091
63.	District Wildlife Officer Gujranwala	2015-19	37207	Non verification of receipts from treasury	7,229,050
64.	DFO Sahiwal	2018-19	36374	Non verification of receipts from treasury	6,662,715
65.	District Wildlife Officer Sialkot	2016-19	37240	Non verification of receipts from treasury	6,104,650
66.	Assistant Director, Fisheries, Jhang	2003-19	37614	Irregular retention of auction money	11,360,000
67.	DFO Layyah	2016-19	36712	Excess expenditure on plantation of P-Plants	305,400
68.	Divisional Forest Officer, Rajanpur	2018-19	37229	Less recovery of lease money	271,800
69.	District Wildlife Officer, Okara	2000-19	37066	Loss due to mortality of animals/ birds	
70.	DFO Layyah	2016-19	36719	Non achievement of target	22,345,288
71.	DFO Rajanpur	2018-19	37223	Non achievement of target	4,986,115
72.	District Wildlife Officer, Shekhupura	2003-19	36025	Non achievement of target	1,342,473
73.	DFO Faisalabad	2018-19	33278	Non achievement of target	883,590
74.	District Wildlife Officer Sialkot	2016-19	37243	Non achievement of target	326,590
75.	DFO Lahore	2017-19	34170	Non achievement of target	0

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
76.	DFO Mianwali	2018-19	35324	Non achievement of target	0
77.	Divisional Forest Officer, Forest Division Faisalabad	2018-19	33275	Irregular raising of target without revision of PC-I excess expenditure	1,013,525
78.	Punjab Forestry Research Institute, Faisalabad	2015-19	36960	Less collection of transport charges	1.18
79.	Divisional Forest Officer Mianwali	2018-19	35317	Excess charging of flow irrigation operation	698,516
80.	Division Forest Officer (RM), Chakwal	2016-19	38267	Non preparation of PC-IV of development schemes	745,522,000
81.	Assistant Director Fisheries, Muzaffargarh	2003-19	33938	Non preparation of PC-IV of development schemes	0
82.	DFO North Rawalpindi	2016-19	35711	Non maintenance of compartment's history files	156.59
83.	Conservator of Forests, Multan	2018-19	36730	Irregular expenditure without pre-audit	20,048,661
84.	Punjab Forestry Research Institute, Faisalabad	2015-19	36950	Irregular payment of POL due to non maintenance of log books	4,042,000
85.	Deputy Director (now Assistant) Fisheries, Sanda road, Lahore	2004-19	36009	Irregular payment of POL due to non maintenance of log books	2,509,646
86.	District wildlife Officer, Okara	2000-19	37063	Irregular payment of POL due to non maintenance of log books	1,444,619
87.	Conservator of Forests Multan	2018-19	36734	Irregular payment of POL due to non maintenance of log books	1,358,050
88.	Conservator of Forest Gujranwala	2014-19	34739	Irregular payment of POL due to non maintenance of log books	1,182,963
89.	DG Wildlife and Parks Lahore	2017-18	30964	Irregular payment of POL due to non maintenance of log books	982,245
90.	District wildlife Officer, Gujranwala	2015-19	37209	Irregular payment of POL due to non maintenance of log books	900,207
91.	Deputy Director Wildlife, Lahore	2017-19	32740	Irregular payment of POL due to non maintenance of log books	369,482
92.	Deputy Director Wildlife, Lahore	2017-19	32734	Irregular payment of POL due to non maintenance of log books	188,740
93.	DG Wildlife and Parks Lahore	2017-18	30965	Irregular payment of POL due to non maintenance of log books	173,680
94.	Principal Punjab Forest School Bahawalpur	2016-18	31020	Irregular expenditure on repair of building	2,449,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
95.	DFO Muzafargarh	2017-19	33252	Irregular expenditure on repair of building	2,413,617
96.	Conservator of Forest Development and working plan, Rawalpindi	2008-18	31349	Irregular expenditure on repair of building	746,639
97.	District Wildlife Officer Okara	2000-19	37065	Irregular expenditure on repair of building	541,729
98.	DFO Sialkot	2017-19	37294	Irregular expenditure on repair of building	282,960
99.	Divisional Forest Officer, Rajanpur	2018-19	37222	Irregular administrative approval of ADP schemes	5.70 million
100.	Divisional Forest Officer, Forest Division Faisalabad	2018-19	33276	Unjustified expenditure on civil works without measurement book	4.19 million
101.	Divisional Forest Officer (RM) Chakwal	2016-19	38270	Unjustified/wasteful expenditure on construction of garages for tractors	4,100,000
102.	Divisional Forest Officer, Gujranwala	2017-19	36786	Irregular expenditures on development scheme	3,943,266
103.	DG Wildlife Parks Lahore	2017-18	30967	Irregular expenditure of POL than prescribed ceiling	387,023
104.	District Wildlife Officer, Gujranwala	2015-19	37212	Irregular expenditure of POL than prescribed ceiling	207,343
105.	DFO Gujranwala	2017-19	36782	Non accountal of items	706,645
106.	Conservator of Forest Development and working plan, Rawalpindi	2008-18	31356	Non accountal of items	271,013
107.	Chief Conservator of Forests, North Zone, Rawalpindi	2006-19	35989	Non accountal of items	207,700
108.	DFO Bahawalpur	2018-19	35102	Non accountal of items	199,200
109.	Conservator of Forest Development and working plan, Rawalpindi	2008-18	31350	Non accountal of items	126,249
110.	District Wildlife officer Layyah	2001-19	37195	Non accountal of items	89,722
111.	Conservator of Forests, Gujranwala	2014-19	34743	Irregular repair of transport	795,000
112.	Divisional Forest Officer Mianwali	2018-19	35321	Irregular issuance of free plants to government institutions	678,288
113.	Deputy Director Wildlife, Lahore	2017-19	32742	Irregular change of tyres of vehicles	99,920
114.	District Wildlife Officer, Gujranwala	2015-19	37210	Irregular change of tyres of vehicles	85,740
115.	District Wildlife Officer Layyah	2001-19	37193	Non-surrendering of savings	10,299,521

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
116.	District Wildlife Officer Gujranwala	2015-19	37214	Non-surrendering of savings	4,316,327
117.	Secretary Forestry wildlife and Fisheries Department, Lahore	2018-19	35695	Non-surrendering of savings	4,019,887
118.	Chief Conservator of Forests, North Zone, Rawalpindi	2006-19	35995	Non-surrendering of savings	3,747,202
119.	DFO Multan	2017-19	36679	Non-surrendering of savings	3700866
120.	Assistant Director Fisheries Gujranwala	2017-19	36659	Non-surrendering of savings	2,640,778
121.	Principal Punjab Forest School Bahawalpur	2016-18	31578	Non-surrendering of savings	2,570,127
122.	Principal Punjab Forest School, GhoraGhali, Muree	2016-18	31393	Non-surrendering of savings	2,439,354
123.	Deputy Director Wildlife, Lahore	2017-19	32731	Non-surrendering of savings	2,249,030
124.	DG Wildlife and Parks, Punjab, Lahore	2017-18	31581	Non-surrendering of savings	2,126,763
125.	Assistant Director Fisheries Farooqabad	2003-19	36001	Non-surrendering of savings	1,470,168
126.	DFO Layyah	2016-19	36717	Non-surrendering of savings	1,049,892
127.	District Wildlife Officer Sialkot	2016-19	37244	Non-surrendering of savings	498,079
128.	Conservator of Forest, Multan	2018-19	36737	Non-surrendering of savings	360,419
129.	District Wildlife officer Okara	2000-19	37062	Excess expenditure than budget allocation	9,376,012
130.	District Wildlife officer Layyah	2001-19	37194	Excess expenditure than budget allocation	8,938,110
131.	District Wildlife officer Sialkot	2016-19	37245	Excess expenditure than budget allocation	3,941,377
132.	Assistant Director Fisheries Farooqabad	2003-19	35999	Excess expenditure than budget allocation	3,757,984
133.	Deputy Director Wildlife Lahore	2017-19	32733	Excess expenditure than budget allocation	847,957
134.	District Wildlife officer Gujranwala	2015-19	37213	Excess expenditure than budget allocation	774,667
135.	Assistant Director Fisheries Gujranwala	2017-19	36658	Excess expenditure than budget allocation	706,009
136.	Secretary Forestry wildlife and Fisheries Department, Lahore	2018-19	36694	Excess expenditure than budget allocation	380,839
137.	Chief Conservator of	2006-19	35997	Excess expenditure than	97,154

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Forests, North Zone, RWP			budget allocation	
138.	DFO DG Khan	2016-18	30984	Non-accountal of confiscated wood	5,932
139.	Chief conservator of forest(M&E) Lahore	2017-19	32868	Irregular payment of salary due to shifting of headquarte	964,950
140.	Deputy Director Fisheries Lahore	2004-19	36018	Irregular payment of salary due to shifting of headquarter	562,674
141.	Deputy Director Wildlife Lahore	2017-19	32730	Irregular payment of salary due to shifting of headquarter	543,474
142.	DG Wildlife and Parks, Punjab, Lahore	2017-18	30966	Irregular payment of salary due to shifting of headquarter	484,880
143.	Assistant Director Sericulture, Multan	2018-19	36939	Irregular payment of salary due to shifting of headquarte	465,270
144.	Deputy Director Fisheries Lahore	2014-19	36017	Misclassified expenditure	225,240
145.	Conservator of Forests Gujranwala	2014-19	34744	Misclassified expenditure	195,069
146.	DFO Range Management, Bhakkar	2015-19	36346	Misclassified expenditure	125,000
147.	Conservator of Forest Development and working plan, Rawalpindi	2008-18	31352	Misclassified expenditure	103,710
148.	DFO Forest, Lahore	2017-19	34191	Misclassified expenditure	84,281
149.	DFO North Rawalpindi	2016-19	35701	Non-clearance of amounts lying in P-Deposit	64,906,110
150.	DFO Multan	2017-19	36662	Non-clearance of amounts lying in P-Deposit	39,090,819
151.	Divisional Forest Officer, Gujranwala	2017-19	36787	Non-clearance of amounts lying in P-Deposit	32,802,616
152.	DFO Sialkot	2017-19	37295	Non-clearance of amounts lying in P-Deposit	28,407,048
153.	DFO Rajanpur	2018-19	37216	Non-clearance of amounts lying in P-Deposit	25,172,528
154.	DFO Bahawalpur	2018-19	35096	Non-clearance of amounts lying in P-Deposit	22,164,490
155.	DFO Jhang	2018-19	36139	Non-clearance of amounts lying in P-Deposit	21,707,955
156.	DFO Bahawalpur	2018-19	35097	Non-clearance of amounts lying in P-Deposit	19,518,757
157.	Principal Punjab Forest School Bahawalpur	2016-18	31576	Non-clearance of amounts lying in P-Deposit	7,881,270
158.	DFO Sahiwal	2018-19	36372	Non-clearance of amounts	17,140,282

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				lying in P-Deposit	
159.	DFO Faisalabad	2018-19	33273	Non-clearance of amounts lying in P-Deposit	16,237,492
160.	DFO Muzafargarh	2017-19	33264	Non-clearance of amounts lying in P-Deposit	15,211,004
161.	DFO Range Management Bhakkar	2015-19	36349	Non-clearance of amounts lying in P-Deposit	1986355
162.	DFO Bhakkar	2018-19	37097	Non-clearance of amounts lying in P-Deposit	1,676,248
163.	DFO Lahore	2017-19	34182	Non-clearance of amounts lying in P-Deposit	553,968
164.	DFO Bhakkar	2018-19	37096	Non-clearance of amounts lying in P-Deposit	116,816
165.	DFO Rajanpur	2018-19	37231	Non-clearance of amounts lying in P-Deposit	93,915
166.	DFO Multan	2017-19	36662	Non-clearance of amounts lying in P-Deposit	39,090,819
167.	DFO Sialkot	2017-19	37295	Non-clearance of amounts lying in P-Deposit	28,407,048
168.	DFO Rajanpur	2018-19	37216	Non-clearance of amounts lying in P-Deposit	25,172,528
169.	DFO Attock	2018-19	37059	Non-clearance of amounts lying in P-Deposit	20,889,573
170.	DFO Jhang	2016-18	31003	Non-clearance of amounts lying in P-Deposit	20,628,955
171.	DFO Faisalabad	2018-19	33273	Non-clearance of amounts lying in P-Deposit	16,237,492
172.	DFO Jhang	2018-19	31004	Non-clearance of amounts lying in P-Deposit	4,209,426
173.	DFO Bhakkar	2018-19	37097	Non-clearance of amounts lying in P-Deposit	1,676,248
174.	DFO Muzaffargarh	2017-19	33260	Non-clearance of amounts lying in P-Deposit	1,188,728
175.	DFO Lahore	2017-19	34185	Non-clearance of amounts lying in P-Deposit	221,994
176.	DFO Lahore	2017-19	34186	Non-clearance of amounts lying in P-Deposit	151,358
177.	DFO Bhakkar	2018-19	37096	Non-clearance of amounts lying in P-Deposit	116,816
178.	DFO Rajanpur	2018-19	37231	Non-clearance of amounts lying in P-Deposit	93,915
179.	DFO Rajanpur	2018-19	37219	Non-disposal of amounts lying in "P-Deposits"	13,927,600
180.	DFO Jhang	2016-18	31004	Non-disposal of amounts lying in "P-Deposits"	2,859,128
181.	Divisional Forest Office, Sahiwal	2018-19	36371	Irregular payment of rent of office buildings	477,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
182.	District Wildlife Officer Sialkot	2016-19	37236	Less imposition of penalty of wildlife offence cases	422,850
183.	Division Forest Officer (RM), Chakwal	2016-19	38266	Non completion of development scheme	745,522,000
184.	Division Forest Officer (RM), Chakwal	2016-19	38278	Non completion of development scheme	745,522,000
185.	DFO (RM) Chakwal	2016-19	38279	Irregular/doubtful engagement of daily waged labour for various forestry operations	-
186.	DFO MuzaffarGarh	2017-19	33262	Encroachment of forest land	-
187.	DFO Jhang	2018-19	36141	Encroachment of forest land	-
188.	DFO Range Manganment Bhakkar	2015-19	36352	Encroachment of forest land	-
189.	DFO Multan	2017-19	36661	Encroachment of forest land	-
190.	Divisional Forest Officer, Sialkot	2017-19	37281	Non disposal of off road/ unserviceable vehicles	29,177,587
191.	DFO Layyah	2016-19	36713	Non disposal of off road/ unserviceable vehicles	24,110,166
192.	DFO Multan	2017-19	36668	Non disposal of off road/ unserviceable vehicles	17,817,414
193.	Assistant Director Fisheries Jhang	2003-19	37615	Non disposal of off road/ unserviceable vehicles	13,355,000
194.	Assistant Director Fisheries, Lahore	2017-19	34998	Non disposal of off road/ unserviceable vehicles	5,035,500
195.	DFO Range Management Bhakkar	2015-19	36360	Non disposal of off road/ unserviceable vehicles	4,376,000
196.	Principal, Punjab Forest School, GhoraGhali, Muree	2016-18	31387	Non disposal of off road/ unserviceable vehicles	1,600,000
197.	DFO Multan	2017-19	36667	Non disposal of off road/ unserviceable vehicles	1,500,000
198.	Deputy Director Wildlife Lahore	2017-19	32727	Non disposal of off road/ unserviceable vehicles	1,200,000
199.	Divisional Forest Officer, Gujranwala	2017-19	36795	Non disposal of off road/ unserviceable vehicles	500,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
200.	Assistant Director Sericulture Punjab, Lahore	2017-18	31430	Non disposal of off road/ unserviceable vehicles	500,000
201.	DFO, Muzaffargarh	2017-19	33263	Non disposal of off road/ unserviceable vehicles	350,000
202.	DFO Lahore	2017-19	34189	Non disposal of off road/ unserviceable vehicles	91,723
203.	Assistant Director Fisheries Muzaffargarh	2003-19	34000	Payments without fulfilment of codal formalities	-
204.	DFO Rajanpur	2018-19	37233	Un-authorized payment of salary through manual bills and Irregular mode of payments	-
205.	Chief Conservator of Forests, North Zone, Rawalpindi	2006-19	35994	Loss due to non-finalization of forest offence cases	-
HIGHER EDUCATION DEPARTMENT					
1.	Islamia University of Bahawalpur	2016-18	32002	Creation of Non Statutory Position and illegal payment	360,000
2.	BISE Lahore	2017-18	31660	Non appointment of staff against vacant posts 300 (47 officers/253 officials)	0
3.	Govt.PG Collage for (B) Gujranwala	2017-19	35742	Irregular appointments of College Teaching Interns	13,323,032
4.	Govt. Degree College for (W) Shahdara, Lahore	2014-18	31316	Irregular appointments of College Teaching Interns	6,685,988
5.	Govt. Degree College (B), Rangpur, Muzaffargarh	2007-18	31938	Irregular appointments of College Teaching Interns	5,524,519
6.	Govt. Islamia College Civil, Lines, Lahore	2017-19	33128	Irregular appointments of College Teaching Interns	4,043,515
7.	Govt. Faridia PG College Pakpattan	2012-18	31687	Irregular appointments of College Teaching Interns	3,813,000
8.	Govt. SNS Degree College GogranLodhran	2004-18	31963	Irregular appointments of College Teaching Interns	3,297,878
9.	Govt. Khadijah Girls Inter Collage (W) Rawalpindi	2005-18	32493	Irregular appointments of College Teaching Interns	3,149,890
10.	Govt. PG College (B) Muzaffargarh	2016-19	34428	Irregular appointments of College Teaching Interns	2,078,707
11.	Govt. Institute of Commerce JandAttock	2013-18	31945	Irregular appointments of College Teaching Interns	2,030,866
12.	Govt. Commerce College Attock	2016-18	31490	Irregular appointments of College Teaching Interns	919,707

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
13.	University of the Punjab, Lahore	2018-19	38078	Loss due to un-authorized payments of performance based increments and honorarium to TTS Professors/Assistant Professors	12.67 million
14.	University of Punjab Lahore	2018-19	38067	Irregular expenditure on payments of holiday pay	21,885,054
15.	Board of Intermediate & Secondary Education, Lahore	2018-19	37743	Irregular expenditure on payments of holiday pay	8,824,946
16.	Lahore College for Women University, Lahore	2018-19	36573	Loss to university due to less credit of interest by the banks	23,567,883
17.	Information Technology University, Lahore	2017-19	36561	Loss to university due to less credit of profit by bank	412,465
18.	Govt. PG College (Boys), Sahiwal	2017-19	34391	Payment of stipend/incentive to College Teaching Interns (CTI) without prior verification of educational certificates/antecedents	2.42 million
19.	Govt. Institute of Commerce Jand, Attock	2013-18	31946	Irregular payment of pay & allowances	986,999
20.	Principal Govt. M.A.O College, Lahore	2017-19	33152	Irregular payment of pay & allowances	752,680
21.	Govt. PG Islamia College (W) Lahore	2017-19	33752	Irregular payment of pay & allowances	562,000
22.	Fatima Jinnah Women University, Rawalpindi	2018-19	36864	Procurement without immediate requirement	17,783,848
23.	Government College University, Lahore	2018-19	33793	Procurement without immediate requirement	13,172,000
24.	Govt. MAO College, Lahore	2017-19	33149	Procurement without immediate requirement	2,100,000
25.	Information Technology University, Lahore	2017-19	36544	Procurement without immediate requirement	688,000
26.	Post Graduate College Samundri, Faisalabad	2013-19	33736	Irregular purchases from unregistered firms	3,064,357
27.	University of the Punjab, Lahore	2018-19	38135	Irregular purchases from unregistered firms	788,144
28.	University of the Punjab, Lahore	2018-19	38062	Loss due to placement of funds in current accounts	30,436,000
29.	University of the Punjab, Lahore	2018-19	38073	Loss due to placement of funds in current accounts	1,438,000
30.	Govt. PG College (Boys), Sahiwal	2017-19	34383	Unjustified deposit of government receipts and refundable student funds in private bank account	9.96 million

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
31.	Information Technology University, Lahore	2017-19	36541	Non-automation of pay rolls	655,130,000
32.	Govt. Islamia College Civil, Lines, Lahore	2017-19	33119	Non-automation of pay rolls	534,378,865
33.	Queen Mary College/School, Lahore	2018-19	33689	Non-automation of pay rolls	189,366,761
34.	Government MAO College, Lahore	2017-19	33143	Irregular maintenance of Special Drawing Accounts	69.06 million
35.	LCWU, Lahore	2018-19	36582	Irregular transfer of university fund to HEC project	65.00 million
36.	Govt. PST Postgraduate College (B) Kamalia	2013-18	31306	Irregular mode of payment	11,415,300
37.	Govt. KhawajaRafiqueShaheed College Lahore	2012-18	31682	Irregular mode of payment	9,053,181
38.	Govt. Khadijah Girls Inter Collage (W) Rawalpindi	2005-18	32497	Irregular mode of payment	4,997,378
39.	Govt. Faridia Postgraduate College Pakpattan	2012-18	31695	Irregular mode of payment	3,245,000
40.	BISE, Lahore	2018-19	37757	Irregular mode of payment	2,190,674
41.	Govt. College of Commerce, Bhakkar	2012-18	32509	Irregular mode of payment	1,958,130
42.	University of the Punjab, Lahore	2018-19	38111	Irregular mode of payment	1,831,000
43.	Govt. P/graduate College (W) Shadbagh, Lahore	2016-18	32526	Irregular mode of payment	1,600,000
44.	Govt. College, Township, Lahore	2018-19	33130	Irregular mode of payment	927,970
45.	Govt. PG College of Commerce Bahawalnagar	2012-18	31513	Irregular mode of payment	578,640
46.	Govt. Degree College (W) Datanagar, Lahore	2014-18	31247	Irregular mode of payment	292,971
47.	Govt. College of Commerce, Bhakkar	2012-18	32507	Irregular payment of salaries in cash instead through bank account of staff	8,783,212
48.	Govt.P/Graduate Collage for (B) G/Wala	2017-19	35744	Irregular payment of salaries in cash instead through bank account of staff	5,250,032
49.	Govt. P/graduate College (W) Shadbagh LHR	2016-18	32543	Irregular payment of salaries in cash instead through bank account of staff	2,501,095
50.	Govt PG College, Jaranwala	2012-19	33767	Unjustified charging of college funds at lower rates	6.02 million
51.	Project Director	2017-18	37818	Irregular expenditure on	103,141,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	KhwajaFareed University of Engineering and Information Technology, R.Y.Khan			purchase of mild steel	
52.	Project Director KhwajaFareed University of Engineering and Information Technology, R.Y.Khan	2017-18	37849	Irregular expenditure on purchase of mild steel	100,450,000
53.	Project Director KhwajaFareed University of Engineering and Information Technology, R.Y.Khan	2017-18	37874	Irregular expenditure on purchase of mild steel	96,153,000
54.	Project Director KhwajaFareed University of Engineering and Information Technology, R.Y.Khan	2017-18	37917	Irregular expenditure on purchase of mild steel	95,845,000
55.	Project Director KhwajaFareed University of Engineering and Information Technology, R.Y.Khan	2017-18	37795	Irregular expenditure on purchase of mild steel	88,839,000
56.	Project Director KhwajaFareed University of Engineering and Information Technology, R.Y.Khan	2017-18	37939	Irregular expenditure on purchase of mild steel	75,635,000
57.	Project Director KhwajaFareed University of Engineering and Information Technology, R.Y.Khan	2017-18	37978	Irregular expenditure on purchase of mild steel	29,552,000
58.	Project Director KhwajaFareed University of Engineering and Information Technology, R.Y.Khan	2017-18	37900	Irregular expenditure on purchase of mild steel	8,600,000
59.	Project Director KhwajaFareed University of Engineering and Information Technology, R.Y.Khan	2017-18	37960	Irregular expenditure on purchase of mild steel	8,248,000
60.	KhwajaFareed University of Engineering & Information Technology, Rahim Yar Khan	2017-18	37989	Irregular recommendation by the Selection Board without observance its quorum	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
61.	Islamia University of Bahawalpur	2016-18	32009	Non-action against the 60 bogus result card/ degree holders	-
62.	BISE, Lahore	2017-18	31667	Irregular promotions of officers of board in complete ACRs	
63.	BISE, Lahore	2017-18	31670	Non appointment as regular employee of deceased quota contract employee 2014	
64.	Principal Government Postgraduate College Muzaffargarh	2016-19	34439	Educational certificates/degrees of the officers/ officials not verified from the concerned board or university besides antecedents of police	
65.	University of the Punjab	2018-19	38159	Complaint against Malik Zaheer Resident Officer-II about appointment /absorption and retirement of officer by the University	
66.	University of the Punjab	2018-19	38081	Irregular payment to SNGPL for provision of domestic gas connections	11.182 million
67.	Queen Mary College/School Lahore	2018-19	33685	Difference of Rates of Prospects	1.041 million
68.	Queen Mary College/School Lahore	2018-19	33684	Unjustified Expenditure of Photocopy	128,445
69.	University of the Punjab	2018-19	38064	Non-transparent payments of financial assistance	25.200 million
70.	Govt. Post Graduate College (W) Shad Bagh Lahore	2016-18	32524	Difference in Receipt	5,662,064
71.	Islamia University of Bahawalpur	2016-18	32003	Irregular / Undue Transfer of Pension Contribution	330,554
72.	Government Degree College for Women, Data Nagar, Lahore	2014-18	31243	Irregular drawl out of student funds	243,456
73.	Government Postgraduate College Muzaffargarh	2016-19	34437	Irregular payment of TA/DA	192,795
74.	Govt. Degree College for Boys, Rangpur, (Muzaffargarh)	2006-18	31942	Un justified Payment of Transfer T.A	76,825
75.	BISE, Lahore	2017-18	31658	Over charging of processing fee Rs. 395 since 2014 instead of previous prevailing examination form fee Rs.100	

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
76.	Queen Mary College/School Lahore	2018-19	33690	Non-submission of Financial Statement and Reports to Government	
77.	Government Postgraduate College (Boys), Sahiwal	2017-19	34399	Non-examining of monthly schedule of salaries/ Payrolls	
78.	Government College, Burewala	2012-19	34407	Non collection of rent charges from the Board and University rupees in millions	
79.	Government College University Faisalabad	2018-19	36651	Non-registration of newly purchased Bus for Rs.10,500,000 loss to government Rs.105,000	105,000
80.	Government College University, Lahore	2018-19	33787	Non Constitution of Committee by Authorities of Benevolent Fund of Gazetted staff, balance available in account	996,070
81.	University of the Punjab	2018-19	38149	Unjustified Payment of Low Power Factor Penalty	621,376
82.	Government College, Burewala	2012-19	34404	Unauthorized sanctioned of medical charges beyond 06 year old amounting to Rs. 213,346 Justification/ Regularization thereof	213,346
83.	Government Postgraduate College (Boys), Sahiwal	2017-19	34390	Unjustified consumption of Stationery items	111,995
84.	Government Post Graduate Islamia College for Women, Cooper Road, Lahore	2017-19	33757	No action taken against canteen contractor for serious violations of agreement	
85.	Government College University, Faisalabad	2018-19	36630	Non execution of internal audit	
86.	Government College University, Faisalabad	2018-19	36631	Non execution of internal audit	
87.	Queen Mary College/School, Lahore	2018-19	33681	Non execution of internal audit	
88.	Govt. Postgraduate College (B) Muzaffargarh	2016-19	34440	Non execution of internal audit	
89.	Islamia University of Bahawalpur	2016-18	32008	Illegal closure of Replica Programs (Evening Classes) loss to University 40 to 50 Million	
90.	Government Postgraduate College (Boys), Sahiwal	2017-19	34385	Non-submission of PC-IV of the Scheme	44,303,000
91.	Govt. College University, Lahore	2017-18	36511	Un-authorized distribution of prospectus amounting to	89,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				Rs. 89,000/ recovery thereof	
92.	Government Women College, Pindi Gheb, Attock	2006-18	31488	Non-clearance of Audit for the period 2002 to 2006 from Directorate of Audit-District Government being devolved period	
93.	BISE, Lahore	2017-18	31661	Non purchasing of library books since 2005 against annual provision of Rs.17,000 approved since 1976	
94.	Islamia University of Bahawalpur	2016-18	31975	Non Compliance of HED references	
95.	Govt. Degree College Burewala	2012-19	34420	Non disposal of dangerous buildings of the college	
96.	Information Technology University, Lahore	2017-18	36553	Non nomination of Pro-Vice Chancellor	
97.	Govt. Post Graduate College, Jaranwala	2012-19	33771	Irregular expenditure on repair of transport, machinery and furniture	617,315
98.	Post Graduate College Sammundri, Faisalabad	2013-19	33737	Irregular expenditure on repair and maintenance	298,799
99.	University of Punjab, Lahore	2018-19	38130	Irregular expenditure on payment of TA/DA	1.05
100.	Board of Intermediate & Secondary Education, Lahore	2018-19	37742	Irregular creation of posts of OSDs in BS 17-	953,902
101.	Govt. College University, Lahore	2017-18	36520	Irregular promotions/up gradation of staff	1,374,445
102.	Govt. College, Township, Lahore	2018-19	33138	Irregular promotions/up gradation of staff	0
103.	Fatima Jinnah Women University, Rawalpindi	2018-19	36853	Irregular promotions/up gradation of staff	0
104.	Islamia University of Bahawalpur-	2016-18	31990	Forgery in/editing Summary for Chief Minister permission for purchase of vehicles, loss to University	5,000,000
105.	University of Punjab Lahore	2018-19	38076	Unlawful collection of lease money	13,658,771
106.	Government College University, Faisalabad	2018-19	36625	Un-necessary/unauthorized expenditure on Internet/Smart TV charges	557,400
107.	Fatima Jinnah Women University, Rawalpindi			Opening of First Women Bank Limited Branch without competition	720,000
108.	Govt. Post Graduate	2012-18	31518	Non-reconciliation of	58,448,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	College of Commerce Bahawal Nagar			expenditure	
109.	BISE Lahore	2017-18	31627	Non-reconciliation of expenditure	1,174,136,534
110.	The Islamia University of Bahawalpur	2017-18	31969	Non maintenance of cash books of receipts and expenditure	668,424,150
111.	Govt. Postgraduate Islamia College (W) LHR	2017-19	33743	Non maintenance of cash books of receipts and expenditure	37,469,000
112.	Islamia College, Civil Lines, Lahore	2017-19	33120	Non-recording of amounts in pass book drawn out of SDA	534,378,865
113.	University of Punjab Lahore	2018-19	38040	Irregular expenditure out of self-support programs	524,375,712
114.	GC University, Lahore	2018-19	33788	Unauthorized payments to administrative staff out of self- supporting Programs	320,640
115.	Govt. MAO College, Lahore	2017-19	33159	Irregular expenditure out of Student Funds without approval of College Council	97,689,585
116.	Govt. Islamia College Civil, Lines, Lahore	2017-19	33127	Irregular expenditure out of Student Funds without approval of College Council	76,516,112
117.	Govt. PG College Sammandri FSD	2013-19	33727	Irregular expenditure out of Student Funds without approval of College Council	65,913,981
118.	Govt. PG College (B) Sahiwal	2017-19	34387	Irregular expenditure out of Student Funds without approval of College Council	35,388,483
119.	Govt. Degree College for (W) Shahdara, LHR	2014-18	31309	Irregular expenditure out of Student Funds without approval of College Council	11,722,951
120.	Govt. College of Commerce, Bhakkat	2012-18	32506	Irregular expenditure out of Student Funds without approval of College Council	7,539,984
121.	Govt.PG Collage for (B) G/Wala	2017-19	35745	Irregular expenditure out of Student Funds without approval of College Council	7,348,588
122.	Govt. College (W) Kot Lakh Pat Lahore	2017-18	31481	Irregular expenditure out of Student Funds without	6,372,042

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				approval of College Council	
123.	Govt. PG College, Jaranwala	2012-19	33764	Irregular expenditure out of Student Funds without approval of College Council	3,395,684
124.	Govt. Khawaja Rafique Shaheed College Lahore	2012-18	31674	Irregular expenditure out of Student Funds without approval of College Council	2,759,771
125.	Govt. Commerce College Attock	2016-18	31494	Irregular expenditure out of Student Funds without approval of College Council	1,554,460
126.	Govt. College Burewala Vehari	2012-19	34408	Irregular expenditure out of Student Funds without approval of College Council	903,509
127.	Govt. Degree College (W) Datanagar, Lahore	2014-18	31244	Irregular expenditure out of Student Funds without approval of College Council	805,027
128.	Govt. Degree College for Boys, Rangpur, M/garh	2007-18	31941	Irregular expenditure out of Student Funds without approval of College Council	590,690
129.	Govt. Institute of Commerce Pindi Gheb, Attock	2012-18	31459	Irregular expenditure out of Student Funds without approval of College Council	353,189
130.	Govt. Islamia College Civil, Lines, Lahore	2017-19	33123	Non-utilization of college funds	148,643,049
131.	Govt.PG Collage for (B) G/Wala	2017-19	35747	Non-utilization of college funds	41,508,736
132.	Govt. PG Islamia College (W) Lahore	2017-19	33744	Non-utilization of college funds	25,337,000
133.	Govt. Fatima Jinnah College for (W) Lahore	2016-18	31508	Non-utilization of college funds	23,030,000
134.	Govt. Postgraduate College, SKP	2014-19	33663	Non-utilization of college funds	20,686,000
135.	Queen Marry College/School, Lahore	2018-19	33672	Non-utilization of college funds	19,855,308
136.	Govt. Postgraduate College, Jaranwala	2012-19	33765	Non-utilization of college funds	15,166,424
137.	Govt. PG College of Commerce B/Nagar	2012-18	31510	Non-utilization of college funds	7,315,000
138.	Govt. Degree College (W) Datanagar, Lahore	2014-18	31237	Non-utilization of college funds	1,999,992

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
139.	Principal Govt. PG College (B) Sahiwal	2017-19	34397	Non-utilization of college funds	1,487,162
140.	Govt. PG College of Commerce B/ Nagar	2012-18	31516	Non-utilization of college funds	1,255,000
141.	Govt. Fatima Jinnah College for Women Lahore	2016-18	31505	Non approval/preparation of annual budget and statement of accounts	287,919,000
142.	Govt. Institute of Commerce Pindi Gheb, Attock	2012-18	31460	Non approval/preparation of annual budget and statement of accounts	1,568,284
143.	The Islamia University of Bahawalpur	2017-18	31971	Irregular consumption of POL	125,210,787
144.	The Islamia University of Bahawalpur	2017-18	31988	Irregular consumption of POL	7,839,500
145.	University of the Punjab, Lahore	2018-19	38114	Irregular consumption of POL	1,682,000
146.	University of the Punjab, Lahore	2018-19	38117	Irregular consumption of POL	1,600,000
147.	The Islamia University of Bahawalpur	2017-18	32004	Irregular consumption of POL	281,685
148.	BISE, Lahore	2018-19	37760	Irregular consumption of POL	214,269
149.	Queen Marry College/School, Lahore	2018-19	33678	Irregular consumption of POL	212,502
150.	Principal Govt. P/graduate College (B) Sahiwal	2017-19	34392	Irregular consumption of POL	176,740
151.	FJW University, Rawalpindi	2018-19	36870	Non-revalidation of expired Bank Guarantee	33,953,760
152.	GC University, Faisalabad	2018-19	36657	Non-revalidation of expired Bank Guarantee	16,019,000
153.	Project Director KFUEIT, RY Khan	2017-18	37815	Non-revalidation of expired Bank Guarantee	10,987,000
154.	Project Director KFUEIT, RY Khan	2017-18	37846	Non-revalidation of expired Bank Guarantee	10,542,000
155.	Project Director KFUEIT, RY Khan	2017-18	37871	Non-revalidation of expired Bank Guarantee	10,200,000
156.	Project Director KFUEIT, RY Khan	2017-18	37914	Non-revalidation of expired Bank Guarantee	9,747,000
157.	Project Director KFUEIT, RY Khan	2017-18	37955	Non-revalidation of expired Bank Guarantee	9,596,000
158.	Project Director KFUEIT, RY Khan	2017-18	37897	Non-revalidation of expired Bank Guarantee	8,930,000
159.	GC University, Faisalabad	2018-19	36656	Non-revalidation of expired Bank Guarantee	5,115,000
160.	GC University, Faisalabad	2018-19	36655	Non-revalidation of expired Bank Guarantee	2,685,000
161.	Project Director KFUEIT,	2017-18	37936	Non-revalidation of expired	1,420,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	RY Khan			Bank Guarantee	
162.	Project Director KFUEIT, RY Khan	2017-18	37956	Non-revalidation of expired Bank Guarantee	16,984
163.	University of Punjab Lahore	2018-19	38045	Non-reconciliation of figures of system and expenditure statement	92,128,171
164.	Government College University, Faisalabad	2018-19	36626	Non-adjustment of temporary advances	25,016,702
165.	The Islamia University of Bahawalpur	2017-18	31985	Non-adjustment of temporary advances	10,388,437
166.	Govt. Fatima Jinnah College for Women Lahore	2016-18	31503	Non-adjustment of temporary advances	8,608,000
167.	BISE Lahore	2017-18	31641	Non-adjustment of temporary advances	6,446,578
168.	Govt. Khawaja Rafique Shaheed College Lahore	2012-18	31672	Non-adjustment of temporary advances	5,059,611
169.	Govt. Emerson College, Multan	2016-19	34094	Non-adjustment of temporary advances	4,676,028
170.	Lahore College (W) University, Lahore	2018-19	36617	Non-adjustment of temporary advances	4,174,759
171.	Govt. Postgraduate College Sammandri FSD	2013-19	33733	Non-adjustment of temporary advances	3,597,825
172.	Govt. Degree College (W) Datanagar, Lahore	2014-18	31241	Non-adjustment of temporary advances	3,556,089
173.	Principal Govt. College Burewala Vehari	2012-19	34403	Non-adjustment of temporary advances	2,768,425
174.	Principal Govt. MAO College, Lahore	2017-19	33157	Non-adjustment of temporary advances	2,500,000
175.	Govt. Faridia Postgraduate College Pakpattan	2012-18	31689	Non-adjustment of temporary advances	2,011,000
176.	Government College University, Faisalabad	2018-19	36637	Non-adjustment of temporary advances	1,994,481
177.	Govt. College (Women) Kot Lakh Pat Lahore	2017-18	31489	Non-adjustment of temporary advances	1,817,289
178.	Govt. Degree College (W) Datanagar, Lahore	2014-18	31240	Non-adjustment of temporary advances	1,486,699
179.	Govt. Postgraduate College (B) Muzaffargarh	2016-19	34431	Non-adjustment of temporary advances	1,252,112
180.	Govt. College (W) Karkhana Bazar, Faisalabad	2015-19	37711	Non-adjustment of temporary advances	1,118,187
181.	BISE, Lahore	2018-19	37751	Non-adjustment of temporary advances	921,300
182.	Government College University, Lahore	2018-19	33805	Non-adjustment of temporary advances	877,800
183.	Information Technology	2017-19	36556	Non-adjustment of	699,025

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	University, Lahore			temporary advances	
184.	Govt. P/graduate College (W) Shahbagh LHR	2016-18	32535	Non-adjustment of temporary advances	619,722
185.	Principal, Govt. Postgraduat College B/Pur	2015-19	33696	Non-adjustment of temporary advances	577,521
186.	Principal Govt. P/graduate College (B) Sahiwal	2017-19	34394	Non-adjustment of temporary advances	366,000
187.	Govt. Institute of Commerce Jand (Attock)	2013-18	31947	Non-adjustment of temporary advances	246,156
188.	Govt. PST Post graduation College (B) Kamalia	2013-18	31305	Non-adjustment of temporary advances	214,022
189.	Govt. College (Women) Kot Lakh Pat Lahore	2017-18	31472	Non-adjustment of temporary advances	153,607
190.	University of the Punjab, Lahore	2018-19	38058	Non-adjustment of temporary advances	41,644
191.	Government Postgraduate College Samundri, Faisalabad	2013-19	33728	Irregular operation of student fund accounts	65,913,981
192.	Islamia University of Bahawalpur	2016-18	31973	Irregular expenditure on semester system examination	76,420,375
193.	BISE Lahore	2017-18	31663	Non-verification of deposits	62,867,180
194.	Govt. PG College (B) M/garh	2016-19	34426	Non-verification of deposits	9,663,149
195.	Govt. PG College for (B) G/Wala	2017-19	35750	Non-verification of deposits	1,262,010
196.	Govt. Degree College (B) Rangpur, M/garh	2007-18	31940	Non-verification of deposits	1,052,390
197.	Govt. PG College of Commerce Bahawal Nagar	2012-18	31512	Unlawful expenditure from student funds	9,535,000
198.	Govt. MAO College, Lahore	2017-19	33150	Unlawful expenditure from student funds	8,029,000
199.	Govt. Khadijah Girls Inter Collage (W) R/Pindi	2005-18	32489	Unlawful expenditure from student funds	7,282,537
200.	Govt. Commerce College Attock	2016-18	31491	Unlawful expenditure from student funds	7,010,384
201.	Govt. College (W) Karkhana Bazar, Faisalabad	2015-19	37703	Unlawful expenditure from student funds	4,693,052
202.	Govt. Postgraduat College B/Pur	2015-19	33692	Unlawful expenditure from student funds	4,207,957
203.	Govt. Postgraduate College, Sheikhpura	2014-19	33664	Unlawful expenditure from student funds	3,693,000
204.	Govt. College of Commerce, Bhakkat	2012-18	32510	Unlawful expenditure from student funds	3,412,782
205.	Govt. Khawaja Rafique	2012-18	31673	Unlawful expenditure from	2,447,254

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Shaheed College Lahore			student funds	
206.	Govt.P/Graduate Collage for (B) G/Wala	2017-19	35746	Unlawful expenditure from student funds	2,330,325
207.	Govt. P/graduate College (W) Shahbagh LHR	2016-18	32523	Unlawful expenditure from student funds	2,036,010
208.	Govt. PST Post graduation College (B) Kamalia	2013-18	31308	Unlawful expenditure from student funds	1,947,475
209.	Govt. Postgraduate Islamia College (W) Lahore	2017-19	33747	Unlawful expenditure from student funds	1,773,000
210.	Govt. P/graduate College (W) Shahbagh LHR	2016-18	32527	Unlawful expenditure from student funds	1,544,464
211.	Govt. MAO College, Lahore	2017-19	33158	Unlawful expenditure from student funds	1,540,554
212.	Govt. Postgraduate College Sammandri FSD	2013-19	33731	Unlawful expenditure from student funds	912,890
213.	Govt. College (W) Karkhana Bazar, Faisalabad	2015-19	37712	Unlawful expenditure from student funds	718,000
214.	Govt. College (W) Karkhana Bazar, Faisalabad	2015-19	37713	Unlawful expenditure from student funds	630,292
215.	Govt. P/graduate College (W) Shahbagh LHR	2016-18	32536	Unlawful expenditure from student funds	422,086
216.	Govt. Institute of Commerce Pindi Gheb, Attock	2012-18	31461	Unlawful expenditure from student funds	353,189
217.	Govt. P/graduate College (W) Shahbagh LHR	2016-18	32540	Unlawful expenditure from student funds	128,885
218.	Govt. College (W) Karkhana Bazar, Faisalabad	2015-19	37722	Unlawful expenditure from student funds	96,115
219.	Information Technology University, Lahore	2017-19	36568	Loss to due to less collection of planed receipts-	17,213,000
220.	Govt. Faridia Postgraduate College Pakpattan	2012-18	31694	Loss to due to less collection of planed receipts-	2,566,000
221.	Govt. College of Commerce, Bhakkar	2012-18	32514	Loss to due to less collection of planed receipts-	268,173
222.	Govt. Degree College (W) Datanagar, Lahore	2014-18	31242	Non preparation of receipt statement	1,075,195
223.	Govt. Institute of Commerce Pindi Gheb, Attock	2012-18	31456	Non preparation of receipt statement	471,489
224.	University of Punjab Lahore	2018-19	38121	Irregular expenditure on pending liabilities	1,500,760

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
225.	Government College University (GCU), Lahore	2018-19	33797	Irregular expenditure on pending liabilities	350,319
226.	Principal, Government College, Burewala	2012-19	34406	Irregular expenditure on pending liabilities	149,680
227.	University of the Punjab	2018-19	38147	Irregular disbursement of cash prizes	660,000
228.	University of the Punjab	2018-19	38156	Loss due to unauthorized payments of arrears to LESCO	309,255
229.	Government Women College, PindiGheb, Attock	2006-18	31475	Loss to government due to unnecessary retention of bus driver and conductor without bus	742,225
230.	Government Postgraduate College (Boys), Sahiwal	2017-19	34396	Non-Printing and distribution of college magazine for more than 5000 Subscribers	4,120,073
231.	Islamia University of Bahawalpur	2016-18	31994	Unjustified consumption of 80 gram legal size papers having value of	212,6019
232.	Govt. Postgraduate Islamia College (W) Lahore	2017-19	33748	Irregular payments without inspection of goods	1,228,000
233.	Govt. Postgraduate Islamia College (W) Lahore	2017-19	33753	Irregular payments without inspection of goods	480,000
234.	Institute of Education & Research department of the University of Punjab Lahore	2018-19	38152	Doubtful purchase and issuance of stationary items	483,126
235.	University of the Punjab	2018-19	38157	Loss due to excess printing of prospectus than actual requirement	305,931
236.	University of the Punjab	2018-19	38051	Weak progress towards research and other activities	-
237.	BISE Lahore	2017-18	31664	Non construction of own in door out door sports complex loss to board account	-
238.	BISE Lahore	2017-18	31666	Non issuance of certificates nos. 558,237 relating to annual /supply examination year 2016	-
239.	BISE Lahore	2017-18	31668	Irregular grant of affiliation to Ghazi Scholar school due to non-observing of board rules	-
240.	Islamia University of	2016-18	32020	Illegal allotment of	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Bahawalpur			university vehicles to university officers through vice chancellor orders	
241.	Government College University	2018-19	33798	Non Constitute the Advisory Committee for four hostels, loss to students money	-
242.	University of the Punjab	2018-19	38046	Halts of several MS/M.phil/Ph.D Programs in Punjab University by Higher Education Commission	-
243.			38053	Non-issuance of 23,146 degrees	-
244.	BISE Lahore	2017-18	31671	Non-finalization of pending inquiries	-
245.	Government College University, Faisalabad	2018-19	36634	Non-finalization of pending inquiries	-
246.	Government College University, Faisalabad	2018-19	36635	Non-finalization of pending inquiries	-
247.	University of the Punjab, Lahore	2018-19	38047	Non-finalization of pending inquiries	-
248.	BISE Faisalabad	2018-19	38224	Non-finalization of pending inquiries	-
249.	Govt. Post Graduate College Samundri, Faisalabad	2013-19	33729	Illegal/unlawful payment to Director Colleges through student Funds	400,000
250.	Islamia College, Civil Lines, Lahore	2017-19	33124	Unauthorized payment of remunerations out of second shift fund to teaching staff	338,600
251.	Principal, Govt. Postgraduate College B/Pur	2015-19	33697	Non conversion of library security deposits into lapsed security deposits	4,370,926
252.	Govt.Degree College (W) Datanagar, Lahore	2014-18	31245	Non conversion of library security deposits into lapsed security deposits	337,540
253.	Principal Govt. P/graduate College (B) Sahiwal	2017-19	34398	Non conversion of library security deposits into lapsed security deposits	0
254.	Government College University, Faisalabad	2018-19	36621	Non-surrendering of savings	443,631,884
255.	Queen Marry College/School, Lahore	2018-19	33682	Non-surrendering of savings	332,400,202
256.	Govt. Post Graduate College of Commerce B/ Nagar	2012-18	31515	Non-surrendering of savings	96,514,000
257.	Govt.P/Graduate Collage	2017-19	35754	Non-surrendering of	84,644,264

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	for (B) G/Wala			savings	
258.	Govt. Postgraduate Islamia College (W) Lahore	2017-19	33741	Non-surrendering of savings	61,109,000
259.	Govt. College (Women) Kot Lakh Pat Lahore	2017-18	31477	Non-surrendering of savings	44,950,321
260.	Govt. Khawaja Rafique Shaheed College Lahore	2012-18	31677	Non-surrendering of savings	32,127,056
261.	Govt. Khadijah Girls Inter Collage (W) R/Pindi	2005-18	32494	Non-surrendering of savings	31,918,619
262.	Govt. Postgraduate College (B) Muzaffargarh	2016-19	34424	Non-surrendering of savings	30,298,017
263.	Govt. Postgraduate College, Sheikhpura	2014-19	33662	Non-surrendering of savings	26,959,000
264.	Govt. Faridia Postgraduate College Pakpattan	2012-18	31700	Non-surrendering of savings	21,922,000
265.	Govt. Postgraduate College, Jaranwala	2012-19	33770	Non-surrendering of savings	20,826,257
266.	Govt. Institute of Commerce Pindi Gheb, Attock	2012-18	31453	Non-surrendering of savings	17,158,282
267.	Govt. College of Commerce, Bhakkat	2012-18	32517	Non-surrendering of savings	14,996,500
268.	Govt. Commerce College Attock	2016-18	31492	Non-surrendering of savings	13,578,827
269.	Govt. Degree College for Boys, Rangpur, M/garh	2007-18	31939	Non-surrendering of savings	12,049,929
270.	Govt. P.G. College for Women, Wazirabad	2015-18	32501	Non-surrendering of savings	11,144,393
271.	Govt. P/graduate College (B) Sahiwal	2017-19	34400	Non-surrendering of savings	7,650,620
272.	Govt. Degree College (W) Datanagar, Lahore	2014-18	31234	Non-surrendering of savings	7,020,997
273.	Govt. Degree College for Women South City Okara	2013-18	31467	Non-surrendering of savings	4,720,896
274.	Govt. PG College B/Pur	2015-19	33702	Non-surrendering of savings	3,814,990
275.	Govt. PG College (W) Shahbagh LHR	2016-18	32544	Non-surrendering of savings	2,298,707
276.	Govt. College (Women) Kot Lakh Pat Lahore	2017-18	31469	Non-surrendering of savings	2,253,846
277.	University of the Punjab, Lahore	2018-19	38042	Excess expenditure than budget allocation	242,875,000
278.	Govt. Postgraduate College, Sheikhpura	2014-19	33661	Excess expenditure than budget allocation	137,708,000
279.	Govt. Postgraduate College (B) Muzaffargarh	2016-19	34423	Excess expenditure than budget allocation	96,755,301

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
280.	Govt. Khadijah Girls Inter Collage (W) R/Pindi	2005-18	32495	Excess expenditure than budget allocation	80,054,533
281.	Principal Govt. College Burewala Vehari	2012-19	34402	Excess expenditure than budget allocation	63,521,822
282.	Principal, Govt. Postgraduate College B/Pur	2015-19	33701	Excess expenditure than budget allocation	60,352,761
283.	Principal Govt. MAO College, Lahore	2017-19	33145	Excess expenditure than budget allocation	53,238,899
284.	Govt. Islamia College Civil, Lines, Lahore	2017-19	33122	Excess expenditure than budget allocation	50,500,781
285.	Govt. Postgraduate College, Jaranwala	2012-19	33769	Excess expenditure than budget allocation	47,768,031
286.	Govt. P/graduate College (W) Shahbagh LHR	2016-18	32545	Excess expenditure than budget allocation	35,358,026
287.	Govt. Postgraduate College Sammandri FSD	2013-19	33740	Excess expenditure than budget allocation	29,489,929
288.	Govt./P/Graduate Collage for (B) G/Wala	2017-19	35755	Excess expenditure than budget allocation	26,963,529
289.	Govt. Degree College for Women Gawal Mandi Lahor	2016-18	31954	Excess expenditure than budget allocation	24,614,321
290.	Govt. Khawaja Rafique Shaheed College Lahore	2012-18	31678	Excess expenditure than budget allocation	24,054,947
291.	Govt. Degree College (W) Dananagar, Lahore	2014-18	31235	Excess expenditure than budget allocation	23,372,990
292.	Govt. College (Women) Kot Lakh Pat Lahore	2017-18	31478	Excess expenditure than budget allocation	22,573,577
293.	Govt. Faridia Postgraduate College Pakpattan	2012-18	31699	Excess expenditure than budget allocation	22,487,000
294.	Govt. College of Commerce, Bhakkat	2012-18	32516	Excess expenditure than budget allocation	11,106,888
295.	Govt. Degree College for Women South City Okara	2013-18	31468	Excess expenditure than budget allocation	6,941,301
296.	Govt. P.G. College for Women, Wazirabad	2015-18	32502	Excess expenditure than budget allocation	6,039,504
297.	Govt. SNS Degree College Gogran (Lodhran)	2004-18	31962	Excess expenditure than budget allocation	5,186,897
298.	Govt. Degree College for Boys, Rangpur, (Muzaffargarh)	2007-18	31937	Excess expenditure than budget allocation	4,946,613
299.	Govt. Degree College for (W) Shahdara, LHR	2014-18	31310	Excess expenditure than budget allocation	4,626,230
300.	Govt. PG College of Commerce Bahawal Nagar	2012-18	31514	Excess expenditure than budget allocation	4,005,500
301.	Principal Govt. P/graduate College (B) Sahiwal	2017-19	34395	Excess expenditure than budget allocation	2,163,763

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
302.	Govt. Institute of Commerce Jand (Attock)	2013-18	31944	Excess expenditure than budget allocation	1,976,552
303.	Govt. College (Women) Kot Lakh Pat Lahore	2017-18	31470	Excess expenditure than budget allocation	1,583,036
304.	Govt. Commerce College Attock	2016-18	31499	Excess expenditure than budget allocation	1,469,159
305.	Govt. Institute of Commerce Pindi Gheb, Attock	2012-18	31452	Excess expenditure than budget allocation	384,100
306.	Project Director KFUEIT, R.Y.Khan	2017-18	37954	Overpayments to contractors	4,052,000
307.	Project Director KFUEIT, R.Y.Khan	2017-18	37829	Overpayments to contractors	1,126,000
308.	Project Director KFUEIT, R.Y.Khan	2017-18	37859	Overpayments to contractors	1,126,000
309.	Project Director KFUEIT, R.Y.Khan	2017-18	37885	Overpayments to contractors	1,067,000
310.	Project Director KFUEIT, R.Y.Khan	2017-18	37807	Overpayments to contractors	1,039,000
311.	Project Director KFUEIT, R.Y.Khan	2017-18	37858	Overpayments to contractors	999,000
312.	Project Director KFUEIT, R.Y.Khan	2017-18	37884	Overpayments to contractors	999,000
313.	Project Director KFUEIT, R.Y.Khan	2017-18	37828	Overpayments to contractors	976,000
314.	Project Director KFUEIT, R.Y.Khan	2017-18	37942	Overpayments to contractors	867,000
315.	Project Director KFUEIT, R.Y.Khan	2017-18	37806	Overpayments to contractors	864,000
316.	Project Director KFUEIT, R.Y.Khan	2017-18	37924	Overpayments to contractors	640,000
317.	Project Director KFUEIT, R.Y.Khan	2017-18	37801	Overpayments to contractors	355,000
318.	Project Director KFUEIT, R.Y.Khan	2017-18	37824	Overpayments to contractors	339,000
319.	Project Director KFUEIT, R.Y.Khan	2017-18	37923	Overpayments to contractors	339,000
320.	Project Director KFUEIT, R.Y.Khan	2017-18	37863	Overpayments to contractors	335,000
321.	Project Director KFUEIT, R.Y.Khan	2017-18	37880	Overpayments to contractors	272,000
322.	University of the Punjab, Lahore	2018-19	38038	Doubtful payments of pensions	870.02 million
323.	University of the Punjab, Lahore	2018-19	38041	Un-authorized payments to tenure track teachers	283.42 million
324.	Govt. Postgraduate College, Jaranwala	2012-19	33761	Impairment to educational service delivery due to	99,758,647

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				excess/ less deployment of teachers for students	
325.	University of the Punjab, Lahore	2018-19	38055	Impairment to educational service delivery due to excess/ less deployment of teachers for students	61,794,000
326.	Lahore College (W) University, Lahore	2018-19	36605	Impairment to educational service delivery due to excess/ less deployment of teachers for students	38713114
327.	Govt. College, Township, Lahore	2018-19	33132	Impairment to educational service delivery due to excess/ less deployment of teachers for students	28,426,500
328.	Govt. College of Commerce, Bhakkar	2012-18	32505	Impairment to educational service delivery due to excess/ less deployment of teachers for students	17,447,188
329.	Govt. Fatima Jinnah College for Women LHR	2016-18	31501	Impairment to educational service delivery due to excess/ less deployment of teachers for students	12,768,000
330.	Govt. P/graduate College (W) Shadbagh LHR	2016-18	32518	Impairment to educational service delivery due to excess/ less deployment of teachers for students	7,271,334
331.	Govt. College, Township, Lahore	2018-19	33131	Impairment to educational service delivery due to excess/ less deployment of teachers for students	4,329,900
332.	Govt. College (W) Karkhana Bazar, Faisalabad	2015-19	37706	Impairment to educational service delivery due to excess/ less deployment of teachers for students	3,324,096
333.	Govt. College of Commerce, Bhakkar	2012-18	32515	Impairment to educational service delivery due to excess/ less deployment of teachers for students	1177837
334.	Queen Marry College/School, Lahore	2018-19	33679	Impairment to educational service delivery due to excess/ less deployment of teachers for students	614,864
335.	Government College University, Faisalabad	2018-19	36654	Impairment to educational service delivery due to excess/ less deployment of teachers for students	0
336.	BISE Lahore	2017-18	31660	Impairment to educational service delivery due to	0

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				excess/ less deployment of teachers for students	
337.	Queen Marry College/School, Lahore	2018-19	33676	Impairment to educational service delivery due to excess/ less deployment of teachers for students	0
338.	Queen Marry College/School, Lahore	2018-19	33683	Impairment to educational service delivery due to excess/ less deployment of teachers for students	0
339.	Information Technology University, Lahore	2017-19	36540	Impairment to educational service delivery due to excess/ less deployment of teachers for students	0
340.	University of the Punjab, Lahore	2018-19	38164	Impairment to educational service delivery due to excess/ less deployment of teachers for students	0
341.	University of the Punjab, Lahore	2018-19	38165	Impairment to educational service delivery due to excess/ less deployment of teachers for students	0
342.	University of the Punjab, Lahore	2018-19	38166	Impairment to educational service delivery due to excess/ less deployment of teachers for students	0
343.	Govt. College University, Lahore	2017-18	36522	Irregular appointments	56,977,649
344.	Government College University, Lahore	2018-19	33804	Irregular appointments	50,762,032
345.	BISE, Lahore	2018-19	37750	Irregular appointments	46,807,382
346.	Information Technology University, Lahore	2017-19	36539	Irregular appointments	17,140,614
347.	Fatima Jinnah Women University, Rawalpindi	2018-19	36860	Irregular appointments	12,953,900
348.	Fatima Jinnah Women University, Rawalpindi	2018-19	36842	Irregular appointments	10,337,556
349.	Govt. Postgraduate College, Jaranwala	2012-19	33758	Irregular appointments	9,075,507
350.	Govt. Islamia College Civil, Lines, Lahore	2017-19	33126	Irregular appointments	7,070,200
351.	Fatima Jinnah Women University, Rawalpindi	2018-19	36850	Irregular appointments	6,766,999
352.	Government College University, Faisalabad	2018-19	36620	Irregular appointments	6,448,871
353.	Govt. College (W) Karkhana Bazar, Faisalabad	2015-19	37702	Irregular appointments	5,404,646

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
354.	Govt. P/graduate College (W) Shahbagh LHR	2016-18	32519	Irregular appointments	3,042,112
355.	Govt. Postgraduate College Sammandri FSD	2013-19	33732	Irregular appointments	2,805,000
356.	Principal Govt. P/graduate College (B) Sahiwal	2017-19	34389	Irregular appointments	2,066,800
357.	Govt. Postgraduate College, Jaranwala	2012-19	33759	Irregular appointments	1,876,300
358.	Govt. College of Commerce, Bhakkat	2012-18	32511	Irregular appointments	1,613,209
359.	University of the Punjab, Lahore	2018-19	38127	Irregular appointments	1,116,000
360.	Principal, Govt. Postgraduat College B/Pur	2015-19	33699	Irregular appointments	138,579
361.	The Islamia University of Bahawalpur	2017-18	32006	Irregular appointments	-
362.	The Islamia University of Bahawalpur	2017-18	32010	Irregular appointments	-
363.	The Islamia University of Bahawalpur	2017-18	32011	Irregular appointments	-
364.	The Islamia University of Bahawalpur	2017-18	32012	Irregular appointments	-
365.	The Islamia University of Bahawalpur	2017-18	32014	Irregular appointments	-
366.	The Islamia University of Bahawalpur	2017-18	32015	Irregular appointments	-
367.	The Islamia University of Bahawalpur	2017-18	32016	Irregular appointments	-
368.	The Islamia University of Bahawalpur	2017-18	32017	Irregular appointments	-
369.	The Islamia University of Bahawalpur	2017-18	32019	Irregular appointments	-
370.	The Islamia University of Bahawalpur	2017-18	32021	Irregular appointments	-
371.	Government College University, Lahore	2018-19	33792	Irregular appointments	-
372.	Govt. College University, Lahore	2017-18	36519	Irregular appointments	-
373.	Govt. College University, Lahore	2017-18	36523	Irregular appointments	-
374.	Govt. College University, Lahore	2017-18	36529	Irregular appointments	-
375.	Govt. College University, Lahore	2017-18	36530	Irregular appointments	-
376.	Information Technology University, Lahore	2017-19	36538	Irregular appointments	-
377.	Lahore College (W)	2018-19	36596	Irregular appointments	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	University, Lahore				
378.	Government College University, Faisalabad	2018-19	36619	Irregular appointments	-
379.	Fatima Jinnah Women University, Rawalpindi	2018-19	36845	Irregular appointments	-
380.	Fatima Jinnah Women University, Rawalpindi	2018-19	36855	Irregular appointments	-
381.	Project Director KFUEIT, R.Y.Khan	2017-18	37990	Irregular appointments	-
382.	University of the Punjab, Lahore	2018-19	38048	Irregular appointments	-
383.	University of the Punjab, Lahore	2018-19	38049	Irregular appointments	-
384.	FJW University, Rawalpindi	2018-19	36854	Irregular re-employment of retired persons	11,686,108
385.	University of the Punjab, Lahore	2018-19	38128	Irregular re-employment of retired persons	1,113,000
386.	BISE Lahore	2017-18	31655	Irregular re-employment of retired persons	396,000
387.	The Islamia University of Bahawalpur	2017-18	32007	Irregular re-employment of retired persons	-
388.	Government Degree College Township	2016-19	33139	Irregular payment of salary to staff without performance of job related duty	5.71 million
389.	Information Technology University, Lahore	2017-19	36537	Irregular posting of Resident Auditor by the Punjab government	1,638,732
390.	University of the Punjab, Lahore	2018-19	38119	Irregular posting of Resident Auditor by the Punjab government	1,571,000
391.	Govt. College University, Lahore	2018-19	33796	Irregular posting of Resident Auditor by the Punjab government	-
392.	Govt. College University, Lahore	2017-18	36535	Irregular posting of Resident Auditor by the Punjab government	-
393.	Lahore College (W) University, Lahore	2018-19	36578	Irregular posting of Resident Auditor by the Punjab government	-
394.	Fatima Jinnah Women University, Rawalpindi	2018-19	36846	Irregular posting of Resident Auditor by the Punjab government	-
395.	University of the Punjab, Lahore	2018-19	38086	Irregular expenditure on courier service from private firm	8.03 million
396.	BISE Lahore	2017-18	31629	Loss due to extra printing of cover sheets of answer	5.14 million

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				books with bar code	
397.	Khwaja Fareed UEIT, Rahim Yar Khan	2017-18	38008	Purchase of equipment without recommendation and approval of competent authority	468,714
398.	Government College University, Faisalabad	2018-19	36629	Irregular placement of funds in bank other than Bank of Punjab	6,322,051,295
399.	University of the Punjab, Lahore	2018-19	38037	Irregular placement of funds in bank other than Bank of Punjab	2,450,000,000
400.	Fatima Jinnah Women University, Rawalpindi	2018-19	36870	Irregular placement of funds in bank other than Bank of Punjab	265,045,134
401.	Fatima Jinnah Women University, Rawalpindi	2018-19	36873	Irregular placement of funds in bank other than Bank of Punjab	265,000,000
402.	Govt. Degree College for (W) Shahdara, LHR	2014-18	31315	Irregular placement of funds in bank other than Bank of Punjab	5,862,447
403.	Govt. Postgraduate College, Jaranwala	2012-19	33762	Irregular placement of funds in bank other than Bank of Punjab	4,696,172
404.	Govt. Degree College for (W) Shahdara, LHR	2014-18	31311	Irregular placement of funds in bank other than Bank of Punjab	1,773,951
405.	Govt. Institute of Commerce PindiGheb, Attock	2012-18	31462	Irregular placement of funds in bank other than Bank of Punjab	1,653,861
406.	Fatima Jinnah Women University, Rawalpindi	2018-19	36884	Irregular placement of funds in bank other than Bank of Punjab	289,484
407.	Information Technology University, Lahore	2017-19	36572	Irregular placement of funds in bank other than Bank of Punjab	81,049
408.	Govt. Commerce College Attock	2016-18	31497	Irregular placement of funds in bank other than Bank of Punjab	-
409.	Principal Public Health Nursing School, Multan	2016-19	34098	Irregular placement of funds in bank other than Bank of Punjab	-
410.	Fatima Jinnah Women University, Rawalpindi	2018-19	36885	Irregular placement of funds in bank other than Bank of Punjab	-
411.	Information Technology University, Lahore	2017-19	36569	Non Submission of Vouched Accounts to A.G./T.O. Lahore	794,285,000
412.	Govt. Fatima Jinnah	2016-18	31507	Non Submission of	230,954,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	College for Women Lahore			Vouched Accounts to A.G./T.O. Lahore	
413.	Principal Govt. MAO College, Lahore	2017-19	33155	Non Submission of Vouched Accounts to A.G./T.O. Lahore	69,057,538
414.	Government Post Graduate Islamia College for Women, Lahore	2017-19	33742	Non Submission of Vouched Accounts to A.G./T.O. Lahore	56,774,495
415.	Govt. Islamia College Civil, Lines, Lahore	2017-19	33121	Non Submission of Vouched Accounts to A.G./T.O. Lahore	51,363,964
416.	Queen Marry College/School, Lahore	2018-19	33677	Non Submission of Vouched Accounts to A.G./T.O. Lahore	17,200,000
417.	BISE Lahore	2017-18	31657	Non Submission of Vouched Accounts to A.G./T.O. Lahore	342,996
418.	Khwaja Fareed University of Engineering & Information Technology, Rahim Yar Khan	2017-18	37992	Irregular incurrence of expenditure out of Development funds against recurring expenditure	234.18 million
419.	IT University, Lahore	2017-19	36551	Misclassified expenditure	10,725,256
420.	Govt. College Burewala Vehari	2012-19	34405	Misclassified expenditure	7,354,164
421.	Govt. Faridia PG College Pakpattan	2012-18	31696	Misclassified expenditure	7,094,000
422.	Govt. PG College B/Pur	2015-19	33693	Misclassified expenditure	4,927,613
423.	University of the Punjab, Lahore	2018-19	38103	Misclassified expenditure	3,111,000
424.	University of the Punjab, Lahore	2018-19	38105	Misclassified expenditure	2,583,000
425.	Govt. PG College (B) Muzaffargarh	2016-19	34429	Misclassified expenditure	2,078,707
426.	Govt. PG Islamia College (W) Lahore	2017-19	33749	Misclassified expenditure	1,220,000
427.	University of the Punjab, Lahore	2018-19	38146	Misclassified expenditure	683,528
428.	Govt. PG College, Jaranwala	2012-19	33763	Misclassified expenditure	274,557
429.	Govt. Institute of Commerce PindiGheb, Attock	2012-18	31457	Misclassified expenditure	228,387
430.	Government degree college Township, Lahore	2016-19	33133	Irregular expenditure on pay and allowances	10.79 million
431.	Govt. PG College for Women Shad Bagh Lahore	2016-18	32521	Payments of salaries to Principals without performing educational duties	3.99 million

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
432.	University of the Punjab, Lahore	2018-19	38144	Unlawful/doubtful expenditure without Pre-audit	739,018
433.	Khwaja Fareed University of Engineering & Information Technology, Rahim Yar Khan	2017-19	37997	Irregular payment of insurance	554,251
434.	Govt. PG College for Women Shad Bagh Lahore	2016-18	32522	Loss due to unauthorized payment to non teaching staff during off session period of 2 nd Shift	493,138
435.	(PDP No. 37988 of Khwaja Fareed UEIT, Rahim Yar Khan -2017-18)	2017-18	37988	Irregular grant of advance increments without recommendation of Selection Board-Rs.309,144	309,144
436.	University of the Punjab, Lahore	2018-19	38134	Non-imposition of penalties	6.67 million
437.	Project Director KFUEIT, R.Y.Khan	2017-18	37808	Payments in excess of technically sanctioned estimates	63,591,000
438.	Project Director KFUEIT, R.Y.Khan	2017-18	37803	Payments in excess of technically sanctioned estimates	47,488,000
439.	Project Director KFUEIT, R.Y.Khan	2017-18	37869	Payments in excess of technically sanctioned estimates	47,488,000
440.	Project Director KFUEIT, R.Y.Khan	2017-18	37889	Payments in excess of technically sanctioned estimates	29,549,000
441.	Project Director KFUEIT, R.Y.Khan	2017-18	37825	Payments in excess of technically sanctioned estimates	28,058,000
442.	Project Director KFUEIT, R.Y.Khan	2017-18	37835	Payments in excess of technically sanctioned estimates	28,058,000
443.	Project Director KFUEIT, R.Y.Khan	2017-18	37856	Payments in excess of technically sanctioned estimates	23,341,000
444.	Project Director KFUEIT, R.Y.Khan	2017-18	37907	Payments in excess of technically sanctioned estimates	23,060,000
445.	Project Director KFUEIT, R.Y.Khan	2017-18	37894	Payments in excess of technically sanctioned estimates	21,672,000
446.	Project Director KFUEIT, R.Y.Khan	2017-18	37881	Payments in excess of technically sanctioned estimates	21,103,000
447.	Project Director KFUEIT,	2017-18	37932	Payments in excess of	15,722,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	R. Y. Khan			technically sanctioned estimates	
448.	Project Director KFUEIT, R. Y. Khan	2017-18	37971	Payments in excess of technically sanctioned estimates	7,505,000
449.	Project Director KFUEIT, R. Y. Khan	2017-18	37866	Payments in excess of technically sanctioned estimates	5,383,000
450.	Project Director KFUEIT, R. Y. Khan	2017-18	37832	Payments in excess of technically sanctioned estimates	5,311,000
451.	Project Director KFUEIT, R. Y. Khan	2017-18	37891	Payments in excess of technically sanctioned estimates	5,260,000
452.	Project Director KFUEIT, R. Y. Khan	2017-18	37802	Payments in excess of technically sanctioned estimates	2,054,000
453.	Project Director KFUEIT, R. Y. Khan	2017-18	37973	Payments in excess of technically sanctioned estimates	1,806,000
454.	Project Director KFUEIT, R. Y. Khan	2017-18	37929	Payments in excess of technically sanctioned estimates	1,330,000
455.	Project Director KFUEIT, R. Y. Khan	2017-18	37809	Payments in excess of technically sanctioned estimates	4,790,367
456.	University of Punjab Lahore	2018-19	38133	Payments in excess of technically sanctioned estimates	6,408,720
457.	Project Director KFUEIT, R. Y. Khan	2017-18	37970	Excess payment by allowing imbalance rates	110,556,000
458.	Project Director KFUEIT, R. Y. Khan	2017-18	37946	Excess payment by allowing imbalance rates	15,536,000
459.	Project Director KFUEIT, R. Y. Khan	2017-18	37910	Excess payment by allowing imbalance rates	5,476,000
460.	Project Director KFUEIT, R. Y. Khan	2017-18	37964	Excess payment by allowing imbalance rates	3,763,000
461.	Project Director KFUEIT, R. Y. Khan	2017-18	37865	Excess payment by allowing imbalance rates	3,011,000
462.	Project Director KFUEIT, R. Y. Khan	2017-18	37841	Excess payment by allowing imbalance rates	1,383,000
463.	Project Director KFUEIT, R. Y. Khan	2017-18	37909	Excess payment by allowing imbalance rates	1,200,000
464.	Project Director KFUEIT, R. Y. Khan	2017-18	37911	Excess payment by allowing imbalance rates	583,000
465.	Project Director KFUEIT, R. Y. Khan	2017-18	37843	Excess payment by allowing imbalance rates	530,000
466.	Project Director KFUEIT,	2017-18	37842	Excess payment by	374,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	R. Y. Khan			allowing imbalance rates	
467.	Project Director KFUEIT, R. Y. Khan	2017-18	37840	Excess payment by allowing imbalance rates	371,000
468.	Project Director KFUEIT, R. Y. Khan	2017-18	37933	Excess payment by allowing imbalance rates	371,000
469.	Project Director KFUEIT, R. Y. Khan	2017-18	37963	Excess payment by allowing imbalance rates	262,000
470.	Project Director KFUEIT, R. Y. Khan	2017-18	37965	Excess payment by allowing imbalance rates	189,000
471.	Project Director KFUEIT, R. Y. Khan	2017-18	-	Overpayment due to non-maintaining of quoted percentage	108.08
472.	Project Director KFUEIT, R. Y. Khan	2017-18	37812	Irregular payment due to non-approval of rate analysis	17,387,000
473.	Project Director KFUEIT, R. Y. Khan	2017-18	37868	Irregular payment due to non-approval of rate analysis	12,717,000
474.	Project Director KFUEIT, R. Y. Khan	2017-18	37931	Irregular payment due to non-approval of rate analysis	9,170,000
475.	Project Director KFUEIT, R. Y. Khan	2017-18	37839	Irregular payment due to non-approval of rate analysis	9,081,000
476.	Project Director KFUEIT, R. Y. Khan	2017-18	37893	Irregular payment due to non-approval of rate analysis	9,003,000
477.	(PDP No. of Fatima Jinnah Women University, Rawalpindi -2018-19)	2018-19	-	Undue financial benefit to contractor due to non obtaining of new performance guarantee on expiry of previous	33.95 million
478.	Project Director KFUEIT, R. Y. Khan	2017-18	37902	Non-recovery of de-escalation in the rate of Steel	6,451,000
479.	Project Director KFUEIT, R. Y. Khan	2017-18	37851	Non-recovery of de-escalation in the rate of Steel	4,705,000
480.	Project Director KFUEIT, R. Y. Khan	2017-18	37876	Non-recovery of de-escalation in the rate of Steel	4,301,000
481.	Project Director KFUEIT, R. Y. Khan	2017-18	37797	Non-recovery of de-escalation in the rate of Steel	4,173,000
482.	Project Director KFUEIT, R. Y. Khan	2017-18	37820	Non-recovery of de-escalation in the rate of Steel	4,173,000
483.	Project Director KFUEIT,	2017-18	37919	Non-recovery of de-	4,173,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	R. Y. Khan			escalation in the rate of Steel	
484.	Project Director KFUEIT, R. Y. Khan	2017-18	37796	Non-recovery of de-escalation in the rate of Steel	427,000
485.	Project Director KFUEIT, R. Y. Khan	2017-18	37819	Non-recovery of de-escalation in the rate of Steel	426,000
486.	Project Director KFUEIT, R. Y. Khan	2017-18	37918	Non-recovery of de-escalation in the rate of Steel	379,000
487.	Project Director KFUEIT, R. Y. Khan	2017-18	37850	Non-recovery of de-escalation in the rate of Steel	329,000
488.	Project Director KFUEIT, R. Y. Khan	2017-18	37875	Non-recovery of de-escalation in the rate of Steel	318,000
489.	Project Director KFUEIT, R. Y. Khan	2017-18	37901	Non-recovery of de-escalation in the rate of Steel	300,000
490.	Project Director KFUEIT, R. Y. Khan	2017-18	37913	Overpayment due to non-utilization of available earth	1,407,000
491.	Project Director KFUEIT, R. Y. Khan	2017-18	37987	Overpayment due to non-utilization of available earth	963,000
492.	Project Director KFUEIT, R. Y. Khan	2017-18	37845	Overpayment due to non-utilization of available earth	427,000
493.	Project Director KFUEIT, R. Y. Khan	2017-18	37896	Overpayment due to non-utilization of available earth	396,000
494.	Project Director KFUEIT, R. Y. Khan	2017-18	37935	Overpayment due to non-utilization of available earth	380,000
495.	Project Director KFUEIT, R. Y. Khan	2017-18	37814	Overpayment due to non-utilization of available earth	372,000
496.	Project Director KFUEIT, R. Y. Khan	2017-18	37958	Excess payment of price variation	3.94 million
497.	Project Director KFUEIT, R. Y. Khan	2017-18	37834	Overpayment of price escalation	3.09 million
498.	Project Director KFUEIT, R. Y. Khan	2017-18	37941	Irregular expenditure due to procurement of bricks from unlisted kilns	38,356,000
499.	Project Director KFUEIT, R. Y. Khan	2017-18	37854	Irregular expenditure due to procurement of bricks from unlisted kilns	15,919,000
500.	Project Director KFUEIT, R. Y. Khan	2017-18	37823	Irregular expenditure due to procurement of bricks from unlisted kilns	14,504,000
501.	Project Director KFUEIT, R. Y. Khan	2017-18	37800	Irregular expenditure due to procurement of bricks from unlisted kilns	14,315,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
502.	Project Director KFUEIT, R.Y.Khan	2017-18	37922	Irregular expenditure due to procurement of bricks from unlisted kilns	12,260,000
503.	Project Director KFUEIT, R.Y.Khan	2017-18	37879	Irregular expenditure due to procurement of bricks from unlisted kilns	10,711,000
504.	Project Director KFUEIT, R.Y.Khan	2017-18	37904	Irregular expenditure due to procurement of bricks from unlisted kilns	7,527,000
505.	Project Director KFUEIT, R.Y.Khan	2017-18	37980	Irregular expenditure due to procurement of bricks from unlisted kilns	2,684,000
506.	Project Director KFUEIT, R.Y.Khan	2017-18	37934	Non-recovery from contractor due to use of sub standard bricks	2,914,000
507.	Project Director KFUEIT, R.Y.Khan	2017-18	37940	Non-recovery from contractor due to use of sub standard bricks	2,685,000
508.	Project Director KFUEIT, R.Y.Khan	2017-18	37852	Non-recovery from contractor due to use of sub standard bricks	1,114,000
509.	Project Director KFUEIT, R.Y.Khan	2017-18	37821	Non-recovery from contractor due to use of sub standard bricks	1,015,000
510.	Project Director KFUEIT, R.Y.Khan	2017-18	37798	Non-recovery from contractor due to use of sub standard bricks	1,002,000
511.	Project Director KFUEIT, R.Y.Khan	2017-18	37920	Non-recovery from contractor due to use of sub standard bricks	858,000
512.	Project Director KFUEIT, R.Y.Khan	2017-18	37877	Non-recovery from contractor due to use of sub standard bricks	749,000
513.	Project Director KFUEIT, R.Y.Khan	2017-18	37903	Non-recovery from contractor due to use of sub standard bricks	527,000
514.	Project Director KFUEIT, R.Y.Khan	2017-18	37979	Non-recovery from contractor due to use of sub standard bricks	188,000
515.	Project Director KFUEIT, R.Y.Khan	2017-18	37817	Non-recovery from contractor due to use of sub standard bricks	103,141,000
516.	Project Director KFUEIT, R.Y.Khan	2017-18	37848	Non-recovery from contractor due to use of sub standard bricks	100,450,000
517.	Project Director KFUEIT, R.Y.Khan	2017-18	37873	Non-recovery from contractor due to use of sub standard bricks	96,153,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
518.	Project Director KFUEIT, R.Y.Khan	2017-18	37916	Non-recovery from contractor due to use of sub standard bricks	95,845,000
519.	Project Director KFUEIT, R.Y.Khan	2017-18	37794	Non-recovery from contractor due to use of sub standard bricks	88,839,000
520.	Project Director KFUEIT, R.Y.Khan	2017-18	37899	Non-recovery from contractor due to use of sub standard bricks	86,007,000
521.	Project Director KFUEIT, R.Y.Khan	2017-18	37938	Non-recovery from contractor due to use of sub standard bricks	75,635,000
522.	Project Director KFUEIT, R.Y.Khan	2017-18	37977	Non-recovery from contractor due to use of sub standard bricks	29,522,000
523.	Project Director KFUEIT, R.Y.Khan	2017-18	37959	Non-recovery from contractor due to use of sub standard bricks	8,248,000
524.	Project Director KFUEIT, Rahim Yar Khan	2017-18	37967	Overpayment due to non-deduction of quantity of regular excavation -Rs. 19.46 million	19.46 million
525.	Project Director KFUEIT, R.Y.Khan	2017-18	37810	Non-recovery on account of consultancy charges	2,000,000
526.	Project Director KFUEIT, R.Y.Khan	2017-18	37838	Non-recovery on account of consultancy charges	2,000,000
527.	Project Director KFUEIT, R.Y.Khan	2017-18	37867	Non-recovery on account of consultancy charges	2,000,000
528.	Project Director KFUEIT, R.Y.Khan	2017-18	37892	Non-recovery on account of consultancy charges	2,000,000
529.	Project Director KFUEIT, R.Y.Khan	2017-18	37912	Non-recovery on account of consultancy charges	2,000,000
530.	Project Director KFUEIT, R.Y.Khan	2017-18	37930	Non-recovery on account of consultancy charges	2,000,000
531.	Project Director KFUEIT, R.Y.Khan	2017-18	37945	Non-recovery on account of consultancy charges	2,000,000
532.	Project Director KFUEIT, R.Y.Khan	2017-18	37962	Non-recovery on account of consultancy charges	2,000,000
533.	Project Director KFUEIT, R.Y.Khan	2017-18	37985	Non-recovery on account of consultancy charges	2,000,000
534.	Project Director KFUEIT, R.Y.Khan	2017-18	--	Overpayments to contractors	15.40 million
535.	Project Director KFUEIT, R.Y.Khan	2017-18	37860	Overpayment due to non-reduction in rate	2,092,000
536.	Project Director KFUEIT, R.Y.Khan	2017-18	37830	Overpayment due to non-reduction in rate	1,923,000
537.	Project Director KFUEIT, R.Y.Khan	2017-18	37943	Overpayment due to non-reduction in rate	1,805,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
538.	Project Director KFUEIT, R.Y.Khan	2017-18	37925	Overpayment due to non-reduction in rate	1,788,000
539.	Project Director KFUEIT, R.Y.Khan	2017-18	37792	Overpayment due to non-reduction in rate	1,783,000
540.	Project Director KFUEIT, R.Y.Khan	2017-18	37886	Overpayment due to non-reduction in rate	1,778,000
541.	Project Director KFUEIT, R.Y.Khan	2017-18	37905	Overpayment due to non-reduction in rate	1,450,000
542.	Project Director KFUEIT, R.Y.Khan	2017-18	37982	Overpayment due to non-reduction in rate	598,000
543.	Project Director KFUEIT, R.Y.Khan	2017-18	37961	Overpayment due to non-reduction in rate	243,000
544.	Govt. College University, Faisalabad	2018-19	36646	Overpayment due to non-reduction in rate	217,748
545.	Govt. College University, Faisalabad	2018-19	36647	Overpayment due to non-reduction in rate	197,849
546.	Project Director KFUEIT, R.Y.Khan	2017-18	37966	Overpayment due to non-reduction in rate	121,000
547.	Project Director KFUEIT, R.Y.Khan	2017-18	37974	Overpayment due to non deduction of quantity for making embankment	8.01 million
548.	Project Director KFUEIT, R.Y.Khan	2017-18	37944	Loss due to allowing undue quantity	348,000
549.	Project Director KFUEIT, R.Y.Khan	2017-18	37831	Loss due to allowing undue quantity	221,000
550.	Project Director KFUEIT, R.Y.Khan	2017-18	37926	Loss due to allowing undue quantity	221,000
551.	Project Director KFUEIT, R.Y.Khan	2017-18	37887	Loss due to allowing undue quantity	207,000
552.	Project Director KFUEIT, R.Y.Khan	2017-18	37861	Loss due to allowing undue quantity	166,000
553.	University of the Punjab, Lahore	2018-19	38044	Poor execution of Development Project	111.62 million
554.	BISE Lahore	2017-18	31630	Non-auction of unserviceable store	17,397,962
555.	The Islamia University of Bahawalpur	2017-18	31983	Non-auction of unserviceable store	14,750,000
556.	Govt. Islamia College Civil, Lines, Lahore	2017-19	33125	Non-auction of unserviceable store	10,000,000
557.	BISE Faisalabad	2018-19	38233	Non-auction of unserviceable store	4,000,000
558.	Govt. College Burewala Vehari	2012-19	34409	Non-auction of unserviceable store	3,518,000
559.	Govt. PG Islamia College (W) Lahore	2017-19	33746	Non-auction of unserviceable store	2,000,000
560.	Public Health Nursing School, Multan	2016-19	34097	Non-auction of unserviceable store	1,000,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
561.	Govt. Postgraduate College (B) M/garh	2016-19	34432	Non-auction of unserviceable store	1,000,000
562.	Govt. College University, Faisalabad	2018-19	36649	Non-auction of unserviceable store	776,000
563.	The Islamia University of Bahawalpur	2017-18	31972	Non-auction of unserviceable store	734,500
564.	The Islamia University of Bahawalpur	2017-18	31998	Non-auction of unserviceable store	700,000
565.	Govt. Emerson College, Multan	2016-19	34092	Non-auction of unserviceable store	700,000
566.	Govt. College (W) Karkhana Bazar, FSD	2015-19	37714	Non-auction of unserviceable store	600,000
567.	The Islamia University of Bahawalpur	2017-18	32000	Non-auction of unserviceable store	518,000
568.	Govt. Postgraduate College (B) M/garh	2016-19	34435	Non-auction of unserviceable store	306,000
569.	Govt. P/graduate College (B) Sahiwal	2017-19	34393	Non-auction of unserviceable store	200,000
570.	Govt. PG College of Commerce B/Nagar	2012-18	31517	Non-auction of unserviceable store	100,000
571.	The Islamia University of Bahawalpur	2017-18	32005	Non-auction of unserviceable store	-
572.	University of the Punjab, Lahore	2018-19	38088	Irregular expenditure on conducting medical tests from private laboratory	7.07 million
573.	University of the Punjab, Lahore	2018-19	38098	Loss due to unauthorized deployment of vehicles with academic staff association and expenditure thereon	4.09 million
574.	University of the Punjab, Lahore	2018-19	38125	Loss due to non-allotment of residences	1.25 million
575.	BISE Lahore	2018-19	37758	Excess Consumption of paper	11.17 million
576.	BISE Faisalabad	2018-19	38227	Non utilization of land for agriculture purpose	-
577.	Govt. College of Commerce, Bhakkar	2012-18	32508	Less enrollment of students	12,620,590
578.	Govt. P/graduate College (W) Shadbagh LHR	2016-18	32520	Less enrollment of students	4,155,290
579.	Govt. PG College (B) Satellite Town Gujranwala	2016-19	35749	Low result than Board Result % and High drop out of college students	-
580.	GC University, Faisalabad	2018-19	36628	Unsatisfactory pass percentage ratio in the Examination of Year 2018	-
581.	University of the Punjab, Lahore	2018-19	38054	Non vacation of University land by the SUPARCO	

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
582.	Islamia University of Bahawalpur	2016-18	31989	Illegal Payments to Legal Council / Standing Council-Rs.5.79 million	-
583.	LCWU, Lahore	2018-19	36581	Non recovery of scholarship under HEC funded project	4.82 million
584.	LCWU, Lahore	2018-19	36580	Irregular payment of Punjab Sales Tax out of University fund-Rs.1.70 million	1.70 million
585.	Queen Mary College/School, Lahore	2018-19	33675	Loss of financial resources	1.04 million
586.	GC University, Faisalabad	2018-19	36648	Loss due to non-recovery of books/Fine from the Defaulters	386,512
587.	Govt. PG College (B) M/garh	2016-19	34434	Loss due to non-recovery of books/Fine from the Defaulters	311,470
588.	Govt. College University, Lahore	2018-19	33795	Loss due to non-recovery of books/Fine from the Defaulters	136,194
589.	Govt. College University, Lahore	2017-18	36527	Loss due to non-recovery of books/Fine from the Defaulters	105,318
590.	IT University, Lahore	2017-19	36552	Loss due to non-recovery of books/Fine from the Defaulters	96,869
591.	GC University, Faisalabad	2018-19	36650	University's outstanding dues not recovered	526,650
592.	FJW University, Rawalpindi	2018-19	36871	Non-recovery of room rent charges from the staff residing in hostels	456,000
593.	University of the Punjab, Lahore	2018-19	38148	Irregular expenditure on advertisement	633,242
594.	University of the Punjab, Lahore	2018-19	38141	Irregular expenditure on insurance of vehicles	890,258
595.	BISE Lahore	2017-18	31652	Unauthorized use of vehicle by Minister for Higher Education Punjab	648,036
596.	Islamia University of Bahawalpur	2016-18	31984	Non Compliance of Chief Minster Inspection Team Report	11.97 million
597.	IUB Bahawalpur	2017-18	32013	Unlawful drawl of additional charge allowance	-
598.	University of the Punjab, Lahore	2018-19	38136	Unlawful drawl of additional charge allowance	-
599.	GC University, Lahore	2018-19	33786	Unauthorized appointment	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				of teaching and non-teaching staff made without approval of the Chancellor	
600.	GC University, Lahore	2018-19	33790	Unauthorized appointment of teaching and non-teaching staff made without approval of the Chancellor	-
601.	Fatima Jinnah Women University, Rawalpindi	2018-19	36858	Unauthorized appointment of teaching and non-teaching staff made without approval of the Chancellor	-
602.	BISE Lahore	2017-18	31669	Irregular appointment/adjustment of a project employee in BISE	-
603.	The Islamia University of Bahawalpur	2017-18	32018	Irregular expenditure on repair works	-
604.	Project Director Khwaja Fareed University of Engineering and Information Technology, R.Y.Khan	2017-18	37968	Irregular payment due to non-recording in measurement book	27,470,000
605.	Project Director Khwaja Fareed University of Engineering and Information Technology, R.Y.Khan	2017-18	37950	Irregular payment due to non-recording in measurement book	18,732,000
606.	Government College University, Faisalabad	2018-19	36624	Non-receipt/accountal of stores	16,196,224
607.	The Islamia University of Bahawalpur	2017-18	31986	Non-receipt/accountal of stores	8,439,050
608.	Govt. Postgraduate College, Sheikhpura	2014-19	33666	Non-receipt/accountal of stores	2,404,000
609.	Government College University, Faisalabad	2018-19	36627	Non-receipt/accountal of stores	2,015,060
610.	Project Director Khwaja Fareed University of Engineering and Information Technology, R.Y.Khan	2017-18	38007	Non-receipt/accountal of stores	1,920,654
611.	Govt. Postgraduate College Sammandri FSD	2013-19	33735	Non-receipt/accountal of stores	1,359,311
612.	Govt. Faridia Postgraduate College Pakpattan	2012-18	31691	Non-receipt/accountal of stores	1,328,000
613.	Govt. P/graduate College (W) Shadbagh LHR	2016-18	32539	Non-receipt/accountal of stores	1,072,350
614.	Project Director Khwaja Fareed University of Engineering and	2017-18	37983	Non-receipt/accountal of stores	685,908

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Information Technology, R.Y.Khan				
615.	Project Director Khwaja Fareed University of Engineering and Information Technology, R.Y.Khan	2017-18	38010	Non-receipt/accountal of stores	502,217
616.	Project Director Khwaja Fareed University of Engineering and Information Technology, R.Y.Khan	2017-18	37833	Non-receipt/accountal of stores	237,729
617.	Govt. Postgraduate Islamia College (W) Lahore	2017-19	33756	Non-receipt/accountal of stores	180,000
618.	Govt. PG College (Boys), Sahiwal	2017-19	34386	Un-authorized occupation of government residence	3.24 million
619.	Govt. Faridia Postgraduate College Pakpattan	2012-18	31692	Non-deduction of house rent and 5 % maintenance charges	681,311
620.	Principal Govt. MAO College, Lahore	2017-19	33141	Encroachment on Govt. properties	200,000,000
621.	Queen Marry College/School, Lahore	2018-19	33680	Encroachment on Govt. properties	20,000,000
622.	Government College University, Lahore	2017-18	36528	Less collection of electricity and gas charges	-
623.	University of Punjab Lahore	2018-19	38137	Less collection of electricity and gas charges	-
624.	GCU, Lahore	2018-19	33800	Irregular auction Canteen/shops	-
625.	BISE Lahore	2017-18	31665	Computer Allow	-
626.	Fatima Jinnah Women University, Rawalpindi	2018-19	36874	Irregular expenditure on convocation-Rs. 1,571,220 Loss due to ignorance of lowest rate-Rs. 146,160	146,160
HOME DEPARTMENT					
1.	DPO Vehari	2016-17	31885	Financial corruption due to misappropriation and embezzlement of Government funds	Nil
2.	IGP/AIG, Logistics, Lahore	2016-18	38443	Irregular expenditure on electricity charges for street lights	910,315
3.	D.I.G. Special Protection Unit, Lahore	2014-19	34087	Irregular mode of disbursement of pay and allowances	37,098,667

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
4.	District Jail, Okara	2014-19	34563	Irregular mode of disbursement of pay and allowances	4,317,536
5.	CCPO Lahore	2018-19	37008	Irregular mode of disbursement of pay and allowances	2,713,240
6.	SP Battalion Commander, Battalion 5 PC, Lahore	2017-19	36237	Irregular mode of disbursement of pay and allowances	520,166
7.	DPO D.G Khan	2017-19	38356	Irregular mode of disbursement of pay and allowances	484,032
8.	DPO Nankana Sahib	2017-19	35183	Irregular mode of disbursement of pay and allowances	320,071
9.	DPO Vehari	2016-17	31898	Doubtful drawl of pay & allowances against same buckle numbers	7.51 million
10.	Safe City Authority	2018-19	38965	Irregular expenditure	2.572 million
11.	DPO Muzaffargarh	2017-19	35363	Irregular expenditure on repair of transport	27,308,920
12.	CPO Rawalpindi	2018-19	38679	Irregular expenditure on repair of transport	26,454,000
13.	DPO Sahiwal	2014-17	31928	Irregular expenditure on repair of transport	23,054,502
14.	SSP MT Punjab Lahore	2016-18	30764	Irregular expenditure on repair of transport	22,261,032
15.	DIG Special Protection Unit Lahore	2014-19	34076	Irregular expenditure on repair of transport	18,108,907
16.	DPO Bahawalnagar	2017-19	32971	Irregular expenditure on repair of transport	13,365,162
17.	DPO Mianwali	2017-19	35198	Irregular expenditure on repair of transport	11,083,586
18.	DPO M.B Din	2017-19	35116	Irregular expenditure on repair of transport	10,957,871
19.	DPO Jhelum	2017-19	36169	Irregular expenditure on repair of transport	10,946,517
20.	DPO Chakwal	2016-18	30911	Irregular expenditure on repair of transport	9,982,744
21.	AIG of Police Special Branch Lahore	2018-19	37032	Irregular expenditure on repair of transport	6,131,360
22.	DPO Vehari	2018-19	33396	Irregular expenditure on repair of transport	4,776,081
23.	DPO Vehari	2016-17	31893	Irregular expenditure on repair of transport	4,728,160
24.	DPO Gujrat	2018-19	34025	Irregular expenditure on repair of transport	4,689,860

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
25.	DPO Chiniot	2018-19	36984	Irregular expenditure on repair of transport	4,655,736
26.	CTO Rawalpindi	2017-19	34572	Irregular expenditure on repair of transport	4,314,173
27.	SSP,PHP,Multan	2016-19	38534	Irregular expenditure on repair of transport	3,680,741
28.	DPO Sheikhpura	2016-18	30837	Irregular expenditure on repair of transport	3,375,022
29.	DPO Okara	2017-19	35404	Irregular expenditure on repair of transport	3,348,332
30.	Senior Superintendent of Police Motor Transport	2016-18	30772	Irregular expenditure on repair of transport	3,235,610
31.	Senior Superintendent of Police Motor Transport	2016-18	30773	Irregular expenditure on repair of transport	3,103,886
32.	DPO Chakwal	2018-19	38614	Irregular expenditure on repair of transport	2,592,063
33.	DPO DG Khan	2017-19	38345	Irregular expenditure on repair of transport	2,423,916
34.	SSP MT Punjab Lahore	2016-18	30777	Irregular expenditure on repair of transport	1,640,935
35.	DIG Special Protection Unit Lahore	2014-19	34043	Irregular expenditure on repair of transport	1,504,230
36.	SSP MT Punjab Lahore	2016-18	30780	Irregular expenditure on repair of transport	1,303,187
37.	DPO Gujrat	2018-19	34029	Irregular expenditure on repair of transport	1,251,770
38.	DPO Vehari	2016-17	31900	Irregular expenditure on repair of transport	1,103,568
39.	Police Schoold of Intellegence Chung Lahore	2016-18	32452	Irregular expenditure on repair of transport	1,053,493
40.	DPO Chinot	2016-18	31265	Irregular expenditure on repair of transport	1,046,482
41.	CPO/AIG Logistics Lahore	2018-19	38451	Irregular expenditure on repair of transport	952,500
42.	Distt: Police Officer Pakpattan	2017-19	35140	Irregular expenditure on repair of transport	853,367
43.	DPO Chakwal	2018-19	38644	Irregular expenditure on repair of transport	789,309
44.	DPO R.Y Khan	2018-19	33533	Irregular expenditure on repair of transport	775,114
45.	DPO Kasur	2018-19	38438	Irregular expenditure on repair of transport	733,864
46.	DPO Rajanpur	2018-19	34598	Irregular expenditure on repair of transport	120,200
47.	Punjab Forensic Science Agency Lahore	2018-19	32896	Irregular expenditure in foreign exchange	177.28 million

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
48.	Punjab Forensic Science Agency, LHR	2017-18	30923	Procurement of stores without immediate requirement	22,911,596
49.	SSP, MT Lahore	2016-18	30769	Procurement of stores without immediate requirement	5,490,000
50.	District Police Officer, Rajanpur	2018-19	34594	Procurement of stores without immediate requirement	3,526,818
51.	D.P.O.Gujrat	2018-19	34015	Procurement of stores without immediate requirement	3,468,000
52.	C.T.O. Rawalpindi	2017-19	34578	Procurement of stores without immediate requirement	3,457,200
53.	DPO Chakwal	2018-19	38626	Procurement of stores without immediate requirement	3,068,100
54.	Distt: Police Officer Pakpattan	2017-19	35149	Procurement of stores without immediate requirement	1,348,950
55.	SSP, MT Lahore	2016-18	30781	Procurement of stores without immediate requirement	1,281,457
56.	District Jail TT Singh	2016-19	33548	Procurement of stores without immediate requirement	1,126,688
57.	D.P.O. Chiniot	2016-18	31270	Procurement of stores without immediate requirement	947,510
58.	Police School of Intelligence, Chung, Lahore	2016-18	32447	Procurement of stores without immediate requirement	698,451
59.	DPO Mianwali	2017-19	35217	Procurement of stores without immediate requirement	353,900
60.	DPO Hafizabad	2018-19	36212	Procurement of stores without immediate requirement	148,050
61.	DPO Sialkot	2018-19	36820	Irregular expenditure on POL and repair of un-registered vehicles	6,367,900
62.	SSP, MT Lahore	2016-18	30774	Irregular expenditure on POL and repair of un-registered vehicles	3,073,584
63.	(PDP No. 37644 District Jail, Narowal 2017-19)	2017-19	37644	Irregular maintenance of two bank accounts and non-deposit of profit into	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				government account	
64.	Punjab Safe City Authority	2018-19	38978	Irregular opening of Non-Development SDAs	328.32 million
65.	District Police Officer, D.G Khan	2017-19	38354	Unjustified payment to contractor	73.08 million
66.	District Jail TT Singh	2016-19	33554	Double drawl of POL bills	81,510
67.	SSP PHP, Multan	2016-19	38521	Non-Reconciliation of payments with Secretary General, Punjab Prisons Foundations, Lahore	3,240,000
68.	District Jail, Gujrat	2018-19	34007	Non-Reconciliation of payments with Secretary General, Punjab Prisons Foundations, Lahore	3.240 million
69.	IGP/AIG, Logistics, Lahore	2016-18	31763	Non-surrendering of savings	5,896,717,746
70.	IGP/AIG, Logistics, Lahore	2016-18	31764	Non-surrendering of savings	1,655,674,994
71.	D.I.G. Special Protection Unit, Lahore	2014-19	34086	Non-surrendering of savings	1,526,785,060
72.	CPO /AIG Logistic Punjab, Lahore	2018-19	38501	Non-surrendering of savings	527,609,722
73.	District Police Officer, Sheikhpura	2016-18	30852	Non-surrendering of savings	194,501,579
74.	DPO D.G. Khan	2017-19	38338	Non-surrendering of savings	181,128,059
75.	SP Battalion Commander, Battalion 5 PC, LHR	2017-19	36241	Non-surrendering of savings	125,416,678
76.	Punjab Forensic Science Agency, Lahore	2017-18	30936	Non-surrendering of savings	67,342,183
77.	SSP (DPO) Bahawalpur	2017-19	33829	Non-surrendering of savings	55,497,952
78.	Distt: Police Officer, Muzaffargarh	2017-19	35375	Non-surrendering of savings	54,672,906
79.	CPO /AIG Logistic Punjab, Lahore	2018-19	38497	Non-surrendering of savings	48,047,631
80.	Distt: Police Officer, Okara	2017-19	35412	Non-surrendering of savings	43,432,951
81.	City Police Officer Faisalabad	2018-19	32924	Non-surrendering of savings	41,329,382
82.	DPO Vehari	2016-17	31891	Non-surrendering of savings	35,026,692
83.	DPO Sahiwal	2014-17	31934	Non-surrendering of savings	33,122,210
84.	City Police Officer, Multan	2017-19	35430	Non-surrendering of savings	30,375,072
85.	Distt: Police Officer	2017-19	35157	Non-surrendering of	28,224,460

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Pakpattan			savings	
86.	Supdt: District Jail Hafizabad	2016-19	33445	Non-surrendering of savings	19,604,915
87.	Distt: Police Officer Sargodha	2017-19	36226	Non-surrendering of savings	18,487,590
88.	Capital City Police Officer (CCPO) Lahore	2018-19	37020	Non-surrendering of savings	16,671,566
89.	D.P.O. Chiniot	2018-19	36982	Non-surrendering of savings	12,846,109
90.	Pb. Forensic Science Agency, Lahore	2018-19	32885	Non-surrendering of savings	12,421,046
91.	Supdt: District Jail Jhelum	2017-19	33345	Non-surrendering of savings	12,274,000
92.	Senior Superintendent of Police Motor Transport	2016-18	30767	Non-surrendering of savings	8,763,600
93.	CPO Rawalpindi	2018-19	38676	Non-surrendering of savings	8,384,212
94.	Distt: Police Officer, Sheikhpura	2018-19	35354	Non-surrendering of savings	8,355,571
95.	Punjab Safe City Authority Lahore	2018-19	39017	Non-surrendering of savings	7,856,140
96.	Add. I.G.P Special Branch, Lahore	2018-19	37037	Non-surrendering of savings	7,450,808
97.	Distt: Police Officer, Jhelum	2017-19	36189	Non-surrendering of savings	6,957,720
98.	Distt: Police Officer, Narowal	2018-19	35179	Non-surrendering of savings	5,949,000
99.	D.I.G. (Investigation), Lahore	2018-19	32262	Non-surrendering of savings	5,617,405
100.	SSPHP Multan	2016-19	38540	Non-surrendering of savings	4,310,219
101.	Distt: Police Officer, Sialkot	2018-19	36840	Non-surrendering of savings	3,873,492
102.	Distt: Jail, T.T. Singh	2016-19	33545	Non-surrendering of savings	3,605,178
103.	SSP Telecommunication Pb. Lahore	2017-18	32205	Non-surrendering of savings	3,326,379
104.	Distt: Jail Narowal	2017-19	37635	Non-surrendering of savings	2,860,000
105.	Distt: Jail Sargodha	2016-19	36804	Non-surrendering of savings	1,636,673
106.	D.P.O. Jhang	2018-19	32791	Non-surrendering of savings	1,331,341
107.	D.P.O. Gujrat	2018-19	34039	Non-surrendering of savings	1,106,309
108.	D.P.O. Rahim Yar Khan	2018-19	33542	Non-surrendering of savings	640,223

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
109.	District Police Officer, Rajanpur	2018-19	34604	Non-surrendering of savings	468,089
110.	DPO Chakwal	2018-19	38656	Non-surrendering of savings	106,571
111.	DIG Spectial Protection Unit Lahore	2014-19	34085	Excess expenditure than budget allocation	272,984,447
112.	SPHP Multan	2016-19	38539	Excess expenditure than budget allocation	104,050,651
113.	DPO Sheikhpura	2016-18	30848	Excess expenditure than budget allocation	89,703,024
114.	SSP Telecommunication Punjab Lahore	2017-18	32206	Excess expenditure than budget allocation	82,265,520
115.	DPO Chakwal	2016-18	30903	Excess expenditure than budget allocation	60,750,378
116.	DPO Gujrat	2018-19	34038	Excess expenditure than budget allocation	56,709,121
117.	CPO Multan	2017-19	35423	Excess expenditure than budget allocation	54,768,685
118.	DPO Sahiwal	2014-17	31914	Excess expenditure than budget allocation	43,794,786
119.	DPO Okara	2017-19	35411	Excess expenditure than budget allocation	42,408,826
120.	DPO Sheikhpura	2018-19	35353	Excess expenditure than budget allocation	39,773,803
121.	SSP Motor Transport Punjab Lahore	2016-18	30763	Excess expenditure than budget allocation	37,432,934
122.	DPO Vehari	2016-17	31889	Excess expenditure than budget allocation	34,891,533
123.	DPO Mianwali	2017-19	35220	Excess expenditure than budget allocation	26,741,489
124.	DPO Bahawalpur	2017-19	33828	Excess expenditure than budget allocation	25,506,470
125.	DPO D.G. Khan	2017-19	38337	Excess expenditure than budget allocation	25,051,999
126.	CPO Faisalabad	2018-19	32925	Excess expenditure than budget allocation	24,565,654
127.	DPO Muzaffargarh	2017-19	35376	Excess expenditure than budget allocation	23,694,140
128.	DPO Pakpattan	2017-19	35156	Excess expenditure than budget allocation	17,942,807
129.	DPO Sargodha	2017-19	36227	Excess expenditure than budget allocation	17,040,280
130.	SP Battalian Commander 5 Lahore	2017-19	36240	Excess expenditure than budget allocation	16,846,760
131.	DPO Chinot	2018-19	36983	Excess expenditure than budget allocation	15,753,843
132.	AIG of Police Special	2018-19	37036	Excess expenditure than	15,721,248

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Branch Lahore			budget allocation	
133.	DPO Sialkot	2018-19	36841	Excess expenditure than budget allocation	12,785,856
134.	District Jail Hafizabad	2016-19	33447	Excess expenditure than budget allocation	11,353,996
135.	CPO Rawalpindi	2018-19	38677	Excess expenditure than budget allocation	6,488,182
136.	IGP/AIG Logistics Lahore	2016-18	31762	Excess expenditure than budget allocation	6,046,019
137.	DPO R. Y. Khan	2018-19	33543	Excess expenditure than budget allocation	5,022,796
138.	DPO Jjang	2018-19	32790	Excess expenditure than budget allocation	4,246,842
139.	CCPO Lahore	2018-19	37019	Excess expenditure than budget allocation	3,738,629
140.	DPO Hafizabad	2018-19	36198	Excess expenditure than budget allocation	1,964,108
141.	District Jail Bhakkar	2015-19	32235	Excess expenditure than budget allocation	1,802,970
142.	DPO Narowal	2018-19	35178	Excess expenditure than budget allocation	989,147
143.	DPO Chakwal	2018-19	38655	Excess expenditure than budget allocation	931,231
144.	Probation Officer Attock	2003-18	31713	Excess expenditure than budget allocation	575,673
145.	DPO Rajan Pur	2018-19	34603	Excess expenditure than budget allocation	558,568
146.	District Jail Jhelum	2017-19	33354	Excess expenditure than budget allocation	499,618
147.	Probation Officer R.Y Khan	2015-18	31327	Excess expenditure than budget allocation	472,690
148.	District Jail M. B Din	2018-19	36999	Excess expenditure than budget allocation	398,827
149.	District Jail Bhakkar	2015-19	32233	Excess expenditure than budget allocation	149,500
150.	DIG of Police Investigation Lahore	2018-19	32253	Excess expenditure than budget allocation	32,253
151.	District Jail Narowal	2017-19	37646	Excess expenditure than budget allocation	26,458
152.	District Police Officer Dera Ghazi Khan	2017-19	38348	Loss to Govt. due to purchase of computer papers at higher rates	323,460
153.	DPO Sahiwal	2014-17	31935	Acknowledgments of payments not received	83,241,314
154.	City Police Officer Multan	2017-19	35445	Acknowledgments of payments not received	82,216,221
155.	DIG of Police	2018-19	32259	Acknowledgments of	57,660,082

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Investigation Lahore			payments not received	
156.	City Police Officer Multan	2017-19	35450	Acknowledgments of payments not received	14,307,840
157.	PPTI, Lahore	2017-19	36231	Acknowledgments of payments not received	2,018,688
158.	DPO Sheikhpura	2016-18	30851	Acknowledgments of payments not received	1,531,899
159.	DPO R Y Khan	2018-19	33524	Non verification of deposit challan from treasury / DAOs	13,316,152
160.	DPO Pakpattan	2017-19	35145	Non verification of deposit challan from treasury / DAOs	11,473,620
161.	DPO Kasur	2018-19	38429	Non verification of deposit challan from treasury / DAOs	2,782,906
162.	Distt: Police Officer, Sialkot	2018-19	36824	Non verification of deposit challan from treasury / DAOs	1,240,560
163.	District Jail Gujrat	2018-19	34006	Non verification of deposit challan from treasury / DAOs	410,544
164.	District Police Officer, Sahiwal	2014-17	31916	Payments drawn from treasury but not accounted for in cash book	5.55 million
165.	District Jail, Shahpur, Sargodha	2016-19	32957	Award of contract at lesser rate	1,000,000
166.	District Police Officer Narawal	2018-19	35177	Un-satisfactory feedback on Pakistan citizen Portal	
167.	District Jail Okara	2014-19	34561	Wasteful expenditure on installation of independent dual feeder connection	21,225,059
168.	District Jail, Hafizabad	2016-19	33438	Loss due to disconnection of electricity meters of vacant residences	
169.	District Police Officer, Vehari	2016-17	31908	Doubtful expenditure due to non reconciliation of electricity payment to MEPCO	4.98 million
170.	DPO Gujrat	2018-19	34013	Variation in Expenditure as per SAP R-3	11,635,858
171.	Probation Officer Reclamation & Probation Kasur	2002-18	31716	Defective maintenance of accounts	9,669,464
172.	District Police Officer, Chakwal	2018-19	38637	Difference in receipt figures of "Driving License Fee" produce by the management and reconcile by the DAO	8,364,165

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				Chakwal	
173.	Senior Superintendent of Police, Motor Transport, Lahore	2016-18	30776	Irregular purchase of novel items for vehicles	1,644,124
174.	Women Jail, Multan	2018-19	35417	Non verification of discount rate of purchased medicine	909,488
175.	District Police Officer, Kasur	2018-19	38419	Extra financial burden on government due to irregular accord of administrative approval	80,594,346
176.	District Police Officer, Chakwal	2018-19	38645	Loss to Government due to non replacement/return of damage Joggers	147,000
177.	Deputy Inspector General, Special Protection Unit, Lahore	2014-19	34061	Irregular expenditure on Security Deposit	1,058,000
178.	Deputy Inspector General, Special Protection Unit, Lahore	2014-19	34049	Loss to Government under Head Rates and Taxes	3,801,000
179.	Punjab Safe City Authority, Lahore	2018-19	38970	Non deposit of CDRs into bank account-Rs. 44.71 million-Loss of profit	2,421,822
180.	Punjab Safe City Authority, Lahore	2018-19	38972	Non deposit of lease amount and utility bills of cafeteria	1.00 million
181.	Punjab Safe City Authority, Lahore	2018-19	39007	Non-recovery of Late delivery charges from M/s Faisal Traders	214,969
182.	Punjab Safe City Authority, Lahore	2018-19	39004	Non recovery against promissory Notes	260,000
183.	Punjab Safe City Authority, Lahore	2018-19	38999	Irregular procurement of Third Party Validation services	1,276,000
184.	D.P. O. Bahawalnagar	2017-19	32964	Loss due to purchase of POL at higher rates	888,124
185.	DPO Mandi Bahauddin	2017-19	35115	Loss due to purchase of POL at higher rates	790,158
186.	DPO Vehari	2018-19	33406	Loss due to purchase of POL at higher rates	214,597
187.	Addl. IGP Special Branch, Lahore	2018-19	37028	Loss due to purchase of POL at higher rates	258,761
188.	DIG SPU, Lahore	2014-19	34075	Loss due to purchase of POL at higher rates	258,546
189.	DPO Vehari	2018-19	33397	Tempering of specifications of revolvers-Rs.1.40 million	1.40 million
190.	Police School of Intelligence, Chung, Lahore	2017-18	32443	Drawl of POL by overstating meter readings	1.60 millin

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
191.	DPO Bahawalpur	2017-19	33811	Dubious payment to PQRs	15,198,790
192.	DPO Gujrat	2018-19	34016	Dubious payment to PQRs	14,316,900
193.	DPO Jhang	2018-19	32775	Dubious payment to PQRs	11,318,135
194.	CPO Faisalabad	2018-19	32939	Dubious payment to PQRs	7,312,000
195.	DPO Chiniot	2016-18	31262	Dubious payment to PQRs	6,165,500
196.	DPO Sheikhpura	2018-19	35342	Dubious payment to PQRs	4,406,500
197.	DPO Chakwal	2018-19	38653	Dubious payment to PQRs	3,732,880
198.	DPO Narowal	2018-19	35163	Dubious payment to PQRs	3,704,000
199.	DPO Chiniot	2018-19	36972	Dubious payment to PQRs	3,696,500
200.	DPO Jheleum	2017-19	36174	Dubious payment to PQRs	3,183,750
201.	DPO Khanewal	2017-19	32987	Dubious payment to PQRs	2,866,000
202.	DPO Khanewal	2017-19	32990	Dubious payment to PQRs	441,000
203.	DPO Chakwal	2016-18	30904	Dubious payment to PQRs	73,000
204.	District Jail Okara	2014-19	34564	Irregular drawl of pay & allowances of staff due to shifting of headquarter	9,097,778
205.	District Jail Narowal	2017-19	37648	Irregular drawl of pay & allowances of staff due to shifting of headquarter	2,866,626
206.	AIG/IGP Logistics Lahore	2018-19	38466	Irregular drawl of pay & allowances of staff due to shifting of headquarter	1,892,494
207.	District Jail Pakpattan	2017-19	38692	Irregular drawl of pay & allowances of staff due to shifting of headquarter	1,805,233
208.	District Jail Hafizabad	2016-19	33440	Irregular drawl of pay & allowances of staff due to shifting of headquarter	1,188,857
209.	District Jail M. B Din	2018-19	36989	Irregular drawl of pay & allowances of staff due to shifting of headquarter	1,027,167
210.	District Jail Bhakkar	2015-19	32228	Irregular drawl of pay & allowances of staff due to shifting of headquarter	964,950
211.	District Jail Jheleum	2017-19	33351	Irregular drawl of pay & allowances of staff due to shifting of headquarter	641,437
212.	Central Jail D.G Khan	2017-19	38514	Irregular drawl of pay & allowances of staff due to shifting of headquarter	436,940
213.	Punjab Safe City Authority Lahore	2018-19	38968	Misclassified expenditure	2,686,450,284
214.	SSP MT Punjab Lahore	2016-18	30762	Misclassified expenditure	46,172,645
215.	AIG/IGP Logistics Lahore	2018-19	38488	Misclassified expenditure	40,390,000
216.	DPO Gujrat	2018-19	34023	Misclassified expenditure	6,045,905
217.	CPO/AIG Logistics Lahore	2018-19	38492	Misclassified expenditure	5,169,940

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
218.	CPO/AIG Logistics Lahore	2018-19	38498	Misclassified expenditure	4,303,000
219.	DPO Hafizabad	2018-19	36194	Misclassified expenditure	2,293,938
220.	DPO Vehari	2018-19	33418	Misclassified expenditure	2,144,093
221.	AIG of Police Special Branch Lahore	2018-19	37030	Misclassified expenditure	2,011,224
222.	SSP MT Punjab Lahore	2016-18	30775	Misclassified expenditure	1,915,599
223.	CCPO Lahore	2018-19	37006	Misclassified expenditure	1,838,475
224.	DPO Jhelum	2017-19	36173	Misclassified expenditure	1,748,075
225.	DPO Chakwal	2016-18	30907	Misclassified expenditure	1,551,440
226.	DPO Khanewal	2017-19	32982	Misclassified expenditure	1,540,526
227.	DPO Jhang	2018-19	32772	Misclassified expenditure	1,440,800
228.	DIG Special Protection Unit Lahore	2014-19	34044	Misclassified expenditure	1,089,522
229.	DPO Vehari	2016-17	31897	Misclassified expenditure	454,919
230.	DPO Chiniot	2018-19	36985	Misclassified expenditure	451,850
231.	DPO Chakwal	2018-19	38620	Misclassified expenditure	447,901
232.	Police School of Intelligence Chung Lahore	2016-18	32451	Misclassified expenditure	394,940
233.	CPO/AIG Logistics Lahore	2018-19	38477	Misclassified expenditure	264,216
234.	District Jail T.T Singh	2016-19	33553	Misclassified expenditure	94,130
235.	DPO Chiniot	2016-18	31267	Irregular Purchase of Tyres	2,573,942
236.	CPO Multan	2017-19	35443	Irregular Purchase of Tyres	452,400
237.	DPO Mianwali	2017-19	35219	Irregular expenditure on advertisement	438,430
238.	DPO Sialkot	2018-19	36834	Irregular expenditure on advertisement	245,356
239.	DPO Mianwali	2017-19	35218	Unjustified Payment of Pending Liabilities	22,613,600
240.	CPO Multan	2017-19	35444	Unjustified Payment of Pending Liabilities	13,229,051
241.	Punjab Forensic Science Agency Lahore	2017-18	30932	Unjustified Payment of Pending Liabilities	10,289,067
242.	DPO Rajanpur	2018-19	34585	Unjustified Payment of Pending Liabilities	9,763,641
243.	Senior Superintendent of Police Motor Transport	2016-18	30771	Unjustified Payment of Pending Liabilities	3,678,176
244.	SSP Telecommunication Punjab Lahore	2017-18	32191	Unjustified Payment of Pending Liabilities	2,677,225
245.	CPO Faisalabad	2018-19	32937	Unjustified Payment of Pending Liabilities	2,478,335
246.	DPO Chiniot	2016-18	31266	Unjustified Payment of Pending Liabilities	1,901,979
247.	District Jail Gujrat	2018-19	34004	Unjustified Payment of Pending Liabilities	1,738,936
248.	District Jail Pakpattan	2017-19	38689	Unjustified Payment of	1,222,443

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				Pending Liabilities	
249.	District Jail M.B Din	2018-19	36997	Unjustified Payment of Pending Liabilities	1,074,080
250.	District Jail Jhelum	2017-19	33349	Unjustified Payment of Pending Liabilities	956,617
251.	Police School of Intellegance Chung Lahore	2016-18	32450	Unjustified Payment of Pending Liabilities	577,294
252.	Police School of Intelligence, Chung, Lahore	2016-18	32456	Unjustified Payment of Pending Liabilities	577,294
253.	CPO Multan	2017-19	35441	Unjustified Payment of Pending Liabilities	437,384
254.	District Jail M.B Din	2018-19	36991	Unjustified Payment of Pending Liabilities	174,195
255.	SSP, PHP, Multan	2016-19	38523	Irregular/unauthorized consumption of POL over and above prescribed limit	137,951,845
256.	Distt: Police Officer, Muzaffargarh	2017-19	35365	Irregular/unauthorized consumption of POL over and above prescribed limit	7,364,880
257.	DPO Bahawalpur	2017-19	33807	Irregular/unauthorized consumption of POL over and above prescribed limit	76,174,210
258.	DPO DG Khan	2017-19	38370	Irregular/unauthorized consumption of POL over and above prescribed limit	64,671,000
259.	Distt: Police Officer Mandi Bahauddin	2017-19	35118	Irregular/unauthorized consumption of POL over and above prescribed limit	63,117,883
260.	City Police Officer Faisalabad	2018-19	32945	Irregular/unauthorized consumption of POL over and above prescribed limit	52,085,790
261.	DPO Khanewal	2017-19	32993	Irregular/unauthorized consumption of POL over and above prescribed limit	48,143,080
262.	Distt: Police Officer Pakpattan	2017-19	35137	Irregular/unauthorized consumption of POL over and above prescribed limit	47,530,980
263.	CPO Multan	2017-19	35438	Irregular/unauthorized consumption of POL over and above prescribed limit	47,498,879
264.	DPO R.Y.Khan	2018-19	33523	Irregular/unauthorized consumption of POL over and above prescribed limit	35,727,480
265.	D.P.O. Attock	2018-19	32434	Irregular/unauthorized consumption of POL over and above prescribed limit	30,151,790

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
266.	DPO Hafizabad	2018-19	36193	Irregular/unauthorized consumption of POL over and above prescribed limit	28,933,600
267.	DPO Chakwal	2016-18	30892	Irregular/unauthorized consumption of POL over and above prescribed limit	28,870,000
268.	DPO Nankana	2017-19	35192	Irregular/unauthorized consumption of POL over and above prescribed limit	27,882,000
269.	DPO Vehari	2016-17	31886	Irregular/unauthorized consumption of POL over and above prescribed limit	25,045,040
270.	District Police Officer, Rajanpur	2018-19	34586	Irregular/unauthorized consumption of POL over and above prescribed limit	23,247,180
271.	CPO Rawalpindi	2018-19	38680	Irregular/unauthorized consumption of POL over and above prescribed limit	22,326,441
272.	DPO Vehari	2018-19	33416	Irregular/unauthorized consumption of POL over and above prescribed limit	21,799,300
273.	DPO Jhang	2018-19	32782	Irregular/unauthorized consumption of POL over and above prescribed limit	20,959,900
274.	Distt: Police Officer, Jhelum	2017-19	36182	Irregular/unauthorized consumption of POL over and above prescribed limit	20,056,800
275.	D.P.O. Chiniot	2018-19	36976	Irregular/unauthorized consumption of POL over and above prescribed limit	17,459,190
276.	DPO Narowal	2018-19	35169	Irregular/unauthorized consumption of POL over and above prescribed limit	15,797,271
277.	DPO Chiniot	2016-18	31249	Irregular/unauthorized consumption of POL over and above prescribed limit	14,830,120
278.	DPO Gujrat	2018-19	34014	Irregular/unauthorized consumption of POL over and above prescribed limit	14,761,600
279.	DPO Chakwal	2018-19	38641	Irregular/unauthorized consumption of POL over and above prescribed limit	13,482,630
280.	D.I.G. (Investigation), Lahore	2018-19	32255	Irregular/unauthorized consumption of POL over and above prescribed limit	13,016,998
281.	CPO Rawalpindi	2018-19	38661	Irregular/unauthorized consumption of POL over and above prescribed limit	10,858,375

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
282.	Distt: Police Officer, Mianwali	2017-19	35203	Irregular/unauthorized consumption of POL over and above prescribed limit	8,437,484
283.	DPO Okara	2017-19	35410	Irregular/unauthorized consumption of POL over and above prescribed limit	5,883,790
284.	DPO Kasur	2018-19	38427	Irregular/unauthorized consumption of POL over and above prescribed limit	3,921,024
285.	D.P. O. Bahawalnagar	2017-19	32963	Irregular/unauthorized consumption of POL over and above prescribed limit	2,900,188
286.	D.I.G. Special Protection Unit, Lahore	2014-19	34053	Irregular/unauthorized consumption of POL over and above prescribed limit	1,982,130
287.	DPO Sheikhpura	2018-19	35348	Irregular/unauthorized consumption of POL over and above prescribed limit	1,043,101
288.	DPO Sahiwal	2014-17	31925	Irregular/unauthorized consumption of POL over and above prescribed limit	1,032,284
289.	Distt: Police Officer, Sialkot	2018-19	36818	Irregular/unauthorized consumption of POL over and above prescribed limit	925,100
290.	SP Batallian PC 5 Lahore	2017-19	36235	Irregular/unauthorized consumption of POL over and above prescribed limit	905,600
291.	DPO TT Singh	2018-19	38566	Irregular/unauthorized consumption of POL over and above prescribed limit	186,098
292.	DPO Vehari	2018-19	33410	Loss due to accident and catch up of fire to vehicles	4,000,000
293.	DPO Nankana Sahib	2017-19	35180	Loss due to accident and catch up of fire to vehicles	2,215,000
294.	DPO Bahawalpur	2017-19	33818	Loss due to accident and catch up of fire to vehicles	1,000,000
295.	SSP (DPO) Bahawalpur	2017-19	33821	Loss due to accident and catch up of fire to vehicles	500,000
296.	DPO Bahawalnagar	2017-19	32959	Loss due to accident and catch up of fire to vehicles	0
297.	DPO Sahiwal	2014-17	31915	Irregular expenditure on secret services	4,340,000
298.	DPO Chiniot	2016-18	31268	Irregular expenditure on secret services	3,875,000
299.	DPO Bahawalpur	2017-19	33810	Irregular expenditure on secret services	2,950,000
300.	DPO D.G. Khan	2017-19	38358	Irregular expenditure on secret services	2,950,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
301.	DPO Jhelum	2017-19	36172	Irregular expenditure on secret services	2,475,000
302.	DPO Pakpattan	2017-19	35143	Irregular expenditure on secret services	2,375,000
303.	DPO Chiniot	2018-19	36971	Irregular expenditure on secret services	2,350,000
304.	DPO R.Y Khan	2018-19	33520	Irregular expenditure on secret services	2,290,000
305.	DPO Gujrat	2018-19	34017	Irregular expenditure on secret services	2,250,000
306.	DPO Kasur	2018-19	38432	Irregular expenditure on secret services	2,250,000
307.	DPO Sialkot	2018-19	36838	Irregular expenditure on secret services	2,000,000
308.	DPO Bahawalnagar	2017-19	32976	Irregular expenditure on secret services	1,950,000
309.	DPO Rajanpur	2018-19	34587	Irregular expenditure on secret services	1,900,000
310.	DPO Jhang	2018-19	32771	Irregular expenditure on secret services	1,900,000
311.	DPO Chakwal	2018-19	38618	Irregular expenditure on secret services	1,875,000
312.	DPO T.T. Singh	2018-19	38551	Irregular expenditure on secret services	1,850,000
313.	IGP/AIG Logistics, Lahore	2016-18	31751	Irregular expenditure due to non observance of Rules	8,699,648,870
314.	IGP/AIG, Logistics, Lahore	2016-18	31719	Irregular expenditure due to non observance of Rules	4,239,329,448
315.	IGP/AIG Logistics, Lahore	2018-19	38485	Irregular expenditure due to non observance of Rules	4,098,404,345
316.	Punjab Safe City Authority Lahore	2018-19	38979	Irregular expenditure due to non observance of Rules	3,766,304,305
317.	Punjab Safe City Authority Lahore	2018-19	38961	Irregular expenditure due to non observance of Rules	3,347,140,600
318.	IGP/AIG, Logistics, Lahore	2016-18	31759	Irregular expenditure due to non observance of Rules	1,463,845,800
319.	IGP/AIG Logistics, Lahore	2018-19	38506	Irregular expenditure due to non observance of Rules	1,435,613,000
320.	IGP/AIG, Logistics, Lahore	2016-18	31742	Irregular expenditure due to non observance of Rules	1,357,514,372
321.	Distt: Jail Narowal	2017-19	37625	Irregular expenditure due to non observance of Rules	1,127,317,000
322.	IGP/AIG Logistics, Lahore	2018-19	38510	Irregular expenditure due to non observance of Rules	327,661,635
323.	Distt: Jail Narowal	2018-19	37627	Irregular expenditure due to non observance of Rules	225,000,000
324.	Supdt: Shahpur Jail, Distt:	2016-19	32953	Irregular expenditure due to	204,263,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Sargodha			non observance of Rules	
325.	Punjab Forensic Science Agency Lahore	2018-19	32882	Irregular expenditure due to non observance of Rules	195,833,000
326.	Punjab Safe City Authority Lahore	2018-19	38996	Irregular expenditure due to non observance of Rules	138,645,364
327.	Capital City Police Officer (CCPO) Lahore	2018-19	37001	Irregular expenditure due to non observance of Rules	100,221,217
328.	Distt: Jail Sargodha	2016-19	36803	Irregular expenditure due to non observance of Rules	86,360,352
329.	SSP Telecommunication Pb. Lahore	2017-18	32185	Irregular expenditure due to non observance of Rules	81,066,540
330.	CPO Multan	2017-19	35439	Irregular expenditure due to non observance of Rules	63,298,080
331.	IGP/AIG Logistics Lahore	2018-19	38495	Irregular expenditure due to non observance of Rules	56,403,276
332.	D.P.O. Vehari	2018-19	33408	Irregular expenditure due to non observance of Rules	56,353,313
333.	DPO Vehari	2016-17	31884	Irregular expenditure due to non observance of Rules	50,604,158
334.	D.P.O. Vehari	2018-19	33428	Irregular expenditure due to non observance of Rules	30,147,422
335.	Capital City Police Officer (CCPO) Lahore	2018-19	37002	Irregular expenditure due to non observance of Rules	20,552,760
336.	Distt: Police Officer, Sheikhpura	2018-19	35343	Irregular expenditure due to non observance of Rules	19,700,000
337.	SSP (DPO) Bahawalpur	2017-19	33817	Irregular expenditure due to non observance of Rules	18,310,520
338.	IGP/AIG Logistics, Lahore	2018-19	38455	Irregular expenditure due to non observance of Rules	13,510,000
339.	DPO Sahiwal	2014-17	31929	Irregular expenditure due to non observance of Rules	10,068,000
340.	Punjab Safe City Authority Lahore	2018-19	39013	Irregular expenditure due to non observance of Rules	8,787,695
341.	DPO Vehari	2016-17	31910	Irregular expenditure due to non observance of Rules	7,546,564
342.	District Jail Okara	2014-19	34562	Irregular expenditure due to non observance of Rules	7,018,294
343.	Punjab Forensic Science Agency (PFSA) Lahore	2017-18	30928	Irregular expenditure due to non observance of Rules	6,182,250
344.	D.P.O. Vehari	2018-19	33425	Irregular expenditure due to non observance of Rules	6,000,000
345.	DPO Vehari	2016-17	31909	Irregular expenditure due to non observance of Rules	5,475,716
346.	Distt: Police Officer, Mianwali	2017-19	35204	Irregular expenditure due to non observance of Rules	5,000,000
347.	Distt: Police Officer, Sialkot	2018-19	36813	Irregular expenditure due to non observance of Rules	4,906,251

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
348.	City Police Officer Faisalabad	2018-19	32946	Irregular expenditure due to non observance of Rules	4,422,321
349.	City Police Officer, Multan	2017-19	35429	Irregular expenditure due to non observance of Rules	3,381,961
350.	SSP (DPO) Bahawalpur	2017-19	33820	Irregular expenditure due to non observance of Rules	3,295,000
351.	Capital City Police Officer (CCPO) Lahore	2018-19	37012	Irregular expenditure due to non observance of Rules	2,981,873
352.	DPO D.G. Khan	2017-19	38342	Irregular expenditure due to non observance of Rules	2,752,979
353.	Police School of Intelligence, Chung, Lahore	2016-18	32458	Irregular expenditure due to non observance of Rules	2,726,498
354.	Distt: Police Officer, Okara	2017-19	35392	Irregular expenditure due to non observance of Rules	2,541,941
355.	DPO Chiniot	2016-18	31264	Irregular expenditure due to non observance of Rules	2,514,447
356.	SSP Telecommunication Pb. Lahore	2017-18	32181	Irregular expenditure due to non observance of Rules	2,400,000
357.	Punjab Forensic Science Agency (PFSA)	2017-18	30938	Irregular expenditure due to non observance of Rules	2,360,576
358.	Supdt: District Jail Hafizabad	2016-19	33439	Irregular expenditure due to non observance of Rules	2,120,000
359.	AIG/IGP Logistics Lahore	2018-19	38442	Irregular expenditure due to non observance of Rules	2,073,584
360.	Distt: Jail Narowal	2017-19	37637	Irregular expenditure due to non observance of Rules	1,990,803
361.	DIG Police (Investigation), Lahore	2018-19	32248	Irregular expenditure due to non observance of Rules	1,762,580
362.	DPO D.G. Khan	2017-19	38373	Irregular expenditure due to non observance of Rules	1759850
363.	DPO D.G. Khan	2017-19	38361	Irregular expenditure due to non observance of Rules	1,545,000
364.	City Police Officer, Multan	2017-19	35419	Irregular expenditure due to non observance of Rules	1,441,808
365.	SSP MT Punjab Lahore	2016-18	30779	Irregular expenditure due to non observance of Rules	1,433,568
366.	D.P.O. Attock	2018-19	32435	Irregular expenditure due to non observance of Rules	1,185,800
367.	DPO Narowal	2018-19	35166	Irregular expenditure due to non observance of Rules	1035000
368.	D.P.O. Attock	2018-19	32437	Irregular expenditure due to non observance of Rules	900,673
369.	District Jail, Okara	2014-19	34559	Irregular expenditure due to non observance of Rules	898,500
370.	D.P.O. Attock	2018-19	32430	Irregular expenditure due to non observance of Rules	889,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
371.	D.P.O. Chakwal	2016-18	30901	Irregular expenditure due to non observance of Rules	701,190
372.	Distt: Jail Mandi Bahauddin	2018-19	36995	Irregular expenditure due to non observance of Rules	699,235
373.	SSP Telecommunication Pb. Lahore	2017-18	32195	Irregular expenditure due to non observance of Rules	651,300
374.	Police School of Intelligence, Chung, Lahore	2016-18	32453	Irregular expenditure due to non observance of Rules	607,000
375.	Punjab Safe City Authority Lahore	2018-19	39005	Irregular expenditure due to non observance of Rules	596,250
376.	Central Jail, Dera Ghazi Khan	2017-19	38517	Irregular expenditure due to non observance of Rules	551,100
377.	DPO Faisalabad	2018-19	32917	Irregular expenditure due to non observance of Rules	511,360
378.	C.T.O. Rawalpindi	2017-19	34576	Irregular expenditure due to non observance of Rules	500,000
379.	SSP PHP Multan	2016-19	38535	Irregular expenditure due to non observance of Rules	494,210
380.	Distt: Jail Sargodha	2016-19	36799	Irregular expenditure due to non observance of Rules	493,000
381.	D.P.O. Chiniot	2018-19	36986	Irregular expenditure due to non observance of Rules	485,760
382.	D.I.G. Special Protection Unit, Lahore	-do-	34072	Irregular expenditure due to non observance of Rules	447,568
383.	District Jail Bhakkar	2015-19	32237	Irregular expenditure due to non observance of Rules	420,347
384.	DPO Chakwal	2018-19	38643	Irregular expenditure due to non observance of Rules	395,300
385.	Capital City Police Officer (CCPO) Lahore	2018-19	37013	Irregular expenditure due to non observance of Rules	352,000
386.	Central Jail, Dera Ghazi Khan	2017-19	38520	Irregular expenditure due to non observance of Rules	339,384
387.	D.P.O. Vehari	2018-19	33400	Irregular expenditure due to non observance of Rules	328,000
388.	DPO Chakwal	2016-18	30909	Irregular expenditure due to non observance of Rules	310,142
389.	DPO T.T. Singh	2018-19	38565	Irregular expenditure due to non observance of Rules	285,096
390.	DPO Chakwal	2018-19	38622	Irregular expenditure due to non observance of Rules	244,000
391.	DPO Bhakkar	2015-19	32223	Irregular expenditure due to non observance of Rules	223,655
392.	Capital City Police Officer (CCPO) Lahore	2018-19	37014	Irregular expenditure due to non observance of Rules	185,931
393.	Police School of Intelligence, Chung,	2016-18	32445	Irregular expenditure due to non observance of Rules	179,740

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Lahore				
394.	Police School of Intelligence, Chung, Lahore	2016-18	32446	Irregular expenditure due to non observance of Rules	179,740
395.	District Jail Pakpattan	2018-19	38683	Irregular expenditure due to non observance of Rules	170,000
396.	Capital City Police Officer (CCPO) Lahore	2018-19	37015	Irregular expenditure due to non observance of Rules	168,651
397.	DPO D.G. Khan	2017-19	38344	Irregular expenditure due to non observance of Rules	162,154
398.	DPO Hafizabad	2018-19	36211	Irregular expenditure due to non observance of Rules	158,960
399.	District Jail Bhakkat	2015-19	32222	Irregular expenditure due to non observance of Rules	126,000
400.	D.P.O. Rahim Yar Khan	2018-19	33540	Irregular expenditure due to non observance of Rules	71,000
401.	Punjab Prison Training Institute, Lahore	2017-19	36229	Irregular expenditure due to non observance of Rules	47199
402.	IGP/AIG, Logistics, Lahore	2016-18	31752	Irregular expenditure due to non observance of Rules	0
403.	IGP/AIG Logistics, Lahore	2016-18	31758	Irregular expenditure due to non observance of Rules	0
404.	SSP Telecommunication Pb. Lahore	2017-18	32182	Irregular expenditure due to non observance of Rules	0
405.	SSP Telecommunication Pb. Lahore	2017-18	32186	Irregular expenditure due to non observance of Rules	0
406.	D.P.O. Jhang	2018-19	32792	Irregular expenditure due to non observance of Rules	0
407.	District Jail Hafizabad	2016-19	33437	Irregular expenditure due to non observance of Rules	0
408.	DPO Mianwali	2017-19	35222	Irregular expenditure due to non observance of Rules	0
409.	Distt: Jail Narowal	2017-19	37636	Irregular expenditure due to non observance of Rules	0
410.	Distt: Jail Narowal	2017-19	37638	Irregular expenditure due to non observance of Rules	0
411.	AIG/IGP Logistics Lahore	2018-19	38505	Irregular expenditure due to non observance of Rules	0
412.	DPO Chakwal	2018-19	38635	Irregular expenditure due to non observance of Rules	0
413.	Punjab Safe City Authority Lahore	2018-19	39014	Irregular expenditure due to non observance of Rules	0
414.	Punjab Safe City Authority Lahore	2018-19	39015	Irregular expenditure due to non observance of Rules	0
415.	CPO Multan	2017-19	35437	Doubtful expenditure on repair of building	1.70 million
416.	DPO Vehari	2016-17	31906	Concealment of facts on	13.34 million

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				account of pay & allowance drawn from Treasury	
417.	DPO Vehari	2016-17	31899	Unlawful award of contract to black listed firm	5.61 million
418.	Superintendent, District Jail, Jhelum	2017-19	33344	Expenditure without vouched account	16.50 million
419.	IGP/AIG, Logistics, Lahore	2016-18	31732	Unauthorized payment of diet money	3.23 million
420.	District Police Officer Vehari	2016-17	31911	Doubtful expenditure reversed under transfer entry without proper record	1.27 million
421.	DIG Police (Investigation), Lahore	2018-19	32247	Non-recovery of stolen property of public	178.21 million
422.	DPO, Okara	2017-19	35399	Non-finalization of investigations, court references and arrest of Proclaimed Offenders resulting into non-recovery of stolen property of public	21.71 million
423.	District jail Jhelum	2017-19	33348	Undue favour to supplier due to not rejecting supply of substandard flour	1.53 million
424.	Safe City Authority	2018-19	38969	Extra provision of Contingencies made in PC-I	274.39 million
425.	DIG Special Protection Unit, Lahore	2014-19	34083	Non production of professional tax clearance certificate	156,000
426.	DPO, Vehari	2018-19	33432	Government receipts not accounted for in cash book	7,769,586
427.	CPO, Faisalabad	2018-19	32949	Unauthorized used of government vehicle and excess expenditure on POL than prescribed limit	1,543,060
428.	DPO, Hafizabad	2018-19	36210	Amount advance drawn for payment of rates taxes without obtaining sanction of competent authority	167,876
429.	SSP Tele com.Punjab Lahore	2017-18	32204	Loss due to non auction of unserviceable off road vehicles	1,000,000
430.	SSP Tele com.Punjab Lahore	2017-18	32207	Excess doubtful drawl of amount for POL	5,558,998
431.	CPO, Faisalabad	2018-19	32950	Loss due to unauthorized use of vehicle by officers	1,496,600
432.	DPO, Pakpattan	2017-19	35151	Loss to government due to non accountal of used Mobil oil	868,850
433.	DPO, Sahiwal	2014-17	31932	Excess charges of	357,707

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				electricity bills than prescribed limit	
434.	Secretary Government of the Punjab, Home Department, Lahore	2018-19	32260	Non finalization of departmental inquiries and showcase notices	-
435.	DPO Sialkot	2018-19	36822	Non Availability Certificate, Rent Assessment	7,015,046
436.	DIG Special Protection Lahore	2014-19	34069	Lease Agreement not registered, Non Availability Certificate, Acknowledgement etc.	3,449,600
437.	SSP PHP Multan	2016-19	38541	Non Registration of Rent Agreement	2,649,691
438.	DPO Pakpattan	2017-19	35134	Rent Assessment, Lease Agreement not Registered etc.	2,213,490
439.	DPO R.Y. Khan	2018-19	33521	Rent Assessment, Lease Agreement not Registered etc.	2,051,231
440.	DPO Gujrat	2018-19	34026	Rent Assessment, Lease Agreement not Registered etc.	1,985,700
441.	DPO Narowal	2018-19	35175	Lease Agreement not got registered	992,400
442.	DPO Jheleum	2017-19	36188	PPRA Rules, Lease Agreement Registration, Assessment Certificate, Property Tax & Stamp Duty	985,000
443.	CPO Faisalabad	2018-19	32916	Rent Reasonability Certificate, Lease Agreement not Registered, Rent Assessment Certificate etc.	958,253
444.	DPO Jhang	2018-19	32770	PPRA Rules, Lease Agreement Registration, Assessment Certificate, Property Tax & Stamp Duty	943,068
445.	DPO Khanewal	2017-19	32988	Non Availability Certificate, Rent Assessment	504,000
446.	Punjab Safe City Authority Lahore	2018-19	39012	Irregular purchase and consumption of tyres	-
447.	IGP/AIG Logistics, Lahore	2016-18	31734	Unserviceable arms articles	-
448.	IGP/AIG Logistics, Lahore	2016-18	31735	Condemn store items	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
449.	CPO/AIG logistic Punjab, Lahore	2018-19	38499	Unserviceable articles of store	-
450.	IGP/AIG Logistics, Lahore	2018-19	38500	Non disposal of unserviceable / condemned stock amounting of million of rupees	-
451.	DPO Gujrat	2018-19	34033	Excess than Sanctioned Posts	-
452.	Punjab Safe City Authority Lahore	2018-19	39016	Irregular allotment of vehicles	-
453.	DPO Sheikhpura	2016-18	30842	Pay & Allowances after dismissal	-
454.	DPO Sheikhpura	2016-18	30843	FDA, CA during leave	-
455.	DPO Mianwali	2017-19	35214	Fine imposed	-
456.	AIG Logistics, Lahore	2018-19	38470	ROP-LPC	-
457.	DPO Sahiwal	2014-17	31919	Irregular payment of rewards	3,108,200
458.	IGP/AIG Logistics, Lahore	2018-19	38494	Irregular payment of rewards	2,838,810
459.	CPO Faisalabad	2018-19	32935	Irregular payment of rewards	2,336,100
460.	DPO Rahim Yar Khan	2018-19	33539	Irregular payment of rewards	2,215,900
461.	DPO Jehlum	2017-19	36176	Irregular payment of rewards	1,947,310
462.	CPO Multan	2017-19	35432	Irregular payment of rewards	1,602,100
463.	DPO Sialkot	2018-19	36837	Irregular payment of rewards	1,598,000
464.	DPO Vehari	2016-17	31888	Irregular payment of rewards	1,392,000
465.	DPO Sheikhpura	2018-19	35336	Irregular payment of rewards	1,125,000
466.	CTO Rawalpindi	2017-19	34579	Irregular payment of rewards	-
467.	IGP/AIG Logistics Lahore	2016-18	31741	Irregular payment of rewards	20,446,580
468.	DPO Rajanpur	2018-19	34599	Irregular payment of rewards	852,000
469.	DPO Chkwal	2018-19	38652	Irregular payment of rewards	784,200
470.	DPO T.T. Singh	2018-19	38556	Irregular payment of rewards	772,900
471.	DPO Sargodha	2017-19	36222	Irregular payment of rewards	-
472.	DPO DG Khan	2017-19	38374	Irregular payment of rewards	4,950,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
473.	Distt: Police Officer, Muzaffargarh	2017-19	35382	Irregular payment of rewards	-
474.	IGP/AIG, Logistics, Lahore	2016-18	31754	Procurement of stores without immediate requirement	-
475.	IGP/AIG logistics Lahore	2016-18	31755	Non-verification of sales tax	593,250,094
476.	DPO, Narowal	2018-19	35173	Non-verification of sales tax	1,588,917
477.	SSP Telecommunication Punjab Lahore	2017-18	32189	Non-verification of sales tax	1,474,092
478.	Sr. Superintendent of Police Motor Transport Lahore	2016-18	30782	Non-verification of sales tax	1,210,535
479.	IGP/AIG, Logistics, Lahore	2016-18	31728	Irregular deduction of stamp duty	16,446,336
480.	DPO Sialkot	2018-19	36823	Irregular opening of bank account and placement of funds	-
481.	DPO Chakwal	2018-19	38615	Irregular opening of bank account and placement of funds	-
482.	D.P.O. Attock	2018-19	32439	Irregular opening of bank account and placement of funds	-
483.	Police School of Intelligence, Chung, Lahore	2016-18	32459	Irregular opening of bank account and placement of funds	-
484.	District Police Officer, Rajanpur	2018-19	34601	Irregular opening of bank account and placement of funds	-
485.	DPO Pakpattan	2017-19	35155	Irregular opening of bank account and placement of funds	-
486.	DPO Sheikhpura	2016-18	30844	Non-disposal of unclaimed vehicles and costly articles taken into custody	0
487.	DPO Narowal	2018-19	35174	Non-disposal of unclaimed vehicles and costly articles taken into custody	0
488.	Distt: Jail Narowal	2017-19	37628	Loss due to non-allotment of designated/ official residences	49,140,000
489.	District Jail Hafizabad	2016-19	33436	Loss due to non-allotment of designated/ official residences	12,836,496
490.	District Jail Okara	2014-19	34557	Loss due to non-allotment of designated/ official	3,759,054

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				residences	
491.	District Jail Bhakkar	2015-19	32238	Loss due to non-allotment of designated/ official residences	-
492.	Distt: Jail, T.T. Singh	2016-19	33552	Loss due to non-allotment of designated/ official residences	-
493.	AIG Logistics, LHR	2018-19	38502	Non deduction of liquidated damages	-
494.	District Jail, Okara	2014-19	34560	Training Cost due to resignation	-
HUMAN RIGHTS & MINORITIES AFFAIRS DEPARTMENT					
1.	Secretary, Human Rights & Minorities Affairs, Lahore	2016-18	31224	Pending legal cases	Nil
2.	Secretary, Human Rights & Minorities Affairs Department, Lahore	2016-18	31220	Unauthorized payment of conveyance allowance while using government vehicles	534,140
3.	Secretary, govt. of the Punjab, Human Rights & Minorities Affairs, Lahore	2016-18	31221	Non deduction of Punjab Sales Tax	505,336
4.	Secretary, Human Rights & Minorities Affairs, Lahore	2016-18	31218	Irregular opening of bank accounts; non maintenance of cash books and bank reconciliation statements	-
LABOUR AND HUMAN RESOURCE DEPARTMENT					
1.	Punjab Labour Appellate Tribunal Lahore	2017-18	31326	Non-surrendering of savings	103,450
2.	Punjab Labour Appellate Tribunal Lahore	2017-18	31325	Irregular appointment of contingent paid staff	216,000
3.	Punjab Labour Appellate Tribunal Lahore	2017-18	31324	Irregular expenditure on repair/maintenance of residence	188,666
LAHORE HIGH COURT, LAHORE					
1.	District & Session Judge, Rahim Yar Khan	2010-19	37670	Rush of expenditure in the month of June	4,051,817
2.	Senior Civil Judge, Rahim Yar Khan	2014-19	35910	Unjustified payment of pending liabilities	7,220,289
3.	Distt & Sessions Judge, Faisalabad	2016-19	35482	Unjustified payment of pending liabilities	2,137,099
4.	Distt: & Sessions Judge, Narowal	2006-19	36492	Unjustified payment of pending liabilities	747,530

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
5.	Distt: & Sessions Judge, Hafizabad	2006-19	34307	Unjustified payment of pending liabilities	245,860
6.	Distt: & Session Judge Nanakana Sahib	2006-19	34269	Unjustified payment of pending liabilities	200,292
7.	Senior Civil Judge, Sialkot	2016-19	37552	Irregular opening of bank accounts and undue retention of balances in bank account	-
8.	Senior Civil Judge, Lahore	2017-19	38328	Shortage/non-supply of purchased items	183,583,694
9.	Distt: & Sessions Judge, Narowal	2006-19	36481	Shortage/non-supply of purchased items	9,457,915
10.	Senior Civil Judge, Bhakkar	2007-19	34488	Shortage/non-supply of purchased items	231,686
11.	Registrar, Lahore High Court, Lahore	2017-19	38407	Irregular expenditure on payment of electricity/ sui gas charges	222,639,189
12.	Senior Civil Judge, Multan	2016-19	36412	Irregular expenditure on payment of electricity/ sui gas charges	5,208,241
13.	Senior Civil Judge, Multan	2016-19	36416	Irregular expenditure on payment of electricity/ sui gas charges	868,212
14.	Senior Civil Judge, Sialkot	2016-19	37547	Irregular expenditure on payment of electricity/ sui gas charges	364,769
15.	Distt: & Session Judge, Rajanpur	2006-19	34655	Irregular expenditure on POL	11,002,424
16.	Distt: & Session Judge, Rahim Yar Khan	2010-19	37651	Irregular expenditure on POL	2,997,850
17.	Distt: & Session Judge, Rahim Yar Khan	2010-19	37660	Irregular expenditure on POL	2,516,334
18.	Senior Civil Judge, Rahim Yar Khan	2014-19	35925	Irregular expenditure on POL	1,108,746
19.	Senior Civil Judge, Multan	2016-19	36415	Irregular expenditure on POL	1,041,950
20.	Distt: & Session Judge, T.T. Singh	2007-19	35586	Irregular expenditure on POL	700,468
21.	Senior Civil Judge, Okara	2014-19	37519	Irregular expenditure on POL	640,795
22.	Senior Civil Judge, Rahim Yar Khan	2014-19	35933	Irregular expenditure on POL	408,758
23.	Senior Civil Judge, Layyah	2012-19	35963	Irregular expenditure on POL	152,612
24.	Senior Civil Judge, Bhakkar	2007-19	34495	Irregular expenditure on POL	106,878
25.	Senior Civil Judge, Okara	2014-19	37523	Irregular expenditure on repair of various items	3,684,477

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
26.	Distt: & Session Judge, Rahim Yar Khan	2010-19	37665	Irregular expenditure on repair of various items	3,680,308
27.	Distt: & Session Judge, Rajanpur	2006-19	34659	Irregular expenditure on repair of various items	2,868,416
28.	Distt: & Session Judge, Rajanpur	2006-19	34661	Irregular expenditure on repair of various items	2,235,302
29.	Senior Civil Judge, Rahim Yar Khan	2014-19	35921	Irregular expenditure on repair of various items	1,940,089
30.	Distt: & Session Judge, Rahim Yar Khan	2010-19	37668	Irregular expenditure on repair of various items	1,401,040
31.	Distt: & Session Judge, Jhang	2012-19	36463	Irregular expenditure on repair of various items	1,313,751
32.	Distt: & Session Judge, Jhang	2012-19	36465	Irregular expenditure on repair of various items	1,024,922
33.	Senior Civil Judge, Faisalabad	2016-19	35506	Irregular expenditure on repair of various items	618,680
34.	Senior Civil Judge, Rahim Yar Khan	2014-19	35930	Irregular expenditure on repair of various items	575,028
35.	Distt: & Session Judge, T.T. Singh	2007-19	35580	Irregular expenditure on repair of various items	464,439
36.	Senior Civil Judge, Mandi Bahauddin	2012-19	34538	Unnecessary relation temporary embezzlement in sherff petty account beyond the prescribed limit	0
37.	Senior Civil Judge, Khushab	2014-19	37558	Irregular drawal/ non adjustment of TA advances on transfer	2,169,468
38.	Senior Civil Judge, Bahawalpur	2013-19	34239	Irregular drawal/ non adjustment of TA advances on transfer	2,001,000
39.	Senior Civil Judge, Bahawalpur	2013-19	34235	Irregular drawal/ non adjustment of TA advances on transfer	1,225,167
40.	Senior Civil Judge, Multan	2016-19	36411	Irregular drawal/ non adjustment of TA advances on transfer	896,940
41.	Distt: & Session Judge, Rajanpur	2006-19	34668	Irregular drawal/ non adjustment of TA advances on transfer	573,000
42.	Senior Civil Judge, Rahim Yar Khan	2014-19	35936	Irregular drawal/ non adjustment of TA advances on transfer	403,200
43.	Senior Civil Judge, Gujranwala	2016-19	38241	Irregular drawal/ non adjustment of TA advances on transfer	390,000
44.	Distt: & Sessions Judge, Narowal	2006-19	36494	Irregular drawal/ non adjustment of TA advances on transfer	274,670

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
45.	Senior Civil Judge, Faisalabad	2016-19	35499	Irregular drawal/ non adjustment of TA advances on transfer	216,795
46.	Senior Civil Judge, Jhelum	2007-19	34334	Irregular payment of salaries through manual bills	5,321,556
47.	Distt: & Sessions Judge, Pakpattan	2006-19	35474	Irregular payment of salaries through manual bills	874,102
48.	Senior Civil Judge, Lahore	2017-19	38335	Irregular drawal of salary more than sanctioned posts	1.32 million
49.	Senior Civil Judge, Jhelum	2007-19	34329	Non accountal of store	45,872,000
50.	Distt: & Session Judge Nanakana Sahib	2006-19	34249	Non accountal of store	36,557,398
51.	Senior Civil Judge, Rahim Yar Khan	2014-19	35907	Non accountal of store	16,851,511
52.	Distt: & Session Judge, Rajanpur	2006-19	34656	Non accountal of store	10,223,337
53.	Distt: & Session Judge, T.T. Singh	2007-19	35603	Non accountal of store	8,971,198
54.	Distt: & Session Judge, Jhang	2012-19	36460	Non accountal of store	4,514,576
55.	Distt: & Session Judge, Rajanpur	2006-19	34663	Non accountal of store	1,682,103
56.	Senior Civil Judge, Khushab	2014-19	37568	Non accountal of store	260,712
57.	Registrar, Lahore High Court, Lahore	2017-19	38405	Irregular expenditure due to charging irrelevant head of account	11,862,317
58.	Senior Civil Judge, Multan	2016-19	36405	Irregular expenditure due to charging irrelevant head of account	5,810,252
59.	Senior Civil Judge, Vehari	2014-19	34625	Irregular expenditure due to charging irrelevant head of account	2,100,964
60.	Senior Civil Judge, Sialkot	2016-19	37538	Irregular expenditure due to charging irrelevant head of account	1,008,000
61.	Distt: & Session Judge Nanakana Sahib	2006-19	34262	Irregular expenditure due to charging irrelevant head of account	901,161
62.	Senior Civil Judge, Rahim Yar Khan	2014-19	35932	Irregular expenditure due to charging irrelevant head of account	493,448
63.	Senior Civil Judge, Vehari	2014-19	34607	Irregular expenditure due to charging irrelevant head of	369,940

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				account	
64.	Senior Civil Judge, MandiBahauddin	2012-19	34537	Irregular expenditure due to charging irrelevant head of account	310,073
65.	Senior Civil Judge, Gujranwala	2016-19	38237	Irregular expenditure due to charging irrelevant head of account	164,064
66.	Distt: & Session Judge, Rajanpur	2006-19	34671	Irregular expenditure due to charging irrelevant head of account	146,575
67.	Registrar, Lahore High Court, Lahore	2017-19	38414	Non-surrendering of savings	436,507,094
68.	Distt: & Session Judge Nanakana Sahib	2006-19	34248	Non-surrendering of savings	178,145,183
69.	Senior Civil Judge, Lahore	2017-19	38333	Non-surrendering of savings	139,109,401
70.	Senior Civil Judge, Bahawalpur	2013-19	34244	Non-surrendering of savings	119,961,437
71.	Senior Civil Judge, Okara	2014-19	37514	Non-surrendering of savings	98,646,378
72.	Senior Civil Judge, Gujranwala	2016-19	38240	Non-surrendering of savings	59,920,822
73.	Distt: & Session Judge, Jhang	2012-19	36469	Non-surrendering of savings	54,661,663
74.	Distt: & Session Judge, Vehari	2013-19	37681	Non-surrendering of savings	54,446,512
75.	Distt: & Sessions Judge, Bhakkar	2006-19	34484	Non-surrendering of savings	50,221,823
76.	Senior Civil Judge, Bhakkar	2007-19	34499	Non-surrendering of savings	49,178,242
77.	Distt: & Sessions Judge, Khanewal	2012-19	38309	Non-surrendering of savings	39,455,310
78.	Distt: & Sessions Judge, Narowal	2006-19	36474	Non-surrendering of savings	32,755,638
79.	Distt: & Sessions Judge, Pakpattan	2006-19	35476	Non-surrendering of savings	32,666,680
80.	Distt: & Sessions Judge, Attock	2006-19	34291	Non-surrendering of savings	31,854,195
81.	Senior Civil Judge, Jhelum	2007-19	34325	Non-surrendering of savings	25,395,270
82.	Senior Civil Judge, Hafizabad	2007-19	37534	Non-surrendering of savings	21,861,660
83.	Distt: & Session Judge, Jhang	2012-19	36466	Non-surrendering of savings	11,515,008
84.	Senior Civil Judge, Sialkot	2016-19	37551	Non-surrendering of savings	10,169,541
85.	Senior Civil Judge,	2017-19	38334	Excess expenditure than	186,324,405

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Lahore			budget allocation	
86.	Registrar, Lahore High Court, Lahore	2017-19	38415	Excess expenditure than budget allocation	49,309,382
87.	Distt: & Sessions Judge, Pakpattan	2006-19	35475	Excess expenditure than budget allocation	28,550,519
88.	Senior Civil Judge, Jhelum	2007-19	34330	Excess expenditure than budget allocation	18,392,503
89.	Distt: & Session Judge, T.T. Singh	2007-19	35581	Excess expenditure than budget allocation	16,521,905
90.	Distt: & Sessions Judge, Khanewal	2012-19	38310	Excess expenditure than budget allocation	6,030,978
91.	Distt: & Sessions Judge, Narowal	2006-19	36482	Excess expenditure than budget allocation	5,899,694
92.	Distt: & Session Judge, Jhang	2012-19	36468	Excess expenditure than budget allocation	5,886,928
93.	Senior Civil Judge, Multan	2016-19	36409	Excess expenditure than budget allocation	5,176,422
94.	Distt: & Session Judge Nanakana Sahib	2006-19	34260	Excess expenditure than budget allocation	5,029,945
95.	Distt: & Session Judge, Rajanpur	2006-19	34658	Excess expenditure than budget allocation	4,964,356
96.	Senior Civil Judge, Vehari	2014-19	34618	Excess expenditure than budget allocation	3,154,826
97.	Distt: & Sessions Judge, Attock	2006-19	34297	Excess expenditure than budget allocation	2,299,535
98.	Distt: & Sessions Judge, Vehari	2013-19	37682	Excess expenditure than budget allocation	2,005,760
99.	Senior Civil Judge, Gujranwala	2016-19	38239	Excess expenditure than budget allocation	1,869,413
100.	Senior Civil Judge, Bhakkar	2007-19	34493	Excess expenditure than budget allocation	1,292,375
101.	Senior Civil Judge, Hafizabad	2007-19	37533	Excess expenditure than budget allocation	370,204
102.	Senior Civil Judge, Bahawalpur	2013-19	34245	Excess expenditure than budget allocation	191,567
103.	Senior Civil Judge, Lahore	2017-19	38324	Irregular drawal of salary of process server of BPS-7 instead of BPS-4	2,426,604
104.	Senior Civil Judge Khushab	2014-19	37562	Irregular payment of leave encashment	1,024,045
105.	Distt: & Sessions Judge, Bhakkar	2006-19	34482	Non deduction of Stamp Duty	7,429
106.	Senior Civil Judge, Mandi Bahauddin	2012-19	34541	Irregular purchases of plant & machinery and furniture & fixture	427,770
107.	Distt: & Sessions Judge, Pakpattan	2006-19	35469	Non auction of cycle stand	42,500

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
108.	Senior Civil Judge, Rahim Yar Khan	2014-19	35943	Irregular expenditure on purchase of tyres	183,920
109.	Distt: & Session Judge, Rajanpur	2006-19	34672	Irregular expenditure on purchase of tyres	117,786
110.	District & Sessions Judge, Rahim Yar Khan	2010-19	37655	Budget allocated without demand and uneconomical expenditure	23,964,453
111.	Senior Civil Judge, Lahore	2017-19	38316	Non maintenance of cash book/fine register of each court	40,998,496
112.	Senior Civil Judge, Layyah	2012-19	35965	Non-maintenance of receipts Cash Book	28,000,025
113.	Distt: & Session Judge, T.T. Singh	2007-19	35590	Non maintenance of Cash Book	23,214,026
114.	Registrar, Lahore High Court Lahore	2017-19	38403	Irregular payment of internet bill of other benches	2,400,000
115.	Senior Civil Judge, Multan	2016-19	36413	Irregular expenditure on re-installation of CCTV	1,021,752
116.	Registrar, Lahore High Court Lahore	2017-19	38404	Irregular/unjustified payment of low power factor penalty	764,940
117.	Distt: & Sessions Judge, Bhakkar	2006-19	34472	Non recovery of room rent of Judicial Rest House	14,767
118.	Senior Civil Judge Khushab	2014-19	37571	Non verification of deposit and record of recovery of overpayment not shown	150,858
119.	Senior Civil Judge, Bahawalpur	2013-19	34234	Non deduction of CA during Leave	44,334
120.	Distt: & Session Judge Nanakana Sahib	2006-19	34272	Unauthorized of TA/DA	149,465
121.	Senior Civil Judge, Multan	2016-19	36407	Irregular shifting of headquarter	26,008,072
122.	Senior Civil Judge, Vehari	2014-19	34610	Irregular shifting of headquarter	8,481,731
123.	Senior Civil Judge, Khushab	2014-19	37563	Irregular shifting of headquarter	759,179
124.	Distt: & Session Judge, Vehari	2013-19	37675	Loss due to disproportionate hiring/posting of human resources	18,000,000
125.	Senior Civil Judge, Lahore	2017-19	38329	Loss due to disproportionate hiring/posting of human	-

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
				resources	
126.	Senior Civil Judge, Sargodha	2016-19	36440	Non recovery of income tax on honorarium	305,865
127.	Senior Civil Judge, Rahim Yar Khan	2014-19	35946	Irregular drawal of salaries	169,798
128.	Distt: & Session Judge Nanakana Sahib	2006-19	34247	Irregular purchases without approval of austerity committee	422,221,726
129.	Senior Civil Judge (Civil Division) Vehari	2014-19	34622	Irregular purchases without approval of austerity committee	52,814,583
130.	Distt: & Sessions Judge, Attock	2006-19	34278	Irregular purchases without approval of austerity committee	13,419,000
131.	Senior Civil Judge, Multan	2016-19	36428	Irregular purchases without approval of austerity committee	11,128,000
132.	Distt: & Sessions Judge, Attock	2006-19	34281	Irregular purchases without approval of austerity committee	9,719,737
133.	Senior Civil Judge, Multan	2016-19	36426	Irregular purchases without approval of austerity committee	4,211,505
134.	Distt: & Sessions Judge, Attock	2006-19	34279	Irregular purchases without approval of austerity committee	3,605,500
135.	Senior Civil Judge, Faisalabad	2016-19	35503	Blockage of public money due to purchase without immediate requirement	13,448,650
136.	Senior Civil Judge , Vehari	2014-19	34621	Blockage of public money due to purchase without immediate requirement	5,364,045
137.	Distt: & Sessions Judge, Khanewal	2012-19	38304	Blockage of public money due to purchase without immediate requirement	3,439,740
138.	Senior Civil Judge, Rahim Yar Khan	2014-19	35923	Blockage of public money due to purchase without immediate requirement	1,394,150
139.	Distt: & Sessions Judge,	2013-19	37699	Blockage of public money	895,208

Sr. No.	Name of formation	Period of Audit	PDP No.	Title of para	Amount (Rs.)
	Vehari			due to purchase without immediate requirement	
140.	Senior Civil Judge, Multan	2016-19	36425	Blockage of public money due to purchase without immediate requirement	305,800
141.	Distt: & Session Judge Nanakana Sahib	2006-19	34266	Loss due to purchase of POL at higher rates	418,666
142.	Distt: & Session Judge, Rajanpur	2006-19	34675	Loss due to purchase of POL at higher rates	88,741
143.	Senior Civil Judge Rahim Yar Khan	2014-19	35914	Irregular purchases due to difference in sequence and number of invoices	3.98 million
144.	Registrar, Lahore High Court, Lahore	2017-19	38410	Non auction of condemned articles and miscellaneous stores	2,180,640
145.	Senior Civil Judge, Bhakkar	2007-19	34501	Non auction of condemned articles and miscellaneous stores	319,100
146.	Distt: & Sessions Judge, Bhakkar	2006-19	34483	Non auction of condemned articles and miscellaneous stores	303,100
147.	Senior Civil Judge, Khushab	2014-19	37553	Non auction of condemned articles and miscellaneous stores	300,000
148.	Distt: & Sessions Judge Mandi Bahauddin	2006-19	34532	Non auction of condemned articles and miscellaneous stores	200,000
149.	Senior Civil Judge, Mandi Bahauddin	2012-19	34554	Non auction of condemned articles and miscellaneous stores	200,000
150.	Registrar, Lahore High Court Lahore	2017-19	38412	Non initiation of enquiry of accidental vehicles-Rs.3.00 million	3 million
151.	Registrar, Lahore High Court, Lahore	2017-19	38383	Unsecured handling of cash-Rs.820,340	820,340
152.	Senior Civil Judge, Vehari	2014-19	34614	Irregular expenditure on advertisement	238,315
153.	Senior Civil Judge, Sialkot	2016-19	37548	Irregular expenditure on advertisement	226,000

Annexure-2 (Audit Para No. 2.4.1)

Sr. No	Name of formation	Period of audit	PDP No.	Nature of Record not shown to audit	Amount (Rs.)
1.	University of Agriculture, Faisalabad	2016-18	32163	Foreign Funded Projects	814,582,206
2.	University of Agriculture Faisalabad	2016-18	32172	Vouched account not produced	493,517,193
3.	University of Agriculture Faisalabad	2016-18	32089	Scholarships	166,425,000
4.	University of Agriculture, Faisalabad	2018-19	33987	Vouchers not paid to AG	102,081,121
5.	Secretary Agriculture Lahore	2017-18	31376	Payroll, scale Audit register, Audit register not shown	85,128,346
6.	Dir. of Agriculture Davis Road Lahore	2016-19	32797	Crop Insurance Awareness Programme	43,642,111
7.	University of Agriculture Faisalabad	2016-18	32071	Vouched account regarding payments made to foreign experts not produced	29,000,000
8.	University of Agriculture Faisalabad	2016-18	32115	Vouched account not produced	23,905,622
9.	Secretary Agriculture Lahore	2017-18	31367	Vouched account not produced	18,140,376
10.	University of Agriculture, Faisalabad	2016-18	32170	Pension paid to TTS employees	14,259,390
11.	University of Agriculture, Faisalabad	2016-18	32093	HVAC Record not provided	11,000,000
12.	Mian M. Nawaz Sharif Agri. University Multan	2014-18	31000	Non production of Vouched Account	6,929,686
13.	Secretary Agriculture Lahore	2017-18	31372	Adjustment of Arrear Pay and allowances bills	4,497,649
14.	University of Agriculture Faisalabad	2016-18	32096	Record relating to procurement of turbines	4,086,000
15.	Dir. Horticulture Research Institute Faisalabad	2018-19	35305	Record of cost centre JG 4088 not produced	3,811,982

Sr. No	Name of formation	Period of audit	PDP No.	Nature of Record not shown to audit	Amount (Rs.)
16.	Dir. Agronomy Research Institute, Faisalabad	2015-19	35835	Other Fertilizer A/C	1,999,800
17.	University of Agriculture, Faisalabad	2016-18	32083	Complete enquiry report of enquiry of main gate and girls hostel	1,119,036
18.	University of Agriculture, Faisalabad	2016-18	32066	Conduct of exam record not produced	1,000,210
19.	University of Agriculture Faisalabad	2016-18	32064	Chq. drawn in favour of General Secretary	1,000,000
20.	Secretary Agriculture Lahore	2017-18	31373	Off Cycle payment Record	786,454
21.	University of Agriculture, Faisalabad	2016-18	32086	Record of distribution of wheat	700,000
22.	Dy. Dir. Agri. Ext Bhakkar	2017-19	34161	Record relating to payment of Arrears	682,119
23.	Director Soil and Water Conservation research Institute Chakwal	2012-18	31338	Executing Engg. Work	500,000
24.	Dy. Director Agriculture (Extension) Bhakkar	2017-19	34163	Promotion of Agriculture Mechanism	-
25.	Asstt. Dir. Ext. Faisalabad	2017-19	37079	Scheme and other record	-
26.	University of Agriculture, Faisalabad	2018-19	33994	Vouched account not shown	-
27.	University of Agriculture, Faisalabad	2016-18	32113	Vouched accounts of construction of 3 banks and 2 halls of post office	32,943,874
	Total				1,861,738,175

Annexure-3 (Audit Para No. 2.4.5)

Sr. No.	Name of formation	Period of Audit	PDP No.	Description of irregularity	Amount Rs.
1	University of Agriculture Faisalabad	2016-18	32025	Irregular Appointments on visiting basis	263,640,592
2	Mian Muhammad Nawaz Sharif Agriculture University , Multan	2018-19	33372	Recruitments without verification of medical fitness certificates and educational certificates	12,300,600
3	Directorate of Agricultural Information, Punjab Devis Road Lahore	2016-19	32807	Appointments of Producer and Video Editor without signatures on merit list by all members of recruitment committee, without verification of qualification certificates and list of candidates & medical fitness certificates were not furnished to Audit.	1,335,430
4	Directorate of Agricultural Information, Punjab Devis Road Lahore	2016-19	32804	Appointments of various staff officials without composition of recruitment committee as per government instructions and thereafter the candidates were selected by two members instead of four members. Further, qualification certificates were also not got verified.	1,072,320
5	Directorate of Agricultural Information, Punjab Devis Road Lahore	2016-19	32808	Appointment on lookafter basis as Assistant Director (Production) without required/ prescribed qualification and without permission from S&GAD for change of department.	941,761
Total					279,290,703

Annexure-4 (Audit Para No. 2.4.7)

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)	Recovery of taxes etc.
1.	University of Agriculture, Faisalabad	2016-18	32134	Without Annual requirement uploaded on PPRA website and without announcement of bid evaluation report on PPRA website	2,456,000,000	0
2.	Director General Agriculture, Extension, Punjab, Lahore	2018-19	37301	Criteria for bid evaluation not provided & without announcement of bid evaluation report on PPRA	154,397,000	3,299,036
3.	University of Agriculture Faisalabad	2016-18	32092	All the bidders did not submit the technical bids as per requirement of the university.	37,587,460	3,846,130
4.	University of Agriculture Faisalabad	2016-18	32081	Award of contract of consultancy services without observing PPRs and recovery of higher rates	31,370,418	16,195,113
5.	Director Agronomy Research Institute, Faisalabad	2015-19	35823	Without advertisement on PPRA website	23,251,849	0
6.	Directorate of Agricultural Information, Punjab, Davis Road, Lahore	2016-19	32800	Without advertisement on PPRA website	25,903,784	0
7.	Director Agronomy Research Institute, Faisalabad	2015-19	35825	Without Annual requirement uploaded on PPRA website/without announcement of bid evaluation report on PPRA website	20,689,672	2,779,072
8.	University of Agriculture Faisalabad	2016-18	32097	Defective tendering process and non recovery of LD charges	19,091,259	2,635,620
9.	University of Agriculture Faisalabad	2016-18	32129	Technical & financial evaluation were not published on PPRA website	14,075,940	98,278

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)	Recovery of taxes etc.
10.	University of Agriculture, Faisalabad	2016-18	32061	Repair of machinery without observing PPRA rules	13,181,022	
11.	University of Agriculture Faisalabad	2016-18	32048	Advertiment was not made on PPRA website and newspaper	12,157,578	1,765,613
12.	Secretary, Agriculture, Lahore	2017-18	31370	Without Annual requirement uploaded on PPRA website	11,004,619	0
13.	Director General Agriculture (Extension), Punjab, Lahore	2018-19	37297	Without Annual requirement uploaded on PPRA website and without announcement of bid evaluation report on PPRA website	10,161,450	482,668
14.	Director General Agriculture (Extension), Punjab, Lahore	2018-19	37300	Without Annual requirement uploaded on PPRA website and without announcement of bid evaluation report on PPRA website	9,687,600	460,161
						1,407,586
15.	University of Agriculture, Faisalabad	2018-19	33993	Without announcement of bid evaluation report on PPRA website	8,836,206	22,000
16.	Director General Agriculture (Extension), Punjab, Lahore	2018-19	37296	Without Annual requirement uploaded on PPRA website and without announcement of bid evaluation report on PPRA website	8,420,373	14,605
						330,676
17.	Director Agronomy Research Institute, Faisalabad	2015-19	35830	Without Annual requirement uploaded on PPRA website and without announcement of bid evaluation report on PPRA website & By splitting	6,819,500	17,049
						1,159,315
18.	University of Agriculture Faisalabad	2016-18	32128	Payment of labour, thrashing and harvesting services in kind instead of floating tender as per	5,825,799	933,051

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)	Recovery of taxes etc.
				Punjab Procurement Rules		
19.	University of Agriculture, Faisalabad	2016-18	32118	Undue extension in frame work contract/without tender process	5,404,417	0
20.	University of Agriculture Faisalabad	2016-18	32102	Expenditure on saminars without advertisement on PPRA website and print media	4,998,683	298,488
21.	Director Agronomy Research Institute, Faisalabad	2015-19	35831	Without Annual requirement uploaded on PPRA website and without announcement of bid evaluation report on PPRA website	4,613,345	11,533
						7,322
						146,833
22.	Director Soil Seed, Faisalabad	2018-19	34696	Without Annual requirement uploaded on PPRA website and without advertisement on PPRA website by splitting the indents	3,933,654	0
23.	University of Agriculture, Faisalabad	2016-18	32127	Without floating tender	3,862,453	0
24.	Director General Agriculture (Extension), Punjab, Lahore	2018-19	37298	Without Annual requirement uploaded on PPRA website and without announcement of bid evaluation report on PPRA website	3,744,000	9,360
						168,480
						149,760
						544,000
25.	Director Barrani Agricultural Research Institute, Chakwal	2018-19	35081	Without Annual requirement uploaded on PPRA website and without floating tender through open competition	3,680,850	0
26.	Director General Agriculture (Extension), Punjab, Lahore	2018-19	37299	Without Annual requirement uploaded on PPRA website and without announcement of bid evaluation report on PPRA website	3,519,067	8,798
						158,539
						511,020 GST 4/5th

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)	Recovery of taxes etc.
27.	Directorate of Agricultural Information, Punjab, Davis Road, Lahore	2016-19	32796	Without advertisement	3,351,348	8,378
						486,948 GST 4/5th
28.	Director Soil Salinity Research Institute, Pindibhattian, Dist. Hafizabad	2018-19	37186	Without announcement of bid evaluation report on PPRA website	3,331,958	0
29.	Director Soil Seed, Faisalabad	2018-19	34695	Without Annual requirement uploaded on PPRA website , without announcement of bid evaluation report on PPRA website and without approval of austerity committee	3,080,101	0
30.	Director Agronomy Research Institute, Faisalabad	2015-19	35834	Without Annual requirement uploaded on PPRA website , without announcement of bid evaluation report on PPRA website and without adoption of standard bidding documents	3,041,360	7,603
31.	University of Agriculture Faisalabad	2016-18	32046	Hiring of services of lawyers without observing Punjab Procurement Rules	2,977,500	476,400
32.	University of Agriculture, Faisalabad	2016-18	32155	Without floating tender at PPRA website	2,612,180	26,251
33.	University of Agriculture, Faisalabad	2016-18	32107	Without floating tender at PPRA website and bill not furnished to audit	2,485,000	Recovery of PST and Income Tax at prescribed rates
34.	University of Agriculture, Faisalabad	2016-18	32084	Without floating tender and annual requirement at PPRA website	2,430,794	Status of recovery of applicable sales tax not known
35.	Mian Muhammad Nawaz Sharif	2018-19	33380	Without floating tender at PPRA	1,965,000	0

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)	Recovery of taxes etc.
	Agriculture University Multan			website		
36.	University of Agriculture, Faisalabad	2016-18	32158	Without floating tender at PPRA website	1,385,600	631,300 152,416
37.	Director General Agriculture, OFWM, Punjab, Lahore	2017-18	31816	Without floating tender at PPRA website and Without Annual requirement uploaded on PPRA website	1,054,685	2,636
38.	University of Agriculture, Faisalabad	2016-18	32062	Without floating tender at PPRA website	979,973	Recovery of PST @16% and Income Tax @15%
39.	University of Agriculture Faisalabad	2016-18	32144	Procurement of goods and services without floating tenders on PPRA website	964,274	118,981
40.	Director of Entomology, Faisalabad	2018-19	36924	Without Annual requirement uploaded on PPRA website	828,847	2,072
41.	Director General Agriculture,(Extension), Punjab , Lahore	2018-19	37309	Without floating tender at PPRA website and Without Annual requirement uploaded on PPRA website	796,444	102,015
42.	Director Agronomy Research Institute, Faisalabad	2015-19	35840	Without adopting PPRA rules	749,000	11,984
43.	University of Agriculture Faisalabad	2016-18	32099	Repair/renovation work at Women Hostel without advertisement on PPRA website	708,908	131,147
44.	Deputy Director Agriculture, Extension, Bhakkar	2017-19	34156	Without floating tender at PPRA website	683,610	0
45.	Deputy Director Agriculture, Extension, Bhakkar	2017-19	34155	Without floating tender at PPRA website	575,655	0
46.	Director General Agriculture, Research(AARI),	2018-19	33952	Without floating tender at PPRA website	501,999	0

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)	Recovery of taxes etc.
	Faisalabad					
47.	Director General Agriculture, Extension, Punjab, Lahore	2018-19	37308	Without floating tender at PPRA website and Without Annual requirement uploaded on PPRA website	499,786	70,842
48.	Director General Agriculture, Extension, Punjab, Lahore	2018-19	37302	Without Annual requirement uploaded on PPRA website	496,629	77,504 22,344
49.	Director Soil Salinity Research Institute, Pindi Bhattian District Hafizabad	2018-19	37184	Without floating tender at PPRA website by splitting	436,863	0
50.	Director General Agriculture, Extension, Punjab, Lahore	2018-19	37303	Without Annual requirement/Bid Evaluation Report uploaded on PPRA website and without specifying evaluation criteria in the bidding documents	415,380	1,038 58,846 37,384
51.	Director Soil Salinity Research Institute, Pindi Bhattian District Hafizabad	2012-18	31446	Without Annual requirement/Bid Evaluation Report uploaded on PPRA website and without specifying evaluation criteria in the bidding documents	399,966	0
52.	Deputy Director Agriculture, Extension, Sargodha	2017-19	33245	Without floating tender at PPRA website	377,906	0
53.	Assistant Director Agriculture, Extension, Faisalabad	2017-19	37072	Without floating tender at PPRA website	374,658	0
54.	Mian Muhammad Nawaz Sharif Agriculture University, Multan	2018-19	33378	Without floating tender at PPRA website and Without Annual requirement uploaded on PPRA website	356,500	0
55.	Assistant Director Agriculture,	2017-19	37071	Without floating tender at PPRA	334,436	0

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)	Recovery of taxes etc.
	Extension, Faisalabad			website		
56.	University of Agriculture Faisalabad	2016-18	32073	Without advertisement on PPRA website	248,000	36,040
57.	Assistant Director Agriculture, Extension, Faisalabad	2017-19	37074	Without floating tender at PPRA website	189,774	0
58.	Director, Soil and Water Conservation Research Institute (SAWCRI), Chakwal	2012-18	31329	Without floating tender at PPRA website	163,408	0
59.	Director Soil Salinity Research Institute, Pindi Bhattian District Hafizabad	2012-18	31441	Without floating tender on PPRA website	111,900	0
Total					2,941,127,440	

Annexure-5 (Audit Para No. 2.4.14)

Sr. No.	Name of formation	Period of audit	PDP No.	Detail	Amount (Rs.)
1.	University of Agriculture Faisalabad	2016-18	32160	Non recovery of penalty on account of violation of contract and misappropriation of chemicals	38,907,701
2.	University of Agriculture Faisalabad	2016-18	32029	Appointment on fake document needs recovery	21,480,002
3.	University of Agriculture Faisalabad	2016-18	32038	Irregular transfer of 38 university employee into project. Excess payment of salaries needs recovery	18,445,174
4.	University of Agriculture Faisalabad	2016-18	32104	Overpayments of Fabrication of mild steel deformed bars grade	14,509,406
5.	University of Agriculture Faisalabad	2016-18	32109	Cost of escalation added but non recovery of cost of d-escalatio	12,956,000
6.	D.G. Agri. Research (AARI), Faisalabad	2018-19	33956	Non Recovery of Rent and Electricity Charges from Police Choki	12,428,805
7.	University of Agriculture Faisalabad	2016-18	32040	Unauthorized payment of evening remuneration, honorarium and remuneration for entry test payments to Ex-VC	8,322,656
8.	University of Agriculture Faisalabad	2016-18	32039	Unlawful drawl of dual salary at a time recovery thereof	5,634,722
9.	Dy. Dir. Agri. (Ext.) Bhakkar	2017-19	34160	Non recovery of outstanding charges on account of motor cycle charges	5,582,000
10.	Asstt. Dir. Agriculture Ext. Faisalabad	2017-19	37067	Non recovery of outstanding Motor cycle Installment	2,769,900
11.	University of Agriculture Faisalabad	2016-18	30962	Irregular deduction of withholding tax on profit transferred by bank	3,708,873
12.	University of Agriculture Faisalabad	2016-18	32140	Loss due to non recovery of rent amount.	2,421,728
13.	University of	2016-18	32030	Irregular appointments of	1,505,239

Sr. No.	Name of formation	Period of audit	PDP No.	Detail	Amount (Rs.)
	Agriculture Faisalabad			OSD Chief Security officer on contract basis without advertisement recovery of excess drawn pay	
14.	Dy. Dir. Agri. (Water Management) Gujranwala	2017-19	35010	Non Recovery on account of issuance of Motor Cycles on Installments	1,161,613
15.	Mohd. Nawaz Sharif University of Agri. Multan	2018-19	33393	Overpayment due to less deduction of area of chowkat	1,027,605
16.	University of Agriculture Faisalabad	2016-18	32072	Irregular grant of three advance increments after retirement	867,534
17.	Nawaz Sharif Agriculture University Multan	2018-19	33385	Excess payment due non available of Earth	808,437
18.	Dy. Director Agriculture (Ext.) Muzaffargarh	2015-19	35854	Non deposit of General Sales Tax amounting	754,943
19.	University of Agriculture Faisalabad	2016-18	32105	Irregular counting of service for increments Recovery of basic pay	669,120
20.	Dy. Dir. Agri. On Farm Management, Chiniot	2017-19	32879	Less deposit of 1/5 gst into sales tax treasury	631,300
21.	University of Agriculture Faisalabad	2016-18	32106	Payment of two month basic salary as Additional charge Allowance	597,301
22.	Dy. Director Agriculture (Ext.) Muzaffargarh	2015-19	35858	Loss due non deposit of Electricity bill	97,198
23.	University of Agriculture Faisalabad	2016-18	32049	Loss of Rs.7.71 million and recovery	11,407
24.	Dir. Agronomy Research Institute, Faisalabad	2015-19	35828	Recoverable from the tenants on account of government share of agriculture share of agriculture produce of leased land	6,716,966
Total					162,015,630

Annexure-6 (Audit Para No. 2.4.15)

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of Tax	Amount (Rs.)
1.	University of Agriculture Faisalabad	2016-18	32055	I. Tax	6,932,918
2.	University of Agriculture Faisalabad	2016-18	32044	I. Tax	3,435,355
3.	Mian M. Nawaz Sharif Agri. University Multan	2015-18	30961	I. Tax	1,109,684
4.	University of Agriculture Faisalabad	2016-18	32054	I. Tax	365,580
5.	University of Agriculture Faisalabad	2016-18	32142	I. Tax	119,223
6.	Dir. Agronomy Research Institute, Faisalabad	2015-19	35847	I. Tax	109,147
7.	Director Soil and Water Conservation Research Institute Chakwal	2012-18	31331	I. Tax	93,967
8.	Agri. R&ES by ADP Schemes/Project University of Agriculture Faisalabad	2018-19	33994	I. Tax	73,647
9.	University of Agriculture Faisalabad	2016-18	32061	PST I. Tax	2,108,963
					1,318,102
10.	University of Agriculture Faisalabad	2016-18	32068	PST I. Tax	1,455,952
					1,364,955
11.	University of Agriculture Faisalabad	2016-18	32114	PST	7,741,810
12.	Dy. Dir. Agri. (Ext.) Bhakkar	2017-19	34157	PST I. Tax	109,377
					71,779
13.	Dy. Dir. Agri. (Ext), Sargodha	2017-19	33244	PST I. Tax	21,987
					116,125
14.	University of Agriculture Faisalabad	2016-18	32069	PST	13,001,303
15.	University of Agriculture Faisalabad	2016-18	32098	PST	11,091,212
16.	University of Agriculture Faisalabad	2016-18	32043	PST	6,698,943
17.	Secretary Agriculture Lahore	2017-18	31371	PST	709,865
18.	Director Wheat Research Institute AARI Faisalabad	2014-17	31770	PST	298,351
19.	Dir. Agronomy Research Institute, Faisalabad	2015-19	35844	PST	272,198

20.	Director Soil Salinity Research Institute Pindibhattian	2012-18	31443	PST	217,193
21.	Dir. Horticulture Research Institute, Faisalabad	2018-19	35299	PST	147,142
22.	DG Extension Pb. Lahore	2018-19	37306	PST	130,907
23.	Dy. Dir. OFWM Lohdran	2017-19	37179	PST	116,706
24.	Director of Entomology, Faisalabad	2018-19	36925	PST	112,786
15.	University of Agriculture Faisalabad	2016-18	32048	GST	1,765,613
26.	Dy.Dir.Agri .Extension Muzafargarh	2015-19	35854	GST	97,198
27.	University of Agriculture Faisalabad	2016-18	32073	GST	36,040
Total					61,244,028

Annexure-7 (Audit Para No. 2.4.16)

Sr. No.	Name of formation	Period of audit	PDP No.	Description	Amount (Rs.)
1.	University of Agriculture Faisalabad	2016-18	32094	Poor design and sub-standard civil work	373,245,000
2.	University of Agriculture Faisalabad	2016-18	32101	Civil work without observing codal formalities , undue delay in construction and loss due to non-functioning of hostel	40,000,000
3.	University of Agriculture Faisalabad	2016-18	32156	Wrong inclusion of mega allowance in cost estimate	35,006,000
4.	Deputy Director Agriculture , OFWM, Bhakkar	2017-19	36333	Poor/fictitious estimation for lining the water courses due to engagement of non-professionals	24,798,189
5.	Muhammad Nawaz Sharif University of Agriculture, Multan	2015-18	30964	Irregular expenditure of civil works projects from non-development fund instead of ADP	22,134,234
6.	University of Agriculture Faisalabad	2018-19	33990	Irregular payment due to sub-standard civil work	8,836,000
7.	Assistant Director Agriculture, Extension, Faisalabad	2017-19	37073	Doubtful repair work of residential and office buildings due to advance payment but work not done even after lapse of two years	5,882,459
8.	University of Agriculture Faisalabad	2018-19	33989	Civil work without monitoring and evaluation as per PC-I	4,585,000
9.	Deputy Director Agriculture, Extension, Muzafargarh	2015-19	35852	Non-completion of repair work of residential and office buildings	4,199,700
Total					518,686,582

Annexure-8 (Audit Para No.6.4.6)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	District Food Controller Rajanpur	2017-18	31612	233,681,050
2.	Distt: Food Controller, Multan	2018-19	36889	177,457,718
3.	D.G. Punjab Food Authority, Lahore	2018-19	36054	29,292,231
4.	Distt: Food Controller, Bahawalpur	2018-19	35266	23,553,531
5.	Distt: Food Controller, Multan	2018-19	36892	16,341,336
6.	Distt: Food Controller, Bahawalnagar	2018-19	35017	13,412,478
7.	Distt: Food Controller, Sialkot	2016-18	33325	10,637,361
8.	Distt: Food Controller, Bahawalpur	2018-19	35268	9,042,500
9.	D.G. Punjab Food Authority, Lahore	2018-19	36052	8,876,413
10.	D.G. Punjab Food Authority, Lahore	2018-19	36053	7,739,065
11.	District Food Controller Jhang	2017-19	34930	5,410,690
12.	District Food Controller Rajanpur	2017-18	31613	5,180,000
13.	District Food Controller Rajanpur	2017-18	31614	4,606,000
14.	D.G. Punjab Food Authority, Lahore	2018-19	36055	4,573,939
15.	Distt: Food Controller, Muzaffargarh	2017-19	35035	4,043,000
16.	Distt: Food Controller, Layyah	2018-19	35238	3,234,791
17.	Distt: Food Controller, Bahawalpur	2018-19	35270	3,179,533
18.	Distt: Food Controller, Bahawalnagar	2018-19	35013	2,843,200
19.	D.G. Punjab Food Authority, Lahore	2018-19	36056	2,564,526
20.	Distt: Food Controller, Bahawalpur	2018-19	35273	1,842,950
21.	D.F.C. Rawalpindi	2017-19	36316	1,704,408
22.	District Food Controller Rajanpur	2017-18	31615	1,456,560
23.	Distt: Food Controller, Layyah	2018-19	35242	1,378,000
24.	Distt: Food Controller, Lodhran	2018-19	35224	1,325,466
25.	District Food Controller, Vehari	2018-19	34945	1,324,800
26.	Distt: Food Controller, Bahawalnagar	2018-19	35016	1,307,092
27.	District Food Controller Rajanpur	2017-18	31616	1,230,915
28.	Directorate of Food Department, Lahore	2017-18	31303	994,400
29.	Distt: Food Controller Bhakkar	2018-19	34454	972,041
30.	Distt: Food Controller, Muzaffargarh	2017-19	35043	903,640
31.	Distt: Food Controller-II, Lahore	2018-19	35066	890,529
32.	Distt: Food Controller, Sialkot	2016-18	33328	538,489
33.	Distt: Food Controller, Lodhran	2018-19	35228	523,270
34.	Distt: Food Controller-I, Lahore	2018-19	32661	111,000
	Total			582,172,922

Annexure-9 (Audit Para No.6.4.11)

Sr. No	Name of formation	Period of audit	PDPs No.	Nature of Recovery/ Title of Paras	Amount Rs.
1	Directorate of Food Department, Lahore	2017-18	31279	Non recovery of outstanding subsidy, on wheat sold at subsidized rates, receivable from Finance Department Rs.46,731,013,055 for the period 2017-18 and accumulative upto 30.6.2018 Rs. 172,651.984 million causing extra burden on food department of bank interest payment against loans taken from commercial banks Rs. 11,049.727 million annually.	46,731,013,055
2	Directorate of Food Department, Lahore	2017-18	31282	Non recovery of outstanding dues from the employees who have since been dismissed, retired, out of country, death cases Rs. 756.41 million.	756,410,000
3	Dy. Director Food Bahawalpur	2018-19	35660	Non Recovery/Write off Govt. losses amounting Rs. 253,353,130/-	253,353,130
4	Distt: Food Controller, Bahawalpur	2018-19	35274	Loss to Government due to non recovery of outstanding claims since long for Rs.108,408.654	108,408,654
5	D.F.C. Multan	2018-19	36890	Loss to Government due to non recovery of outstanding claims for Rs.82,440,336	82,440,336
6	Deputy Director Food Gujranwala	2012-18	31275	Loss to government due to non recovery of outstanding claims Rs. 49152979	49,152,979
7	Distt: Food Controller, Bahawalnagar	2018-19	35021	Loss to Government due to non-recovery of outstanding claims -Rs. 46,072,981.	46,072,981
8	Distt: Food Controller-II, Lahore	2018-19	35063	Loss to government due to non recovery of outstanding claims since long Rs. 45,100,979.	45,100,979
9	Deputy Director Food, Sargodha	2018-19	34908	Non-recovery of Government dues-Rs- 37.422 million	37,422,000
10	District Food Controller, Vehari	2018-19	34942	Loss to Government due to non-recovery of outstanding claims - Rs.27,755,621	27,755,621
11	Distt: Food Controller, Muzaffargarh	2017-19	35041	Loss to Government due to non-recovery of outstanding claims -Rs. 26,330,681	26,330,681
12	Directorate of Food Department, Lahore	2017-18	31283	Non recovery of outstanding dues from other agencies deals with Food Department Rs. 22213971	22,213,971
13	Distt: Food Controller, Lodhran	2018-19	35233	Loss to Government due to non recovery of outstanding claims since long for Rs. 11,588.658	11,588,658
14	Distt: Food	2018-19	35050	Non recovery of outstanding recovers	

Sr. No	Name of formation	Period of audit	PDPs No.	Nature of Recovery/ Title of Paras	Amount Rs.
	Controller, Kasur			Rs.1 1,189,059.03 from officers/official	11,189,059
15	Distt: Food Control, Sialkot	2016-18	33326	Non recovery of Punjab Sales Tax on services - Rs.10,817,551 /-	10,817,551
16	Distt: Food Controller, Muzaffargarh	2017-19	35032	GP-7 of Bardana was not record recovery amounting Rs-10,800,000	10,800,000
17	Distt: Food Controller-I, Lahore	2018-19	32656	Unlawful issuance of Ramzan Package wheat stocks after Ramzan for Rs. 16,532,500 Recovery of Subsidy Rs. 9,919,500	9,919,500
18	D.F.C. Rawalpindi	2017-19	36314	Non-recovery of outstanding dues - Rs. 8639,466.	8,639,466
19	Distt: Food Controller, Layyah	2018-19	35250	Loss to Government due to non recovery of outstanding claims since long for Rs.7,778,442	7,778,442
20	District Food Controller Rajanpur	2017-18	31621	Loss to government due to non recovery of outstanding dues for Rs. 7502359	7,502,359
21	Distt: Food Controller, Muzaffargarh	2017-19	35045	Recovery of penalty on account of less transportation Rs. 4,813,130	4,813,130
22	Distt: Food Controller Bhakkar	2018-19	34456	Loss to govt. due to non-recovery of outstanding dues other agencies-RS. 3,617,555/-	3,617,555
23	D.F.C. Rawalpindi	2017-19	36317	Non recovery of rent from traffic police due to occupation of two godowns by traffic police at Murree - Rs 2400,000	2,400,000
24	Distt: Food Controller Bhakkar	2018-19	34455	NON RECOVERY OF OUTSTANDING DUES AGAINST OFFICIALS-RS. 1,750,225/-	1,750,225
25	Director Food Controller, Nankana Sahib	2018-19	34916	Non recovery of outstanding dues-Rs 1,525,410	1,525,410
26	D.F.C. Rawalpindi	2017-19	36313	Non recovery of cost of enroute shortage of wheat - Rs 1,217,726	1,217,726
27	Distt: Food Controller, Layyah	2018-19	35244	Loss to Government due to non recovery of penalty on less transportation for Rs.1.,172,905	1,172,905
28	Distt: Food Controller-I, Lahore	2018-19	32659	Loss to Government due to non recovery of outstanding claims-Rs.1,169,523	1,169,523
29	Distt: Food Controller, Multan	2018-19	36900	Non deposit of saved filled PP & jute bags of wheat after dispatch & clearing of all stock not deposit in to government account Rs.1443503 recovery thereof	1,443,503
30	Distt: Food	2018-19	36901	Irregular issuance of wheat on less	901,750

Sr. No	Name of formation	Period of audit	PDPs No.	Nature of Recovery/ Title of Paras	Amount Rs.
	Controller, Multan			rates Rs.901,750 recovery thereof	
31	D.F.C. Multan	2018-19	36902	Non deposit of excess weight of wheat after dispatch & clearing of all stock not deposit in to government account Rs. 774,410 recovery thereof	774,410
32	D.G. Punjab Food Authority, Lahore	2018-19	36049	Recovery of Conveyance Allowance Rs. 274,272	274,272
33	Dy. Director Food Bahawalpur	2018-19	35671	Non recovery of conveyance allowance Rs. 216,470 /-	216,470
34	Directorate of Food Department, Lahore	2017-18	31299	Unjustified payment of fixed TA allowance against the post of tehsildar Rs.120000	120,000
35	D.G. Punjab Food Authority, Lahore	2018-19	36041	Non Production Of Professional Tax Clearance Certificate Non Recovery Of Professional Tax Rs. 110,000	110,000
36	D.F.C. Multan	2018-19	36904	Overpayments of conveyance allowance during leave Rs.52,500	52,500
Total					48,285,468,801

Annexure-10 (Audit Para No.7.4.2)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	DFO Multan	2017-19	36665	70,295,920
2	Chief Conservator of Forests, North Zone, Rawalpindi	2006-19	35996	12,583,900
3	DFO Layyah	2016-19	36711	9,629,825
4	DFO Sialkot	2017-19	37288	8,346,608
5	DFO North Rawalpindi	2016-19	35707	6,256,494
6	DFO Layyah	2016-19	36710	5,486,920
7	DFO Okara	2018-19	36918	5,267,773
8	Divisional Forest Officer, Gujranwala	2017-19	36792	440,000
9	DFO Multan	2017-19	36666	4,063,790
10	DFO North Rawalpindi	2016-19	35704	3,159,065
11	DFO Faisalabad	2018-19	33274	2,304,140
12	DFO Muzafargarh	2017-19	33265	1,640,390
13	DFO North Rawalpindi	2016-19	35706	2,186,980
14	DFO Bahawalpur	2018-19	35105	1,827,730
15	DFO Bhakkar	2018-19	37099	1,884,520
16	DFO Range Management Bhakkar	2015-19	36348	1,640,682
17	DFO Sahiwal	2018-19	36364	1,482,000
18	District Wildlife Officer Sialkot	2016-19	37239	1,240,000
19	DFO Bhakkar	2018-19	37094	1,142,960
20	DFO Bahawalpur	2018-19	35106	222,900
21	DFO North Rawalpindi	2016-19	35710	961,425
22	DFO Muzafargarh	2017-19	33258	334,100
23	DFO Mianwali	2018-19	35322	638,400
24	DFO Bhakkar	2018-19	37093	662,000
25	DFO Mianwali	2018-19	35323	636,000
26	DFO Bhakkar	2018-19	37095	617,700
27	DFO Rajanpur	2018-19	37227	589,300
28	Divisional Forest Officer, Gujranwala	2017-19	36789	556,700
29	District Wildlife Officer Sialkot	2016-19	37236	422,850
30	DFO Multan	2017-19	36664	278,500
31	Divisional Forest Officer, Gujranwala	2017-19	36790	272,700
32	DFO DG Khan	2016-18	31784	268,520
33	Divisional Forest Officer, Gujranwala	2017-19	36791	247,450
34	DFO Jhang	2018-19	36138	58,584
35	DFO Sialkot	2017-19	37289	187,700
36	DFO DG Khan	2016-18	31783	152,846
37	DFO Okara	2018-19	36919	127,000
38	DFO Rajanpur	2018-19	37232	78,550
Total				148,192,922

Annexure-11 (Audit Para No.7.4.5)

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of irregularity	Amount (Rs.)
1.	DFO Multan	2017-19	36678	Without tender and advertisement	50,288,402
2.	DFO Mianwali	2018-19	35310	PPRA rules not observed	41,993,000
3.	DFO Faisalabad	2018-19	33270	Without tender and advertisement	40,922,859
4.	DFO Rajanpur	2018-19	37218	PPRA rules not observed	16,672,000
5.	DFO North Rawalpindi	2016-19	35702	Without tender and annual plan	16,391,660
6.	DFO Multan	2017-19	36669	Without tender and advertisement	14,333,000
7.	Deputy Director Fisheries, Lahore	2004-19	36011	Without tender and advertisement	11,691,615
8.	Principal Punjab Forest School GhoraGhaliMuree	2016-18	31386	No annual plan and bid evaluation reports uploaded on PPRA website	9,886,840
9.	DFO Multan	2017-19	36670	Without advertisement, bid securities and performance guarantees not collected	8,716,014
10.	District wildlife Officer, Okara	2000-19	37064	Splitting and without tender	8,626,206
11.	Deputy Director Fisheries, Lahore	2004-19	36012	Splitting and misclassification	7,661,111
12.	Deputy Director Wildlife, Lahore	2017-19	32728	Without annual plan	7,583,000
13.	Deputy Director Wildlife, Lahore	2017-19	32725	Without tender and advertisement	6,999,970
14.	DFO Gujranwala	2017-19	36788	Splitting and without tender	6,838,412
15.	DFO Rajanpur	2018-19	37221	Splitting and without tender	6,666,850
16.	DFO North Rawalpindi	2016-19	35709	Without tender and annual plan	6,511,771
17.	DFO Multan	2017-19	36672	Without tender and advertisement	6,354,762
18.	Chief Conservator of Forests, North Zone, Rawalpindi	2006-19	35988	Without tender and annual plan	5,826,983
19.	Assistant Director Fisheries, Lahore	2017-19	34999	Financial bid not sealed and performance guarantee not collected	5,035,500

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of irregularity	Amount (Rs.)
20.	DFO Muzafargarh	2017-19	33255	Annual plan and Bid evaluation not uploaded on PPRA website	4,267,884
21.	DFO Multan	2017-19	36673	Advertisement not made and splitting	4,202,661
22.	DFO Bahawalpur	2018-19	35111	Annual plan and Bid evaluation not uploaded on PPRA website	4,105,631
23.	DFO Lahore	2017-19	34171	PPRA rules not observed	3,590,144
24.	Deputy Director Fisheries, Lahore	2004-19	36013	Splitting and without tender	3,562,071
25.	Deputy Director Fisheries, Lahore	2004-19	36010	Splitting and without tender	3,298,345
26.	DFO Gujranwala	2017-19	36783	Splitting and without tender	3,199,600
27.	DFO Gujranwala	2017-19	36784	Splitting and without tender	3,170,000
28.	DFO Gujranwala	2017-19	36785	Splitting and without tender	2,728,971
29.	Principal Punjab Forest School GhoraGhaliMuree	2016-18	31389	Annual plan and Bid evaluation not uploaded on PPRA website	2,679,000
30.	DFO Multan	2017-19	36671	Annual plan not uploaded on PPRA website and performance guarantees not obtained	2,296,800
31.	DFO Sialkot	2017-19	37293	Annual plan and Bid evaluation not uploaded on PPRA website	2,035,690
32.	DFO Bhakkar	2018-19	37102	Annual plan and Bid evaluation not uploaded on PPRA website	1,871,551
33.	DFO Sialkot	2017-19	37285	Without advertisement and annual plan	1,842,623
34.	DFO Sialkot	2017-19	37284	Without advertisement and annual plan	1,796,998
35.	District Wildlife Officer, Layyah	2001-19	37190	Splitting and without tender	1,785,677
36.	DFO (RM) Chakwal	2016-19	38273	Without advertisement and performance guarantee not obtained	1,681,750
37.	DFO Layyah	2016-19	36707	Annual plan and Bid evaluation not uploaded on PPRA website, performance guarantee not obtained	1,515,000

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of irregularity	Amount (Rs.)
38.	Assistant Director Fisheries Farooqabad	2003-19	36002	Splitting, without tender	1,334,488
39.	Principal Punjab Forest School GhoraGhaliMuree	2016-18	31391	Annual plan and Bid evaluation not uploaded on PPRA website	1,150,000
40.	DFO North Rawalpindi	2016-19	35705	Without tender and Annual plan not uploaded on PPRA website	1,140,000
41.	DFO Sialkot	2017-19	37286	Annual plan and Bid evaluation not uploaded on PPRA website	1,124,470
42.	DG Wildlife & Parks Punjab, Lahore	2017-18	31588	Splitting, without tender	994,064
43.	DFO Lahore	2017-19	34178	Contract executed by the head office	955,500
44.	Assistant Director Fisheries Farooqabad	2003-19	36003	Splitting, without tender	871,000
45.	DFO Sialkot	2017-19	37292	without tender	864,000
46.	Assistant Director Fisheries Muzafargarh	2003-19	33932	Annual plan and Bid evaluation not uploaded on PPRA website	833,530
47.	Deputy Director Fisheries, Lahore	2004-19	36015	Splitting, without tender	785,313
48.	DFO North Rawalpindi	2016-19	35712	Splitting, without tender	740,384
49.	Conservator of Forests Multan	2018-19	36736	Splitting, without tender	735,000
50.	Deputy Director Wildlife Lahore	2017-19	32736	Splitting, without tender	719,370
51.	DFO Layyah	2016-19	36708	Splitting, without tender	707,850
52.	Chief Conservator of Forests, North Zone, Rawalpindi	2006-19	35993	Annual plan and Bid evaluation not uploaded on PPRA website, without tender	600,540
53.	Assistant Director Fisheries Farooqabad	2003-19	36005	Splitting, without tender	358,302
54.	DFO Faisalabad	2018-19	33280	Procurement record not produced	348,634

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of irregularity	Amount (Rs.)
55.	DFO Rajanpur	2018-19	37228	Splitting, without tender	288,896
56.	Punjab Forestry Research Institute, Faisalabad	2015-19	36953	PPRA rules not followed	217,331
57.	Assistant Director Fisheries Farooqabad	2003-19	36007	Splitting, without tender	199,836
58.	Punjab Forestry Research Institute, Faisalabad	2015-19	36959	Splitting, without tender	145,019
Total					343,743,878

Annexure-12 (Audit Para No. 7.4.8)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Conservator of Forests, Multan	2018-19	36729	678,155,582
2.	DFO Layyah	2016-19	36704	334,436,453
3.	DFO Faisalabad	2018-19	33269	287,852,831
4.	DFO Bhakkar	2018-19	37092	260,426,337
5.	Conservator of Forests, Gujranwala	2014-19	34742	248,315,761
6.	DFO Muzaffargarh	2017-19	33253	104,731,978
7.	DFO Mianwali	2018-19	35313	92,090,000
8.	DFO DG Khan	2016-18	31779	63,292,538
9.	Conservator of Forests, Gujranwala	2014-19	34741	54,336,547
10.	DFO Sialkot	2017-19	37282	20,362,294
11.	DFO Multan	2017-19	36663	18,775,407
12.	DFO Bahawalpur	2018-19	35099	18,753,523
13.	DFO Sialkot	2017-19	37279	18,474,683
14.	DFO Sahiwal	2018-19	36361	10,863,580
15.	DFO Gujranwala	2017-19	36781	10,256,201
16.	DFO DG Khan	2016-18	31778	5,792,242
17.	DFO Okara	2018-19	36916	7,242,988
18.	DFO Attock	2018-19	37051	6,669,212
19.	DFO Layyah	2016-19	36706	6,185,234
20.	DFO Jhang	2018-19	36135	1,934,700
21.	DFO Sahiwal	2018-19	36365	4,403,600
22.	DFO DG Khan	2016-18	31780	71,752
23.	DFO Bahawalpur	2018-19	35104	2,753,483
24.	DFO North Rawalpindi	2016-19	35703	3,262,825
25.	DFO(RM) Chakwal	2016-19	38274	1,901,243
26.	DFO Bahawalpur	2018-19	35094	1,790,000
27.	DFO Sialkot	2017-19	37280	1,783,044
28.	DFO Bahawalpur	2018-19	35108	1,208,161
29.	DFO Jhang	2016-18	31407	1,294,679
30.	DFO Sahiwal	2018-19	36366	1,035,800
31.	DFO Lahore	2017-19	34176	982,040
32.	DFO Rajanpur	2018-19	37220	658,186
33.	DFO North Rawalpindi	2016-19	35708	393,982
34.	DFO Layyah	2016-19	36712	305,400
35.	DFO Range Management Bhakkar	2015-19	36354	456,500
36.	DFO Sialkot	2017-19	37287	221,600

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
37.	DFO Sialkot	2017-19	37290	216,100
38.	DFO Sahiwal	2018-19	36367	203,900
39.	Assistant Director Fisheries Jhang	2003-19	37622	111,000
40.	DFO Range Management Bhakkar	2015-19	36351	51,878
Total				2,272,053,264

Annexure-13 (Audit Para No. 7.4.10)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	DFO Gujranwala	2017-19	36779	2,586,615
2.	DFO Lahore	2017-19	34172	1,439,050
3.	DFO (RM) Chakwal	2016-19	38271	1,542,768
4.	DFO Bhakkar	2018-19	37105	1,457,297
5.	DFO Gujranwala	2017-19	36780	1,094,266
6.	Principal Punjab Forest School Bahawalpur	2016-18	31577	682,932
7.	Assistant Director Fisheries, Muzaffargarh	2003-19	33931	545,500
8.	Chief Conservator of Forests, North Zone, Rawalpindi	2006-19	35990	510,730
9.	DFO, Muzaffargarh	2017-19	33256	346,276
10.	Assistant Director Fisheries, Jhang	2003-19	37612	333,500
11.	Assistant Director Fisheries, Jhang	2003-19	37618	325,000
12.	District Wildlife Officer, Layyah	2001-19	37189	311,068
13.	Assistant Director Fisheries, Lahore	2017-19	34997	251,775
14.	DFO Bahawalpur	2018-19	35107	223,628
15.	Deputy Director Wildlife Lahore	2017-19	32737	211,000
16.	Deputy Director Wildlife Lahore Region Lahore	2017-19	32735	193,826
17.	Conservator of Forests, Gujranwala	2014-19	34745	184,275
18.	DFO Rajanpur	2018-19	37230	172,581
19.	DFO Multan	2017-19	36676	137,280
20.	Assistant Director Fisheries Farooqabad	2003-19	36008	113,223
21.	Deputy Director Fisheries, Lahore	2004-19	36016	112,552
22.	DFO Range Management Bhakkar	2015-19	36350	93,600
23.	Assistant Director Fisheries, Lahore	2017-19	35001	38,205
Total				12,906,947

Annexure-14 (Audit Para No. 7.4.13)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularities	Amount (Rs.)
1	DFO Layyah	2016-19	36718	Plantable land did not exist at the site of the plantation	22,345,288
2	DFO Range Management Bhakkar	2015-19	36343	Pending liabilities paid without record	8,622,137
3	DFO (RM) Chakwal	2016-19	38277	Payments to rakhas without provision in PC-I	4,075,750
4	DFO Layyah	2016-19	36715	Non-accountal of P-plants	1,034,544
5	DFO Layyah	2016-19	36701	Non-accountal of P-plants	654,888
6	DFO Layyah	2016-19	36703	Nurseries shown raised without availability/ purchase of polythene bags	650,000
7	DFO Layyah	2016-19	36702	Acknowledgements of the recipients of p-plants not shown	471,280
8	DFO (RM) Chakwal	2016-19	38272	Improper vouchers of repairs and maintenance works not supported with relevant record	356,000
9	DFO Range Management Bhakkar	2015-19	36347	Cheque issued not entered in cash book	267,500
10	Conservator of Forest Development and working plan, Rawalpindi	2008-18	31348	TA drawn without approval of the competent authority	249,030
11	Conservator of Forest Development and working plan, Rawalpindi	2008-18	31347	Purchased items not entered in stock register (Form-16)	197,090
12	Conservator of	2008-18	31353	POL not entered in log	131,626

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularities	Amount (Rs.)
	Forest Development and working plan, Rawalpindi			books	
13	DFO Range Management Bhakkar	2015-19	36356	Non-accountal of POL	100,000
14	DFO Range Management Bhakkar	2015-19	36358	Non-accountal of P-plants	87,500
Total					39,242,633

Annexure-15 (Audit Para No. 8.4.1)

Sr. No.	PDP No.	Name of formation	Period of audit	Nature of record	Amount (Rs.)
1	36622	Government College University, Faisalabad	2018-19	Vouched account, stock register etc	547,852,741
2	31970	IUB Bahawalpur	2017-18	works record	334,200,000
3	37761	BISE, Lahore	2018-19	vouched account	162,028,122
4	36598	LCWU, Lahore	2018-19	Purchase of material record	125,305,407
5	36571	IT University, Lahore	2017-19	vouched account	83,180,000
6	36550	Information Technology University, Lahore	2017-19	Vouched account of leave encashment	60,875,665
7	38057	University of the Punjab, Lahore	2018-19	vouched account	55,477,000
8	36623	GCU, Faisalabad	2018-19	HEC Research project record	50,050,915
9	36532	Government College University Lahore	2017-18	vouched account	24,577,480
	38072	University of the Punjab, Lahore	2018-19	Payment of Eid advance	17,471,000
10	34095	Govt. Emerson College, Multan	2016-19	vouched account	14,111,459
11	31662	BISE Lahore	2017-18	minutes of meetings of Board, NIFT payment, Deduction of tax etc.	11,621,109
12	38080	University of the Punjab, Lahore	2018-19	Disbursement of scholarships	11,280,000
13	38082	University of the Punjab, Lahore	2018-19	vouched account	10,060,000
14	35751	Govt.P/Graduate Collage for (B) G/Wala	2017-19	Vouched account of leave encashment	3,906,178
15	32487	Principle, Government Khadijah Girls Inter College (W) Rawalpindi	2005-18	Suppotive record of adjustment / arrear of salaries.	1,456,977
16	37952	Project Director KFUEIT, R.Y.Khan	2017-18	Invoices for purchase of bitumen	7,720,000
17	37975	Project Director KFUEIT, R.Y.Khan	2017-18	Invoices	7,720,000
18	33745	Govt. Postgraduate Islamia College (W) Lahore	2017-19	Vouched account	7,565,000
19	32504	Govt. P.G. College for Women, Wazirabad	2015-18	Appointment of CTI record	6,198,844
20	32488	Govt. Khadija Inter Collage (W) RWP	2005-18	Appointment of CTI record	5,757,700
21	37836	Project Director KFUEIT, R.Y.Khan	2017-18	Auction record	5,375,160
22	36653	GCU, Faisalabad	2018-19	vouched account	2,567,430
23	38222	BISE Faisalabad	2018-19	vouched account	2,477,982

Sr. No.	PDP No.	Name of formation	Period of audit	Nature of record	Amount (Rs.)
24	33687	Queen Marry College/School, Lahore	2018-19	vouched account	2,385,070
25	36545	IT University, Lahore	2017-19	vouched account	1,697,067
26	31967	Govt. SNS Degree College Gogran Lodhran	2004-18	GST invoices	561,278
27	37747	BISE, Lahore	2018-19	Vouched account of leave encashment	520,863
28	38153	University of the Punjab, Lahore	2018-19	vouched account	350,000
29	31950	Govt. Institute of Commerce Jand Attock	2013-18	vouched account	200,760
30	31246	Govt. Degree College (W) Datanagar, Lahore	2014-18	vouched account	170,697
31	31968	Govt. SNS Degree College Gogran (Lodhran)	2004-18	procurement record out of student funds	125,148
32	31650	BISE Lahore	2017-18	vouched account	0
33	31978	IUB Bahawalpur	2017-18	Canteen record etc.	0
34	34441	Govt. PG College (B) Muzaffargarh	2016-19	Students funds record	0
35	36579	Lahore College (W) University, Lahore	2018-19	Appointment record	0
35	36601	LCWU, Lahore	2018-19	Fee collection record	0
37	36602	LCWU, Lahore	2018-19	vouched account	0
38	38050	University of the Punjab, Lahore	2018-19	Pending inquiries, court cases NAB cases etc.	0
39	38052	University of the Punjab, Lahore	2018-19	Land record	0
Total					1,564,847,052

Annexure-16 (Audit Para No. 8.4.4)

Sr. No.	PDP No.	Name of formation	Period of audit	Amount (Rs.)
1.	36618	Government College University, Faisalabad	2018-19	697,399,771
2.	36878	FJW University, Rawalpindi	2018-19	517,394,178
3.	38131	University of the Punjab, Lahore	2018-19	154,642,000
4.	37994	Project Director KFUEIT, R.Y.Khan	2017-18	60,000,259
5.	38056	University of the Punjab, Lahore	2018-19	58,035,000
6.	38220	BISE Faisalabad	2018-19	41,635,000
7.	37927	Project Director KFUEIT, R.Y.Khan	2017-18	39,333,000
8.	31628	BISE Lahore	2017-18	36,800,000
9.	36562	Information Technology University, Lahore	2017-19	31,346,435
10.	38065	University of the Punjab, Lahore	2018-19	24,988,000
11.	38231	BISE, Faisalabad	2018-19	21,757,090
12.	38226	BISE Faisalabad	2018-19	17,983,383
13.	38074	University of the Punjab, Lahore	2018-19	15,525,000
14.	36847	FJW University, Rawalpindi	2018-19	15,368,144
15.	33760	Govt. Postgraduate College, Jaranwala	2012-19	14,344,000
16.	36859	Fatima Jinnah Women University, Rawalpindi	2018-19	13,908,125
17.	38003	Project Director KFUEIT, R.Y.Khan	2017-18	13,627,166
18.	38221	BISE Faisalabad	2018-19	12,650,000
19.	31632	BISE Lahore	2017-18	11,509,000
20.	36633	Government College University, Faisalabad	2018-19	9,558,223
21.	31633	BISE Lahore	2017-18	9,223,298
22.	38084	University of the Punjab, Lahore	2018-19	9,075,000
23.	31634	BISE Lahore	2017-18	8,616,000
24.	31635	BISE Lahore	2017-18	8,594,056
25.	36543	Information Technology University, Lahore	2017-19	8,470,963
26.	33688	Queen Mary College/School, Lahore	2018-19	8,040,095
27.	36857	Fatima Jinnah Women University, Rawalpindi	2018-19	7,020,000
28.	38089	University of the Punjab, Lahore	2018-19	6,877,000
29.	38091	University of the Punjab, Lahore	2018-19	6,547,000
30.	38229	BISE Faisalabad	2018-19	5,630,530
31.	38094	University of the Punjab, Lahore	2018-19	5,528,000
32.	37753	BISE, Lahore	2018-19	5,489,422
33.	36557	Information Technology University, Lahore	2017-19	5,482,130
34.	38095	University of the Punjab, Lahore	2018-19	5,411,000
35.	36877	FJW University, Rawalpindi	2018-19	5,401,179
36.	31636	BISE Lahore	2017-18	5,284,824
37.	36570	IT University, Lahore	2017-19	5,085,676
38.	36869	Fatima Jinnah Women University, Rawalpindi	2018-19	4,868,333
39.	31638	BISE Lahore	2017-18	4,721,632
40.	38096	University of the Punjab, Lahore	2018-19	4,549,000
41.	37991	Project Director KFUEIT, R.Y.Khan	2017-18	4,336,527
42.	34388	Govt. P/graduate College (B) Sahiwal	2017-19	3,995,040
43.	37888	Project Director KFUEIT, R.Y.Khan	2017-18	3,933,000
44.	36852	Fatima Jinnah Women University, Rawalpindi	2018-19	3,862,800
45.	38101	University of the Punjab, Lahore	2018-19	3,650,000

Sr. No.	PDP No.	Name of formation	Period of audit	Amount (Rs.)
46.	35743	Govt.P/Graduate Collage for (B) G/Wala	2017-19	3,594,490
47.	33665	Govt. Postgraduate College, Sheikhpura	2014-19	3,403,000
48.	33695	Principal, Govt. PG College B/Pur	2015-19	3,275,213
49.	38102	University of the Punjab, Lahore	2018-19	3,181,000
50.	38004	Project Director KFUEIT, R. Y.Khan	2017-18	2,789,162
51.	31644	BISE Lahore	2017-18	2,695,500
52.	38104	University of the Punjab, Lahore	2018-19	2,690,000
53.	36588	Lahore College (W) University, Lahore	2018-19	2,614,746
54.	38228	BISE Faisalabad	2018-19	2,592,739
55.	38107	University of the Punjab, Lahore	2018-19	2,518,000
56.	36534	Govt. College University, Lahore	2017-18	2,478,296
57.	33691	Queen Marry College/School, Lahore	2018-19	2,464,271
58.	31645	BISE Lahore	2017-18	2,434,500
59.	33730	Govt. PG College Sammandri FSD	2013-19	2,390,822
60.	31646	BISE Lahore	2017-18	2,385,600
61.	31675	Govt. Khawaja Rafique Shaheed College Lahore	2012-18	2,378,218
62.	38223	BISE Faisalabad	2018-19	2,325,732
63.	37740	BISE, Lahore	2018-19	2,320,000
64.	38106	University of the Punjab, Lahore	2018-19	2,305,000
65.	31647	BISE Lahore	2017-18	2,235,870
66.	34427	Govt. Postgraduate College (B) Muzaffargarh	2016-19	2,192,400
67.	36856	Fatima Jinnah Women University, Rawalpindi	2018-19	2,130,863
68.	37707	Govt. College (W) Karkhana Bazar, Faisalabad	2015-19	2,095,154
69.	31681	Govt. Kh. Rafique Shaheed College Lahore	2012-18	2,066,146
70.	31688	Govt. Faridia Postgraduate College Pakpattan	2012-18	2,040,000
71.	38109	University of the Punjab, Lahore	2018-19	2,020,000
72.	37999	Project Director KFUEIT, R. Y.Khan	2017-18	1,996,496
73.	31502	Govt. Fatima Jinnah College for Women Lahore	2016-18	1,969,000
74.	38110	University of Punjab Lahore	2018-19	1,950,790
75.	38005	Project Director KFUEIT, R. Y.Khan	2017-18	1,927,168
76.	34430	Govt. Postgraduate College (B) Muzaffargarh	2016-19	1,904,910
77.	37998	Khawaja Fareed University of Engineering & Information Technology, Rahim Yar Khan	2017-18	1,843,626
78.	38112	University of the Punjab, Lahore	2018-19	1,820,000
79.	31966	Govt. SNS Degree College Gogran (Lodhran)	2004-18	1,799,737
80.	31690	Govt. Faridia Postgraduate College Pakpattan	2012-18	1,795,000
81.	33766	Govt. Postgraduate College, Jaranwala	2012-19	1,712,202
82.	38115	University of the Punjab, Lahore	2018-19	1,677,017
83.	38118	University of the Punjab, Lahore	2018-19	1,598,000
84.	36565	Information Technology University, Lahore	2017-19	1,585,252
85.	36876	Fatima Jinnah Women University, Rawalpindi	2018-19	1,571,220
86.	36524	Govt. College University, Lahore	2017-18	1,564,474
87.	31648	BISE Lahore	2017-18	1,540,000
88.	37996	Project Director KFUEIT, R. Y.Khan	2017-18	1,520,515
89.	38013	Project Director KFUEIT, R. Y.Khan	2017-18	1,517,241
90.	31631	BISE Lahore	2017-18	1,500,000

Sr. No.	PDP No.	Name of formation	Period of audit	Amount (Rs.)
91.	38122	University of the Punjab, Lahore	2018-19	1,450,000
92.	32490	Govt. Khadijah Girls Inter Collage (W) R/Pindi	2005-18	1,356,454
93.	37709	Govt. College (W) Karkhana Bazar, Faisalabad	2015-19	1,355,795
94.	34416	Principal Govt. College Burewala Vehari	2012-19	1,349,700
95.	34415	Principal Govt. College Burewala Vehari	2012-19	1,340,100
96.	37710	Govt. College (W) Karkhana Bazar, Faisalabad	2015-19	1,332,308
97.	31649	BISE Lahore	2017-18	1,293,750
98.	36559	Information Technology University, Lahore	2017-19	1,283,660
99.	33667	Govt. Postgraduate College, Sheikhpura	2014-19	1,223,000
100.	31965	Govt. SNS Degree College Gogran (Lodhran)	2004-18	1,204,166
101.	36587	Lahore College (W) University, Lahore	2018-19	1,196,879
102.	36555	Information Technology University, Lahore	2017-19	1,192,659
103.	34417	Principal Govt. College Burewala Vehari	2012-19	1,187,550
104.	32503	Govt. P.G. College for Women, Wazirabad	2015-18	1,153,616
105.	35752	Govt.PG Collage for (B) G/Wala	2017-19	1,152,774
106.	36567	Information Technology University, Lahore	2017-19	1,075,361
107.	38129	University of the Punjab, Lahore	2018-19	1,071,000
108.	31463	Govt. Degree College for Women Okara	2013-18	1,050,473
109.	36546	Information Technology University, Lahore	2017-19	1,005,609
110.	36882	Fatima Jinnah Women University, Rawalpindi	2018-19	999,355
111.	31964	Govt. SNS Degree College Gogran (Lodhran)	2004-18	982,202
112.	38139	University of Punjab Lahore	2018-19	968,580
113.	32534	Govt. P/graduate College (W) Shahbagh LHR	2016-18	938,955
114.	36560	Information Technology University, Lahore	2017-19	903,960
115.	36881	Fatima Jinnah Women University, Rawalpindi	2018-19	825,000
116.	33751	Govt. Postgraduate Islamia College (W) Lahore	2017-19	800,000
117.	38002	Project Director KFUEIT, R.Y.Khan	2017-18	791,463
118.	36566	Information Technology University, Lahore	2017-19	785,598
119.	38143	University of the Punjab, Lahore	2018-19	753,200
120.	36558	IT University, Lahore	2017-19	750,000
121.	31686	Govt. Khawaja Rafique Shaheed College Lahore	2012-18	720,723
122.	38000	Project Director KFUEIT, R.Y.Khan	2017-18	633,219
123.	36554	Information Technology University, Lahore	2017-19	622,231
124.	34418	Principal Govt. College Burewala Vehari	2012-19	608,400
125.	32537	Govt. P/graduate College (W) Shahbagh LHR	2016-18	600,296
126.	38150	University of the Punjab, Lahore	2018-19	595,000
127.	31651	BISE Lahore	2017-18	576,072
128.	38151	University of the Punjab, Lahore	2018-19	555,000
129.	33799	Government College University, Lahore	2018-19	543,753
130.	36880	Fatima Jinnah Women University, Rawalpindi	2018-19	541,450
131.	31458	Govt. Institute of Commerce Pindi Gheb, Attock	2012-18	510,997
132.	36516	Govt. College University, Lahore	2017-18	509,331
133.	37995	Project Director KFUEIT, R.Y.Khan	2017-18	482,133
134.	32541	Government Postgraduate College for women Shadbagh Lahore	2016-18	482,066
135.	31653	BISE Lahore	2017-18	478,865

Sr. No.	PDP No.	Name of formation	Period of audit	Amount (Rs.)
136.	38006	Project Director KFUEIT, R.Y.Khan	2017-18	443,057
137.	36589	Lahore College (W) University, Lahore	2018-19	439,600
138.	31952	Govt. Degree College (W) Gawal Mandi Lahor	2016-18	439,248
139.	38001	Project Director KFUEIT, R.Y.Khan	2017-18	382,776
140.	33669	Govt. Postgraduate College, Sheikhpura	2014-19	373,940
141.	36595	Lahore College (W) University, Lahore	2018-19	364,500
142.	38012	Project Director KFUEIT, R.Y.Khan	2017-18	339,398
143.	31639	BISE Lahore	2017-18	313,510
144.	31656	BISE Lahore	2017-18	303,780
145.	35753	Govt.P/Graduate Collage for (B) G/Wala	2017-19	299,520
146.	38158	University of Punjab Lahore	2018-19	250,840
147.	31471	Govt. College (Women) Kot Lakh Pat Lahore	2017-18	228,394
148.	38160	University of the Punjab, Lahore	2018-19	215,199
149.	33135	Govt. College, Township, Lahore	2.8.19 to 16.8.19	196,793
150.	38161	University of the Punjab, Lahore	2018-19	184,858
151.	37720	Govt. College (W) Karkhana Bazar, Faisalabad	2015-19	177,871
152.	36591	Lahore College (W) University, Lahore	2018-19	177,500
153.	33686	Queen Marry College/School, Lahore	2018-19	126,000
154.	31679	Govt. Kh. Rafique Shaheed College Lahore	2012-18	121,956
155.	32512	Govt. College of Commerce, Bhakkat	2012-18	111,977
156.	38163	University of the Punjab, Lahore	2018-19	107,800
157.	32513	Govt. College of Commerce, Bhakkat	2012-18	104,300
158.	31685	Govt. Khawaja Rafique Shaheed College Lahore	2012-18	100,380
Total				2,102,941,549

Annexure-17 (Audit Para No. 8.4.30)

Sr. No	PDP No.	Name of formation	Period of audit	Name of contract	Amount (Rs.)
1	36849	FJW University, Rawalpindi	2018-19	Irregular auction Canteen/shops	9,796,488
2	38225	BISE Faisalabad	2018-19	Irregular auction UBL/Pakistan Post	5,616,000
3	36514	GCU, Lahore	2017-18	Irregular auction Canteen	4,240,007
4	32542	Govt. PG College (W) Shahbagh LHR	2016-18	Irregular auction Canteen	1,212,715
5	36513	GCU, Lahore	2017-18	Irregular auction Shops	1,095,300
6	38232	BISE Faisalabad	2018-19	irregular auction Canteen	166,740
7	36640	GCU, Faisalabad	2018-19	Non-auction Canteen / parking stand	4,050,500
8	34422	Govt. College Burewala Vehari	2012-19	Non-auction Canteen	2,000,000
9	33146	Govt. MAO College, Lahore	2017-19	Non-auction Canteen/shops	1,544,000
10	36592	LCWU, Lahore	2018-19	Non-auction Canteen	1,200,000
11	34091	Govt. Emerson College, Multan	2016-19	Non-auction Canteen	1,000,000
12	31506	Govt. Fatima Jinnah College for Women Lahore	2016-18	Irregular auction Canteen	800,000
13	36531	Govt. College University, Lahore	2017-18	Non-auction Canteen	720,000
14	31698	Govt. Faridia PG College Pakpattan	2012-18	Non-auction Canteen	480,000
Total					33,921,750

Annexure-18 (Audit Para No. 8.4.33)

Sr. No.	PDP No.	Name of formation	Period of audit	Name of Allowance	Amount (Rs.)
1.	37748	BISE, Lahore	2018-19	Medical Allow	156,024,352
2.	36549	IT University, Lahore	2017-19	Medical Allow	38,828,066
3.	31979	IUB Bahawalpur	2017-18	Medical Allow	27,164,508
4.	36643	GC University, Faisalabad	2018-19	Pay & Allow	19,296,000
5.	34425	Govt. PG College (B) Muzaffargarh	2016-19	M.phil & PhD allow	18,840,000
6.	33789	GC University, Lahore	2018-19	Late sitting allow	16,885,550
7.	33801	GC University, Lahore	2018-19	M.phil & PhD allow	15,781,668
8.	36583	Lahore College for Women University, Lahore	2018-19	Additional charge allowance	15,371,316
9.	38075	University of the Punjab, Lahore	2018-19	Qualification allow	14,205,000
10.	36517	Govt. College University, Lahore	2017-18	M.phil & PhD allow	11,520,000
11.	36533	Govt. College University, Lahore	2017-18	Pay & Allow	11,070,344
12.	36844	FJW University, Rawalpindi	2018-19	Qualification allow	10,020,000
13.	33802	GC University, Lahore	2018-19	M.phil & PhD allow	6,666,780
14.	36586	Lahore College for Women University, Lahore	2018-19	CA during vacation	6,160,000
15.	36616	Lahore College for Women University, Lahore	2018-19	M.phil & PhD allow	6,120,000
16.	31991	IUB Bahawalpur	2017-18	CA & HRA	4,910,785
17.	36584	LCWU, Lahore	2018-19	Over time allow	4,858,066
18.	33142	Govt. MAO College, Lahore	2017-19	Qualification allow	4,475,000
19.	38097	University of Punjab Lahore	2018-19	Charge allowance	4,355,387
20.	36518	GC University, Lahore	2017-18	M.phil & PhD allow	4,283,441
21.	37705	Govt. College (W) Karkhana Bazar, Faisalabad	2015-19	30% social security benefit	3,380,801
22.	31992	IUB Bahawalpur	2017-18	Qualification allow	2,635,000
23.	33147	Govt. MAO College, Lahore	2017-19	Various Allow	2,208,619
24.	38108	University of the Punjab, Lahore	2018-19	Headship allow	2,155,000
25.	33148	Govt. MAO College, Lahore	2017-19	Pay & Allow	2,097,296
26.	38124	University of the Punjab, Lahore	2018-19	Qualification allow	1,345,000
27.	33136	Govt. College, Township, Lahore	2018-19	M.phil & PhD allow	1,270,000
28.	31997	IUB Bahawalpur	2017-18	CA on vehicle	1,110,000
29.	31509	Govt. PG College of Commerce B/ Nagar	2012-18	Various Allow	1,026,000
30.	31483	Government Women College, Pindi Gheb, Attock	2017-18	5% HR	1,013,164
31.	32496	Govt. Khadija Girls Inter Collage RWP	2005-18	CA during vacation	934,619
32.	36585	Lahore College (W) University, Lahore	2018-19	CA during vacation	781,328
33.	34401	Govt. College Burewala Vehari	2012-19	Qualification allow	765,833
34.	38145	University of the Punjab, Lahore	2018-19	Health prof. allow	696,245

Sr. No.	PDP No.	Name of formation	Period of audit	Name of Allowance	Amount (Rs.)
35.	31684	Govt. Kh. Rafique Shaheed College Lahore	2012-18	Various Allow	644,830
36.	36512	GC University, Lahore	2017-18	Health prof. allow	620,126
37.	33160	Govt. MAO College, Lahore	2017-19	CA during leave	549,833
38.	37716	Govt. College (W) Karkhana Bazar, FSD	2015-19	CA & HRA	549,031
39.	31683	Govt. Kh. Rafique Shaheed College Lahore	2012-18	Various Allow	544,115
40.	33668	Govt. PG College, Sheikhpura	2014-19	CA during vacation	512,130
41.	31476	Govt. College (Women) Kot Lakh Pat Lahore	2017-18	30% social security benefit	458,994
42.	31312	Govt. Degree College for (W) Shahdara, LHR	2014-18	Qualification allow	435,000
43.	33754	Govt. PG Islamia College (W) Lahore	2017-19	CA during vacation	424,000
44.	31465	Govt. Degree College for (W) Okara	2013-18	CA & room rent	352,002
45.	33140	Govt. College, Township, Lahore	2018-19	CA during vacation	331,926
46.	34433	Govt. PG College (B) Muzaffargarh	2016-19	Pay & Allow	326,667
47.	38155	University of the Punjab, Lahore	2018-19	Headship allow	322,500
48.	34436	Govt. PG College (B) Muzaffargarh	2016-19	CA during vacation	287,903
49.	31680	Govt. Kh. Rafique Shaheed College Lahore	2012-18	CA during vacation	270,483
50.	33700	Principal, Govt. PG College B/Pur	2015-19	CA during vacation	267,573
51.	31948	Govt. Institute of Commerce Jand, Attock	2013-18	30% social security benefit	256,140
52.	31313	Govt. Degree College for (W) Shahdara, LHR	2014-18	CA during leave	255,261
53.	33134	Govt. College, Township, Lahore	2.8.19 to 16.8.19	Pay & Allow	254,830
54.	31484	Government Women College, Pindi Gheb, Attock	2017-18	CA during leave	235,186
55.	37719	Govt. College (W) Karkhana Bazar, FSD	2015-19	CA during vacation	230,323
56.	31498	Govt. Commerce College Attock	2016-18	30% social security benefit	223,023
57.	32530	Govt. PG College (W) Shahbagh LHR	2016-18	CA during leave	220,607
58.	32500	Govt. P.G. College for (W) Wazirabad	2015-18	CA during vacation	214,623
59.	33755	Govt. PG Islamia College (W) Lahore	2017-19	CA during leave	195,000
60.	31455	Govt. Institute of Commerce PindiGheb, Attock	2012-18	30% social security benefit	182,220
61.	31495	Govt. Commerce College Attock	2016-18	HRA	163,185
62.	34093	Govt. Emerson College, Multan	2016-19	entertainment Allow	157,500
63.	34384	Principal Govt. PG College (B) Sahiwal	2017-19	Various Allow	149,689

Sr. No.	PDP No.	Name of formation	Period of audit	Name of Allowance	Amount (Rs.)
64.	31464	Govt. Degree College for (W) Okara	2013-18	CA during leave	128,834
65.	31953	Govt. Degree College for (W) Gawal Mandi Lahore	2016-18	Various Allow	124,642
66.	33768	Govt. Postgraduate College, Jaranwala	2012-19	CA during leave	121,128
67.	31307	Govt. PST PG College (B) Kamalia	2013-18	CA during leave	113,520
68.	34419	Govt. College Burewala Vehari	2012-19	CA during leave	107,833
69.	32532	Govt. PG College (W) Shahbagh LHR	2016-18	Pay & Allow	106,000
70.	34438	Govt. PG College (B) Muzaffargarh	2016-19	CA during leave	102,974
71.	31304	Govt. PST PG College (B) Kamalia	2013-18	CA during leave	95,000
72.	32498	Govt. Khadija Girls Inter Collage RWP	2005-18	Various Allow	89,826
73.	31454	Govt. Institute of Commerce Pindi Gheb, Attock	2012-18	CA during vacation	82,939
74.	31466	Principle Govt. Degree College for Women South City Okara	2013-18	CA & HRA	61,432
Total					429,023,996

Annexure-19 (Audit Para No. 8.4.34)

Sr. No.	PDP No.	Name of formation	Period of audit	Nature of tax	Amount (Rs.)
1	38162	University of the Punjab, Lahore	2018-19	Income tax	109,567,000
2	31980	IUB Bahawalpur	2017-18	Income tax	23,777,469
3	31981	IUB Bahawalpur	2017-18	Income tax	22,834,863
4	36861	FJW University, Rawalpindi	2018-19	Income tax	21,481,600
5	38079	University of the Punjab, Lahore	2018-19	Income tax	11,970,000
6	38083	University of the Punjab, Lahore	2018-19	Income tax	9,129,000
7	38087	University of the Punjab, Lahore	2018-19	PST	7,256,000
8	38093	University of the Punjab, Lahore	2018-19	Income tax	5,547,000
9	36608	LCWU, Lahore	2018-19	PST	5,153,368
10	38099	University of the Punjab, Lahore	2018-19	PST	3,856,000
11	38100	University of the Punjab, Lahore	2018-19	Income tax	3,721,000
12	31642	BISE Lahore	2017-18	Income tax	2,739,130
13	31995	IUB Bahawalpur	2017-18	Income tax	2,606,376
14	37756	BISE, Lahore	2018-19	Income tax	2,466,961
15	36597	LCWU, Lahore	2018-19	Income tax	2,342,217
16	36875	FJW University, Rawalpindi	2018-19	PST	1,915,532
17	37754	BISE, Lahore	2018-19	Income tax	1,832,574
18	36547	IT University, Lahore	2017-19	PST	1,721,269
19	38230	BISE Faisalabad	2018-19	PST	1,714,050
20	38113	University of the Punjab, Lahore	2018-19	Advance tax	1,713,000
21	32492	Govt. Khadija Girls Inter Collage (W) R/Pindi	2005-18	Income tax	1,639,332
22	31676	Govt. Kh. Rafique Shaheed College Lahore	2012-18	PST	1,619,406
23	38123	University of the Punjab, Lahore	2018-19	Advance tax	1,360,000
24	36862	FJW University, Rawalpindi	2018-19	Income tax	1,308,013
25	36600	LCWU, Lahore	2018-19	Income tax	1,296,928
26	32531	Govt. PG College (W) Shahbagh LHR	2016-18	Advance tax	1,181,451
27	37744	BISE, Lahore	2018-19	GST	1,069,402
28	37755	BISE, Lahore	2018-19	Advance tax	1,071,377
29	38138	University of the Punjab, Lahore	2018-19	PST	992,520
30	37986	Project Director KFUEIT, R.Y.Khan	2017-18	Income tax	936,000
31	36548	IT University, Lahore	2017-19	Income tax	882,702
32	36866	FJW University, Rawalpindi	2018-19	PST	843,233
33	38142	University of the Punjab, Lahore	2018-19	Advance tax	823,538
34	34421	Principal Govt. College Burewala Vehari	2012-19	PST	821,012
35	36575	LCWU, Lahore	2018-19	Advance tax	761,821
36	36652	GCU, Faisalabad	2018-19	Professional tax	695,000
37	31693	Govt. Faridia Postgraduate College Pakpattan	2012-18	Income tax	618,426
38	36536	GCU, Lahore	2017-18	Income tax	608,146
39	33129	Govt. College, Township, Lahore	2.8.19 to 16.8.19	Income tax	596,700
40	31314	Govt. Degree College for (W)	2014-18	Income tax	578,592

Sr. No.	PDP No.	Name of formation	Period of audit	Nature of tax	Amount (Rs.)
		Shahdara, LHR			
41	37715	Govt. College (W) Karkhana Bazar, Faisalabad	2015-19	GST	555,302
42	32529	Govt. PG College (W) Shahbagh LHR	2016-18	Advance tax	497,231
43	31643	BISE Lahore	2017-18	PST	482,043
44	32001	IUB Bahawalpur	2017-18	Income tax	480,620
45	36526	Govt. College University, Lahore	2017-18	Advance tax	414,681
46	36607	LCWU, Lahore	2018-19	PST	399,108
47	37717	Govt. College (W) Karkhana Bazar, Faisalabad	2015-19	Income tax	372,770
48	37718	Govt. College (W) Karkhana Bazar, Faisalabad	2015-19	PST	342,117
49	38154	University of the Punjab, Lahore	2018-19	PST	339,433
50	34414	Govt. College Burewala Vehari	2012-19	GST	320,029
51	31511	Govt. PG College of Commerce B/Nagar	2012-18	Income tax	314,099
52	36606	LCWU, Lahore	2018-19	Income tax	288,385
53	37752	BISE, Lahore	2018-19	Income tax	264,040
54	32499	Govt. P.G. College for Women, Wazirabad	2015-18	Advance tax	251,850
55	36604	LCWU, Lahore	2018-19	Income tax	236,810
56	36603	LCWU, Lahore	2018-19	Income tax	232,000
57	32533	Govt. PG College (W) Shahbagh LHR	2016-18	Income tax	219,235
58	34413	Govt. College Burewala Vehari	2012-19	PST	198,400
59	32491	Govt. Khadija Girls Inter Collage (W) R/Pindi	2005-18	Income tax	186,242
60	33670	Govt. Postgraduate College, Sheikhpura	2014-19	Income tax	185,981
61	36879	FJW University, Rawalpindi	2018-19	Income tax	185,294
62	34412	Govt. College Burewala Vehari	2012-19	Income tax	162,508
63	35748	Govt.P/Graduate Collage for (B) G/Wala	2017-19	Income tax	145,185
64	37759	BISE, Lahore	2018-19	Income tax	143,517
65	33671	Govt. Postgraduate College, Sheikhpura	2014-19	PST	120,732
66	31949	Govt. Institute of Commerce Jand (Attock)	2013-18	All the three taxes	101,223
67	36525	Govt. College University, Lahore	2017-18	Income tax	94,800
68	33137	Govt. College, Township, Lahore	2.8.19 to 16.8.19	PST	92,822
69	36563	IT University, Lahore	2017-19	PST	64,000
70	36863	FJW University, Rawalpindi	2018-19	Stamp duty	50,308
71	33772	Govt. PG College, Jaranwala	2012-19	Income tax	47,141

Sr. No.	PDP No.	Name of formation	Period of audit	Nature of tax	Amount (Rs.)
72	31473	Govt. College (Women) Kot Lakh Pat Lahore	2017-18	GST	42,853
	33773	Govt. PG College, Jaranwala	2012-19	Income tax	33,463
73	38011	Khwaja Fareed University of Engineering & Information Technology, Rahim Yar Khan	2017-18	Withholding tax	575,442
Total					271,487,672

Annexure-20 (Audit Para No. 9.4.1)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of record	Amount (Rs.)
1	Pb. Forensic Science Agency, Lahore	2018-19	32912	Record relevant of Forensic Tests	1,075,752,000
2	DPO Chakwal	2018-19	38639	Pay & allowances	671,344,925
3	Punjab Forensic Science Agency, Lahore	2017-18	30924	Vouchers and Progress Reports	500,000,000
4	SSP Telecommunication Pb. Lahore	2017-18	32187	Leave Encashment Related Record	433,029,797
5	IGP/AIG, Logistics, Lahore	2016-18	31727	Vouched Accounts & tax deductions record	344,254,477
6	Punjab Safe City Authority Lahore	2018-19	38984	Original variation order, progress of work, LD charges deduction, etc.	279,283,229
7	DPO Kasur	2018-19	38418	Building repair related record	107,072,346
8	CPO/AIG Logestic Punjab, Lahore	2018-19	38507	Contingent Vouchers	68,780,174
9	City Police Officer, Multan	2017-19	35435	Repair of Transports	4,554,400
10	IGP/AIG Logistcs, Lahore	2016-18	31730	Approved policy and disbursement of Scholarships	44,902,129
11	DPO Chakwal	2018-19	38638	Traffic Fine Related Record	33,448,150
12	DPO Chiniot	2016-18	31252	Paid Vouchers, Bills	33,200,870
13	Punjab Safe City Authority Lahore	2018-19	38971	Pay disbursment record	31,941,975
14	IGP/AIG, Logistics, Lahore	2016-18	31722	Supporting Documents of Bills ,Delivery Challans, and Inspection Rates	26,332,734
15	DPO Kasur	2018-19	38420	Record of challans tickets, fine, & challan books against collection	23,583,700
16	DPO T.T.Singh	2018-19	38543	Supporting Record of 6th running bill of Contractor	23,003,885
17	City Police officer Multan	2017-19	35446	Financial Assistance relevant Record	18,500,000
18	IGP/AIG, Logistics, Lahore	2016-18	31749	Adjustment / Arrears of Pay and Allowances	18,208,861
19	Distt: Police Officer, Sheikhpura	2018-19	35346	Contingent Vouchers	18,114,534
20	Distt: Jail Mandi Bahauddin	2018-19	36987	Procurement Record	16,306,927
21	Distt: Police Officer, Sheikhpura	2018-19	35355	Log Books	14,408,814
22	DPO Kasur	2018-19	38422	Appointment Record	14,185,000
23	CPO Rawalpindi	2018-19	38668	Appointment Record	13,283,512
24	DPO D.G.Khan	2017-19	38368	Repair of Building Record	11,600,000
25	DPO Kasur	2018-19	38423	Record of Driving Licences	11,205,670
26	DIG Special Protection Unit	2014-19	34088	Record of Payment of Rates and Taxes	10,017,988

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of record	Amount (Rs.)
27	DPO Sheikhpura	2016-18	30840	Building repair related record	9,700,000
28	Deputy Inspector General of Police (Investigation) Lahore	2018-19	32261	Road Certificates	9,192,543
29	DPO T.T. Singh	2018-19	38544	TA/DA relevant record	8,208,042
30	Deputy Inspector General, Special Protection Unit, Lahore	2014-19	34063	Procurement related record	6,959,620
31	SSP Telecommunication Punjab Lahore	2017-18	32197	POL related record	6,917,496
32	DPO Sahiwal	2014-17	31931	Miscellaneous Record	6,318,778
33	Punjab Safe City Authority Lahore	2018-19	38989	Log books	6,076,440
34	IGP/AIG, Logistics, Lahore	2016-18	31750	Off Cycle Payments & Computer Changes Record	4,731,690
35	District Jail Bhakkar	2015-19	32227	Non Verification of Discount rate of medicines	4,195,874
36	DPO Sahiwal	2014-17	31930	Miscellaneous Record	4,153,220
37	IGP AIG Logistics Lahore	2018-19	38471	Record of Pay and Allowances	4,062,290
38	City Police Officer, Multan	2017-19	35440	Expenditure drawn from treasury without supporting record	3,420,325
39	DPO Kasur	2018-19	38431	Supporting Record of 11th running bill of Contractor	2,671,162
40	Distt: Police Officer, Mianwali	2017-19	35207	Log Books	2,257,860
41	DPO T.T. Singh	2018-19	38550	Building repair related record	2,200,500
42	Distt: Police Officer, Muzaffargarh	2017-19	35361	Record of Daily Wages	1,788,600
43	Punjab Forensic Science Agency, Lahore	2017-18	30939	Record of Day Care Center	1,630,000
44	DPO Chakwal	2016-18	30920	Record of Leave Encashment	1,587,480
45	Distt: Police Officer Mandi Bahauddin	2017-19	35129	Record of Special Pay	1,382,384
46	District Police Officer, Sheikhpura	2016-18	30847	Expenditure without supporting document for purchase of food for muharram duties	1,192,110
47	SSP Telecommunication Punjab Lahore	2017-18	32194	Record of purchase of batteries	1,187,180
48	SSP Telecommunication Pb. Lahore	2017-18	32193	Log Books, ATM and Shops Record	1,068,600
49	D.P. O. Bahawalnagar	2017-19	32965	Off Cycle Payments	1,021,122
50	DPO Chakwal	2018-19	38648	Pay & allowances	981,996
51	District Jail Jheleum	2017-19	33350	Inspection Reports	692,617
52	DPO Sheikhpura	2016-18	30850	Paid Bills of Sui Gas	564,012
53	DPO Okara	2017-19	35401	Payment of Arrears without supporting documents	546,703

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of record	Amount (Rs.)
54	City Police Officer Faisalabad	2018-19	32933	Record of Appointments	525,775
55	Distt: Police Officer, Mianwali	2017-19	35216	Deposit Record of Traffic Fines	207,550
56	Punjab Safe City Authority Lahore	2018-19	39008	Project allowance vouchers	113,400
57	Probation Officer Reclamation & Probation Kasur	2002-18	31715	Record of Adjustment of Pay & allowances	97,492
58	Punjab Safe City Authority Lahore	2018-19	39010	complinance to punch lists not shown	-
59	D.P.O. Chakwal	2016-18	30918	Pay Bills, Transfer Orders, LPC. Cash Books. TA Bills. Arrear Bills etc.	-
60	Punjab Forensic Science Agency, Lahore	2017-18	30934	Record relevant to Forensic Tests	-
61	Probation Officer Attock	2003-18	31714	Cash Books, Contingent Expenditure Bills, Stock Register, Service Books etc.	-
62	Police School of Intelligence, Chung, LHR	2016-18	32460	Record of Cost Center LO 5266	-
63	Pb. Forensic Science Agency, Lahore	2018-19	32905	Recruitment Records	-
64	D.I.G. Special Protection Unit, Lahore	2014-19	34077	Recruitment Records	-
65	Distt: Police Officer Mandi Bahauddin	2017-19	35126	Record of Recovery of Pay	-
66	Distt: Police Officer Mandi Bahauddin	2017-19	35130	Off Cycle Payments	-
67	Distt: Police Officer, Muzaffargarh	2017-19	35378	Record of Appointments	-
68	Distt: Jail Narowal	2017-19	37645	Procurement Record, PC-1, GST & PST etc.	-
69	IGP/AIG, Logistics, LHR	2016-18	31756	Auction Record of Canteen	-
70	DPO Chakwal	2018-19	38654	Log Books	-
71	CPO/AIG Logestic Punjab, Lahore	2018-19	38504	Leave, Suspension, Inquires Record etc.	-
72	DPO D.G.Khan	2017-19	38369	Appointment Record	-
73	City Police Officer, Multan	2017-19	35448	Pension Payment Record	-
74	DPO Pakpattan	2017-19	35153	Pay & Allowances	-
75	IGP/AIG, Logistics, Lahore	2016-18	31760	Recruitment Records	-
76	Punjab Safe City Authority Lahore	2018-19	39011	Record regading camaras, pending inquires, residences list, list of staff on deputation etc.	-
Total					3,941,968,958

Annexure-21 (Audit Para No. 9.4.5)

Sr. No	Name of formation	Year	PDP No	Item not account for	Amount (Rs)
1	IGP/AIG Logistics, Lahore	2016-18	31761	Post Audit of Pay and Allowances and non maintenance of proper record	625,981,291
2	SSP PHP Multan	2016-19	38528	Non-examining of Monthly Schedule of salaries/Payrolls	474,944,706
3	Punjab Forensic Science Agency, Lahore	2017-18	30925	Special Pay Package without approval	404,610,000
4	Capital City Police Officer (CCPO) Lahore	2018-19	37003	Non exmine of monthly shcedule of salaries	325,500,250
5	SSP Telecommunication Punjab, Lahore	2017-18	32192	Payment made whose designation not available in budget book	160,882,440
6	DPO D.G. Khan	2017-19	38612	Excess than Sanctioned Posts	57,512,462
7	IGP/AIG, Logistics, Lahore	2016-18	31747	New CNIC of officers / officials are not found entered in sap R3 system which are drawing pay & allowances	46,726,567
8	Punjab Forensic Science Agency, Lahore	2017-18	30933	Unjustified Payment of Special Pay Package	18,000,000
9	DPO Sialkot	2018-19	36826	Designation not appearing in Budget Book	16,795,547
10	IGP/AIG, Logistics, Lahore	2016-18	31748	Payment of Pay & Allowances to officers against unknown / unrelated designations	12,770,733
11	Distt: Police Officer, Sheikhpura	2018-19	35334	Irregular Drawl without Post	11,800,000
12	D.I.G Special Protection Unit, Lahore	2014-19	34050	Excess than Sanctioned Posts	11,200,000
13	DPO Jhang	2018-19	32795	Payments made without sanctioned strength	9,640,000
14	D.P.O. Vehari	2018-19	33409	Irregular Drawl Of Pay In Excess Of Sanctioned Strength	6,861,000
15	DPO Okara	2017-19	35402	Old National Identity Cards	6,813,620
16	IGP/AIG Logistics, Lahore	2018-19	38482	Staff appointed lump sum package without fulfilling requirments	6,793,548
17	DPO Vehari	2016-17	31903	Payment drawn against Unknown Posts	6,694,157
18	Distt: Police Officer, Mianwali	2017-19	35210	Drawl of pay without availability of post in approved budget	5,820,000

Sr. No	Name of formation	Year	PDP No	Item not account for	Amount (Rs)
19	Distt: Police Officer, Sialkot	2018-19	36827	Unjustified payment of pay and allowances through off cycle pay rolls	4,830,057
20	Inspector General Police /AIG Logistics, Lahore	2018-19	38469	Payment to Unknown Designation	4,785,720
21	Punjab Forensic Science Agency, Lahore	2017-18	30930	Payment to contract employees without fulfilling codal formalities	4,333,038
22	Capital City Police Officer (CCPO) Lahore	2018-19	37007	Unjustified expenditure on arrears of pay and allowance drawn through off cycle	2,674,861
23	DPO Vehari	2016-17	31904	Pay and allowances drawn from same bank account	1,392,180
24	DPO D.G. Khan	2017-19	38357	Excess than Sanctioned Posts	1,320,000
25	SSPHP Multan	2016-19	38531	Old National Identity Cards	1,109,700
26	DPO Okara	2017-19	35408	Salary drawn through DDO and Allied Record not shown	1,056,996
27	Capital City Police Officer (CCPO) Lahore	2018-19	37010	Irregular expenditure on pay of contract staff	946,842
28	DPO Vehari	2018-19	33407	Pay and allowances drawn from same bank account	867,888
29	Distt: Police Officer, Narowal	2018-19	35172	Irregular drawl of pay and allowances for Sub-Station Supervisors without any budgetary provision	448,000
30	Deputy Inspector General of Police (Investigation) Lahore	2018-19	32251	Excess than Sanctioned Posts	378,000
31	Addl. I.G.P Special Branch, Lahore	2018-19	37035	Irregular expenditure on pay and allowance through off cycle pay rolls	336,275
32	DPO T.T. Singh	2019-19	38563	Pay drawn against post not exist in budget book	294,000
33	D.P.O. Vehari	2018-19	33433	Unlawful drawl of Pay & Allowances -	188,010
34	CCPO Lahore	2018-19	37017	Payment of Wage Clearing Account, Special Compensatory Allowance & Special Assignment Allowance was made through DDO	136,715
Total					2,234,444,603

Annexure-22 (Audit Para No. 9.4.8)

Sr. No	Name of formation	Period of audit	PDP No	Amount (Rs.)
1	CPO/AIG Logistics Lahore	2018-19	38509	3,349,769,182
2	IGP/AIG, Logistics, Lahore	2016-18	31733	1,990,198,622
3	Punjab Safe City Authority Lahore	2018-19	38952	1,709,101,178
4	IGP/AIG, Logistics, Lahore	2016-18	31718	1,485,461,076
5	Distt: Jail Narowal	2017-19	37626	1,127,317,000
6	IGP/AIG, Logistics, Lahore	2016-18	31723	917,828,023
7	IGP/AIG, Logistics, Lahore	2016-18	31726	743,749,739
8	IGP/AIG, Logistics, Lahore	2016-18	31721	742,390,841
9	CPO/AIG Logistics Lahore	2018-19	38486	441,435,500
10	IGP/AIG, Logistics, Lahore	2016-18	31739	287,653,340
11	IGP/AIG, Logistics, Lahore	2016-18	31753	251,270,689
12	IGP/AIG, Logistics, Lahore	2016-18	31720	224,858,576
13	Pb. Forensic Science Agency, Lahore	2018-19	32888	215,005,271
14	Punjab Safe City Authority Lahore	2018-19	38955	213,400,000
15	CPO/AIG Logistics Lahore	2018-19	38448	203,700,000
16	Punjab Safe City Authority Lahore	2018-19	38973	180,682,172
17	Punjab Forensic Science Agency, Lahore	2017-18	30926	157,675,493
18	IGP/AIG, Logistics, Lahore	2016-18	31729	119,533,013
19	Punjab Safe City Authority Lahore	2018-19	38957	115,800,000
20	IGP/AIG, Logistics, Lahore	2016-18	31717	106,248,318
21	City Police Officer, Multan	2017-19	35422	97,066,172
22	CPO/AIG Logistics Lahore	2018-19	38457	93,794,490
23	Punjab Safe City Authority Lahore	2018-19	38958	92,731,810
24	IGP/AIG, Logistics, Lahore	2016-18	31731	70,382,066
25	Punjab Safe City Authority Lahore	2018-19	38964	66,500,000
26	Pb. Forensic Science Agency, Lahore	2018-19	32903	63,130,500
27	Distt: Jail, T.T. Singh	2016-19	33544	49,284,602
28	SSP (DPO) Bahawalpur	2017-19	33806	46,681,344
29	CPO/AIG Logistics Lahore	2018-19	38489	41,496,000
30	CPO/AIG Logistics Lahore	2018-19	38452	40,816,224
31	Punjab Safe City Authority Lahore	2018-19	38960	36,895,736
32	Supdt: District Jail Jhelum	2017-19	33342	36,701,000
33	SSP Telecommunication Pb. Lahore	2017-18	32199	36,292,987
34	Distt: Police Officer, Okara	2017-19	35384	33,893,718
35	Pb. Forensic Science Agency, Lahore	2018-19	32904	31,991,471
36	CPO Rawalpindi	2018-19	38663	30,003,555
37	D.P.O. Jhang	2018-19	32767	29,336,700
38	Pb. Forensic Science Agency, Lahore	2018-19	32895	28,201,005
39	D.P.O. Vehari	2018-19	33429	27,810,193
40	D.P. O. Bahawalnagar	2017-19	32969	27,718,947
41	City Police Officer Faisalabad	2018-19	32951	27,682,598
42	Punjab Safe City Authority Lahore	2018-19	38967	27,103,596
43	C.T.O. Rawalpindi	2017-19	34574	26,568,495
44	Punjab Safe City Authority Lahore	2018-19	38983	26,537,447
45	CPO Rawalpindi	2018-19	38522	26,085,999

Sr. No	Name of formation	Period of audit	PDP No	Amount (Rs.)
46	D.I.G. Special Protection Unit, Lahore	2014-19	34068	25,559,213
47	Punjab Safe City Authority Lahore	2018-19	38974	25,192,963
48	District Police Officer, Rajanpur	2018-19	34581	25,022,381
49	CPO/AIG Logistics Lahore	2018-19	38446	24,641,150
50	IGP/AIG, Logistics, Lahore	2016-18	31740	23,031,801
51	DPO Dera Ghazi khan	2017-19	38371	22,799,682
52	Punjab Safe City Authority Lahore	2018-19	38977	22,765,746
53	D.P.O. Chiniot	2016-18	31261	22,489,669
54	D.I.G. (Investigation), Lahore	2018-19	32244	20,743,235
55	CPO/AIG Logistics Lahore	2018-19	38445	19,447,290
56	Punjab Safe City Authority Lahore	2018-19	38976	18,668,950
57	Distt: Jail Narowal	2017-19	37629	18,473,473
58	D.P.O. Khanewal	2017-19	32979	18,393,306
59	D.P.O. Khanewal	2017-19	32977	18,393,306
60	CPO/AIG Logistics Lahore	2018-19	38456	16,350,000
61	Distt: Police Officer, Sheikhpura	2018-19	35335	15,830,811
62	Punjab Safe City Authority Lahore	2018-19	38982	15,796,864
63	CPO/AIG Logistics Lahore	2018-19	38496	15,376,900
64	Distt: Police Officer, Narowal	2018-19	35158	14,314,000
65	Pb. Forensic Science Agency, Lahore	2018-19	32894	14,073,958
66	Pb. Forensic Science Agency, Lahore	2018-19	32891	13,965,628
67	Pb. Forensic Science Agency, Lahore	2018-19	32887	13,695,000
68	CPO/AIG Logistics Lahore	2018-19	38447	12,900,000
69	DPO Rajanpur	2018-19	34584	12,746,465
70	DPO Chiniot	2016-18	31250	12,709,034
71	Punjab Safe City Authority Lahore	2018-19	38980	12,341,445
72	SP Battalion Commander, Battalion 5 PC, LHR	2017-19	36242	12,296,694
73	Capital City Police Officer (CCPO) Lahore	2018-19	37000	12,235,912
74	CPO Rawalpindi	2018-19	38657	11,672,528
75	Punjab Safe City Authority Lahore	2018-19	38981	11,443,072
76	DPO Vehari	2016-17	31896	11,123,035
77	D.P.O. Attock	2018-19	32433	10,737,329
78	Distt: Police Officer, Sialkot	2018-19	36808	10,589,866
79	Addl. I.G.P Special Branch, Lahore	2018-19	37021	10,521,214
80	CPO/AIG Logistics Lahore	2018-19	38475	10,006,625
81	Punjab Safe City Authority Lahore	2018-19	39006	9,711,900
82	City Police Officer Faisalabad	2018-19	32932	9,570,654
83	DPO Kasur	2018-19	38424	9,416,926
84	CPO/AIG Logistics Lahore	2018-19	38450	9,292,000
85	Distt: Police Officer, Sialkot	2018-19	36836	9,022,000
86	D.P.O. Gujrat	2018-19	34019	8,460,559
87	Distt: Police Officer, Muzaffargarh	2017-19	35362	8,428,266
88	City Police Officer Faisalabad	2018-19	32918	8,420,373
89	CPO Rawalpindi	2018-19	38665	8,318,950
90	D.P.O. Rahim Yar Khan	2018-19	33516	8,181,848
91	Pb. Forensic Science Agency, Lahore	2018-19	32893	8,061,524

Sr. No	Name of formation	Period of audit	PDP No	Amount (Rs.)
92	Distict Jail, Gujrat	2018-19	34008	8,060,560
93	City Police Officer Faisalabad	2018-19	32928	8,016,597
94	DPO TT Singh	2018-19	38545	7,863,636
95	AIG/IGP Logistics Lahore	2018-19	38484	7,808,969
96	IGP/AIG, Logistics, Lahore	2016-18	31725	7,573,340
97	Distict Jail, Gujrat	2018-19	34009	7,424,171
98	DPO Dera Ghazi khan	2017-19	38340	7,345,977
99	City Police Officer Faisalabad	2018-19	32931	7,255,392
100	Supdtt: District Jail Hafizabad	2016-19	33446	7,027,663
101	Punjab Safe City Authority Lahore	2018-19	38987	6,897,391
102	Pb. Forensic Science Agency, Lahore	2018-19	32892	6,750,000
103	Distt: Police Officer, Hafizabad	2018-19	36202	6,700,784
104	D.P.O. Chiniot	2018-19	36979	6,547,045
105	Distt: Police Officer, Sheikhpura	2018-19	35341	6,544,974
106	Distt: Police Officer, Jhelum	2017-19	36178	6,495,349
107	C.T.O. Rawalpindi	2017-19	34571	6,441,540
108	Distt: Police Officer Mandi Bahauddin	2017-19	35113	6,408,641
109	Distt: Jail Narowal	2017-19	37631	6,349,296
110	Punjab Safe City Authority Lahore	2018-19	38988	6,314,305
111	DPO Chakwal	2018-19	38619	6,016,141
112	Distt: Police Officer Nankana Sahib	2017-19	35181	5,893,300
113	D.P. O. Bahawalnagar	2017-19	32968	5,570,662
114	CPO Rawalpindi	2018-19	38660	5,329,744
115	Distict Jail, Gujrat	2018-19	34010	5,020,981
116	CPO/AIG Logistics Lahore	2018-19	38479	4,840,272
117	DPO Vehari	2016-17	31890	4,751,770
118	Distt: Police Officer, Muzaffargarh	2017-19	35370	4,653,048
119	DPO Kasur	2018-19	38426	4,628,248
120	D.P.O. Gujrat	2018-19	34018	4,606,082
121	DPO Chakwal	2018-19	38613	4,534,870
122	Pb. Forensic Science Agency, Lahore	2018-19	32883	4,514,720
123	SSP (DPO) Bahawalpur	2017-19	33809	4,483,130
124	Distt: Police Officer, Sialkot	2018-19	36821	4,465,976
125	City Police Officer Faisalabad	2018-19	32919	4,144,471
126	Distt: Police Officer Sargodha	2017-19	36223	4,091,544
127	D.P.O. Chakwal	2016-18	30912	4,001,233
128	D.I.G. Special Protection Unit, Lahore	2014-19	34079	3,984,214
129	Pb. Forensic Science Agency, Lahore	2018-19	32908	3,899,813
130	D.P.O. Chakwal	2016-18	30905	3,863,876
131	CPO/AIG Logistics Lahore	2018-19	38460	3,822,720
132	Pb. Forensic Science Agency, Lahore	2018-19	32884	3,816,083
133	District Jail, Okara	2014-19	34558	3,787,351
134	CPO/AIG Logistics Lahore	2018-19	38454	3,725,000
135	Supdtt: District Jail Hafizabad	2016-19	33443	3,663,806
136	D.P.O. Chiniot	2018-19	36968	3,607,000
137	Distict Jail, Gujrat	2018-19	34003	3,600,000

Sr. No	Name of formation	Period of audit	PDP No	Amount (Rs.)
138	CPO Rawalpindi	2018-19	38659	3,543,000
139	Distt: Police Officer Pakpattan	2017-19	35148	3,460,000
140	DPO Dera Ghazi khan	2017-19	38346	3,441,799
141	DPO TT Singh	2018-19	38547	3,440,356
142	Pb. Forensic Science Agency, Lahore	2018-19	32909	3,415,365
143	Supdt: District Jail Hafizabad	2016-19	33442	3,404,419
144	Distt: Jail Narowal	2017-19	37632	3,326,074
145	Distt: Jail Narowal	2017-19	37633	3,202,726
146	Punjab Safe City Authority Lahore	2018-19	38990	3,192,872
147	Add. I.G.P Special Branch, Lahore	2018-19	37024	3,154,791
148	Distt: Jail Narowal	2017-19	37634	3,135,080
149	DPO Sahiwal	2014-17	31927	3,106,740
150	District Jail, Okara	2014-19	34566	3,035,346
151	CPO/AIG Logistics Lahore	2018-19	38459	2,990,000
152	D.I.G. Special Protection Unit, Lahore	2014-19	34057	2,938,524
153	District Jail Bhakkat	2015-19	32226	2,921,340
154	Distict Jail, Gujrat	2018-19	34011	2,879,465
155	Distt: Police Officer Pakpattan	2017-19	35139	2,865,003
156	D.P.O. Chakwal	2016-18	30906	2,848,997
157	D.P.O. Khanewal	2017-19	32983	2,841,951
158	SSP Telecommunication Pb. Lahore	2017-18	32200	2,833,115
159	Distt: Police Officer, Jhelum	2017-19	36181	2,826,580
160	D.P. O. Bahawalnagar	2017-19	32966	2,748,450
161	CPO/AIG Logistics Lahore	2018-19	38453	2,650,000
162	D.P.O. Vehari	2018-19	33434	2,628,555
163	DPO Pakpattan	2017-19	35144	2,604,140
164	CPO/AIG Logistics Lahore	2018-19	38480	2,598,000
165	CPO/AIG Logistics Lahore	2018-19	38481	2,528,950
166	D.P.O. Rahim Yar Khan	2018-19	33522	2,512,856
167	Supdt: District Jail Jhelum	2017-19	33346	2,489,000
168	Distt: Police Officer Nankana Sahib	2017-19	35187	2,427,716
169	D.P.O. Chiniot	2018-19	36977	2,364,000
170	Distt: Police Officer Pakpattan	2017-19	35154	2,354,317
171	CPO/AIG Logistics Lahore	2018-19	38462	2,340,000
172	SSP Telecommunication Pb. Lahore	2017-18	32188	2,329,974
173	Distt: Police Officer, Muzaffargarh	2017-19	35374	2,301,881
174	City Police Officer, Multan	2017-19	35431	2,295,000
175	IGP/AIG, Logistics, Lahore	2016-18	31737	2,291,688
176	CPO Rawalpindi	2018-19	38658	2,227,987
177	City Police Officer Faisalabad	2018-19	32923	2,227,816
178	City Police Officer Faisalabad	2018-19	32922	2,227,816
179	City Police Officer Faisalabad	2018-19	32938	2,194,225
180	SP Battalion Commander, Battalion 5 PC, LHR	2017-19	36238	2,138,974
181	D.I.G. Special Protection Unit, Lahore	2014-19	34071	2,136,966
182	D.I.G. Special Protection Unit, Lahore	2014-19	34062	2,134,024
183	CPO/AIG Logistics Lahore	2018-19	38463	2,017,964

Sr. No	Name of formation	Period of audit	PDP No	Amount (Rs.)
184	Distt: Police Officer, Sialkot	2018-19	36829	1,941,650
185	D.P. O. Bahawalnagar	2017-19	32960	1,932,950
186	D.P.O. Chakwal	2016-18	30913	1,916,520
187	D.P.O. Rahim Yar Khan	2018-19	33532	1,903,062
188	Distt: Police Officer, Sheikhpura	2018-19	35331	1,884,474
189	DPO Chakwal	2018-19	38628	1,877,090
190	Supdtt: District Jail Hafizabad	2016-19	33444	1,874,983
191	DPO Kasur	2018-19	38434	1,848,863
192	D.P.O. Attock	2018-19	32424	1,810,682
193	CPO/AIG Logistics Lahore	2018-19	38458	1,762,272
194	DPO Chakwal	2018-19	38621	1,757,867
195	Distt: Police Officer Pakpattan	2017-19	35136	1,685,370
196	D.P.O. Gujrat	2018-19	34028	1,671,088
197	Distt: Police Officer, Sheikhpura	2018-19	35333	1,663,974
198	Police School of Intelligence, Chung, Lahore	2016-18	32455	1,663,476
199	Distt: Police Officer, Sheikhpura	2018-19	35329	1,658,343
200	DPO Kasur	2018-19	38435	1,648,390
201	DPO TT Singh	2018-19	38552	1,631,741
202	DPO Dera Ghazi khan	2017-19	38362	1,600,419
203	DPO Khanewal	2017-19	32992	1,586,035
204	District Jail Pakpattan	2017-19	38686	1,557,938
205	Distt: Police Officer, Sheikhpura	2018-19	35339	1,542,960
206	City Police Officer Faisalabad	2018-19	32952	1,531,826
207	Pb. Forensic Science Agency, Lahore	2018-19	32889	1,520,061
208	Distt: Police Officer, Muzaffargarh	2017-19	35377	1,482,008
209	DPO Dera Ghazi khan	2017-19	38341	1,477,195
210	D.P.O. Attock	2018-19	32432	1,477,078
211	CPO Rawalpindi	2018-19	38664	1,466,268
212	Pb. Forensic Science Agency, Lahore	2018-19	32890	1,438,689
213	CPO/AIG Logistics Lahore	2018-19	38461	1,404,000
214	C.T.O. Rawalpindi	2017-19	34570	1,398,140
215	Distt: Police Officer, Sheikhpura	2018-19	35344	1,317,852
216	Pb. Forensic Science Agency, Lahore	2018-19	32906	1,305,160
217	Distt: Police Officer, Jhelum	2017-19	36179	1,253,408
218	DPO TT Singh	2018-19	38554	1,249,487
219	SSP (DPO) Bahawalpur	2017-19	33813	1,233,960
220	D.I.G. (Investigation), Lahore	2018-19	32249	1,210,942
221	D.P.O. Jhang	2018-19	32776	1,202,203
222	Distt: Police Officer, Muzaffargarh	2017-19	35358	1,200,835
223	D.I.G. Special Protection Unit, Lahore	2014-19	34052	1,199,625
224	District Police Officer, Jhelum	2017-19	36175	1,173,045
225	Punjab Safe City Authority Lahore	2018-19	39000	1,155,355
226	D.P.O. Chiniot	2018-19	36980	1,155,271
227	Distt: Police Officer, Hafizabad	2018-19	36196	1,133,051
228	D.P.O. Gujrat	2018-19	34020	1,125,535
229	D.I.G. Special Protection Unit, Lahore	2014-19	34055	1,105,838

Sr. No	Name of formation	Period of audit	PDP No	Amount (Rs.)
230	CPO/AIG Logistics Lahore	2018-19	38449	1,091,428
231	CPO Rawalpindi	2018-19	38671	1,088,000
232	Distt: Jail Narowal	2017-19	37640	1,078,698
233	Distt: Police Officer Pakpattan	2017-19	35142	1,060,020
234	C.T.O. Rawalpindi	2017-19	34575	1,054,872
235	Distt: Police Officer, Muzaffargarh	2017-19	35379	1,040,720
236	DPO Vehari	2018-19	33422	1,030,649
237	DPO Dera Ghazi khan	2017-19	38347	1,030,000
238	Distt: Police Officer, Muzaffargarh	2017-19	35359	923,461
239	D.P.O. Attock	2018-19	32426	910,600
240	DPO Dera Ghazi khan	2017-19	38366	909,996
241	Addl. I.G.P Special Branch, Lahore	2018-19	37023	868,450
242	D.P.O. Vehari	2018-19	33415	851,515
243	SP Battalion Commander, Battalion 5 PC, LHR	2017-19	36244	849,919
244	DPO Mandi bahaudin	2017-19	35119	794,741
245	D.P.O. Khanewal	2017-19	32989	786,842
246	Police School of Intelligence, Chung, Lahore	2016-18	32449	785,249
247	Distt: Police Officer, Muzaffargarh	2017-19	35380	769,402
248	City Police Officer, Multan	2017-19	35447	766,920
249	D.P.O. Chiniot	2018-19	36974	765,589
250	DPO Dera Ghazi khan	2017-19	38339	751,469
251	Distt: Police Officer, Sialkot	2018-19	36833	745,992
252	DPO Kasur	2018-19	38439	720,000
253	SP Battalion Commander, Battalion 5 PC, LHR	2017-19	36243	717,604
254	Distt: Police Officer, Hafizabad	2018-19	36200	704,200
255	Punjab Safe City Authority Lahore	2018-19	39002	689,350
256	D.P.O. Vehari	2018-19	33435	688,320
257	Punjab Safe City Authority Lahore	2018-19	39003	678,600
258	Punjab Safe City Authority Lahore	2018-19	38993	674,069
259	Women Jail Multan	2018-19	35418	659,339
260	Distt: Police Officer, Hafizabad	2018-19	36204	659,219
261	DPO Chakwal	2016-18	30893	655,000
262	Distt: Police Officer, Hafizabad	2018-19	36201	624,700
263	Distt: Police Officer, Okara	2017-19	35403	568,350
264	District Jail Pakpattan	2017-19	38694	554,750
265	Distt: Police Officer, Jhelum	2017-19	36190	543,994
266	C.T.O. Rawalpindi	2017-19	34577	525,700
267	SP Battalion Commander, Battalion 5 PC, LHR	2017-19	36239	503,827
268	D.I.G. Special Protection Unit, Lahore	2014-19	34066	499,405
269	D.P. O. Bahawalnagar	2017-19	32970	498,986
270	CPO/AIG Logistics Lahore	2018-19	38483	485,700
271	City Police Officer Faisalabad	2018-19	32934	452,790
272	CPO Rawalpindi	2018-19	38678	411,225
273	D.P.O. Attock	2018-19	32431	377,688
274	D.I.G. Special Protection Unit, Lahore	2014-19	34080	372,948
275	DPO Vehari	2016-17	31913	365,000

Sr. No	Name of formation	Period of audit	PDP No	Amount (Rs.)
276	Supdtt: District Jail Jhelum	2017-19	33355	350,700
277	District Jail Bhakkat	2015-19	32236	335,493
278	SP Battalion Commander, Battalion 5 PC, LHR	2017-19	36234	319,584
279	Distt: Police Officer, Jhelum	2017-19	36171	319,410
280	Distt: Police Officer, Sialkot	2018-19	36839	313,970
281	Deputy Inspector General, Special Protection Unit, Lahore	2014-19	34082	300,000
282	IGP/AIG, Logistics, Lahore	2016-18	31744	292,940
283	Distt: Police Officer, Muzaffargarh	2017-19	35371	259,477
284	Addl. I.G.P Special Branch, Lahore	2018-19	37029	249,871
285	Distt: Jail, T.T. Singh	2016-19	33551	237,353
286	D.P.O. Jhang	2018-19	32779	194,805
287	Pb. Forensic Science Agency, Lahore	2018-19	32915	193,055
288	Pb. Forensic Science Agency, Lahore	2018-19	32907	188,955
289	Police School of Intelligence, Chung, Lahore	2016-18	32444	179,740
290	D.P.O. Khanewal	2017-19	32980	165,600
291	D.I.G. Special Protection Unit, Lahore	2014-19	34064	165,293
292	Distt: Jail Narowal	2017-19	37642	163,432
293	Punjab Prison Training Institute, Lahore	2017-19	36228	150,000
294	DPO Chakwal	2018-19	38625	149,526
295	Pb. Forensic Science Agency, Lahore	2018-19	32911	1,117,554
Total				16,869,629,378

Annexure-23 (Audit Para No. 9.4.9)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	IGP / AIG Logistics Lahore	2016-18	31743	PPRA Rules, Completion Reports, PST, History Sheets and Actual Payee Receipts, Professional Tax etc.	26,673,265
2	DPO Vehari	2016-17	31892	PPRA Rules	19,105,654
3	CPO/AIG Logistics Lahore	2018-19	38474	Vouched account, completion certificate etc	16,915,448
4	SSP Telecommunication Punjab, Lahore	2017-18	32176	Repair of Building work was got conducted from the firm situated in Urdu Bazaar and also supplied stationery related items to this office. Allied record also not produced.	16,800,000
5	DPO Bahawalpur	2017-19	33812	PPRA Rules, Original Vouchers missing, Measurement Books, Bills without Reference No. and Less Taxes etc.	10,100,795
6	CPO Rawalpindi	2018-19	38667	PPRA Rules, earnest money, completion certificate, measurement book, agreement with contract etc	10,100,000
7	DPO Sahiwal	2014-17	31926	PPRA Rules, Building Department not inspected, Worked on Department Level	9,841,601
8	CPO Faisalabad	2018-19	32927	PPRA rules, Administrative Approval, Technical Sanction & Measurement Books etc.	9,694,767
9	DPO Chakwal	2016-18	30916	NOC Building Department, Estimates, Technical Sanction, Measurement Book, Satisfactory Report etc.	8,184,737
10	DPO Sargodha	2017-19	36219	Measurement Book, Completion Certificate & Technical Sanction etc.	8,124,919
11	DPO Bahawalnagar	2017-19	32973	Technical Sanction & Measurement Books etc.	7,825,000
12	DPO Nankana Sahib	2017-19	35186	PPRA rules, Technical Sanction & Satisfactory Report etc.	6,640,725
13	DPO Khanewal	2017-19	32985	PPRA Rules, Non	6,397,878

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
				Prequalified Contractor, PEC Registration, Rate analysis, Estimates and Measurement Books etc.	
14	DPO Sialkot	2018-19	36828	PPRA Rules, Administrative Approval, Technical Sanction, Completion Certificate etc.	5,600,000
15	CPO/AIG Logistics Lahore	2018-19	38473	PPRA Rules, Measurement book etc	5,448,734
16	DPO Jhang	2018-19	32766	PPRA Rules, Taxes etc.	5,349,070
17	DPO Vehari	2016-17	31901	Building Department Estimates, Technical Sanction, PPRA Rules, Measurement Books etc.	5,106,262
18	DPO Sheikhpura	2018-19	35337	PPRA Rules,	4,896,716
19	DPO Jheleum	2017-19	36168	PPRA Rules & Stamp Duty etc	4,874,543
20	Senior Superintendent of Police Motor Transport	2016-18	30770	PPRA Rules	4,676,925
21	DPO Pakpattan	2017-19	35135	PPRA Rules, Measurement Books, Completion Report etc.	4,347,954
22	DPO Vehari	2018-19	33423	PPRA Rules, Measurement Books, Completion Report etc.	3,902,205
23	AIG Special Branch Lahore	2018-19	37025	PPRA Rules, Inspection Report etc.	3,558,100
24	DPO Rajanpur	2018-19	34588	PPRA Rules, Professional Tax etc	3,401,098
25	DPO Narowal	2018-19	35162	PPRA rules, Technical Sanction & Satisfactory Report etc.	3,248,000
26	DPO Attock	2018-19	32442	Building Department Estimates, Technical Sanction, Administrative Approval, Measurement Books etc.	3,135,499
27	DPO Chakwal	2018-19	38617	PPRA Rules, administrative approval, measurement book etc	2,076,911
28	DPO Gujrat	2018-19	34024	PPRA Rules, Completion Certificates, PEC Registration, Professional Tax etc.	1,984,119
29	DPO Jheleum	2017-19	36170	PPRA Rules, Taxes etc.	1,978,165
30	DPO Muzaffargarh	2017-19	35356	PPRA Rules,	1,794,146

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
				Measurement Books, Technical Sanction and Taxes etc.	
31	DPO Muzaffargarh	2017-19	35381	PPRA Rules, Inspection Report & mode of payment etc.	1,780,904
32	CPO/AIG Logistics Lahore	2018-19	38493	PPRA Rules, Pending liability, professional tax etc.	1,750,160
33	DPO M.B. Din	2017-19	35124	PPRA Rules	1,711,931
34	SSP MT Punjab Lahore	2016-18	30778	PPRA Rules	1,532,735
35	Superintendent Shahpur Jail Sargodha	2016-19	32955	Technical Sanction, Estimates from C&W& Measurement Books etc	1,499,985
36	DPO DG Khan	2017-19	38343	PPRA rule, history sheet, inspection report etc	1,467,992
37	Punjab Forensic Science Agency Lahore	2018-19	32900	PPRA Rules, Taxes etc.	1,370,908
38	CPO Rawalpindi	2018-19	38672	PPRA rules, rate analysis etc	1,311,100
39	DPO Khanewal	2017-19	32986	PPRA Rules,	1,144,611
40	AIG of Police Special Branch Lahore	2018-19	37031	Inspection Report, Vouched Account etc.	1,139,800
41	Punjab Forensic Science Agency Lahore	2018-19	32902	PPRA rules, Measurement Books and History of Repair etc.	1,138,708
42	CPO Faisalabad	2018-19	32936	PPRA Rules, technical evaluation etc	1,072,822
43	Punjab Forensic Science Agency Lahore	2018-19	32914	PPRA rules, Measurement Books and History of Repair etc.	1,062,559
44	SSP, PHP, Multan	2016-19	38533	Setimates, administrative approval, measurement book ,actual payee receipt etc	984,413
45	DPO Okara	2017-19	35394	Rough Cost Estimates, PPRA Rules, Measurement Books etc.	968,763
46	DPO Chakwal	2018-19	38647	PPRA rule, history sheet etc.	946,779
47	CPO/AIG Logistics Lahore	2018-19	38490	PPRA Rules	724,459
48	District Jail Sargodha	2016-19	36801	Estimates of C&W, Technical Sanction, Measurement Book etc.	599,833
49	DPO Vehari	2016-17	31902	PPRA Rules	570,511
50	DPO Bahawalnagar	2017-19	32972	PPRA Rules,	509,350
51	District Jail Pakpattan	2017-19	38693	Administrative Approval,	379,406

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
				Technical sanction, NOC from Building Department, PPRA etc	
52	DPO Vehari	2016-17	31912	PPRA Rules	319,000
53	CTO Rawalpindi	2017-19	34573	PPRA Rules, Technical Sanction & Less Taxation etc.	957,382
54	SSP,PHP,Multan	2016-19	38536	History sheets, fixed asset register, actual payee receipt, dead stock register	191,594
55	DPO Chakwal	2018-19	38624	PPRA rules, rate analysis, professional tax etc	180,400
Total					247,099,341

Annexure-24 (Audit Para No. 9.4.16)

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	CCPO Lahore	2018-19	37004	162,200,000
2	DPO Chiniot	2016-18	31260	58,093,158
3	SSP Telecommunication Punjab Lahore	2017-18	32178	56,212,382
4	DPO Okara	2017-19	35396	47,381,720
5	CPO Faisalabad	2018-19	32941	39,692,231
6	DPO Sialkot	2018-19	36807	32,177,299
7	DPO D.G Khan	2017-19	38364	28,506,072
8	SSP Telecommunication Punjab Lahore	2017-18	32179	24,526,012
9	DPO D.G Khan	2017-19	38363	24,420,980
10	DPO D.G Khan	2017-19	38365	22,400,000
11	DPO Vehari	2018-19	33413	18,829,904
12	DPO Okara	2017-19	35409	15,287,424
13	DPO Sialkot	2018-19	36810	15,200,000
14	DPO Sahiwal	2017-19	31924	15,001,943
15	SSP Telecommunication Punjab Lahore	2017-18	32177	12,546,395
16	DPO Narowal	2018-19	35171	12,153,000
17	DPO Sialkot	2018-19	36809	5,340,491
18	DPO Sargodha	2017-19	36221	5,019,151
19	District Jail T.T. Singh	2016-19	33546	4,037,720
20	SSP Telecommunication Punjab Lahore	2017-18	32180	2,694,377
21	DPO Muzaffargarh	2017-19	35367	811,700
22	DPO Mianwali	2017-19	35213	764,665
23	Distt: Police Officer, Sialkot	2018-19	36811	485,142
24	Women Jail Multan	2018-19	35414	344,160
	Total			604,125,926

Annexure-25 (Audit Para No. 9.4.18)

S. No	Name of formation	Period of Audit	PDP No	Items not auctioned / Disposed	Amount (Rs)
1	IGP/AIG Logistics, Lahore	2016-18	31738	Empty bullets	58,968,120
2	DPO Bahawalpur	2017-19	33826	Off road vehicles	45,000,000
3	DPO Sargodha	2017-19	36218	Condemn vehicles	40,000,000
4	DPO Chakwal	2018-19	38634	Unserviceable arms articles	15,730,000
5	Sr. Superintendent of police motor transport Lahore	2016-18	30766	Off road vehicles	13,605,000
6	DPO Rajanpur	2018-19	34590	Off road vehicles	11,145,000
7	DPO Mianwali	2017-19	35221	Off road vehicles	10,500,000
8	DPO Sheikhpura	2018-19	35351	Off road vehicles	10,300,000
9	Distt: Police Officer, Sialkot	2018-19	36817	Unserviceable off road vehicles	9,800,000
10	DPO Okara	2017-19	35391	Off road vehicles	9,450,000
11	DPO Sheikhpura	2016-18	30845	Off road vehicles	9,100,000
12	DPO Vehari	2018-19	33420	Off road vehicles	7,873,000
13	DPO TT Singh	2018-19	38546	Condemn vehicles	7,600,000
14	DPO R Y Khan	2018-19	33527	Off road vehicles	7,045,000
15	DIG Spl protection unit Lahore	2014-19	34056	Off road vehicles	7,000,000
16	DPO Chakwal	2016-18	30900	Off road vehicles	4,500,000
17	DPO Gujrat	2018-19	34031	Off road vehicles	4,140,000
18	D.P.O. Chiniot	2018-19	36978	Non auction of vehicles	3,650,000
19	DPO Pakpattan	2017-19	35147	Off road vehicles	3,350,000
20	DPO Nankana Sahib	2017-19	35188	Off road vehicles	3,310,000
21	DPO Narowal	2018-19	35170	Off road vehicles	2,580,000
22	DPO Chakwal	2016-18	30898	Used mobil oil	1,990,600
23	DPO DG Khan	2017-19	38367	Used mobil oil	1,969,602
24	DIG police investigation Lahore	2018-19	32257	Off road vehicles / unserviceable parts	1,864,800
25	DPO Hafizabad	2018-19	36195	Condemn vehicles	1,700,000
26	DPO Kasur	2018-19	38416	Off road vehicles	1,650,000
27	SSP, Punjab Highway patrol Multan region Multan	2016-19	38538	off road vehicles	1,500,000
28	DPO Jhelum	2017-19	36185	Off road vehicles	1,450,000
29	Addl. I.G.P Special Branch, Lahore	2018-19	37033	Condemned vehicles	1,250,000
30	DPO Rajanpur	2018-19	34595	Condemn store items	996,640
31	DPO Vehari	2018-19	33431	Used mobil oil	927,300
32	DPO Okara	2017-19	35389	Condemn store items	858,355

S. No	Name of formation	Period of Audit	PDP No	Items not auctioned / Disposed	Amount (Rs)
33	DPO R Y Khan	2018-19	33537	Used mobil oil	760,100
34	DIG Spl protection unit Lahore	2014-19	34078	Used mobil oil	507,150
35	DPO Chiniot	2016-18	31257	Condemn store items	500,500
36	DPO Jhang	2018-19	32783	Off road vehicles	500,000
37	DIG Spl protection unit Lahore	2014-19	34081	Condemn store items	500,000
38	Central Jail DG khan	2017-19	38516	off road vehicles	500,000
39	DPO Hafizabad	2018-19	36203	Used mobil oil	489,520
40	DPO Gujrat	2018-19	34032	Used mobil oil	461,200
41	DPO Jhang	2018-19	32788	Condemn store items	441,270
42	DPO Hafizabad	2018-19	36205	Off road vehicles	350,000
43	DPO Sheikhpura	2016-18	30849	Unserviceable parts of vehicles	300,000
44	DPO TT Singh	2018-19	38562	Used mobil oil	294,425
45	DPO Pakpattan	2017-19	35146	Empty bullets	229,000
46	Central Jail DG khan	2017-19	38519	Fallen tree	196,520
47	DPO Chakwal	2018-19	38636	Empty Bullets	187,000
48	DPO Chakwal	2018-19	38642	Used mobil oil	165,750
49	District jail Pak pattan	2017-19	38690	Unserviceable articles of store	155,000
50	Distt: Jail Mandi Bahauddin	2018-19	36998	Empty bags, tins, bottles and fallen trees	116,314
51	District Jail Bhakkar	2015-19	32240	Condemn store items	109,260
52	District Jail Gujrat	2018-19	34005	Condemn store items	100,000
53	DPO Jhelum	2017-19	36191	Condemn store items	99,360
54	SSP, Punjab Highway Patrol Multan	2016-19	38537	Unserviceable Machinery and Equipments	81,000
Total					307,846,786

Annexure-26 (Audit Para No. 9.4.22)

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
1	DIG SPU, Lahore	2014-19	34041	SSB to Ex-Service men	57,252,837
2	CPO Rawalpindi	2018-19	38673	Different inadmissible allowances	33,768,677
3	CPO Multan	2017-19	35420	Risk Allowance after July 2017	21,391,492
4	DPO Sargodha	2017-19	36214	FDA, Ration during training	16,769,916
5	DPO Okara	2017-19	35385	FDA, Ration during training	15,343,292
6	DPO Chiniot	2018-19	36964	FDA, Ration, PL&OA during training	13,255,707
7	SSP PHP Multan Region	2016-19	38527	FDA, Ration during training	11,433,294
8	CPO Faisalabad	2018-19	32942	Penal Rent, HRA, 5% HR	11,038,285
9	DPO Muzaffargarh	2017-19	35368	Different inadmissible allowances	8,468,064
10	DPO Sheikhpura	2016-18	30833	FDA, Ration during Training	7,415,296
11	DPO Chakwal	2018-19	38627	PL&OA to traffic police	7,333,650
12	DIG SPU, Lahore	2014-19	34070	FDA, CA during leave	6,298,750
13	DIG SPU, Lahore	2014-19	34046	Basic Pay due to wrong fixation	5,441,070
14	DIG (Inv), Lahore	2018-19	32243	Pay & Allowances during Suspension, Leave, absence, dismissal	5,399,398
15	CPO Multan	2017-19	35421	Ration, FDA, PL&OA during training	5,398,736
16	DPO Sheikhpura	2018-19	35350	ROP-LPC	4,145,268
17	District Jail Bhakkar	2015-19	32239	DA to temporary attached officials	4,122,349
18	CCPO Lahore	2018-19	37005	5% HR due to allotment of residence	3,911,880
19	DPO Rahim Yar Khan	2018-19	33529	Ration Allowance despite free meals	3,861,360
20	DPO Rajanpur	2018-19	34583	Ration Allowance despite free meals	3,819,840
21	DPO Vehari	2018-19	33403	PL&OA during training	3,552,406
22	DPO Muzaffargarh	2017-19	35369	FDA, CA during leave	3,441,689
23	DPO Mianwali	2017-19	35211	Inadmissible Special Pay	3,251,968
24	DPO Sahiwal	2014-17	31922	FDA, CA during leave	3,217,228
25	DPO Gujrat	2018-19	34036	Ration Allowance during training	3,194,964
26	CPO Multan	2017-19	35424	Pay & Allowances during EOL	3,178,083
27	DPO Vehari	2018-19	33402	FDA during training	3,117,042
28	SSP (DPO) Bahawalpur	2017-19	33822	FDA, Ration during training	2,649,482
29	CPO Faisalabad	2018-19	32930	FDA, Risk, CA during leave	2,631,556
30	DPO Attock	2018-19	32425	Pay & Allowances after dismissal	2,559,870
31	DPO DG Khan	2017-19	38355	Special pay	2,559,674
32	DPO Jhang	2018-19	32785	Ration Allowance during training	2,544,573
33	DPO Sheikhpura	2018-19	35328	FDA, PL&OA during suspension	2,424,625
34	DPO Sahiwal	2014-17	31923	FDA, Risk during suspension	2,349,652
35	DPO Rahim Yar Khan	2018-19	33517	Different inadmissible pay/allowances	2,207,840

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
36	DPO Pakpattan	2017-19	35138	FDA, Risk during suspension	2,184,262
37	DPO Okara	2017-19	35397	FDA, Ration during training	2,162,107
38	DPO Chiniot	2018-19	36963	Double FDA, Special Pay, Medical	2,131,404
39	CPO Rawalpindi	2018-19	38674	CA and Ration during training	2,122,704
40	DIG SPU, Lahore	2014-19	34060	Special Allowance inadmissible to SPU	2,079,984
41	CPO Faisalabad	2018-19	32929	SSB, FDA, Risk, Constabulary, Special Pay	2,068,851
42	AIG Logistics, Lahore	2018-19	38464	Pay & allowances during EOL	1,888,434
43	DPO Chakwal	2016-18	30915	CA despite residing inside premises	1,877,448
44	CPO Rawalpindi	2018-19	38681	CA due to vehicles/motorcycles	1,867,968
45	DPO Chiniot	2016-18	31256	FDA, Risk during suspension	1,812,860
46	DPO Sargodha	2017-19	36224	CA due to vehicles/motorcycles	1,800,000
47	District Jail Pakpattan	2017-19	38682	HR and Utilities of official residence	1,788,288
48	DPO Sargodha	2017-19	36216	FDA, Risk during suspension	1,671,260
49	DPO Sheikhpura	2018-19	35332	FDA, Ration during training	1,649,478
50	CPO Multan	2017-19	35425	FDA, PL&OA during suspension	1,636,640
51	DPO Narowal	2018-19	35165	FDA and PL&OA during training	1,631,716
52	SSP (Tele), Lahore	2017-18	32198	CA due to vehicles/motorcycles	1,622,880
53	DPO Jhang	2018-19	32793	Inadmissible Special Pay	1,614,376
54	SSP PHP Multan Region	2016-19	38524	FDA during leave and suspension	1,455,800
55	DPO Vehari	2018-19	33404	Special Assignment Allowance (does not pertain to Police)	1,400,000
56	DPO Chakwal	2016-18	30895	Pay & Allowances during EOL	1,363,132
57	DPO Kasur	2018-19	38436	FDA, Risk during suspension	1,327,412
58	DPO Chakwal	2018-19	38629	FDA, CA during leave	1,311,535
59	DPO Sheikhpura	2016-18	30839	Allowances inadmissible to DPO office	1,308,221
60	CPO Multan	2017-19	35427	FDA, CA, PL&OA during leave	1,301,490
61	DPO Mandi Bahauddin	2017-19	35121	CA and FDA during leave	1,291,540
62	DPO Okara	2017-19	35386	Pay & Allowances during suspension, leave, dismissal and fines	1,286,722
63	DPO Mianwali	2017-19	35212	FDA, Ration during training	1,263,124
64	DPO Mandi Bahauddin	2017-19	35114	FDA during training	1,217,825
65	CCPO Lahore	2018-19	37009	Adhoc Relief Allowances 2011 to 2015	1,215,958
66	DPO Mandi Bahauddin	2017-19	35117	Special Assignment Allowance	1,200,000
67	DPO Sheikhpura	2018-19	35330	FDA, CA, PL&OA during leave	1,190,401

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
68	DPO Okara	2017-19	35400	Pay & Allowances during suspension, leave, dismissal and fine	1,167,912
69	DPO TT Singh	2018-19	38555	CA due to motorcycles	1,157,904
70	DPO Attock	2018-19	32429	Fine imposed	1,137,291
71	DPO Chakwal	2018-19	38630	Ration Allowance during training	1,129,334
72	DPO Attock	2018-19	32438	FDA, PL&OA during suspension	1,042,742
73	AIG Logistics, Lahore	2018-19	38468	ROP-LPC	1,042,190
74	DIG SPU, Lahore	2014-19	34058	Pay & Allowances after dismissal	1,041,452
75	DPO Jhang	2018-19	32784	FDA, CA during leave	1,037,377
76	DPO Vehari	2018-19	33401	Ration Allowance during training	1,032,968
77	DPO Muzaffargarh	2017-19	35360	Fine imposed	1,023,500
78	DPO Sheikhpura	2018-19	35327	Double drawl of FDA, Constabulary, Risk	1,007,749
79	DPO Kasur	2018-19	38437	CA during leave	1,004,293
80	Distt. Jail Sargodha	2016-19	36798	5% HR due to allotment of residence	1,000,000
81	C.T.O. Rawalpindi	2017-19	34580	Ration Allowance during training	992,328
82	DPO Chakwal	2016-18	30896	FDA, CA during leave	986,102
83	SSP (DPO) Bahawalpur	2017-19	33823	Fine imposed	985,746
84	DIG SPU, Lahore	2014-19	34045	ROP-LPC	972,314
85	DPO Sargodha	2017-19	36217	FDA, CA during leave	969,840
86	DPO Nankana Sahib	2017-19	35194	HRA paid @ 45%	959,787
87	DPO Nankana Sahib	2017-19	35185	Allowances inadmissible to DPO office	950,796
88	CPO Multan	2017-19	35436	Double drawl of FDA, Constabulary, Risk	944,238
89	CCPO Lahore	2018-19	37011	FDA during suspension and leave	901,427
90	AIG Logistics, Lahore	2018-19	38472	Penal Rent due to unauthorized occupation	897,363
91	DIG (Inv), Lahore	2018-19	32250	Inadmissible Constabulary, Special pay, Double drawl of FDA, Risk Allowance	882,642
92	DIG (Inv), Lahore	2018-19	32252	FDA, Ration during training	840,791
93	DPO Jhang	2018-19	32781	Pay & Allowances during EOL	824,765
94	Distt. Jail Narowal	2017-19	37641	HRA due to allotment of official residence	822,411
95	DPO Vehari	2018-19	33426	PL&OA during suspension	818,438
96	D.P. O. Bahawalnagar	2017-19	32962	FDA during training	803,700
97	DPO Chiniot	2016-18	31259	FDA, CA during leave	789,175
98	SSP (Tele), Lahore	2017-18	32184	Different inadmissible Allowances	776,919
99	SSP (DPO) Bahawalpur	2017-19	33825	FDA, Risk during suspension	756,103

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
100	DPO Muzaffargarh	2017-19	35366	CA due to vehicles	751,896
101	DPO Sheikhpura	2018-19	35347	Pay & Allowances after dismissal	743,172
102	DIG SPU, Lahore	2014-19	34047	Double draw of FDA	659,300
103	DPO Kasur	2018-19	38440	Different allowances during leave	653,217
104	SP BC, Battalion-5 PC, LHR	2017-19	36233	FDA, Risk, CA during leave	643,519
105	DPO Vehari	2018-19	33430	FDA, CA during leave	641,916
106	DPO Chiniot	2018-19	36966	FDA, CA during leave	628,640
107	DPO Pakpattan	2017-19	35141	FDA, CA during leave	611,938
108	DPO Okara	2017-19	35388	Different inadmissible allowances	611,495
109	DPO Nankana Sahib	2017-19	35190	Constabulary, FDA, Ration, pay & allowances during EOL	566,555
110	DIG SPU, Lahore	2014-19	34051	Fine imposed	564,068
111	DPO Chiniot	2018-19	36965	FDA during suspension	523,331
112	DPO Sahiwal	2014-17	31933	Ration Allowance during training	519,000
113	SSP PHP Multan Region	2016-19	38530	Fine imposed	514,530
114	DPO Gujrat	2018-19	34035	Fine imposed	513,259
115	DPO Rajanpur	2018-19	34592	FDA, PL&OA during suspension	494,145
116	DPO Gujrat	2018-19	34037	FDA, CA during leave	493,770
117	DPO Sialkot	2018-19	36812	Overpayment of leave encashment	450,102
118	DPO TT Singh	2018-19	38559	Stoppage of increments not implemented	449,576
119	DPO DG Khan	2017-19	38349	DA overpaid	449,000
120	DPO Rahim Yar Khan	2018-19	33530	FDA, PL&OA during suspension	446,180
121	DPO Mianwali	2017-19	35215	CA, FDA, Ration during leave	444,716
122	DPO Chiniot	2018-19	36981	Overpayment of Leave encashment	434,880
123	SSP (DPO) Bahawalpur	2017-19	33824	FDA, CA during leave	431,901
124	DPO Rajanpur	2018-19	34591	FDA, CA during leave	423,606
125	Punjab Safe City Authority Lahore	2018-19	38992	Conveyance Allowance	420,000
126	DPO Narowal	2018-19	35167	FDA, CA during leave	391,880
127	PfSA, Lahore	2017-18	30927	Non Practicing Allowance to Law Officer	390,000
128	DPO Sialkot	2018-19	36831	FDA, CA during leave	380,588
129	DPO Nankana Sahib	2017-19	35182	FDA, PL&OA during suspension	374,439
130	DIG SPU, Lahore	2014-19	34048	Personal Allowance to contract employees	364,800
131	AIG Logistics, Lahore	2018-19	38467	Allowances inadmissible to police	356,583
132	DPO Rahim Yar Khan	2018-19	33531	FDA, CA during leave	356,145
133	SSP (Tele), Lahore	2017-18	32203	FDA, CA during leave	352,744

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
134	DPO TT Singh	2018-19	38561	FDA, Risk during suspension	342,770
135	Punjab Safe City Authority Lahore	2018-19	38994	ROP-LPC	342,195
136	DPO Chakwal	2018-19	38631	FDA, PL&OA during suspension	338,155
137	DPO Hafizabad	2018-19	36206	HRA, 5% HR due to allotment of residence	314,080
138	DPO Sialkot	2018-19	36815	Pay & Allowances after dismissal	307,003
139	DPO Chakwal	2016-18	30897	Penal Rent due to unauthorized occupation	300,225
140	District Jail Bhakkar	2015-19	32220	Overpayment of transfer grant	297,430
141	DPO Mandi Bahauddin	2017-19	35120	FDA, PL&OA during suspension	294,941
142	DPO Okara	2017-19	35387	Double drawl of FDA	285,200
143	DPO TT Singh	2018-19	38564	CA during leave	285,096
144	DPO Sheikhpura	2016-18	30834	Fine imposed	278,750
145	DPO Sheikhpura	2016-18	30841	Pay & allowances due to punishment	267,720
146	SSP (Tele), Lahore	2017-18	32201	HRA despite residing in Police Line	267,420
147	AIG Logistics, Lahore	2016-18	31746	Integrated Allowance to Sanitary Workers	266,400
148	CCPO Lahore	2018-19	37018	Double drawl of FDA	258,900
149	DPO Gujrat	2018-19	34027	SSB, Cycle Allowance, FDA, Ration, Elite Allowance	257,424
150	DIG SPU, Lahore	2014-19	34054	Risk Allowance after July 2017	254,160
151	DIG SPU, Lahore	2014-19	34059	Different allowances inadmissible to SPU	249,120
152	CPO Faisalabad	2018-19	32948	CA due to vehicles	240,000
153	DPO DG Khan	2017-19	38375	Fine imposed	232,000
154	DPO Rajanpur	2018-19	34593	Fine imposed	226,845
155	District Jail Bhakkar	2015-19	32242	HRA and CA despite residing inside premises	220,950
156	DPO Sheikhpura	2018-19	35349	Fine imposed	220,500
157	DPO Hafizabad	2018-19	36208	FDA, PL&OA during suspension	219,923
158	SSP PHP Multan Region	2016-19	38529	Double drawl of FDA	217,000
159	DIG SPU, Lahore	2014-19	34067	HRA, 5% HR due to allotment of residence	212,377
160	DPO Mianwali	2017-19	35208	Double drawl of FDA	210,500
161	DPO Vehari	2018-19	33427	Pay & Allowances after dismissal	210,322
162	SSP (Tele), Lahore	2017-18	32202	CA despite residing inside premises	206,892
163	Addl. IGP Spl Branch, Lahore	2018-19	37027	FDA, CA during leave	203,959
164	DPO Sialkot	2018-19	36825	Constabulary to other than constables, double Risk and FDA	203,192
165	Distt. Jail Sargodha	2016-19	36800	HRA, 5% HR due to allotment of	200,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
				residence	
166	SSP (Tele), Lahore	2017-18	32183	Pay & Allowances after dismissal	191,549
167	DPO Sialkot	2018-19	36814	FDA, PL&OA during suspension	185,895
168	DPO Khanewal	2017-19	32994	Different inadmissible allowances	183,730
169	DIG SPU, Lahore	2014-19	34073	Integrated allowance to Langri and Dhobi	183,600
170	DPO Hafizabad	2018-19	36209	PL&OA during training	183,560
171	DPO DG Khan	2017-19	38376	Allowances during leave	183,283
172	SP BC, Battalion-5 PC, LHR	2017-19	36232	FDA, PCA and Special Pay	170,389
173	DPO Chakwal	2016-18	30899	FDA, Risk during suspension	166,523
174	DPO Narowal	2018-19	35168	FDA, Constabulary, Ration, Risk, Special Pay, Fine	164,130
175	Distt. Jail Mandi Bahauddin	2018-19	36988	CA and HRA official residence	163,995
176	DPO Attock	2018-19	32441	Washing, Ration, FDA, CA, PL&OA during training/LPR	157,454
177	Addl. IGP Spl Branch, Lahore	2018-19	37038	SSB after regularization	151,389
178	DPO Okara	2017-19	35398	Double drawl of FDA	146,000
179	DPO Mandi Bahauddin	2017-19	35128	Constabulary Allowance ASI/SI	142,011
180	DPO Rahim Yar Khan	2018-19	33535	Pay & Allowances during EOL	137,212
181	DIG SPU, Lahore	2014-19	34065	Constabulary Allowance Operators	134,376
182	District Jail Bhakkar	2015-19	32232	Pay and Allowances after retirement	130,516
183	Women Jail Multan	2018-19	35413	Prison Allowance to deputationist	118,200
184	District Jail Bhakkar	2015-19	32230	CA during leave	115,689
185	AIG Logistics, Lahore	2018-19	38465	Double FDA	114,300
186	DPO DG Khan	2017-19	38351	Constabulary allowance inadmissible	110,962
187	DPO Chakwal	2018-19	38640	Different allowances	109,778
188	CCPO Lahore	2018-19	37016	Allowances inadmissible to CCPO office	108,489
189	DPO Pakpattan	2017-19	35152	PCA, FDA, Ration	107,609
190	Addl. IGP Spl Branch, Lahore	2018-19	37034	PCA, FDA and special pay inadmissible	107,348
191	District Jail Bhakkar	2015-19	32219	Prison Allowance during suspension	106,089
192	District Jail Bhakkar	2015-19	32229	Pay and Allowances during absence	103,430
193	DPO Mandi Bahauddin	2017-19	35131	Double drawl of FDA	98,300
194	DPO Chiniot	2016-18	31271	FDA, Ration during training	93,626

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
195	DPO Mianwali	2017-19	35209	Constabulary Allowance ASI	92,638
196	Women Jail Multan	2018-19	35415	Utility charges due to official residence	89,000
197	SSP PHP Multan Region	2016-19	38542	Constabulary, Integrated inadmissible	87,174
198	DPO Attock	2018-19	32440	5% HR due to allotment of residence	86,340
199	DPO Jhang	2018-19	32786	FDA, Risk during suspension	83,910
200	Distt. Jail Narawal	2017-19	37643	CA and HRA official residence	74,779
201	DPO Mianwali	2017-19	35206	Social Security Benefit	73,953
202	DPO Rahim Yar Khan	2018-19	33536	Fine imposed	62,300
203	Distt. Jail, T.T. Singh	2016-19	33556	Pay & Allowances during EOL	62,283
204	DPO Jhang	2018-19	32794	ROP-LPC	59,949
205	District Jail TT Singh	2016-19	33559	Utility charges due to official residence	49,500
206	DPO Chakwal	2018-19	38632	Fine imposed	46,500
207	DPO Rajanpur	2018-19	34602	SSB , Constabulary	39,196
208	Pb. Prison Trng. Inst., Lahore	2017-19	36230	5% HR due to allotment of residence	39,108
209	SSP PHP Multan Region	2016-19	38532	Constabulary, Ration, Mess inadmissible	809,335
210	Distt. Jail Mandi Bahauddin	2018-19	36990	CA during leave	26,082
211	Distt. Jail, T.T. Singh	2016-19	33557	CA and Washing Allowance during Leave	26,000
212	DPO DG Khan	2017-19	38350	Overpayment of Ration Allowance	22,604
Total					410,375,866

Annexure-27 (Audit Para No. 9.4.23)

Sr. No.	Name of formations	Period of audit	PDPs No.	Type of Tax	Amount Rs.)
1	DPO Sheikhpura	2018-19	35326	IT, GST and PST	190,076,987
2	AIG Logistics, Lahore	2018-19	38487	GST	64,040,201
3	AIG Logistics, Lahore	2018-19	38444	Income Tax	38,463,713
4	CPO Faisalabad	2018-19	32943	IT and PST	6,144,860
5	DIG (Inv), Lahore	2018-19	32245	PST	5,879,634
6	PFSA, Lahore	2018-19	32898	PST	5,438,073
7	DPO Chiniot	2016-18	31258	Income Tax	5,039,859
8	SSP (DPO) Bahawalpur	2017-19	33815	PST	4,030,324
9	DPO DG Khan	2017-19	38352	PST	3,581,438
10	Addl. IGP Spl Branch, Lahore	2018-19	37022	PST	3,438,033
11	AIG Logistics, Lahore	2016-18	31724	PST	3,220,268
12	CPO Rawalpindi	2018-19	38675	PST	3,091,629
13	DIG SPU, Lahore	2014-19	34040	PST	2,689,694
14	DPO Gujrat	2018-19	34021	PST	2,399,233
15	DPO Kasur	2018-19	38428	PST	2,277,315
16	C.T.O. Rawalpindi	2017-19	34569	PST	2,062,648
17	DPO Chiniot	2016-18	31255	PST	1,743,157
18	DPO Muzaffargarh	2017-19	35364	PST	1,645,692
19	Distt. Jail Sargodha	2016-19	36802	GST	1,592,000
20	DPO Rahim Yar Khan	2018-19	33518	PST	1,582,542
21	DPO Pakpattan	2017-19	35133	PST	1,574,050
22	DPO Vehari	2016-17	31894	Income Tax	1,516,251
23	D.P. O. Bahawalnagar	2017-19	32975	PST	1,440,102
24	AIG Logistics, Lahore	2018-19	38491	Stamp Duty	1,329,034
25	DPO TT Singh	2018-19	38553	PST	1,258,182
26	DPO Okara	2017-19	35393	PST	1,249,763
27	DIG SPU, Lahore	2014-19	34042	Income Tax	1,183,328
28	AIG Logistics, Lahore	2018-19	38441	PST	1,168,753
29	DPO Chiniot	2018-19	36969	PST	1,157,300
30	DPO Chakwal	2016-18	30910	PST	1,156,559
31	DPO Rajanpur	2018-19	34582	PST	1,097,734
32	AIG Logistics, Lahore	2018-19	38478	IT and GST	1,068,101
33	DPO Sheikhpura	2018-19	35338	IT, GST and PST	965,611
34	SSP PHP Multan Region	2016-19	38526	PST	954,729
35	CPO Multan	2017-19	35449	Stamp Duty	950,427
36	DPO Narowal	2018-19	35160	PST	892,213
37	DPO Mianwali	2017-19	35202	PST	839,846
38	DPO Gujrat	2018-19	34030	Income Tax	809,646
39	DPO Chakwal	2018-19	38616	PST	749,057
40	DPO Nankana Sahib	2017-19	35191	PST	763,644
41	DPO Khanewal	2017-19	32978	PST	733,245
42	DPO Jhang	2018-19	32769	PST	727,368
43	Distt. Jail, Gujrat	2018-19	34002	Income Tax	578,527
44	DPO Chakwal	2016-18	30908	Income Tax	547,093
45	DPO TT Singh	2018-19	38558	Income Tax	496,235

Sr. No.	Name of formations	Period of audit	PDPs No.	Type of Tax	Amount Rs.)
46	DPO Sialkot	2018-19	36835	Income Tax	465,313
47	DPO Jhelum	2017-19	36186	Advance Tax on auction	459,545
48	D.P. O. Bahawalnagar	2017-19	32974	Income Tax	449,261
49	DPO Sheikhpura	2018-19	35345	IT and PST	437,424
50	District Jail Bhakkar	2015-19	32234	GST	407,642
51	CPO Rawalpindi	2018-19	38670	Income Tax	392,016
52	Distt. Jail, T.T. Singh	2016-19	33550	GST	362,577
53	Shahpur Jail, Sargodha	2016-19	32956	GST	329,537
54	DIG SPU, Lahore	2014-19	34074	Stamp Duty	297,613
55	Central Jail, DG Khan	2017-19	38513	PST	259,293
56	DPO Mandi Bahauddin	2017-19	35127	Income Tax	258,957
57	Addl. IGP Spl Branch, Lahore	2018-19	37026	Income Tax	253,699
58	SP BC Battalion-5 PC, Lahore	2017-19	36236	PST	242,896
59	District Jail, Hafizabad	2016-19	33441	Income Tax	229,514
60	DPO Nankana Sahib	2017-19	35189	Advance Tax on auction	219,236
61	District Jail Bhakkar	2015-19	32241	Income Tax	209,745
62	DPO DG Khan	2017-19	38353	Income Tax	202,897
63	DPO Mianwali	2017-19	35200	GST	202,661
64	District Jail Bhakkar	2015-19	32224	GST	198,230
65	DIG SPU, Lahore	2014-19	34089	IT and PST	195,688
66	District Jail Pakpattan (shifted from VFM)	2017-19	38687	Advance Tax on auction	170,000
67	DPO Vehari	2018-19	33398	Advance Tax on auction	1,169,600
68	District Jail Pakpattan	2017-19	38685	Income Tax	152,000
69	DPO Sheikhpura	2018-19	35352	PST	141,787
70	PFSA, Lahore	2018-19	32913	PST	138,476
71	District Jail Narowal	2017-19	37649	Taxes	128,834
72	District Jail, Jhelum	2017-19	33356	Income Tax	112,552
73	DPO Jhang	2018-19	32777	Income Tax	80,400
74	DPO Mandi Bahauddin	2017-19	35132	PST	71,644
75	District Jail, T.T. Singh	2016-19	33555	GST	64,911
76	District Jail, T.T. Singh	2016-19	33558	GST	55,274
77	DIG (Inv), Lahore	2018-19	32256	Stamp Duty	50,273
78	DPO TT Singh	2018-19	38560	Advance Tax on Lease	42,000
79	District Jail Mandi Bahauddin	2018-19	36996	Stamp Duty	40,620
80	District Jail, T.T. Singh	2016-19	33549	PST	36,861
81	DPO Jhang	2018-19	32768	Advance Tax on auction	26,100
82	Punjab Safe City Authority Lahore	2018-19	38995	Income Tax, GST, PST	Amount not Assessed
Total					382,199,174

Annexure-28 (Audit Para No. 9.4.24)

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1.	DPO Gujrat	2018-19	34012	94,759,960
2.	DPO TT Singh	2018-19	38549	33,242,585
3.	CPO Rawalpindi	2018-19	38669	29,304,912
4.	DPO Sargodha	2017-19	36215	25,717,932
5.	CPO Faisalabad	2018-19	32940	21,976,996
6.	DPO Sahiwal	2014-17	31921	15,362,512
7.	DIG SPU, Lahore	2014-19	34084	10,652,976
8.	DPO Sialkot	2018-19	36819	9,475,908
9.	DPO Narowal	2018-19	35161	6,887,448
10.	DPO Jhang	2018-19	32765	6,652,506
11.	DPO Chakwal	2016-18	30902	6,336,000
12.	DPO Chiniot	2016-18	31248	6,193,851
13.	CPO Multan	2017-19	35434	5,836,410
14.	DPO Okara	2017-19	35395	5,072,768
15.	DPO Mianwali	2017-19	35195	3,902,628
16.	DPO Hafizabad	2018-19	36197	3,700,000
17.	DPO Chiniot	2018-19	36967	3,639,373
18.	DPO Vehari	2018-19	33414	3,440,604
19.	DPO Sheikhpura	2016-18	30835	2,851,398
20.	DPO Rahim Yar Khan	2018-19	33519	2,734,644
21.	DPO Kasur	2018-19	38430	2,693,518
22.	District Police Officer, Chakwal	2018-19	38649	2,407,346
23.	SSP (DPO) Bahawalpur	2017-19	33819	1,562,630
24.	DPO Attock	2018-19	32427	1,088,752
25.	DPO Rahim Yar Khan	2018-19	33525	996,444
Total				306,490,101

Annexure-29 (Audit Para No. 9.4.26)

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Receipt	Amount (Rs.)
1	District Jail Okara	2014-19	34565	Canteen Rent	10,536,664
2	District Jail Sargodha	2016-19	36797	Canteen Rent	9,950,000
3	DPO Vehari	2018-19	33411	Government Receipt	9,475,704
4	PFSA, Lahore	2018-19	32886	Forensic Test Analysis Fee	14,971,327
5	DPO Sargodha	2017-19	36220	Government Receipt	7,722,850
6	Shahpur Jail Sargodha	2016-19	32958	Canteen/Cycle Stand Rent	4,950,000
7	CPO Faisalabad	2018-19	32944	Petrol Pump Income	4,852,034
8	District Jail Gujrat	2018-19	34001	Auction Money	3,240,000
9	District Jail TT Singh	2016-19	33547	Canteen Rent	3,095,000
10	District Jail Pakpattan	2017-19	38687	Canteen Rent	3,050,000
11	District Jail Mandi Bahauddin	2018-19	36993	Canteen Rent	2,300,000
12	DPO Narowal	2018-19	35159	PLS Account Profit	2,025,554
13	District Jail, Jhelum	2017-19	33347	Canteen Rent	1,955,000
14	Punjab Safe City Authority Lahore	2018-19	38997	Miscellaneous Receipts	1,919,000
15	Central Jail, DG Khan	2017-19	38512	Canteen Rent	1,684,776
16	District Jail Bhakkar	2015-19	32225	Canteen Rent	1,531,000
17	District Jail Narowal	2017-19	37639	Canteen Rent	1,423,501
18	PFSA, Lahore	2017-18	30937	Forensic Test Analysis Fee	528,525
19	DPO DG Khan	2017-19	38372	Government Receipt	342,120
20	DPO Chakwal	2018-19	38646	Government Receipt	81,875
21	District Jail Narowal	2017-19	37647	PP Account Profit	65,000
Total					85,699,930

Annexure-30 (Audit Para No. 9.4.32)

S. No.	Name of formation	Period of audit	PDP No.	Nature of Issue	Amount (Rs.)
1	Senior Superintendent of Police Motor Transport, Lahore	2016-18	30759	Doubtful expenditure on vehicles as approved sanction strength of vehicles/motorcycles not obtained from finance department.	844,267,125
2	DPO Sahiwal	2014-17	31920	Irregular expenditure on purchase of POL without entering into formal contract	285,101,897
3	City Police Officer, Multan	2017-19	35426	Irregular expenditure on Purchase / Use of POL without entering into formal Contract /Agreement	283,104,563
4	DPO Vehari	2016-17	31887	Irregular expenditure on purchase of POL without entering into formal contract / agreement	73,320,402
5	Senior Superintendent of Police Motor Transport, Lahore	2016-18	30760	Unjustified filling of government vehicles log books regarding the use of POL	66,575,048
6	SSP Motor Transport, Lahore	2016-18	30761	Unauthorized use of government vehicles by keeping them in Pool / General Duty Recovery thereof	57,893,778
7	Punjab Forensic Science Agency, Lahore	2017-18	30935	Irregular expenditure on purchase of POL without entering into any written contract/agreement	43,671,411
8	Punjab Forensic Science Agency, Lahore	2017-18	30929	Irregular/doubtful expenditure on POL of generators justification/investigation thereof.	33,375,620
9	D.P.O. Chakwal	2016-18	30921	Irregular Purchase of POL	32,424,968
10	D.P.O. Vehari	2018-19	33417	Irregular payment of POL and: Irregular payment of service charges	25,681,192
11	Senior Superintendent of Police Motor Transport, Lahore	2016-18	30765	Irregular expenditure of POL and repair of vehicles allotted to one officer but used by other non entitled officer and shown as pool vehicle only to obliged the non entitled officers.	15,057,438
12	Senior Superintendent of Police Motor Transport, Lahore	2016-18	30768	Unauthorized use of government vehicles by the non entitled staff	7,996,590
13	IGP/AIG, Logistics, Lahore	2016-18	31745	Irregular expenditure on purchase of POL for Generators	7,277,326
14	Distt: Police Officer, Mianwali	2017-19	35199	Excess drawl of POL than average consumption	6,678,153

S. No.	Name of formation	Period of audit	PDP No.	Nature of Issue	Amount (Rs.)
15	Police School of Intelligence, Chung, Lahore	2016-18	32454	Irregular consummation of POL	6,069,290
16	District Police Officer, Sheikhpura	2016-18	30846	Unjustified consumption of POL	5,849,190
17	Distt: Police Officer, Okara	2017-19	35406	Unreliable consumption of POL	5,017,238
18	Distt: Police Officer, Mianwali	2017-19	35205	Unauthorized deployment of Vehicles and payment of POL charges	2,257,860
19	Distt: Police Officer, Hafizabad	2018-19	36199	Unjustified Consumption POL through showing the bogus meter reading in the log books	1,123,400
20	D.P.O. Chiniot	2016-18	31251	Excess drawn of POL than actual use	996,981
21	Police School of Intelligence, Chung, Lahore	2016-18	32448	Unauthorized deployment of vehicles	768,520
22	DPO Vehari	2016-17	31907	Excess expenditure on account of POL purchased	226,320
Total					1,804,734,310

Annexure-31 (Audit Para No. 9.4.34)

S. No.	Name of Formation	Period of Audit	PDP No.	Amount (Rs.)
1	DIG of Police Investigation Lahore	2018-19	32254	39,371,100
2	DPO Bahawalnagar	2017-19	32967	10,269,685
3	DPO Chiniot	2016-18	31263	7,193,500
4	DPO Bahawalpur	2017-19	33808	6,640,819
5	Distt: Police Officer, Sialkot	2018-19	36832	6,065,993
6	CPO Rawalpindi	2018-19	38666	5,947,000
7	DPO Kasur	2018-19	38425	4,835,500
8	DPO Jhang	2018-19	32773	4,564,700
9	DPO Mianwali	2017-19	35201	4,266,530
10	DPO Chakwal	2016-18	39917	3,680,569
11	DPO T.T. Singh	2018-19	38548	3,358,253
12	DPO Gujrat	2018-19	34022	3,344,530
13	DPO Muzaffargarh	2017-19	35373	3,047,597
14	DPO Jhelum	2017-19	36180	2,830,155
15	DPO Sheikhpura	2018-19	35340	2,213,200
16	CPO Multan	2017-19	35433	2,003,754
17	D.P.O. Chiniot	2018-19	36970	1,985,900
18	District Police Officer, Rajanpur	2018-19	34589	1,909,132
19	DPO RY Khan	2018-19	33528	1,590,820
20	DPO Chakwal	2018-19	38650	675,000
21	DPO Sheikhpura	2016-18	30836	534,500
22	DPO M.B.Din	2017-19	35125	453,950
Total				116,782,187

Annexure-32 (Audit Para No. 9.4.36)

S. No.	Name of Formation	Period of Audit	PDP No.	Amount (Rs.)
1	CPO Faisalabad	2018-19	32926	6,480,000
2	CPO Rawalpindi	2018-19	38662	5,760,000
3	CPO Multan	2017-19	35428	4,860,000
4	DPO Chakwal	2016-18	30914	2,470,290
5	DPO Chakwal	2016-18	30894	1,890,176
6	CPO Multan	2017-19	35442	1,805,000
7	DPO M.B. Din	2017-19	35123	1,440,000
8	DPO Sialkot	2017-19	36830	1,440,000
9	DPO Narowal	2018-19	35164	1,439,389
10	D.P.O. Chiniot	2018-19	36973	1,435,082
11	DPO Jhang	2018-19	32778	1,415,916
12	SSP (DPO) Bahawalpur	2017-19	33814	1,065,480
13	DPO Khanewal	2017-19	32984	974,590
14	DPO DG Khan	2017-19	38359	780,080
15	DPO Jheleum	2017-19	36177	763,595
16	DPO R.Y.Khan	2018-19	33538	720,000
17	DPO Rajanpur	2018-19	34596	720,000
18	DPO Chakwal	2016-18	38651	720,000
19	DPO Muzaffargarh	2017-19	35372	719,970
20	DPO Bahawalnagar	2017-19	32961	719,941
21	Distt: Police Officer Sargodha	2017-19	36225	300,000
Total				37,919,509

Annexure-33 (Audit Para No. 11.4.1)

Sr. No	Name of formation	Period of audit	PDPs No.	Description of Record	Amount (Rs.)
1.	Registrar, Lahore High Court, Lahore	2017-19	38395	Non production of log books	51,672,386
2.	Senior Civil Judge, Lahore	2017-19	38336	Record of arrears payments to officers / officials not produce	49,564,925
3.	Registrar, Lahore High Court, Lahore	2017-19	38413	Incomplete provision of record like leave admissibility certificate, LPC and APR on account of leave encashment not produce.	40,310,420
4.	Senior Civil Judge, Lahore	2017-19	38330	Record like sanction of the expenditure, death certificate, no marriage certificate, public notice in newspapers and entry in service book regarding payment for leave encashment and financial assistance was not produce to Audit. Further, all payment was made in cash instead of cheque/pay order.	18,518,031
5.	Distt: & Session Judge Nanakana Sahib	2006-19	34253	Non production of Procurement Record	16,604,363
6.	Registrar, Lahore High Court, Lahore	2017-19	38411	Non production of Record like History Sheets of Vehicles, Detail of Bank Accounts along with cash book and bank statements.	15,975,616
7.	Distt: & Sessions Judge, Narowal	2006-19	36477	Non production of Procurement Record	15,634,254
8.	Distt: & Session Judge, Rajanpur	2006-19	34654	Non production of Vouched Account	15,588,542
9.	Distt: & Sessions Judge, Attock	2006-19	34285	Non production of Procurement Record	11,580,362
10.	Senior Civil Judge, Lahore	2017-19	38332	Record like sanction of expenditure, approval of tour program, verified hotel receipts and LPC/Transfer order etc in case of payment of TA was not produce to Audit.	10,484,124
11.	Senior Civil Judge, Sargodha	2016-19	36438	Non production of Procurement Record of 114 Motorcycles	7,838,560
12.	Senior Civil Judge, Bhakkar	2007-19	34502	Non production of receipts books of sheriff petty accounts	4,525,027
13.	Senior Civil Judge, Sargodha	2016-19	36445	Record of arrears payments to officers / officials not produce	3,681,078
14.	Senior Civil Judge, Jhelum	2007-19	34337	Non-Production of arrear bills of Pay & Allowances	2,813,659

Sr. No	Name of formation	Period of audit	PDPs No.	Description of Record	Amount (Rs.)
15.	Senior Civil Judge, Bhakkar	2007-19	34494	Non Production of vouched accounts	2,498,778
16.	Distt: & Session Judge, T.T. Singh	2007-19	35593	Non maintenance and production of log book of generator	1,571,252
17.	Senior Civil Judge, Sargodha	2016-19	36434	Non maintenance and production of log book of vehicles	1,436,271
18.	Senior Civil Judge, Jhelum	2007-19	34341	Non-Production of record of IT Equipment	899,980
19.	Senior Civil Judge, Faisalabad	2016-19	35504	Non maintenance and production of log book of vehicles	774,228
20.	Senior Civil Judge, Lahore	2017-19	38331	Record like sanctioned of the expenditure, approval/counter signature of MO of Government Hospital, List & evidence of purchase of medicines and; Actual Payee Receipts regarding payment of Medical Charges were not produce to Audit.	718,514
21.	Senior Civil Judge, Sargodha	2016-19	36444	Non production of record of off cycle payments to officers/officials	673,495
22.	Senior Civil Judge, Multan	2016-19	36429	Non availability certificate from C&W, Approved map of MDA and Copy of Registry for verification of ownership of Building was not produce during Audit.	544,000
23.	Senior Civil Judge, Jhelum	2007-19	34339	Non-Production of payroll for the period 2007-08 to 2012-13	-
24.	Senior Civil Judge, Bhakkar	2007-19	34509	Non Production of record of RD accounts of District Nazir (Rs. in Lacs)	-
25.	Distt: & Session Judge, Rajanpur	2006-19	34652	Non-production of budget & expenditure statement for 2006-07 and 2009-10 along with all relevant record and non Reconciliation of Expenditure Statements for 2017-18 and	-
Total					273,907,865

Annexure-34 (Audit Para No. 11.4.3)

Sr. No	Name of formation	Period of audit	PDP No	Nature of Recovery	Amount (Rs.)
1.	Senior Civil Judge, Sialkot	2016-19	37550	Non deduction of CA during Summer / Winter vacation	7,275,892
2.	Registrar, Lahore High Court, Lahore	2017-19	38389	Unauthorized payment of Administrative Allowance	7,182,000
3.	Registrar, Lahore High Court, Lahore	2017-19	38394	Inadmissible payment of Allowances	3,998,798
4.	Senior Civil Judge, Bahawalpur	2013-19	34240	Non deduction of CA for allotted vehicle	2,689,344
5.	Senior Civil Judge, Multan	2016-19	36417	Non deduction of CA during Summer / Winter vacation	2,585,066
6.	Senior Civil Judge, Vehari	2014-19	34613	Non deduction of CA during Summer / Winter vacation	1,820,940
7.	Senior Civil Judge, Layyah	2012-19	35950	Non deduction of CA for allotted vehicle	1,440,000
8.	Senior Civil Judge, Khushab	2014-19	37573	Non deduction of CA for allotted vehicle	1,375,000
9.	Distt: &Session Judge, Rahim Yar Khan	2010-19	37657	Non deduction of CA during Leave	1,031,664
10.	Distt: &Session Judge, Khanewal	2012-19	38299	Non deduction of CA for allotted vehicle	1,295,000
11.	Registrar, Lahore High Court, Lahore	2017-19	38391	Unauthorized drawal of Conveyance Allowance	1,263,000
12.	Senior Civil Judge, Faisalabad	2016-19	35493	Non deduction of CA during Leave	993,119
13.	Distt: &Session Judge, Rahim Yar Khan	2010-19	37658	Non deduction of CA for allotted vehicle	924,000
14.	Senior Civil Judge, Okara	2014-19	37509	Non deduction of CA for allotted vehicle	712,908
15.	Registrar, Lahore High Court, Lahore	2017-19	38386	Unauthorized payment of Integrated Allowance	661,090
16.	Distt: &Session Judge, Rajanpur	2006-19	34667	Non deduction of CA during Summer / Winter vacation	651,903
17.	Registrar, Lahore High Court, Lahore	2017-19	38388	Unauthorized payment of Additional Allowance	621,900
18.	Senior Civil Judge, Okara	2014-19	37508	Non deduction of CA during Leave	598,795
19.	Senior Civil Judge, Khushab	2014-19	37565	Non deduction of CA for allotted vehicle	555,000
20.	Senior Civil Judge, Okara	2014-19	37518	Non deduction of CA for allotted vehicle	543,258
21.	Distt: & Sessions Judge, Bhakkar	2006-19	34467	Non deduction of CA during Leave	228,123
22.	Senior Civil Judge, Multan	2016-19	36427	Unauthorized payment of fixed travelling allowance during	473,661

Sr. No	Name of formation	Period of audit	PDP No	Nature of Recovery	Amount (Rs.)
				summer winter vacation	
23.	Senior Civil Judge, MandiBahauddin	2012-19	34548	Inadmissible drawls of daily allowance	428,290
24.	Distt: & Sessions Judge, Pakpattan	2006-19	35471	Non deduction of CA during Leave	390,567
25.	Senior Civil Judge, Rahim Yar Khan	2014-19	35934	Non deduction of CA during Summer / Winter vacation	404,972
26.	Senior Civil Judge, Rahim Yar Khan	2014-19	35935	Non deduction of CA during Summer / Winter vacation	382,113
27.	Distt: & Session Judge, Jhang	2012-19	36447	Non deduction of CA during Leave	380,916
28.	Senior Civil Judge, Layyah	2012-19	35952	Excess drawl of Daily allowance	350,360
29.	Senior Civil Judge, Rahim Yar Khan	2014-19	35937	Non deduction of integrated allowance	338,400
30.	Distt: & Session Judge, Rahim Yar Khan	2010-19	37650	Double drawal of Utility Allowance Judicial Allowance	322,000
31.	Senior Civil Judge, Multan	2016-19	36406	Non deduction of CA during Leave	312,174
32.	Senior Civil Judge, Sialkot	2016-19	37549	Unauthorized payment of Fixed Travelling Allowance during Summer/Winter Vacations	292,500
33.	Distt: & Sessions Judge, Khanewal	2012-19	38307	Non deduction of CA during Leave	247,029
34.	Senior Civil Judge, Vehari	2014-19	34616	Non deduction of CA during Leave	239,389
35.	Distt: & Sessions Judge, Attock	2006-19	34303	Non deduction of CA for allotted vehicle	238,000
36.	Registrar, Lahore High Court, Lahore	2017-19	38387	Unauthorized payment of Computer Allowance	236,250
37.	Senior Civil Judge, MandiBahauddin	2012-19	34549	Non deduction of CA during Leave	215,902
38.	Distt: & Sessions Judge, Narowal	2006-19	36495	Non deduction of CA during Leave	206,522
39.	Distt: & Sessions Judge, Vehari	2012-19	37679	Non deduction of CA during Leave	193,522
40.	Senior Civil Judge, Lahore	2017-19	38325	Non deduction of CA during Leave	190,175
41.	Senior Civil Judge, Rahim Yar Khan	2014-19	35945	Overpayment of Pay & Allowances	182,981
42.	Senior Civil Judge, Khushab	2014-19	37570	Non deduction of CA during Leave	164,481
43.	Senior Civil Judge, Bhakkar	2007-19	34505	Non deduction of CA during Leave	154,199
44.	Registrar, Lahore High Court, Lahore	2017-19	38393	Unauthorized/Excess payment of Utility Allowance	148,000

Sr. No	Name of formation	Period of audit	PDP No	Nature of Recovery	Amount (Rs.)
45.	Registrar, Lahore High Court, Lahore	2017-19	38392	Unauthorized/Excess payment of Judicial Allowance	129,000
46.	Senior Civil Judge, MandiBahauddin	2012-19	34555	Recovery on account of pay and allowances	111,490
47.	Senior Civil Judge, Jhelum	2007-19	34336	Non deduction of CA during Leave	107,467
48.	Senior Civil Judge, Okara	2014-19	37515	Irregular drawal of overtime allowance	105,000
49.	Senior Civil Judge, Multan	2016-19	36408	Inadmissible payment of overtime allowance	90,000
Total					45,482,160

Annexure-35 (Audit Para No. 11.4.6)

Sr. No	Name of Formation	Period of audit	PDPs No.	Brief of Irregularity	Amount (Rs.)
1.	Distt & Sessions Judge, Faisalabad	2016-19	35479	Annual procurement plan was neither made nor uploaded on PPRA web. Performance Guarantee was not obtained and Stamp Duty was not deducted. Faulty bidding process etc.	63,786,195
2.	Registrar, Lahore High Court, Lahore	2017-19	38401	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	60,106,293
3.	Distt: & Session Judge, T.T. Singh	2007-19	35605	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	52,175,805
4.	Senior Civil Judge, Vehari	2014-19	34608	Misprocurement due to non obtaining of performance security.	50,974,467
5.	Senior Civil Judge, Vehari	2014-19	34606	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	37,756,476
6.	Distt: & Sessions Judge, Narowal	2006-19	36473	Expenditure was splitted to avoid tendering process.	34,612,385
7.	Senior Civil Judge, Lahore	2017-19	38318	Annual procurement plan was neither made nor uploaded on PPRA website. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	32,975,674
8.	Distt: & Session Judge Nanakana Sahib	2006-19	34251	Expenditure was splitted to avoid tendering process.	27,744,124
9.	Distt: & Session Judge, Jhang	2012-19	36464	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	26,648,686
10.	Distt: & Session Judge, Rajanpur	2006-19	34653	Tendering documents not produce. Performance Guarantee not shown. Entries in Fixed Assets Register not produces etc.	26,332,099
11.	Senior Civil Judge, Lahore	2017-19	38320	Annual procurement plan was neither made nor uploaded on	25,971,224

Sr. No	Name of Formation	Period of audit	PDPs No.	Brief of Irregularity	Amount (Rs.)
				PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	
12.	Senior Civil Judge, Sialkot	2016-19	37537	Annual procurement plan was neither made nor uploaded on PPRA web. Approval from Austerity Committee was not obtained. Faulty bidding process etc.	22,572,000
13.	Distt: & Session Judge, Jhang	2012-19	36470	Tender was not floated on PPRA web site.	22,116,418
14.	Senior Civil Judge, Jhelum	2007-19	34320	Annual procurement plan was neither made nor uploaded on PPRA web. Bidding documents not shown. Faulty bidding process etc.	16,602,800
15.	Senior Civil Judge, Bahawalpur	2013-19	34236	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Tender was not advertised on PPRA web site. Faulty bidding process etc.	16,075,110
16.	Senior Civil Judge, Rahim Yar Khan	2014-19	35908	Complete tendering record not shown. Approval from Austerity Committee for purchase of vehicles were not shown. The approval of advance withdrawal from the Finance Department was not shown. Performance Guarantee was not obtained. Stamp duty was not deducted etc	15,788,000
17.	Senior Civil Judge, Faisalabad	2016-19	35500	The tender was not floated in English Newspapers in violation of PPRA Rules. Response time was less than 15 days. Faulty bidding process etc.	15,417,360
18.	Senior Civil Judge, Layyah	2012-19	35958	Annual procurement plan was neither made nor uploaded on PPRA web. Standard bidding documents not used. Faulty bidding process etc.	13,015,521
19.	Registrar, Lahore High Court, Lahore	2017-19	38402	Expenditure was splitted to avoid tendering process.	12,783,517
20.	Distt: & Sessions Judge, Hafizabad	2006-19	34311	Annual procurement plan was neither made nor uploaded on	11,617,611

Sr. No	Name of Formation	Period of audit	PDPs No.	Brief of Irregularity	Amount (Rs.)
				PPRA web. Evaluation report was not uploaded on PPRA web site etc.	
21.	Senior Civil Judge, Multan	2016-19	36414	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	11,163,392
22.	Senior Civil Judge, Mandi Bahauddin	2012-19	34552	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	10,828,440
23.	Distt: & Session Judge Nanakana Sahib	2006-19	34256	Evaluation criteria was not made. Evaluation report was not uploaded on PPRA web site. Tender was not advertised on PPRA web site. Faulty bidding process etc.	10,218,661
24.	Senior Civil Judge, Rahim Yar Khan	2014-19	35909	Expenditure was splitted to avoid tendering process.	10,054,254
25.	Senior Civil Judge, Sargodha	2016-19	36435	Tender was not floated on PPRA web site. Bid valuation report was not uploaded on PPRA web site. Faulty bidding process etc.	9,999,000
26.	Distt: & Session Judge, Rajanpur	2006-19	34657	Tendering documents not produce. Performance Guarantee not shown. Entries in Fixed Assets Register not produces etc.	9,510,490
27.	Distt: & Session Judge, Jhang	2012-19	36462	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	9,399,302
28.	Distt: & Session Judge, T.T. Singh	2007-19	35601	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	8,971,198
29.	Senior Civil Judge, Okara	2014-19	37527	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	8,709,486
30.	Distt & Sessions Judge, Faisalabad	2016-19	35480	Annual procurement plan was neither made nor uploaded on	8,650,954

Sr. No	Name of Formation	Period of audit	PDPs No.	Brief of Irregularity	Amount (Rs.)
				PPRA web. Tender was not floated on PPRA web site.	
31.	Distt: & Session Judge, T.T. Singh	2007-19	35589	Tender sale register and bid security register was not shown. Estimate of tender was not mentioned in advertisement. Performance Guarantee was not shown etc.	8,616,830
32.	Distt: & Session Judge, Jhang	2012-19	36471	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	8,598,529
33.	Registrar, Lahore High Court, Lahore	2017-19	38398	Expenditure was splitted to avoid tendering process.	8,195,005
34.	Distt: & Sessions Judge Mandi Bahauddin	-do-	34517	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	8,017,799
35.	Distt: & Sessions Judge, Bhakkar	2006-19	34477	Tender was not floated on PPRA web site. Faulty bidding process etc.	7,434,486
36.	Distt: & Sessions Judge, Khanewal	2012-19	38303	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site.	7,344,947
37.	Senior Civil Judge, Multan	2016-19	36422	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	7,264,525
38.	Senior Civil Judge, Rahim Yar Khan	2014-19	35911	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	6,766,200
39.	Distt: & Session Judge, Khanewal	2012-19	38298	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	6,328,775
40.	Senior Civil Judge, Layyah	2012-19	35956	Annual procurement plan was neither made nor uploaded on PPRA web. Standard bidding documents not used. Faulty bidding process etc.	5,769,489

Sr. No	Name of Formation	Period of audit	PDPs No.	Brief of Irregularity	Amount (Rs.)
41.	Senior Civil Judge, Rahim Yar Khan	2014-19	35913	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Approval from Austerity Committee was not shown. Faulty bidding process etc.	5,087,510
42.	Distt: & Session Judge, Khanewal	2012-19	38305	Annual procurement plan was neither made nor uploaded on PPRA web. Expenditure was splitted to avoid tendering process.	5,036,896
43.	Senior Civil Judge, Sialkot	2016-19	37539	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	4,905,769
44.	Senior Civil Judge, Jhelum	2007-19	34342	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Tender was not advertised on PPRA web site. Faulty bidding process etc.	4,618,565
45.	Distt: & Session Judge, Rahim Yar Khan	2010-19	37671	Annual procurement plan was neither made nor uploaded on PPRA web. Tender was not uploaded on PPRA web site. Faulty bidding process etc.	4,503,259
46.	Senior Civil Judge, Bhakkar	2007-19	34486	Tendering was not floated on PPRA web site. Inspection report was not shown. Faulty bidding process etc.	4,500,387
47.	Distt: & Session Judge, Jhang	2012-19	36453	Tender was not floated on PPRA web site.	4,464,258
48.	Distt: & Session Judge, Khanewal	2012-19	38301	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	4,407,748
49.	Senior Civil Judge, Okara	2014-19	37525	Evaluation report was not uploaded on PPRA web site. Splitting was made to avoid tendering process etc.	4,390,352
50.	Distt: & Sessions Judge, Attock	2006-19	34276	Annual procurement plan was neither made nor advertised on PPRA web. Faulty bidding process etc.	4,374,999

Sr. No	Name of Formation	Period of audit	PDPs No.	Brief of Irregularity	Amount (Rs.)
51.	Senior Civil Judge, Bhakkar	2007-19	34490	Tendering was not floated on PPRA web site. Performance guarantee not shown. Faulty bidding process etc.	3,888,588
52.	Senior Civil Judge, Lahore	2017-19	38317	Annual procurement plan was neither made nor advertised on PPRA web. Expenditure was splitted to avoid tendering process.	3,813,524
53.	Senior Civil Judge, Bahawalpur	2013-19	34243	Tender was not floated on PPRA web site and tender was incurred by splitting up the indent. Faulty bidding process etc.	3,503,096
54.	Distt: & Session Judge, Jhang	2012-19	36458	Tender sale register was not shown. Technical bid opening stating the eligible bidders for opening of financial bid was not found maintained etc	3,499,985
55.	Senior Civil Judge, Sargodha	2016-19	36436	Expenditure was splitted to avoid tendering process.	3,478,863
56.	Distt: & Session Judge Nanakana Sahib	2006-19	34261	Expenditure was splitted to avoid tendering process.	3,329,753
57.	Distt: & Session Judge Vehari	2013-19	37700	Annual procurement plan was neither made nor uploaded on PPRA web. Expenditure was splitted to avoid tendering process.	3,181,955
58.	Distt & Sessions Judge, Faisalabad	2016-19	35492	Expenditure was splitted to avoid tendering process.	3,075,648
59.	Senior Civil Judge, Mandi Bahauddin	2012-19	34533	Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	2,935,106
60.	Senior Civil Judge, Rahim Yar Khan	2014-19	35915	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Approval from Austerity Committee was not shown. Faulty bidding process etc.	2,811,880
61.	Senior Civil Judge, Sargodha	2016-19	36432	Tender was not floated on PPRA web site. Bidding documents were not prepared. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc	2,759,640
62.	Distt: & Sessions	-do-	34519	Tender was not floated on	2,737,763

Sr. No	Name of Formation	Period of audit	PDPs No.	Brief of Irregularity	Amount (Rs.)
	Judge Mandi Bahauddin			PPRA web site.	
63.	Distt: & Session Judge, Rajanpur	2006-19	34660	Technical Evaluation & Tender Register was not produces. Recovery of performance guarantee and stamp duty etc.	2,726,217
64.	Senior Civil Judge, Rahim Yar Khan	2014-19	35917	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	2,693,700
65.	Senior Civil Judge, Rahim Yar Khan	2014-19	35918	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	2,609,825
66.	Senior Civil Judge, Lahore	2017-19	38319	Expenditure was splitted to avoid tendering process. Improper repair of vehicle without maintaining History Sheets, Log Books and Dead Stock Register.	2,573,089
67.	Distt: & Sessions Judge, Attock	2006-19	34280	Annual procurement plan was neither made nor advertised on PPRA web. Negotiations was made in violation of PPRA Rules etc.	2,505,152
68.	Senior Civil Judge, Khushab	2014-19	37556	Two envelop bidding procedure was not adopted. Evaluation report was not uploaded on PPRA web site.	2,485,000
69.	Distt: & Sessions Judge, Rahim Yar Khan	2010-19	37663	Performance Guarantee was not deducted.	2,465,541
70.	Senior Civil Judge, Mandi Bahauddin	2012-19	34543	Standard bidding documents not prepared. Tender was advertised without technical specification. Performance Guarantee not obtained. Faulty bidding process etc	2,329,900
71.	Distt: & Sessions Judge Mandi Bahauddin	-do-	34520	Standard bidding documents not prepared. Tender was advertised without technical specification. Performance Guarantee not obtained. Faulty bidding process etc	2,329,800
72.	Senior Civil Judge, Jhelum	2007-19	34340	Annual procurement plan was neither made nor uploaded on	2,321,183

Sr. No	Name of Formation	Period of audit	PDPs No.	Brief of Irregularity	Amount (Rs.)
				PPRA web. Tender was not advertised on PPRA web site. Faulty bidding process etc.	
73.	Senior Civil Judge, Jhelum	2007-19	34321	Annual procurement plan was neither made nor uploaded on PPRA web. Faulty bidding process etc.	2,290,275
74.	Senior Civil Judge, Rahim Yar Khan	2014-19	35919	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Approval from Austerity Committee was not shown. Faulty bidding process etc.	2,270,000
75.	Distt: & Sessions Judge, Khanewal	2012-19	38300	Annual procurement plan was neither made nor uploaded on PPRA web. Advertisement on PPRA web site not made. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	2,242,080
76.	Distt: & Sessions Judge, Bhakkar	2006-19	34464	Advertisement was not made on PPRA web site. Faulty bidding process etc.	2,221,900
77.	Distt: & Session Judge, Rajanpur	2006-19	34662	Expenditure was splitted to avoid tendering process.	2,159,236
78.	Distt: & Sessions Judge, Narowal	2006-19	36486	Tender was not floated on PPRA web site.	2,116,924
79.	Senior Civil Judge, Multan	2016-19	36423	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	2,006,475
80.	Senior Civil Judge, Okara	2014-19	37522	Evaluation report was not uploaded on PPRA web site. Technical specification was not mentioned in tender. Performance Guarantee was not obtained.	1,997,400
81.	Senior Civil Judge, Sargodha	2016-19	36430	Tender was not floated on PPRA web site. Biding document were not prepared. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	1,996,500
82.	Senior Civil Judge, Sargodha	2016-19	36431	Tender was not floated on PPRA web site. Biding document were not prepared.	1,996,500

Sr. No	Name of Formation	Period of audit	PDPs No.	Brief of Irregularity	Amount (Rs.)
				Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	
83.	Senior Civil Judge, Sialkot	2016-19	37546	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	1,983,567
84.	Senior Civil Judge, Khushab	2014-19	37559	Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	1,945,110
85.	Senior Civil Judge, Bhakkar	2007-19	34508	Physical verification report from some technical person was not made etc.	1,829,630
86.	Senior Civil Judge, Hafizabad	2007-19	37532	Tender was not made.	1,809,355
87.	Distt: & Session Judge, T.T. Singh	2007-19	35598	Sale tender register was not shown. Contractual amount was not mentioned in the advertisement. Comparative statement was unsigned. Stamp duty not recovered etc	1,806,738
88.	Senior Civil Judge, Okara	2014-19	37520	Annual procurement plan was neither made nor uploaded on PPRA web. Splitting was made to avoid tendering process.	1,786,039
89.	Senior Civil Judge, Jhelum	2007-19	34317	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	1,753,483
90.	Senior Civil Judge, Sialkot	2016-19	37540	Annual procurement plan was neither made nor uploaded on PPRA web. Tender was not advertised on PPRA web site. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	1,692,167
91.	Senior Civil Judge, Layyah	2012-19	35957	Annual procurement plan was neither made nor uploaded on PPRA web. Standard bidding documents not used. Faulty bidding process etc.	1,649,059
92.	Senior Civil Judge, Sialkot	2016-19	37545	Annual procurement plan was neither made nor uploaded on PPRA web. Tender was not advertised on PPRA. Faulty bidding process etc.	1,606,401

Sr. No	Name of Formation	Period of audit	PDPs No.	Brief of Irregularity	Amount (Rs.)
93.	Distt & Sessions Judge, Faisalabad	2016-19	35483	Tender was not floated on PPRA web site.	1,601,010
94.	Senior Civil Judge, Rahim Yar Khan	2014-19	35922	Annual procurement plan was neither made nor uploaded on PPRA web. Tender was not made.	1,491,502
95.	Distt: & Session Judge, Jhang	2012-19	36457	Tender was not floated on PPRA web site.	1,488,653
96.	Senior Civil Judge, Okara	2014-19	37512	Non obtaining of performance security.	1,448,157
97.	Distt & Sessions Judge, Faisalabad	2016-19	35481	Expenditure was splitted to avoid tendering process.	1,436,267
98.	Senior Civil Judge, Faisalabad	2016-19	35501	Expenditure was splitted to avoid tendering process.	1,400,356
99.	Distt: & Session Judge, T.T. Singh	2007-19	35604	Expenditure was splitted to avoid open tendering.	1,346,436
100.	Senior Civil Judge, Bhakkar	2007-19	34496	Tender was not floated on PPRA web site.	1,342,586
101.	Senior Civil Judge, Rahim Yar Khan	2014-19	35924	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	1,320,619
102.	Senior Civil Judge, Jhelum	2007-19	34322	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report not produce. Faulty bidding process etc.	1,102,892
103.	Senior Civil Judge, Sargodha	2016-19	36442	Expenditure was splitted to avoid tendering process.	969,289
104.	Senior Civil Judge, Vehari	2014-19	34627	Annual procurement plan was neither made nor advertised on PPRA web. Expenditure was splitted to avoid tendering process.	960,168
105.	Distt: & Session Judge, T.T. Singh	2007-19	35602	Expenditure was splitted to avoid open tendering.	928,240
106.	Senior Civil Judge, Lahore	2017-19	38327	Tender was not made on PPRA web site.	869,445
107.	Distt: & Sessions Judge Mandi Bahauddin	-do-	34522	Expenditure was splitted to avoid open tendering.	804,492
108.	Senior Civil Judge, Jhelum	2007-19	34343	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Tender was not advertised on PPRA web site. Faulty	799,936

Sr. No	Name of Formation	Period of audit	PDPs No.	Brief of Irregularity	Amount (Rs.)
				bidding process etc.	
109.	Senior Civil Judge (Civil Division) Vehari	2014-19	34626	Annual procurement plan was neither made nor advertised on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	786,136
110.	Distt: & Sessions Judge, Vehari	2013-19	37677	Annual procurement plan was neither made nor advertised on PPRA web. Tender was not uploaded on PPRA web site. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	774,300
111.	Distt: & Sessions Judge, Attock	2006-19	34273	Annual procurement plan was neither made nor advertised on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	250,200
112.	Distt: & Session Judge, Jhang	2012-19	36459	Tender sale register was not shown. Technical bid opening stating the eligible bidders for opening of financial bid was not found maintained etc	707,630
113.	Senior Civil Judge, Rahim Yar Khan	2014-19	35928	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	706,943
114.	Senior Civil Judge, Sargodha	2016-19	36443	Expenditure was splitted to avoid tendering process.	676,911
115.	Distt: & Session Judge, Rajanpur	2006-19	34665	Expenditure was splitted to avoid tendering process.	672,463
116.	Senior Civil Judge (Civil Division) Vehari	2014-19	34624	Tender was not advertised on PPRA web site.	647,964
117.	Senior Civil Judge, Layyah	2012-19	35959	Annual procurement plan was neither made nor uploaded on PPRA web. Standard bidding documents not used. Faulty bidding process etc.	616,640
118.	Senior Civil Judge, Rahim Yar Khan	2014-19	35929	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	596,261
119.	Senior Civil Judge, Bahawalpur	2013-19	34242	Expenditure was splitted to avoid tendering process.	579,501
120.	Senior Civil Judge	2014-19	34628	Expenditure was splitted to	539,709

Sr. No	Name of Formation	Period of audit	PDPs No.	Brief of Irregularity	Amount (Rs.)
	(Civil Division) Vehari			avoid tendering process.	
121.	Senior Civil Judge, Jhelum	2007-19	34319	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site etc.	522,000
122.	Distt: & Sessions Judge Mandi Bahauddin	2006-19	34514	Expenditure was splitted to avoid tendering process.	475,093
123.	Distt: & Sessions Judge, Attock	2006-19	34289	Annual procurement plan was neither made nor advertised on PPRA web. Evaluation report was not uploaded on PPRA web site. Plant and Machinery was purchases without approval of Austerity committee etc.	440,000
124.	Senior Civil Judge, Sialkot	2016-19	37541	Annual procurement plan was neither made nor uploaded on PPRA web. Tender was not advertised on PPRA. Faulty bidding process etc.	400,750
125.	Senior Civil Judge, Sialkot	2016-19	37543	Annual procurement plan was neither made nor uploaded on PPRA web. Tender was not advertised on PPRA. Faulty bidding process etc.	390,250
126.	Senior Civil Judge, Gujranwala	2016-19	38236	Annual procurement plan was neither made nor uploaded on PPRA web. Expenditure was splitted to avoid tendering process.	336,777
127.	Senior Civil Judge, Rahim Yar Khan	2014-19	35938	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	332,495
128.	Distt: & Sessions Judge, Rahim Yar Khan	2010-19	37652	Response time less than fifteen days.	309,705
129.	Distt & Sessions Judge, Faisalabad	2016-19	35490	Annual procurement plan was neither made nor uploaded on PPRA web. Faulty bidding process etc	300,300
130.	Distt: & Sessions Judge Mandi Bahauddin	-do-	34516	Expenditure was splitted to avoid tendering process.	299,400
131.	Distt: & Sessions	2006-19	34286	Annual procurement plan was	258,912

Sr. No	Name of Formation	Period of audit	PDPs No.	Brief of Irregularity	Amount (Rs.)
	Judge, Attock			neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Furniture was purchases without approval of Austerity etc.	
132.	Senior Civil Judge, Multan	2016-19	36421	Tender was not floated on PPRA web site. Misclassification was also made etc	215,950
133.	Senior Civil Judge, Rahim Yar Khan	2014-19	35940	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	200,460
134.	Senior Civil Judge, Rahim Yar Khan	2014-19	35942	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	186,299
135.	Distt: & Sessions Judge, Attock	2006-19	34287	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Plant & Machinery was purchases without approval of Austerity committee etc.	169,940
136.	Senior Civil Judge, Jhelum	2007-19	34324	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	127,720
137.	Senior Civil Judge, Rahim Yar Khan	2014-19	35947	Annual procurement plan was neither made nor uploaded on PPRA web. Evaluation report was not uploaded on PPRA web site. Faulty bidding process etc.	120,000
Total					943,553,711

Annexure-36 (Audit Para No. 11.4.7)

Sr. No	Name of formation	Period of audit	PDP No	Description	Amount (Rs.)
1.	Registrar, Lahore High Court, Lahore	2017-19	38378	Cash payment to contractors & employees	337,815,535
2.	Registrar, Lahore High Court, Lahore	2017-19	38381	Unjustified payment of re-imbursement of POL in cash	109,597,103
3.	Registrar, Lahore High Court, Lahore	2017-19	38380	Un-justified payment of re-imbursement of utilities in cash	65,672,635
4.	Registrar, Lahore High Court, Lahore	2017-19	38382	Un-justified payment of TA/DA in cash	43,576,546
5.	Registrar, Lahore High Court, Lahore	2017-19	38385	Payment of Financial Assistance through cash	25,100,000
6.	Senior Civil Judge, Lahore	2017-19	38314	Cash payment to contractors & employees	23,502,028
7.	Senior Civil Judge, Bhakkar	2007-19	34491	Cash Payment to Contractors	13,125,121
8.	Distt: & Session Judge Nanakana Sahib	2006-19	34255	Cash Payment to Contractors	12,659,708
9.	Registrar, Lahore High Court, Lahore	2017-19	38379	Cash payment to employees	9,546,720
10.	Senior Civil Judge, Sialkot	2016-19	37544	Cash Payment to Contractors	5,392,431
11.	Distt: & Sessions Judge, Vehari	2013-19	37672	Cash Payment to Contractors	3,870,468
12.	Senior Civil Judge, Jhelum	2007-19	34335	Cash payment to contractors & employees	3,773,844
13.	Distt: & Sessions Judge, Rahim Yar Khan	2010-19	37669	Cash payment to employees	1,300,119
14.	Senior Civil Judge, Rahim Yar Khan	2014-19	35941	Cash Payment to Contractors	197,520
Total					655,129,778

Annexure-37 (Audit Para No. 11.4.8)

Sr. No	Name of Formation	Period of audit	PDPs No.	Brief Description	Amount (Rs.)
1.	Registrar, Lahore High Court, Lahore	2017-19	38396	Non submission of vouched account of advance drawal	129,352,000
2.	Distt: & Session Judge, Rahim Yar Khan	2010-19	37653	Permission of advance drawal from Finance Department was not shown. Approval of Austerity Committee was not shown.	27,364,000
3.	Distt: & Sessions Judge, Attock	2006-19	34293	Permission of advance drawal from Finance Department was not shown	20,951,231
4.	Distt: & Sessions Judge, Hafizabad	2006-19	34305	Permission of advance drawal from Finance Department was not shown	25,642,000
5.	Distt: & Session Judge Nanakana Sahib	2006-19	34252	Permission of advance drawal from Finance Department was not shown	23,740,500
6.	Distt: & Sessions Judge, Narowal	2006-19	36475	Permission of advance drawal from Finance Department was not shown	20,580,000
7.	Senior Civil Judge, Bahawalpur	2013-19	34233	Permission of advance drawal from Finance Department was not shown	18,552,000
8.	Senior Civil Judge, Jhelum	2007-19	34315	Permission of advance drawal from Finance Department was not shown	16,704,922
9.	Distt: & Sessions Judge Mandi Bahauddin	2006-19	34531	Permission of advance drawal from Finance Department was not shown	13,921,701
10.	Senior Civil Judge, Hafizabad	2007-19	37535	Permission of advance drawal from Finance Department was not shown	13,352,320
11.	Senior Civil Judge, Vehari	2014-19	34617	Permission of advance drawal from Finance Department was not shown	12,995,640
12.	Distt: & Sessions Judge, Vehari	2013-19	37678	Permission of advance drawal of Funds from Finance Department was not shown. Payment was drawn in advance during June 2016 in the name of DDO and payment was made during August 2016.	12,320,500
13.	Distt: & Sessions Judge, Bhakkar	2006-19	34475	Permission of advance drawal from Finance Department was not shown	9,585,000
14.	Senior Civil Judge, Layyah	2012-19	35964	Permission of advance drawal from Finance Department was	9,205,200

Sr. No	Name of Formation	Period of audit	PDPs No.	Brief Description	Amount (Rs.)
				not shown	
15.	Distt: & Session Judge Nanakana Sahib	2006-19	34259	Permission of advance drawal from Finance Department was not shown	5,960,176
16.	Senior Civil Judge (Civil Division) Vehari	2014-19	34615	Permission of advance drawal from Finance Department was not shown	5,692,379
17.	Distt: & Sessions Judge, Bhakkar	2006-19	34476	Permission of advance drawal from Finance Department was not shown	2,796,377
18.	Senior Civil Judge, Sargodha	2016-19	36439	Permission of advance drawal from Finance Department was not shown	1,844,562
19.	Distt: & Sessions Judge, Rahim Yar Khan	2010-19	37659	Permission of advance drawal from Finance Department was not shown. Payment was made in advance on 29.06.2015 and goods were received on 14.09.2015 evident from delivery challan	981,540
20.	Senior Civil Judge, Bhakkar	2007-19	34513	Permission of advance drawal from Finance Department was not shown	945,000
Total					372,487,048

Annexure-38 (Audit Para No. 11.4.14)

Sr. No	Name of formation	Period of audit	PDP No	Brief Description	Amount (Rs.)
1.	Registrar, Lahore High Court, Lahore	2017-19	38406	Non collection of rent and utility charges from contractors / officers.	48,840,000
2.	Senior Civil Judge, Lahore	2017-19	38322	Non recovery of Katchery Compound rent from lawyers	24,000,000
3.	Distt: & Sessions Judge, Pakpattan	2006-19	35470	Non recovery of Katchery Compound rent from lawyers	23,400,000
4.	Senior Civil Judge, Lahore	2017-19	38321	Non recovery of rent and electricity charges of shops situated in four kacheries under jurisdiction of Senior Civil Judge.	9,612,000
5.	Registrar, Lahore High Court, Lahore	2017-19	38399	Non collection of rent and utility charges from banks	6,400,000
6.	Senior Civil Judge, Faisalabad	2016-19	35498	Non deposit of court fine Rs.492,000 into receipt Accounts of Lahore High Court	492,000
7.	Senior Civil Judge, Lahore	2017-19	38323	Non recovery of ATM Machine Rent and Electricity Charges from Bank	480,000
8.	Distt: & Sessions Judge, Vehari	2013-19	37680	Non deposit of room rent by officers	254,359
9.	Distt: & Sessions Judge, Bhakkar	2006-19	34469	Recoverable due to irregular use of camp office electric meter instead of session house meter	247,085
Total					113,725,444

Annexure-39 (Audit Para No. 11.4.15)

Sr. No	Name of formation	Period of audit	PDP No	Brief of Irregularity	Amount (Rs.)
1.	Registrar, Lahore High Court, Lahore	2017-19	38409	Non verification of sales tax	27,617,439
2.	Senior Civil Judge, Vehari	2014-19	34609	Irregualr payment of GST	8,615,236
3.	Senior Civil Judge, Faisalabad	2016-19	35495	Irregular deposit of General Sales Tax	3,629,321
4.	Senior Civil Judge, Jhelum	2007-19	34316	Non deduction of 1/5th GST and none obtaining of GST invoices for Rs. 363,800 & Rs. 1,819,000 respectively	2,182,800
5.	Senior Civil Judge, Okara	2014-19	37526	Irregular charging of GST by unregistered firm	1,958,273
6.	Senior Civil Judge, Okara	2014-19	37521	Irregular charging of GST by unregistered firm	1,828,466
7.	Senior Civil Judge, Sargodha	2016-19	36441	Irregular deposit of GST	1,486,345
8.	Distt: & Sessions Judge, Rahim Yar Khan	2010-19	37666	Non verification of GST invoices.	1,275,160
9.	Senior Civil Judge, Faisalabad	2016-19	35497	Recovery due to charging of General Sales Tax on exempted items	1,120,786
10.	Senior Civil Judge, Sargodha	2016-19	36437	Neither GST was deposited nor GST invoices were shown	992,466
11.	Senior Civil Judge, Mandi Bahauddin	2012-19	34534	Irregular Charging of GST by unregistered firm	906,099
12.	Distt: & Sessions Judge, Rahim Yar Khan	2010-19	37654	Neither 1/5 th of GST not deducted nor import documents along with bill of landing was not produce.	847,496
13.	Distt: & Sessions Judge, Narowal	2006-19	36491	Charging of GST on exempted items	398,096
14.	Distt: & Sessions Judge, Khanewal	2012-19	38312	Non issuance of Sales Tax Invoices	735,214
15.	Senior Civil Judge, Rahim Yar Khan	2014-19	35931	Irregular Charging of GST on Exempted Items	568,102
16.	Distt: & Sessions Judge, Vehari	2013-19	37674	GST wrongly charged which was refunded by supplier was not deposited into Government Treasury	551,410
17.	Senior Civil Judge, Bhakkar	2007-19	34487	Irregular charge of GST on the purchase of exempted items	318,631
18.	Distt: & Sessions Judge Mandi Bahauddin	2006-19	34523	Non Refund of GST charged on Desktop Computers	441,124
19.	Senior Civil Judge,	2016-19	36433	Irregular charging of GST on	400,973

Sr. No	Name of formation	Period of audit	PDP No	Brief of Irregularity	Amount (Rs.)
	Sargodha			Air Conditioners	
20.	Distt: & Session Judge, T.T. Singh	2007-19	35594	Charging of GST on exempted Items	321,681
21.	Distt: & Sessions Judge, Bhakkar	2006-19	34459	Charging of GST on exempted Items	314,751
22.	Senior Civil Judge, Layyah	2012-19	35954	Charging of GST on exempted Items	299,981
23.	Senior Civil Judge, Bhakkar	2007-19	34512	Irregualr Deposit of GST	265,844
24.	Distt: & Sessions Judge, Bhakkar	2006-19	34465	Charging of GST on exempted Items	240,589
25.	Distt: & Session Judge, Jhang	2012-19	36452	Charging of GST on exempted Items	210,393
26.	Senior Civil Judge, Okara	2014-19	37516	Charging of GST on exempted Items	199,775
27.	Distt: & Session Judge, T.T. Singh	2007-19	35585	Charging of GST on exempted Items	174,277
28.	Distt: & Sessions Judge Mandi Bahauddin	2006-19	34518	Payment of GST without authentication from FBR	158,924
29.	Distt: & Sessions Judge, Bhakkar	2006-19	34478	Irregular and unauthenticated charged the amount of general sales tax	141,113
30.	Senior Civil Judge, Faisalabad	2016-19	35502	Charging of GST on exempted Items	137,918
31.	Senior Civil Judge, Bhakkar	2007-19	34497	Unlawful acceptance of dateless GST invoices	135,350
32.	Distt: & Sessions Judge, Khanewal	2012-19	38302	Overpayment of GST	127,795
33.	Distt: & Session Judge, Rajanpur	2006-19	34673	Non deduction of GST	126,136
34.	Senior Civil Judge, Faisalabad	2016-19	35505	Charging of GST on exempted Items	120,307
35.	Distt: & Sessions Judge Mandi Bahauddin	2006-19	34524	Charging of GST on exempted Items	106,291
Total					58,954,562

Annexure-40 (Audit Para No. 11.4.16)

Sr. No	Name of formation	Period of audit	PDP No	Nature of Tax	Amount (Rs.)
1.	Senior Civil Judge, Multan	2016-19	36404	Income Tax & PST	1,722,919
2.	Senior Civil Judge (Civil Division) Vehari	2014-19	34623	Income Tax & PST	624,722
3.	Distt: & Sessions Judge, Rahim Yar Khan	2010-19	37664	PST	530,860
4.	Distt: & Sessions Judge, Khanewal	2012-19	38311	Income Tax	525,456
5.	Senior Civil Judge, Okara	2014-19	37513	PST	516,215
6.	Senior Civil Judge, Okara	2014-19	37517	Income Tax	511,718
7.	Senior Civil Judge, Gujranwala	2016-19	38243	Income Tax	464,510
8.	Senior Civil Judge, Okara	2014-19	37511	Income Tax	407,500
9.	Registrar, Lahore High Court, Lahore	2017-19	38408	Stamp Duty	372,833
10.	Senior Civil Judge, Jhelum	2007-19	34345	Income Tax	348,484
11.	Distt: & Sessions Judge, Rahim Yar Khan	2010-19	37656	Income Tax & 1/5 th GST	296,720
12.	Distt: & Sessions Judge, Bhakkar	2006-19	34481	PST	271,265
13.	Senior Civil Judge, Faisalabad	2016-19	35494	Stamp Duty	241,369
14.	Senior Civil Judge, Bhakkar	2007-19	34492	PST	132,648
15.	Registrar, Lahore High Court, Lahore	2017-19	38400	Income Tax	207,418
16.	Senior Civil Judge, Lahore	2017-19	38326	Income Tax	185,074
17.	Senior Civil Judge, Rahim Yar Khan	2014-19	35944	PST	183,209
18.	Distt: & Session Judge, Rajanpur	2006-19	34670	Income Tax	179,652
19.	Senior Civil Judge, Jhelum	2007-19	34328	PST	162,068
20.	Senior Civil Judge, Gujranwala	2016-19	38235	Stamp Duty	151,789
21.	Senior Civil Judge, Mandi Bahauddin	2012-19	34550	Income Tax	146,904
22.	Senior Civil Judge, Gujranwala	2016-19	38242	PST	141,675
23.	Senior Civil Judge, Vehari	2014-19	34611	Stamp Duty	127,436
24.	Distt: & Session Judge, T.T. Singh	2007-19	35591	Stamp Duty	122,213
25.	Senior Civil Judge, Jhelum	2007-19	34347	Stamp Duty	53,550
26.	Senior Civil Judge, Bhakkar	2007-19	34498	Income Tax	113,625
27.	Distt: & Sessions Judge, Narowal	2006-19	36496	Stamp Duty	95,645
28.	Senior Civil Judge, Mandi Bahauddin	2012-19	34553	PST	102,962
29.	Senior Civil Judge, Khushab	2014-19	37572	PST	102,461
30.	Distt: & Sessions Judge Mandi Bahauddin	2006-19	34527	PST	101,852
31.	Distt & Sessions Judge, Faisalabad	2016-19	35491	PST & Income Tax	100,346
32.	Senior Civil Judge, Layyah	2012-19	35966	PST	98,012
33.	Senior Civil Judge, Rahim Yar Khan	2014-19	35948	Income Tax	96,104
34.	Distt: & Session Judge, Rajanpur	2006-19	34674	PST	95,040
35.	Distt: & Session Judge, T.T. Singh	2007-19	35592	PST	94,578
36.	Senior Civil Judge, Multan	2016-19	36410	Stamp Duty	94,245
37.	Senior Civil Judge, Hafizabad	2007-19	37530	Stamp duty	65,937
Total					9,789,014



**AUDIT REPORT
ON
THE ACCOUNTS OF
EXPENDITURE OF
GOVERNMENT OF THE PUNJAB
AUDIT YEAR 2019-20**

(VOLUME-II)

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

(VOLUME-I)

Abbreviations & Acronyms	iii
Preface	xi
Executive Summary	xv
Punjab Financial Management Review	xxi
Management Response	xxviii

Chapter	Departments	Page No.
1.	Public Financial Management Issues (Accountant General Punjab and Director Budget & Accounts Forest Department	1
2.	Agriculture Department	23
	<i>Foreign Aided Project</i>	
	Punjab Irrigated Agriculture Productivity Improvement Program	55
3.	Board of Revenue	67
4.	Excise, Taxation and Narcotics Control Department	77
5.	Finance Department	87
6.	Food Department	123
7.	Forestry, Wildlife & Fisheries Department	149
8.	Higher Education Department	173
9.	Home Department	223
10.	Human Rights and Minorities Affairs	279
11.	Lahore High Court	293
	Annexue-1 (I) MFDAC	325
	Annexure 2-40	424—524

Chapter	Departments (VOLUME-II)	Page No.
12.	Livestock and Dairy Development Department	525
13.	Planning and Development Department	549
	<i>Foreign Aided Projects</i>	
	(A) Strengthening Markets for Agriculture and Rural Transformation Program	565
	(B) Sustainable Land Management Program-II	571
	(C) Jobs and Competitiveness Program	572
	(D) Southern Punjab Poverty Alleviation Project	577
14.	Population Welfare Department	581
15.	Primary and Secondary Healthcare Department	589
	<i>Foreign Aided Projects</i>	
	(A) Integrated Reproductive Maternal Newborn Child Health & Nutrition Program	613
	(B) Punjab Health Sector Reform Program	619
16.	Provincial Assembly	625
17.	Public Prosecution Department	639
18.	School Education Department	647
	<i>Foreign Aided Project</i>	665
	Punjab Education Sector Reform Program-III	
19.	Services and General Administration Department	667
20.	Specialized Healthcare and Medical Education Department	711
21.	Youth Affairs Sports, Archaeology and Tourism Department	789
22.	Industries, Commerce and Investment Department	
	<i>Foreign Aided Project</i>	805
	Punjab Skills Development Project	
Annexue-1 (II) MFDAC		809
Annexure 41-65		861—930

CHAPTER 12

LIVESTOCK AND DAIRY DEVELOPMENT DEPARTMENT

12.1 Introduction

(A) Livestock and Dairy Development Department has three attached departments viz, Director General (Extension), Director General (Research) and Director General (Productions). The department was established in 1973. It caters for the requirements of livestock sector in the province. Livestock is increasingly becoming a very important sector of national economy, contributing even more than all the other agricultural crops. Livestock & Dairy Development Department strives to ensure growth and development of livestock sector in the province and, in this manner contributes towards national food security, economic uplift, rural development, poverty alleviation, employment generation and foreign exchange earnings.

The main functions of the department are as under:

- Management of Livestock, Dairy & Poultry Farms.
- Animal Health.
- Livestock Production Extension Services.
- Preservation and Development of Livestock Genetic Resources.
- Research & Training for Livestock Production

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2018-19 of Livestock and Dairy Department indicate expenditure on various specified services viz-à-viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2018-19 against the total of three grants/appropriations was as follows:

(Rupees in million)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
(1)	(2)	(3)	(4)	(5)	(6)
PC21010	129.047	(62.689)	66.358	82.220	15.862
PC21020	11,382.746	1,148.623	12,531.369	10,593.439	(1,937.930)
PC22036	1,811.013	(721.091)	1,089.922	1,090.695	0.773
Total	13,322.806	364.843	13,687.649	11,766.355	(1,921.294)

Overview of Expenditure

The final budget of Live Stock and Dairy Development Department for the year ended 30 June, 2019 was Rs. 13,687.649 million. Out of this, actual expenditure was Rs. 11,766.355 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

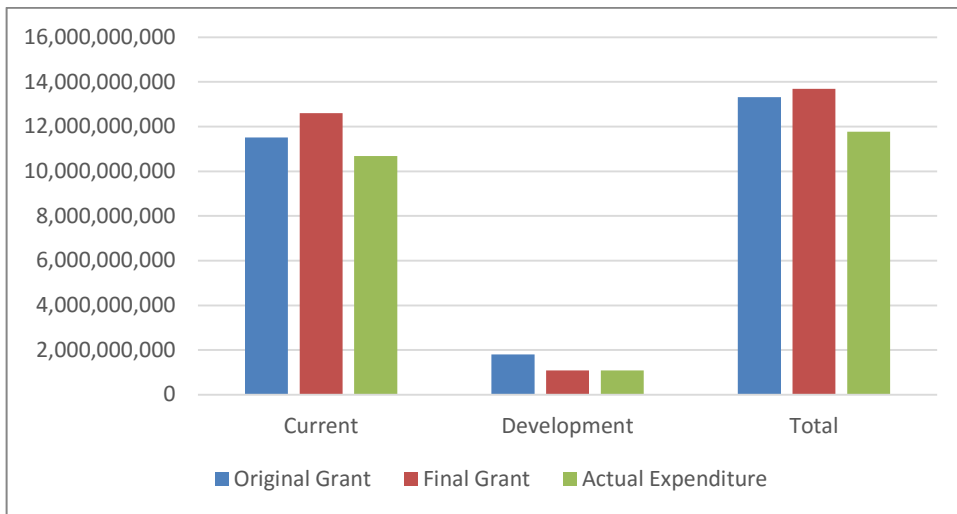
Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	11,511,793,000	10,675,659,727	(836,133,273)	7.26
Development	1,811,013,000	1,090,695,151	(720,317,849)	39.77
Total	13,322,806,000	11,766,354,878	(1,556,451,122)	11.68

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	12,597,727,000	10,675,659,727	(1,922,067,273)	15.26
Development	1,089,922,000	1,090,695,151	773,151	0.07
Total	13,687,649,000	11,766,354,878	1,921,294,122	14.04



Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs.(1,937.930) million at the close of the year 2018-19 under grants PC21020 were not surrendered in time by the Department.

Excess expenditure requiring regularization

As per Para 13.2 (ii) of Punjab Budget Manual, the total expenditure incurred on certain purpose should not exceed the grant or grants provided for that purpose. However, there had been excess expenditure amounting to Rs. 16.635 million for the year 2018-19 under grant PC21010 & PC22036. This was breach of legislative control over appropriations which needs to be regularized.

Audit Profile of Livestock and Dairy Development Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue/ Receipts audited FY2018-19 (Rs. in million)
1.	Formations	340	41	7,230.32	241.766
2.	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP)	2	2	706.009	-
3.	Authorities/ autonomous bodies etc. under the PAO	1	1	1,816.96	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

12.2 Classified summary of Audit Observations

Audit observations amounting to Rs. 3,369.37 million were raised during audit of Livestock and Dairy Development Department. This amount includes recoveries of Rs. 1,087.75 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	Non Production of record	414.12
2	Reported cases of fraud, embezzlement and misappropriation	6.90
3	Irregularities	
A	HR/Employees related irregularities	59.30
B	Procurement related irregularities	901.22
C	Management of accounts with commercial banks	146.23
D	Financial Management Issues	636.51
4	Value for money and service delivery issues	17.94
5	Recoveries and overpayments	1,087.75
6	Others	99.40
Total		3,369.37

12.3 *Brief comments on the status of compliance with PAC Directives*

The status of compliance with PAC Directives for reports of L&DD discussed so far is given below:

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	13	13	0	100
2	1985-86	1	1	0	100
3	1986-87	22	20	2	91
4	1987-88	21	18	3	86
5	1988-89	8	5	3	63
6	1989-90	2	2	0	100
7	1990-91	5	4	1	80
8	1991-92	3	0	3	0
9	1992-93	4	4	0	100
10	1993-94	5	1	4	20
11	1994-95	12	5	7	42
12	1995-96	7	0	7	0
13	1996-97	4	2	2	50
14	1998-99	52	31	21	60
15	1999-00	36	22	14	61
16	2000-01	113	96	17	85
17	2001-02	46	22	24	48
18	2005-06	36	1	35	3
19	2006-07	28	25	3	89
20	2009-10	20	2	18	10
21	2010-11	16	5	11	31
22	2012-13	21	4	17	19
23	2013-14	33	15	18	45
Total		508	298	210	59

The management needs to revisit its compliance processes to ensure that PAC directives are complied with in a timely manner.

12.4 AUDIT PARAS

Non production of record

12.4.1 Non production of record-Rs. 414.12 million

As provided in section 14 of the Auditor-General's (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001, the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information. Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules. Further, Punjab Finance Department letter No. FD (M1) III-2/87(P-III), dated 22nd February, 1994 provides that DDO himself will be responsible for production of record to the audit party at the time of audit and that in case of any lapse on his part, severe disciplinary action will be taken against him by the Administrative Secretary personally apart from submitting a report to the Chief Minister/Chief Secretary.

During audit of Livestock & Dairy Development Department, the auditable record pertaining to transaction amounting to Rs.414,117,057 (Annexure-41) was not produced despite repeated requests.

Audit is of the view that due to non-production of record, the authenticity of the accounts could not be verified.

The matter was pointed out in February, October and November 2019. Most of the formations either noted the observations for compliance or did not reply. Some formations did not provide any cogent reply.

The matter was further reported to the Administrative Department. In DAC meeting held on 15.01.2020, the para at Sr. No. 27 was kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received

nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that the department should produce record for scrutiny besides fixing responsibility for non-production of record.

Reported cases of fraud, embezzlement and misappropriation

12.4.2 Embezzlement/fraud from receipts on account of motor cycle installments-Rs.6.90 million

According to Rule 4.7(1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account. Furthermore, according to 2.33 *ibid*, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

During scrutiny of receipts record of Additional Director Livestock, Rahim Yar Khan for the period January 2017 to June 2019, it was observed that an amount of Rs. 11,402,893 was pending on account of recovery of installment of motor cycles from employees. It was also noticed that concerned official i.e. Junior Clerk had been absconder from May 2019 to date as evident from attendance register. In this regard, the department issued Show Cause notice on 20.07.2019 under PEEDA. Pursuant to that, absconder/culprits admitted and deposited the amount of Rs. 4,500,000 during July and August 2019. An amount of Rs. 6,902,893 was pending which needs to be recovered from the concerned absconder/culprit.

Audit is of the view that lapse occurred due to weak supervisory, administrative and financial controls.

The matter was pointed out in October 2019. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened despite reminder issued in December 2019.

Audit recommends that matter be inquired at administrative level by adopting proper legal procedure and efforts be made for recovery of pending amount from concerned absconder/culprit.

(PDP No. 37255, Additional Director Livestock, Rahim YarKhan-2017-19)

Irregularities

A-HR/employees related irregularities

12.4.3 Appointments without advertisement-Rs.59.30 million

As per Honorable Supreme Court of Pakistan ruling dated 19.01.1993, passed in Human Rights case No.104 (I to IV) 1992 read with S&GAD's Notifications No. SOR-III-2-2/91 dated 05.01.1995 and No. DS(O&M)5-3/2004/Contract)(MF) dated 29.12.2004, no recruitment should be made against any post which is not advertised properly.

During audit of Livestock & Dairy Development Department, it was observed that an amount of Rs. 59,301,850 was paid to the contingent paid staff who were appointed by the management without advertisement in press and without determining the terms & conditions etc. The details are as under:

Sr. No.	Name of formations	Period of audit	PDPs No.	Amount (Rs.)
1.	University of Veterinary & Animal Sciences, Lahore	2018-19	36753	55,250,000
2	Livestock Experiment Station Rakh Ghulaman Bhakkar	2017-19	37120	994,800
3	Live stock Experiment station, Haroonabad, Bahawalnagar	2014-18	31599	988,200
4	Chief Research Officer Buffalo Research Institute Pattoki	2018-19	37163	961,000
5	Chief Research Officer, Buffalo Research Institute, Pattoki	2016-18	30755	888,286
6	Additional Director Livestock, Jhang	2017-19	34217	219,564
Total				59,301,850

Audit is of the view that weak administrative control resulted in irregular appointments.

The matter was pointed out to concerned formations in October 2018 and from May to November 2019. The managements noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that the irregularity be got regularized from Finance Department besides strengthening of financial and supervisory controls.

B-Procurement related irregularities

12.4.4 Irregular procurement -Rs.817.04million

As per Rule 32(1) of the Punjab Procurement Rules 2014, all bids shall be evaluated in accordance with the evaluation criteria and other terms and conditions set forth in the prescribed bidding document. Furthermore, Rule 25(4) *ibid* requires that where any change becomes essential in the procurement process, such change shall be made in a manner similar to that of the original advertisement.

During audit of Livestock & Dairy Development Department, it was observed that an amount of Rs.817,040,927 (Annexure-42) was spent on procurement of various items and services which was held irregular due to non-transparent procurement process in violation of PPRA rules.

Audit is of the view that weak internal control on “Procurement” resulted in irregular expenditure.

The matter was pointed out in August 2018 and February to November 2019. Most of the formations either noted the observations for compliance or did not reply. Some formations did not provide any cogent reply.

The matter was further reported to the Administrative Department. In DAC meeting held on 15.01.2020, the paras at Sr. Nos. 8&28 were kept pending for regularization. The paras at Sr. Nos. 13, 32&39 were kept pending for probe. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends probe of the matter to fix the responsibility against the concerned and regularization of the expenditure from the competent authority.

12.4.5 Utilization of sub standard medicine-Rs. 28.07 million

According to Section 23(1)(i) of the Drug Act, 1976, no person shall himself or by any other person on his behalf sell any drug without having a warranty in the prescribed form bearing the name and batch number of the drug issued.

During audit of Livestock & Dairy Development Department, it was observed that Rs.28,066,058 was drawn for purchase of medicine. The expenditure was held non-transparent as the bills were without batch numbers and warranty of medicines. Moreover, the medicines were utilized without obtaining standard DTL reports. The details are as under:

Sr. No	Name of formations	Period of audit	PDPs No.	Title of para	Amount (Rs.)
1.	Addl. Director Livestock Kasur	2016-19	38023	Irregular use of Medicines without DTL Reports	5,020,041

Sr. No	Name of formations	Period of audit	PDPs No.	Title of para	Amount (Rs.)
2.	Addl. Director Livestock Kasur	2016-19	38025	Consumption was not shown on account of Drug & Medicines	5,020,041
3.	Addl. Dir. Livestock Chiniot	2017-19	33917	Dangerous and Risky utilization of medicine without batch numbers and standard reports	4,688,819
4.	Addl. Dir. Livestock B/Nagar	2016-19	34201	Utilization of medicine without bioequivalence and batch analysis reports	4,278,470
5.	Addl. Director Livestock Gujranwala	2017-19	35288	utilization of medicine without obtaining standard DTL reports	2,603,000
6.	Addl. Director Livestock, Rawalpindi	2017-19	35876	Consumption of medicine without DTL reports	2,500,000
7.	Addl. Director Livestock, Rawalpindi	2017-19	35873	Issue of medicines having shelf life below 36% to 68%	1,075,380
8.	Addl. Director Livestock, Rawalpindi	2017-19	35874	Irregular issuance of medicines that were declared substandard	1,075,380
9.	Addl. Director Livestock Attock	2017-19	35893	Consumption of medicines without DTL reports	850,000
10.	Addl. Director Livestock R.Y. Khan	2017-19	37267	Medicine without DTL Report	954,927
Total					28,066,058

Audit is of the view that utilizing medicines without batch numbers, warranty and DTL report may lead to use of substandard medicine

The matter was pointed out to concerned formations from July to November 2019. Most of the formations either noted the observations for

compliance or did not reply. Some formations did not provide any cogent reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that the irregularity got condoned with the sanction of the competent authority besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

12.4.6 Irregular Purchase of Automated Linear Filling Machine -Rs. 56.11 million

According to Rule 15.1(a& b) of PFR Vol-1, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible Government Servant. The passing and the receiving Government servants should see that the quantities are correct and their quality good, and record a certificate to this effect. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers. Further, at the time of making payment it should be seen that the rates paid are not in excess of those entered in the contractor agreement made for the supply of stores and that suitable notes of payment are recorded against the indents and invoices concerned to prevent double payments.

During audit of Director Veterinary Research Institute, Lahore for the period 2017-18, it was observed that an amount of Rs.56,112,391 was paid to M/s Noor Traders on account of purchase of two Automatic Linear Filling Machine. Audit observed the following shortcomings:

1. As per supply order / comparative statement the supplier was bound to provide 2 Lac empty plastic bottles 60 ml capacity (Appx. Cost Rs. 18.72 each bottle) with each machine (total four lac for two machines). However, the same were neither received nor found recorded in the stock register. Further, two compatible sterilizers machine were also required to be received with aforesaid machines but the same were also not found available during physical visit. Machines were purchased without these costly equipment and no penalty was made from supplier for non-fulfillment of conditions. Thus the management gave undue advantage to the contractor / supplier.
2. In inspection certificate, it was mentioned that “the store received was found satisfactory at the time of Inspection”. Whether these costly machines were according to required specification and also with allied machinery / equipment or otherwise not mentioned in Inspection Certificate by the committee. Seven members were nominated for Inspection out of them signature of two members were not found recorded on inspection certificate.
3. Five members were nominated in Purchase Committee. Only three members signed the relevant document of purchase of machine.
4. Pending liabilities of the last year were paid from the budget of the current financial year without revalidation from the competent authority.

Audit is of the view that lapse was occurred due to weak financial and supervisory controls.

Matter was pointed out in April 2019 and the management noted the observation for detail reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter may kindly be got inquired at department level and fix the responsibility on the person who had received the machines without allied equipments. Further, missing equipments may also be got recovered from the concerned supplier or amount be recovered and deposited into government treasury.

(PDP No.31830 Director Veterinary Research Institute Punjab, Lahore 2017-18)

C-Management of accounts with Commercial banks

12.4.7 Irregular opening of bank account-Rs. 146.23 million

As per para 9.1 of STR, a Government servant may not, except with the special permission of the Government, deposit in a Bank moneys withdrawn from the Consolidated Fund or the Public Account of the Province under the provisions of Section VII of these rules. Further, Finance Department's letter No.FD(FR)V-6/2, dated 29.10.1978 required that in no case the Government money coming into the hands of a Government servant either on account of receipts of the Government or by way of withdrawal from the Treasury should be kept in a commercial bank except with the specific sanction of the Finance Department.

During audit of Livestock & Dairy Development Department, it was observed that cheques of Rs.146,233,465 were issued in favour of DDO instead of vendors and were deposited into commercial bank account. The payment to suppliers was made from this account. Receipts were also transferred to this account before finally transferred to

government treasury. Permission for opening of accounts was not obtained and cashbooks were not maintained.

Sr. No.	Name of management	Period of audit	PDP No.	Amount (Rs.)
1.	Additional Director Livestock, Attock	2017-19	35892	58,678,000
2.	Additional Director Livestock, Attock	2017-19	35906	46,474,000
3.	Additional Director Livestock, Rawalpindi	2017-19	35889	33,485,000
4.	Assistant Disease Investigation Officer, Sahiwal	1995-19	36932	3,304,399
5.	Livestock Experiment Station, Rakh Ghulaman, Bhakkar	2017-19	37114	3,060,713
6.	Assistant Disease Investigation Officer, Sahiwal	1995-19	36930	1,231,353
Total				146,233,465

Audit is of the view that irregularities occurred due to weak supervisory and administrative financial controls.

The matter was pointed out in September & October 2019. The formations noted the observations for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that irregularity may be got condoned from competent authority besides strengthening of financial and supervisory controls.

D-Financial Management Issues

12.4.8 Irregular mode of payments-Rs. 636.51 million

According to Rule 4.49(a) of Subsidiary Treasury Rules, read with Finance Department's letter No.FD(FR)V-6/75(P) dated 20.06.2007, payment exceeding Rs.100,000 shall be made through cheque instead of cash. Further, as per Finance Department letter No. SO(TT) 2-2/72-pt-I

dated 19.07.2008, the monthly salary of Government employees may strictly be disbursed through their bank accounts alone.

During audit of Livestock & Dairy Development Department, it was observed that the payments exceeding Rs. 100,000 to various vendors were made in cash. Thus, the payments amounting to Rs.636,508,451 (Annexure-43) were irregularly paid in cash.

Audit is of the view that the deviation from the rules/government instructions resulted into irregular payments.

The matter was pointed out to concerned formations from July to November 2019. The formation at Sr. No.19 stated that matter would be referred to Finance Department for advice while the rest of the formations noted the observations for compliance.

The matter was further reported to the Administrative Department. In DAC meeting held on 15.01.2020, the para at Sr. No. 13 was kept pending for regularization. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that the expenditure be got regularized from the Finance Department besides fixing responsibility for non-adherence to above rules.

Recoveries and overpayments

12.4.9 Non recovery of taxes. 54.73 million

According to Income Tax Ordinance 2001, Punjab Sales Tax on Services Act 2012, Stamp Act 1899 and Sales Tax Act 1990, the department was required to withhold taxes at prescribed rates at the time of payment.

During audit of Livestock & Dairy Development Department, it was observed that payments were made on account of supply of goods, rendering of services and repair works but income tax, stamp duty and Punjab Sales Tax amounting to Rs.54,703,342 (Annexure-44) at prescribed rates were not withheld and deposited into government treasury.

Audit is of the view that weak supervisory and financial controls resulted in non-recovery of taxes.

The matter was pointed out in May 2018 and from February to November 2019. Most of the formations noted the observations for compliance. The rest of the formations did not provide any cogent reply.

The matter was further reported to the Administrative Department. In DAC meeting held on 15.01.2020, the para at Sr. No. 19 was kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that early steps may be taken for recovery of amount involved & its deposit into government treasury besides adoption of remedial measures.

12.4.10 Miscellaneous recoveries-Rs. 730.40 million

As per Rule 4.1 of PFR Vol-I, the departmental controlling officers should see that all sums due to government are regularly received and checked against demands, and that they are paid in to the Treasury.

During audit of Livestock and Dairy Development Department, it was observed that an amount of Rs. 730,401,365 (Annexure-45) was outstanding against different parties.

Audit is of the view that lapse occurred due to weak internal controls on recoveries.

The matter was pointed out in May 2018 and from February to November 2019. Most of the formations noted the observations for compliance. Some of the formations did not provide any cogent reply.

The matter was further reported to the Administrative Department. In DAC meeting held on 15.01.2020, the para at Sr. No. 6 was kept pending for probe with the direction the implementation of L&DD allotment policy of the residences be made in true letter of spirit. The para at Sr. No. 22 was kept pending for recovery. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that the department should effect recovery of the stated amount and strengthen its internal controls to avoid such lapses in future.

***12.4.11 Non recovery of inadmissible pay and allowances-
Rs. 302.62 million***

As per Rule 2.31 of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held personally responsible for any overcharges, frauds and misappropriation.

During audit of Livestock and Dairy Development Department, it was observed that various allowances amounting to Rs. 302,615,954 (Annexure-46) were drawn by the officers/officials for which they were not entitled.

Audit was of the view that weak internal controls on payrolls resulted in irregular drawl of pay and allowance.

The matter was pointed out to concerned formations from July to November 2019. Most of the formations noted the observations for compliance whereas the remaining did not provide any cogent reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that responsibility be fixed for grant of allowance without approval of the Finance Department, payment of the allowance be stopped forthwith, recovery of the amount calculated until the stoppage of allowance be made and deposited into government treasury.

Value for money and service delivery issues

12.4.12 *Undue retention of public money-Rs. 13.66 million*

As per Rule 4.1 of PFR Vol-I, the departmental controlling officers should accordingly see that all sums due to Government are regularly received and checked against demands, and that they are paid into the treasury. Moreover, as per Rule 2.33 (ibid) every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

During audit of Livestock and Dairy Development Department, it was observed that departmental receipt of Rs 13,656,072 generated through *purchee* fee collected at CVDs & CVHs was not being deposited into treasury on due time. The fee was being late remitted into treasury for days ranging from 20 days to 365 days. The *purchee* fee was handed over to the accountant who further retained/misused the cash ranging from 28

days to 65 days which is quite unlawful. Audit held that government money (in form of hard cash) was intentionally not deposited with the accountant of the office of ADL by the dealing personnel of CVDs & CVHs just in order to make private use of government money which tantamount to temporary misuse of public money. The details are as under:

Sr. No.	Name of management	Period of audit	PDP No.	Amount (Rs.)
1	Additional Director Livestock, Kasur	2016-19	38019	11,676,800
2	Additional Director Livestock, Vehari	2017-19	34702	1,979,272
Total				13,656,072

Audit considers that loose internal controls and poor fund management of the local authorities resulted in a host of aforesaid financial indiscipline.

The matter was pointed out in September and November 2019. The formations noted the observations for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter may be inquired into, responsibility be fixed for unlawful retention of Govt. money outside Govt. treasury and delay be got condoned from the competent authority besides strengthening of supervisory controls.

12.4.13 *Doubtful expenditure on procurement of equipment - Rs. 4.28 million*

As per agenda item No.6, the plants 18” pot size (height about 8-10”) will be used. As per agenda item No.10 whole project payment will be done in three steps of land leveling and irrigation system, supply of plants and maintenance of horticulture work. A PMU (Project monitoring

unit was established under the supervision of Vice Chancellor UVAS, Lahore. The funds were placed in the SDA of Vice Chancellor UVAS, Lahore being the executing agency for the period 2014-15 to 2018-19 for Establishment of University of Veterinary & Animal Sciences at Bahawalpur (Cholistan University of Veterinary& Animal Sciences, Bahawalpur).

During audit of Livestock and Dairy Development Department, it was observed that an expenditure of Rs.4,280,510 was incurred on providing and fixing of rain bird pop-up turf standard full/part, circle sprinkles, piping, valves box installation and commissioning, Pop up turf standard full/part circle rotor sprinkler (max power 20.45) with blue nozzles, Providing and fixing rain bird spray head and Pumping station, high level centrifugal pump KSB (ETA Series) or equivalent. Three phase 440 volts of required horse power Siemens, Motor Control Unit but the same was neither taken on stock nor installed /started functioning up to 02.12.2018. Furthermore, neither the formulation of inspection committee was shown nor it was carried out by the Committee/end user. The Stock Register/Fixed Asset Register was not available /produced to audit for verification.

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	University of Veterinary & Animal Sciences, Lahore	2018-19	36760	3,550,000
2	University of Veterinary & Animal Sciences, Lahore	2018-19	36761	730,510
Total				4,280,510

Moreover, the institution paid Rs.1,065,000 in May 2018 (against 30% work) & Rs.1,420,000 (against 40% work) but in the work completion statement, it was certified that the irrigation work was not completed due to non-availability of water at site. No stock/fixed asset register and crop/plantation register regarding utilization of quantity of

pesticides and fertilizer used in the requisite area of land was not produced to audit for verification.

Audit is of the view that lapse was occurred due to weak supervisory and internal controls.

When pointed out in October 2019, the management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter may be investigated besides fixing responsibility of wasteful expenditure, and action be taken against the person responsible for non-maintenance of proper record of plants, grass and machinery besides internal and financial controls need to be strengthened.

Others

12.4.14 Irregular expenditure in violation of government rules- Rs. 99.40 million

As per rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part

During audit of Livestock & Dairy Development Department, it was observed that an expenditure of Rs. 99,401,233 (Annexure-47) was made in violation of rules mentioned in annexure. The expenditure was thus held irregular.

Audit is of the view that weak internal controls resulted in irregular expenditure.

The matter was pointed out to concerned formations from July to November 2019. Most of the formations noted the observations for compliance. The remaining formations did not provide any cogent reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that the irregularity be got regularized from Finance Department besides strengthening of financial and supervisory controls.

CHAPTER 13

PLANNING AND DEVELOPMENT DEPARTMENT

13.1 Introduction

(A) The Planning and Development Department of the Government of Punjab is entrusted with planning, processing and approval of the development plan of the various Provincial Government Departments, keeping in view economy, efficiency and effectiveness in the utilization of available resources. It is headed by Chairman Planning and Development Board. The field offices of Planning and Development Department have been established at Divisional/District level in order to coordinate with the field functionaries of the administrative departments engaged in development activities throughout the Province.

The main objectives of the department are as follows:

- Assessment of the material and human resources of the province.
- Formulation of long and short term plans.
- Recommendations concerning prevailing economic conditions, economic policies or measures.
- Examination of such economic problems as may be referred to it for advice.
- Coordination of all economic activities in the Provincial Government.

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2018-19 of Planning & Development Department indicate expenditure on various specified services viz-à-viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2018-19 against the total of five grants/appropriations was as follows:

(Rupees in million)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
(1)	(2)	(3)	(4)	(5)	(6)
PC21010	632.672	14.753	647.425	624.370	(23.055)
PC21023	227.985	(14.037)	213.948	211.850	(2.098)
PC21031	481.435	(128.004)	353.431	318.207	(35.224)
PC22036	18,462.694	(10,912.410)	7,550.284	6,737.724	(812.560)
PC12043	-	293.000	293.000	293.000	-
Total	19,804.786	(10,746.698)	9,058.088	8,185.151	(872.937)

Overview of Expenditure

The final budget of Planning & Development Department for the year ended 30 June, 2019 was Rs. 9,058.088 million. Out of this, actual expenditure was Rs. 8,185.151 million.

The breakup of current and development expenditure is given below:

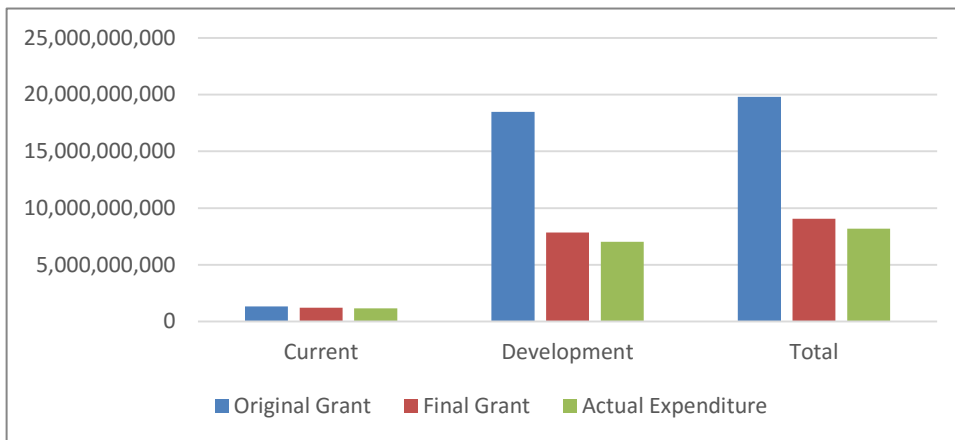
(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	1,342,092,000	1,154,426,675	(187,665,325)	13.98
Development	18,462,694,000	7,030,724,029	(11,431,969,971)	61.92
Total	19,804,786,000	8,185,150,704	(11,619,635,296)	58.67

During the year, due to supplementary grants and surrenders, this composition changed. Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	1,214,804,000	1,154,426,675	(60,377,325)	4.97
Development	7,843,284,000	7,030,724,029	(812,559,971)	10.36
Total	9,058,088,000	8,185,150,704	(872,937,296)	9.64



Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (872.937) million at the close of the year 2018-19 under grants PC21010, PC21023, PC21031 & PC22036 were not surrendered in time by the Department.

Audit Profile of Planning and Development Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue/ Receipts audited FY 2018-19 (Rs. in million)
1.	Formations	67	4	733.158	-
2.	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	4	2	520.833	-
3.	Authorities/ autonomous bodies etc. under the PAO	1	1	520.833	-
4.	Foreign Aided Projects (FAP)	5	5	4,149.61	-

13.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 25.96 million were raised in this report during audit of Planning and Development Department. This amount includes recoveries of Rs. 1.73 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

Sr. No.	Classification	Amount
1	Non Production of record	5.50
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Irregularities	
A	HR/Employees related irregularities	6.56
B	Procurement related irregularities	5.54
C	Management of accounts with commercial banks	-
D	Financial Management Issues	6.72
E	Losses due to negligence	-
4	Value for money and service delivery issues	-
5	Recoveries and overpayments	1.73
6	Others	-
Total		25.96

13.3 *Brief comments on the status of compliance with PAC Directives*

The status of compliance with PAC Directives for reports discussed so far is given below:

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1.	1984-85	4	4	0	100
2.	1985-86	2	0	2	0
3.	1988-89	2	1	1	50
4.	1999-00	9	3	6	33
5.	2001-02	9	3	6	33
6.	2002-03	0	0	0	0
7.	2003-04	0	0	0	0
8.	2004-05	0	0	0	0
9.	2005-06	0	0	0	0
10.	2006-07	0	0	0	0
11.	2007-08	0	0	0	0
12.	2008-09	7	7	0	100
13.	2000-10	0	0	0	0
14.	2010-11	0	0	0	0
15.	2011-12	0	0	0	0
16.	2012-13	0	0	0	0
17.	2014-15	17	0	17	0
Total		50	18	32	36

The management needs to revisit its compliance processes to ensure that PAC directives are complied with in a timely manner.

13.4 AUDIT PARAS

Non production of record

13.4.1 Non-production of record-Rs.5.50 million

Section 14 of the Auditor-General's (Function, Power and Terms and Conditions of Service) Ordinance 2001 provides that the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information. Any person or authority hindering the functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules.

During audit of the accounts of Director General Agency for Barani Area Development (ABAD) Rawalpindi for the period 2017-18, it was observed that an amount Rs. 5,500,000 was shown paid to SUPARCO under development scheme "Strengthening of Database of ABAD with GIS & RS Techniques and GNSS Surveying". However, neither the adjustment of advance drawl was made by the department nor the vouched account of the same was produced for audit scrutiny.

Audit was of the view that due to non production of vouched account, the authenticity of the accounts could not be verified.

In response to preliminary observation issued in April 2019, the department noted the observation for compliance.

The matter was further reported to the Administrative Department in May 2019. In DAC meeting held on 06.11.2019, the para was kept pending for production of vouched account to the concerned DAO under intimation to audit.

Audit recommends that responsibility be fixed for non-production of record and the requisite record may be produced for verification.

(PDP No 31191-Agency for Barani Areas Development-2017-18)

Irregularities

A-Employees related irregularities

13.4.2 Payment of inadmissible pay & allowances-Rs. 4.28 million

As per Rule 2.31 of PFR Vol-I, a drawer of abill for pay allowances, contingent and other expenses will be held responsible for any overcharges, fraud and misappropriation. The responsibility will rest primarily with the drawer of the bill and amount overcharged will be recovered from the concerned.

During audit of Planning and Development Department, it was observed that some payments of inadmissible pay and allowances were made to the employees of the department. The details are as under:

Sr No.	Name of formation	Period of Audit	PDP	Brief description of irregularly	Amount (Rs.)
1	Planning & Development, Lahore	2018-19	36070	Drawal of Conveyance allowance while using official vehicle	120,000
2	Planning & Development, Lahore	2018-19	36067	Drawal of Conveyance Allowance while official was on leave.	111,480
3	Planning & Development, Lahore	2018-19	36069	Non-deduction of 5% House Maintenance charges from the official living in official residences	124,788
4	Planning & Development, Lahore	2018-19	36074	Special Secretariat Allowance not admissible to the officers on study leave.	701,521
5	Punjab Social Protection Authority, Lahore.	2018-19	33449	Excess payment of Pay & Allow due to non fixation of pay.	1,218,598
6	Agency for Barani Areas Development, Rawalpindi	2017-18	31201	Irregular payment of Pay & Allow & POL paid to the officer after expiry of deputation period.	2,006,491
Total					4,282,878

Audit was of the view that weak internal controls on “Payroll” resulted in irregular payment of inadmissible pay and allowances.

Audit pointed out the lapses in April, August and September 2019. The concerned managements noted the observations for compliance.

The matter was further reported to the Administrative Department in May and September 2019. In DAC meeting held on 06.11.2019, the para at Sr. No. 5 was kept pending for recovery and the para at Sr. No. 6 was kept pending for regularization of the deputation period of the officer. Further progress was not reported by the department till the finalization of this Report. As regards remaining paras, neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that the department should strengthen its internal controls, effect recovery of the stated amount from the defaulters and deposit the same into government treasury.

13.4.3 Irregular expenditure on hiring of contingent Staff- Rs.2.28 million

According to the Government of the Punjab Finance Department Notification No. RO(Tech) FD 2-2/2016; dated 05.09.2016, appointments of work charged employees shall be made in accordance with the procedure laid down in the Preface of Revised Schedule of Wages Rates-2016. As per clause 2(a & b), the appointments to a post shall be advertised properly in the leading newspapers. The recruitment to all the posts in the schedule shall be made on the basis of merit specified for the regular establishment.

During audit of Planning & Development Department, it was observed that some officials were appointed on daily wages basis without

advertisement. The expenditure thus incurred was held irregular. The details are under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	Planning & Development Department, Lahore.	2018-19	36101	1,699,026
2	Deputy Director Development, Gujrat	2018-19	33340	577,732
Total				2,276,758

Audit was of the view that weak administrative control resulted into irregular appointments.

The irregularity was pointed in May and September 2019. The DDOs just signed the observations without any comments.

The matter was further reported to the Administrative Department in June and November 2019. In DAC meeting held on 06.11.2019, the para at Sr. No. 2 was kept pending for regularization from the Finance Department. Further progress was not reported by the department till the finalization of this report. As regards para at Sr. No. 1, neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that responsibility may be fixed for non-adherence to government instructions besides regularization of the matter from Finance Department and strengthening of financial and internal controls.

B-Procurement related irregularities

13.4.4 Irregular expenditure on purchase of various items in violation of PPRA-Rs.5.45 million

As per Rule 9 read with Rule 12 of Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so

planned. The annual requirements thus determined would be advertised in advance on the PPRA's web site as well as on the website of the procuring agency in case the procuring agency has its own website. Further, procurement over one hundred rupees and up to the limit of two million rupees shall be advertised in the PPRA's web site in the manner and format specified by regulation by the PPRA from time to time.

During audit of Planning and Development Department, it was noticed that various items under various object heads were purchased but instructions as mentioned in the above stated Punjab Procurement Rules were not complied with and thus mis-procurements of goods and services were made. The details are as under:

Sr No.	Name of formation	Period of Audit	PDP No.	Brief description	Amount (Rs.)
1	DG ABAD, Rawalpindi	2017-18	31192	Tender not advertised on PPRA website.	3,412,000
2	Deputy Director (Dev), Vehari	2016-19	34378	Expenditure in violation of PPR and austerity measures imposed by FD .	404,166
3	P&D, Punjab, Lahore	2108-19	36086	Annual requirement was not uploaded / published, in advance, on PPRA as well as on departmental website. The expenditure was splitted to avoid tendering process to get economical prices.	417,697
4	P&D, Punjab, Lahore	2108-19	36087	Purchase of ingenuinedrams of photocopier at higher rate.	355,825
5	P&D, Punjab, Lahore	2018-19	36088	Avoided quotations and publicity through PPRA website by splitting.	392,815
6	P&D, Punjab, Lahore	2018-19	36071	Annual requirement was not uploaded / published, in advance, on PPRA as well as on departmental website. The expenditure was splitted to avoid tendering process to get economical prices.	249,795
7	P&D, Punjab, Lahore	2018-19	36105	Annual requirement was not uploaded / published, in advance, on PPRA as well as on departmental website. The expenditure was splitted to avoid tendering process to get economical prices.	215,609
Total					5,447,907

Audit was of the view that non observance of Punjab Procurement Rules resulted in irregular procurement of goods and services.

When pointed out the lapses in April, August and September 2019, the managements did not offer any reply.

The matter was further reported to the Administrative Department in May, October and November 2019. In DAC meeting held on 06.11.2019, the para at Sr. No. 1 was kept pending for compliance. Further progress was not reported by the department till the finalization of this report. As regards remaining paras, neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that the department should strengthen its internal controls and seek regularization of the expenditure.

D-Irregularities resulted into losses due to negligence

***13.4.5 Irregular expenditure on hiring of consultants-
Rs. 6.72 million***

As per Punjab Procurement Rule 12, 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 but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper. Moreover, as per Rule 44 *ibid*, depending upon the selection method, the procuring agency shall include, among others, the following steps in the process of selection of a consultant:

- (a) preparation and approval of the terms of reference of the assignment;

- (b) preparation of the cost estimate or budget of the assignment;
- (c) public advertisement of invitation of consultants' expressions of interest and their short-listing;
- (d) preparation and issuance of the request for proposal to the shortlisted consultants;
- (e) preparation and submission of proposals by the consultants;
- (f) evaluation of technical proposals; and
- (g) opening and evaluation of financial proposals.

During audit of Planning & Development Department, Lahore for the period 2018-19, it was observed that the services of the consultants were hired. The hiring of the services was held irregular as the same was done initially for a short term period of three to six months under Rule 46 of Punjab Procurement Rules 2014. It is pertinent to mention here that the Rule 46 pertains to hiring of services of individual consultant for a short term period. The agreements thus made were extended/renewed after expiry of six months during the period from 2017 to June 2019 (till the days of audit). The details are as under:

Sr. No.	PDP No.	Amount (Rs.)
1	36057	5,486,970
2	36058	1,236,521
Total		6,723,491

Audit is of the view that the favour was extended by hiring the services of the consultant under the rule pertaining to short term consultancy and the services thereof were continued by extending the agreements to debar them from the provisions of the Rule 44 of Punjab Procurement Rules 2014.

Audit pointed out the irregularity in August 2019. The management only received the observation without any comments/reply.

The matter was further reported to the Administrative Department in November 2019. Neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that:

- The matter may be probed to ensure the transparency in selection and extension process for hiring of consultant.
- Services rendered may be evaluated in quantitative and qualitative terms against value for money.
- Vacant post in the related department may be filled immediately.

Recoveries and overpayments

13.4.6 Non-recovery of punjab sales tax on services-Rs.1.73 million

As per Sr. No. 38 of the Second Schedule of the Punjab Sales Tax on Services Act 2012 (amended vide Finance Act 2014), Sales Tax is deductible @16% on services provided by specialized workshops or undertakings (auto-workshops; workshops for industrial machinery, construction and earth moving machinery or other special purpose machinery etc; workshops for electric or electronic equipment or appliances etc. including computer hardware; car washing or similar service stations and other workshops). Under rule 8 of Punjab Sale Tax on Services (Withholding) Rules 2015, where the taxable services are received by a government department or office, the Drawing and Disbursing Officer (DDO), preparing the bill for the accounting office, shall indicate the amount of sales tax withheld under these rules.

During audit of Planning and Development Department for the period 2018-19, it was observed that the PST @ 16 % was either not deducted or was less deducted by the withholding agent while making

payments against the services provided by various firms. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	Planning & Development Department, Lahore	2018-19	36065	1,623,910
2	Agency for Barani Areas Development, Rawalpindi	2016-19	31198	103,874
Total				1,727,784

Audit was of the view that weak internal control resulted in less deduction of Punjab Sales Tax.

Audit pointed out the irregularity in April 2019, in reply to preliminary observation, the managements noted the observations for compliance.

The matter was further reported to the Administrative Department in November 2019. In DAC meeting held on 06.11.2019, the para at Sr. No. 2 was kept pending for compliance. Further progress was not reported by the department till the finalization of this report. As regards para at Sr. No. 1, neither reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that the department should strengthen its internal controls, effect recovery of the stated amount and deposit the same into government treasury.

**AUDIT REPORTS ON THE ACCOUNTS OF
FOREIGN AIDED PROJECTS**

(A)	STRENGTHENING MARKETS FOR AGRICULTURE AND RURAL TRANSFORMATION PROGRAM-----	565
1-	Irregular agreement with private insurance company-Rs. 406 million -----	565
2-	Non-deduction/non-deposit of taxes Rs. 2.39 million -----	566
3-	Irregular expenditure on account of printing-Rs. 12.57 million-----	568
4-	Irregular expenditure due to execution of item of work without material Lab test reports and Pre-qualified contractor -Rs.8.88 million-----	569
(B)	SUSTAINABLE LAND MANAGEMENT PROGRAM-II -----	571
1-	Irregular purchases without adopting tendering process-Rs. 1.33 million -----	571
(C)	JOBS AND COMPETITIVENESS PROGRAM-----	572
1-	Non production of record- Rs. 3.18 million -----	572
2-	Expenditure on pay and allowances in excess of the provision of sanctioned strength-Rs. 83.57 million-----	573
3-	Irregular/unjustified appointment of short consultant-Rs. 6.79 million-----	575
(D)	SOUTHERN PUNJAB POVERTY ALLEVIATION PROJECT -----	577
1-	Non-provision of refreshment and transport facility to trainees -Rs.7.88 million -----	577
2-	Non-recovery of wheat/grains from borrowers of Food Bank-Rs.5.41 million -----	578

***(A) Strengthening Markets for Agriculture and
Rural Transformation Program***

1- Irregular agreement with private insurance company-Rs. 406 million

Section of 166 read with Section 156 of Insurance Ordinance 2000 requires Federal and Provincial Government to place all insurance business relating to public property (i.e. a project financed out of an external loan) with the National Insurance Company Limited (NICL) only. Any person who insures and any insurer which accepts insurance of any public property or liability knowing such insurance to be in contravention of this statutory requirement shall be guilty of an offence and any insurer who makes a default in complying with or act in contravention of any requirement of the ordinance and, where the Insurer is a company, any Director or the Officer of the Company, who is knowingly a party to the default shall be punishable with fine which may extend to one million rupees and in the case of continuing default with an additional fine which may extend to Rs.10,000 for every day during which the default continues. Further, as per S&GAD letter No.SO (FG)5-17/2017 dated 25.04.2017 regarding Insurance of Public Property refer the copy of letter No.NICL/BD/SGA & ID/20167 dated 14.04.2017 and directed to take necessary action accordingly and report may be provided to this Department at the earliest. The above said letter of NICL described the Section 166 & 156 of Insurance Ordinance 2000 as detailed above.

During audit of Strengthening Markets for Agriculture and Rural Transformation (SMART) Program for the year 2018-19, it was observed from the record of “Punjab Fasal Beema (Takaful) Program (LO4235)” that crop yield insurance to the eligible farmers was made from M/s Askari General Insurance Company Limited at contract value of Rs. 406

million instead of National Insurance Company Limited against the provision of rule.

The lapse was occurred due to negligence of the management and its non-adherence to rules and instructions.

The matter was pointed out in October 2019. The management replied that Section of 166 read with Section 156 of Insurance Ordinance 2000 requires Federal and Provincial Government to place all insurance business relating to public property (i.e. a project financed out of an external loan) with the National Insurance Company Limited (NICL) only. Under Punjab Fasal Bema Program, no public property is being used. The reply of the management was not tenable as the project was financed by World Bank and crop yield insurance contract was made between M/s Askari General Insurance Company Limited and Director Crop Reporting Service, Agriculture Department.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in October and November 2019.

Audit recommends that matter be investigated at Administrative level and responsibility fixed for non-adherence to government instructions.

(PDP No.39184- Strengthening Markets for Agriculture and Rural Transformation Program -2018-19)

2- Non-deduction/non-deposit of taxes-Rs.2.39 million

As per section 153 of Income tax Ordinance 2001, the deduction on account of income tax was required to be made as per prescribed rates of income tax. Moreover, as per rule 2 and 6 of Sales Tax Rules, withholding agent shall deduct an amount equal to 1/5th of total sales tax

shown in sale tax invoices, issued by the supplier and make payment balance amount to him. Furthermore, second schedule of Punjab Sales Tax Act 2012 provides that sales tax @16% should be deducted on services provided for specific purposes. Moreover, as per minutes of District Rates Committee for fixation of rates of fall items of construction materials for the year 2018-19 in District Lahore, further tax @ 3% is required to be deducted from the payment of PCPL Segment Rates.

During audit of various projects/programs under Strengthening Markets for Agriculture and Rural Transformation (SMART) Program for the year 2018-19, it was observed that leviable taxes were either not deducted or were not deposited into government account. The details are as under:

Sr. No.	Name of Project/Program	Period of audit	PDP No.	Type of Tax	Amount (Rs.)
1.	"E-vouchers providing subsidies to farmers" under Strengthening Markets for Agriculture and Rural Transformation (SMART) Program	2018-19	39185	Income tax	862,930
				GST 1/5 th	729,198
			39186	Income tax	264,679
				PST	238,537
3.	"Optimizing Watercourse Conveyance Efficiency through Enhancing Lining Length" under Strengthening Markets for Agriculture and Rural Transformation (SMART) Program	2018-19	39197	Further tax	187,503
4.	"Punjab Fasal Beema (Takaful) Program" under Strengthening Markets for Agriculture and Rural Transformation (SMART) Program	2018-19	39182	Income tax and PST	107,913
Total					2,390,760

Audit was of the view that weak internal controls on taxation resulted in non-deduction of taxes and weak supervisory controls resulted in non-deposit thereof.

The matter was pointed out in October 2019. The management at Sr. No. 1 did not offer any reply. The management at Sr. No. 2 noted for observation for compliance. The management at Sr. No. 3 replied that DGPR had paid the due taxes. The reply of the management was not acceptable as it was without any documentary evidence.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in October and November 2019.

Audit recommends that the matter may be looked into and amount of income tax/PST/GST deducted from the suppliers be deposited into government treasury under intimation to audit.

3- Irregular expenditure on account of printing-Rs. 12.57 million

As per Rule 9 of 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.

During audit of Strengthening Markets for Agriculture and Rural Transformation (SMART) Program for the year 2018-19, it was observed from the record of “E-vouchers providing subsidies farmers (LO16007047)” that expenditure of Rs.12,574,446 was incurred on account of printing of posters and flexes for publicity of subsidy scheme under object code A03902-Printing on fertilizers in various divisions “*Beejonaurkhadoon per arboonrupayki subsidy kifarhami*”. Expenditure was incurred on quotations to avoid tendering process by way of splitting the indents. The procurement requirement could have been foreseen and consolidated to achieve better economy of scale.

Audit was of the view that lapse occurred due to weak financial and supervisory controls.

The matter was pointed out in October 2019. The management did not offer any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in October and November 2019.

Audit recommends that the expenditure may be got regularized from the competent authority.

(PDP No.39187 - Strengthening Markets for Agriculture and Rural Transformation Program - 2018-19)

4- Irregular expenditure due to execution of item of work without material Lab test reports and Pre-qualified contractor -Rs.8.88 million

As per Appendix-A (4) (B) of contract agreement between Punjab Agriculture Department through DG Agriculture (Water Management) and National Engineering Services Pakistan (Pvt.) Limited-NESPAK for Project Implementation Supervision Consultant (PISC), the consultant shall bound to ensure that the watercourse construction materials being used at site are in accordance with relevant standards and specifications and has been tested by them as per laid down specification. Moreover, as per para 6-D of PC-I of Optimizing Watercourse Conveyance Efficiency through Enhancing Lining Length, it is planned that most of the watercourse to be undertaken under proposed project will be improved/lined/re-constructed using Pre-case Parabolic Segments (PCPS). The supplier firms already prequalified under PIPIP for supply of PCPS would be eligible for providing services under proposed project. However,

more firms will be prequalified to fulfill the requirements of PCPS under both projects.

During audit of the Deputy Director Agriculture (OFMW), Lahore under “Optimizing Watercourse Conveyance Efficiency through Enhancing Lining Length” a project under the SMART Lahore (Strengthening of Market for Agriculture & Rural Transformation) for the period 2018-19, it was observed that management provided material to Water User Associations for improvement/rehabilitation of watercourses in the shape of Precast Parabolic Segments (PCPS) and Nuccas etc. Precast Parabolic Segments (PCPS) and Nuccas were supplied by pre-qualified contractors with the department while Project Implementation Supervision Consultant (PISC)/Field Engineer was responsible for quality assurance at manufacturing yard. Payments to the tune of Rs. 8,884,142 were made to pre-qualified contractors on recommendation/quality assurance of Field Engineer. The said payments were held irregular as documentary evidence on account of lab tests performed and pre-qualified firm proof reports thereof were not found available on record.

The matter was pointed out in October 2019. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in October and November 2019.

Audit recommends that requisite reports may be obtained and provided for further scrutiny under intimation to audit.

(PDP No.39199 - Strengthening Markets for Agriculture and Rural Transformation Program -2018-19)

(B) Sustainable Land Management Program-II

1- Irregular purchases without adopting tendering process-Rs. 1.33 million

As per Rule 8 of Punjab Procurement Rules 2014, a procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future. Moreover, as per Para 12 *ibid* (1) Procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

During audit of BARI (Barani Agricultural Research Institute), Chakwal activity of the project under SLMP-II for the financial year 2018-19, it was observed that an amount of Rs. 1,334,000 was incurred on account of printing, stationery and refreshment under training program of capacity building of 500 people. The purchase was made through three quotation instead of adopting tendering process. The details are as under:

Training cost	Description	Amount (Rs.)
1.	Printing	539,288
2.	Stationery	400,731
3.	Lunch box	393,981
Total		1,334,000

Audit was of the view that non observance of PPR 2014 led to a non-transparent process of procurement.

The matter was pointed out in October 2019. The management replied that PPR Rules are not applied in the projects of UNDP. The reply was not tenable as the management did not observed the PPR 2014. Moreover, as per PCOM (Project Cycle Operations Manual), in line with the UN Financial Regulation and as approved by the UNDP Executive Board, the guiding principle for all procurement funded by UNDP includes the need for obtaining best value for money through effective local or international competition as well as using a fair, honest and transparent procurement process.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in October and November 2019.

Audit recommends that the expenditure may be got regularized from the competent authority.

(PDP No.39169 -Sustainable Land Management Program-II -2018-19)

(C) Jobs and Competitiveness Program

1- Non production of record- Rs. 3.18 million

As provided in section 14 of the Auditor-General's (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001, the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information. Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules. Further, Punjab Finance Department letter no. FD (M1) III-2/87(P-III), dated 22nd February, 1994 provides that DDO himself will be responsible for production of record to the audit party at the time of audit and that in case

of any lapse on his part, severe disciplinary action will be taken against him by the Administrative Secretary personally apart from submitting a report to the Chief Minister/ Chief Secretary.

During audit of Investment Climate and Reform Unit, an implementing agency of the Jobs and Competitiveness Program for the financial year 2018-19, following record was not produced to audit despite repeated requests.

1. Paid vouchers along with allied record
2. Stock register.
3. Procurements and Contract file(s).

The matter was pointed out in August 2019. The management replied that due to shifting of the office and white wash/paint in the office, the full record could not be made available. Now, the requisite record is available for verification.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in October and November 2019.

Audit recommends that requisite record be obtained and provided for further scrutiny under intimation to audit.

(PDP No.39214 -Jobs and Competitiveness Program -2018-19)

2- Expenditure on pay and allowances in excess of the provision of sanctioned strength-Rs. 83.57 million

As per Project Document of Urban Unit, the budget allocated against pay and allowances for the financial year 2018-19 is Rs. 123,237,307 for 84 employees.

During audit of Punjab Spatial Strategy (PSS) Project under Urban Unit, an implementing agency of the Jobs and Competitiveness Program, for the period 2018-19, a perusal of the expenditure statement revealed that in violation of above provision, an amount of Rs.206,806,639 was paid as salaries to 247 employees. Thus, an excess expenditure of Rs. 83,569,332 was incurred on pay and allowances by the project authorities over and above the sanctioned strength as per Project Document.

Audit is of the view that the running of the project without approval of the PC-I was irregular. Moreover, the expenditure on salaries of the staff in excess of the provision of the Project Document is due to weak internal controls on sanctioned strength and payroll.

The matter was pointed out in August 2019. The management replied that given the complex nature of the Project Punjab Spatial Strategy (PSS) variations in budget during project execution were expected. The Company is an autonomous body with independent Board of Directors and as per Rule 7 of the Public Sector Companies (Corporate Governance) Rules, 2013. The Board of Directors approved the HR budget for 2018-19 of Rs. 202.075 million after considering all the variations. The Company hired the services of the employees as per approved HRM and as per budget as approved by the Board. Furthermore, Planning & Development Board vide letter no. PRMP/J&C-P4R/409/2015/327 dated April 06, 2016 required that the public sector companies under J&C Program will get their PC-1s/Project Documents approved from their respective Boards. In the light of the aforementioned direction, the project document was subsequently approved by the Board of directors of The Urban Unit on June, 29 2016. Hence, there is no need of PC-I. The reply was not tenable as payment was made on account of pay and allowances were excess than the budget allocation and sanctioned strength given in Project Document.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in October and November 2019.

Audit recommends that matter be probed besides regularization of the expenditure from the competent authority.

(PDP No.39219 -Jobs and Competitiveness Program -2018-19)

3- *Irregular/unjustified appointment of short consultant-Rs. 6.79 million*

As per Punjab Procurement Rules 2014, 'short consultancy' means consultancy where the cost of Consultancy does not exceed two million rupees for individual consultant and five million rupees for consulting firms and duration of the short consultancies for an individual consultant shall not exceed six months. Moreover, 'consultant' means a person or firm who or which is qualified by appropriate education and relevant experience for provision of consultancy services. Furthermore, as per Rule 8 (a) *ibid*, before short-listing process, in consultation with the key line departments, determine the parameters and selection criteria for short-listing of individual consultants, firms or companies to be considered as consultant.

During audit of Investment Climate and Reform Unit, an implementing agency of the Jobs and Competitiveness Program, for the period 2018-19, it was observed that the management appointed short term consultant and expended Rs. 6,788,362 during the financial year 2018-19. Following irregularities were observed:

- Services of different short consultants were hired by the management by inviting three quotations from the persons of choice.

- The basic criteria for evaluation i.e. minimum qualification and experience of the consultant was not given.
- The short consultants were hired repeatedly during the year on the same or various consultant post irregularly i.e. PS to MD, Office coordinator, office assistant etc. in violation of above-mentioned rule.
- The short consultants were hired against regular posts.
- The qualification and experience certificates were not available.

Sr. No.	Name of Consultant	Consultant Post	Remuneration Per Month	Appointment Date	Contract Expiry date
1	Mr. Riaz Ahmad Tahir	Consultant Procurement Specialist	200,000	11.12.2017	11.03.2018
		Consultant Finance	200,000	18.03.2018	30.06.2018
		Office Coordinator	300,000	10.07.2018	09.01.2019
		Regulatory Reforms	300,000	15.01.2019	14.07.2019
2	Mr. Shehram Khan	PR & Communication Specialist	160,000	01.03.2018	30.08.2018
		Marketing Communication Specialist	160,000	07.09.2018	06.03.2019
3	Mr. Mirza Imran Baig	Consultant (Liason Officer)	110,000	01.06.2017	30.12.2017
		Liason Officer	110,000	05.01.2018	06.06.2018
		Liason Officer	110,000	15.06.2018	14.12.2018
		Liason Officer	110,000	12.12.2018	20.06.2019
4	Mr. Muhammad Javed Siddiqui	Office Coordinator	55,000	01.09.2017	31.03.2018
		Care taker	55,000	07.04.2018	30.06.2018
		Office Assistant	70,000	10.07.2018	09.01.2019
		Care taker	70,000	15.01.2019	14.07.2019
5	Mr. Jahanzeb	PS to MD	60,000	01.05.2017	30.09.2017
		PS to MD	80,000	01.10.2017	31.03.2018
		PS to MD	80,000	07.04.2018	30.06.2018
		PS to MD	90,000	10.07.2018	09.01.2019
		PS to MD	90,000	15.01.2019	14.07.2019
6	Mr. Ahmad Waqas	Admin Officer	50,000	01.06.2017	30.06.2017
		Admin Officer	55,000	01.07.2017	30.11.2017
		Research Associate	100,000	07.12.2017	28.02.2018
		Research Analyst	100,000	05.03.2018	11.10.2018

The matter was pointed out in August 2019. The management replied that the Government of the Punjab has imposed the ban on the

recruitment and most of the posts were vacant. In order to streamline the work of the scheme, some consultants were hired. The reply of the management was not acceptable as the consultants were hired without observing PPR 2014.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in October and November 2019.

Audit recommends that the matter may be probed and the expenditure may be got regularized from the competent authority.

(PDP No.39212-Jobs and Competitiveness Program -2018-19)

(D)Southern Punjab Poverty Alleviation Project

1- Non-provision of refreshment and transport facility to trainees-Rs.7.88million

As per Sr. No. 7 of calculation sheet for Vocational Training Organization (VTO) and No. 6 of Entrepreneur Training Organization (ETO) contained in Appendix – D describes that per participant cost also includes stationery, training consumable, necessary training equipment, training handouts, refreshments during trainings, certificates and travel from home to field training centre. Moreover as per Sr. No. 3 ibid describes that the IRM shall ensure availability of vehicle in each district to provide the pick and drop facility to trainees.

During audit of Southern Punjab Poverty Alleviation Project for the period 2018-19, it was observed that payments to IRM (implementing partner) were made against claims submitted for imparting vocational and entrepreneur trainings to 1411 No. of participants. IRM was to provide refreshment to all participants during training. However, during field

inspection/verification of Community Organizations in union council Gul Muhammad Langah of Liaqatpur Tehsil, alongwith SPPAP representatives, it was noticed that neither refreshments (Rs. 5,253,000) nor transport facility (Rs.2,626,500) was being provided to any of the trainee. Non-compliance to contractual obligation on the part of IRM resulted in overpayment to the implementing partner to the tune of Rs.7,879,500.

Audit is of the view that disregard to the provision of contractual agreement resulted in non-provision of provided facilities.

The matter was pointed out in October 2019. The management replied that IRM is regularly providing the lunch and transport facility to the trainees since inception. The reply is not acceptable being evasive as audit did not find any evidence.

The matter was further reported to the Administrative Department. In DAC meeting was held on 17.12.2019, the paras were kept pending for verification of record. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the matter may be looked into at appropriate level, responsibility fixed and corrective measures be taken accordingly.

(PDP No.39285& 39287- Southern Punjab Poverty Alleviation Project -2018-19)

2- Non-recovery of wheat/grains from borrowers of Food Bank-Rs.5.41million

According to Para 12.2 of Part XII of Project Implementation Manual, beneficiaries will return to the Food bank actual quantity of wheat received and adding 10% of the original quantity.

During audit of Southern Punjab Poverty Alleviation Project for the FY 2018-19, it was observed that 97870 kg wheat valuing

Rs.7,584,925 was not yet recovered from beneficiaries which needs justification. Non/delayed recovery of wheat from borrowers is very harmful for the sustainability of the Food Bank and also deprives other deserving poor people of facility of Food Bank.

Audit is of the view that lapse occurred due to non-compliance to above provisions, weak supervisory and financial internal controls on policy implementation.

The matter was pointed out in October 2019. The management replied that wheat recovery is the continuous process under food bank activity of SPPAP. Social Mobilization Partner-NRSP is in continuous follow-ups and it is expected that before the advent of hunger season 2019, recovery would be completed as 100%. The reply is not tenable as neither recovery was made nor any documentary evidence in support of the reply was provided to audit.

The matter was further reported to the Administrative Department. In DAC meeting was held on 17.12.2019, the committee reduced the para after detail discussion/ perusal of record and kept pending till the recovery remaining 69841 kg wheat valuing Rs. 5,412,678 from beneficiaries under food bank activity. Further progress was not reported by the department till the finalization of this report

Audit recommends that the matter be probed at appropriate level for fixing responsibility besides effecting recovery from the concerned.

(PDP No.39288- Southern Punjab Poverty Alleviation Project -2018-19)

CHAPTER 14

POPULATION WELFARE DEPARTMENT

14.1 Introduction

(A) Population Welfare Department is headed by a Secretary. It has two attached departments i.e., Director General Population Welfare and Director, Training/Research and Production. As per Punjab Government Rules of Business 2011, the department has been assigned the business of:

- Population policy formulation, implementation, monitoring and evaluation.
- Demographic statistics and analysis.
- Mainstreaming population factor in development planning process.
- Provision of family welfare services including family planning and general medical care.
- Preparation of budget and development schemes.
- Coordination with federal government, international agencies, NGOs and donors.
- Procurement and distribution of contraceptives.
- Training research and development of professional standards.
- Information, education and communication services.
- Promotion of population planning activities through private and other public sector institutions.
- Budget, accounts and audit matters.
- Purchase of stores and capital goods.
- Service matters except those entrusted to Services and General Administration Department.
- Matters incidental and ancillary to the above subjects.

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

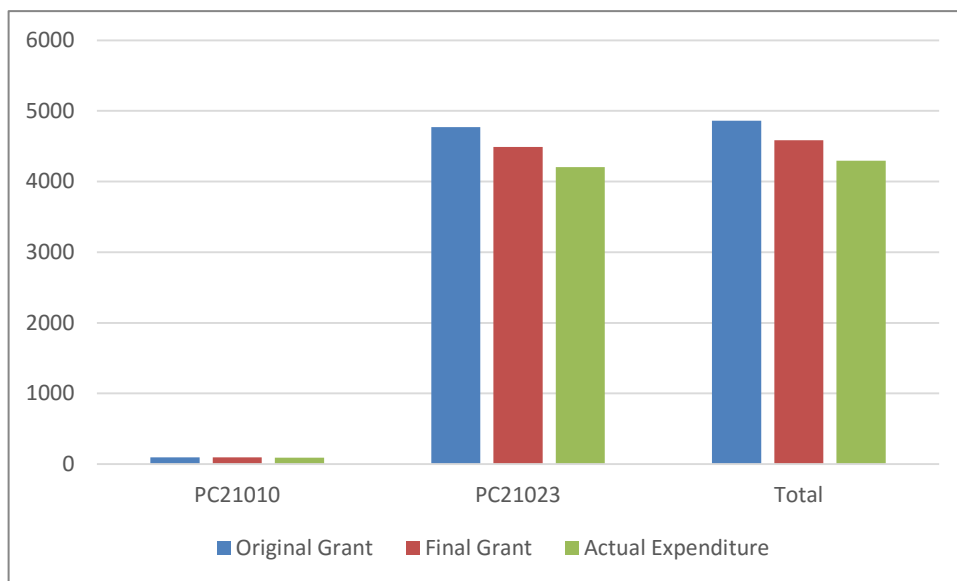
The Appropriation Accounts for the year 2018-19 of Population Welfare Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2018-19 against the total of two grants/appropriations was as follows:

(Rupees in million)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
(1)	(2)	(3)	(4)	(5)	(6)
PC21010	94.251	1.234	95.485	92.980	(2.505)
PC21023	4,768.709	(280.176)	4,488.533	4,202.416	(286.117)
Total	4,862.960	(278.942)	4,584.018	4,295.397	(288.621)



Overview of Expenditure

The final budget of Population Welfare Department for the year ended 30 June, 2019 was Rs. 4,584.018 million. Out of this, actual expenditure was Rs.4,295.397million.

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (288.621) million at the close of the year 2018-19 under grant PC21010 & PC21023 were not surrendered in time by the Department.

Audit Profile of Population Welfare Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY2018-19 (Rs. in million)	Revenue/ Receipts audited FY2018-19 (Rs. in million)
1.	Formations	276	6	164	0
2.	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	1	-	-	-
3.	Authorities/ autonomous bodies etc. under the PAO	-	-	-	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

14.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 3.35 million were raised in this report during audit of Population Welfare Department. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	Non Production of record	-
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Irregularities	
A	HR/Employees related irregularities	-
B	Procurement related irregularities	3.35
C	Management of accounts with commercial banks	-
D	Financial Management Issues	-
E	Losses due to negligence	-
4	Value for money and service delivery issues	-
5	Recoveries and overpayments	-
6	Others	-
Total		3.35

14.3 *Brief comments on the status of compliance with PAC Directives*

The status of compliance with PAC Directives for reports of Population Welfare Department discussed so far is given below:

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1990-91	1	0	1	0
2	1991-92	4	0	4	0
3	1994-95	2	0	2	0
4	1995-96	10	1	9	10
5	1996-97	43	21	22	49
6	1997-98	53	15	38	28
7	1998-99	39	27	12	69
8	2005-06	25	10	15	40
9	2006-07	61	25	36	41
10	2009-10	27	2	25	7
11	2013-14	4	0	4	0
Total		269	101	168	38

The management needs to revisit its compliance processes to ensure that PAC directives are complied with in a timely manner.

14.4 AUDIT PARAS

Irregularities

A-Procurement related irregularities

14.4.1 Irregular expenditure on purchase of medicine- Rs. 3.35 million

As per Rule 9 of Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. Moreover, as per Rule 12 ibid, procurement over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on PPRA website.

During audit of Population Welfare Department, it was observed that an expenditure of Rs. 3,350,649 was incurred on procurement of medicine. The expenditure was held irregular as the same was incurred by splitting the indents to avoid tendering process. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Family Health Clinic (RHSA), DHQH, Chakwal	2013-18	31343	1,685,200
2	Family Health Clinic (RHSA), Khushab	2013-18	31357	1,665,449
Total				3,350,649

Audit is of the view that lapse occurred due to weak financial and supervisory controls.

The matter was pointed out in April and May 2019. The management noted the observation for compliance.

The matter was further reported to the Administrative Department in July 2019. In DAC meeting held on 18.09.2019, the paras at Sr. Nos. 1

& 2 were kept pending for regularization. Further progress was not reported by the department till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that irregularity may be got regularized with the sanction of the competent authority besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

CHAPTER 15

PRIMARY AND SECONDARY HEALTHCARE DEPARTMENT

15.1 Introduction

(A) Primary and Secondary Healthcare Department (P&SHD) is responsible to deliver quality healthcare services to the community through an efficient and effective service delivery system that is accessible, equitable, culturally acceptable, affordable and sustainable. P&SHD aims to improve the health and quality of life of all, particularly women and children, through access to essential health services.

The Primary and Secondary Healthcare Department strives to reform and strengthen the critical aspects of the health systems and enable it to:

- Provide and deliver a basic package of quality essential health care services
- Develop and manage competent and committed health care providers
- Generate reliable health information to manage and evaluate health services
- Adopt appropriate health technology to deliver quality services
- Reform the health administration to make it accountable to the public

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2018-19 of Health Department indicate expenditure on various specified services in relation to appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2018-19 against the total of four grants/appropriations was as follows:

(Rupees in million)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
(1)	(2)	(3)	(4)	(5)	(6)
PC21010	1,464.55	(493.23)	971.32	959.27	(12.06)
PC21016	134,558.68	0.00	134,558.68	114,248.77	(20,309.91)
PC13034	92.619	0.15	92.771	78.54412	(14.23)
PC22036	27,219.43	6,882.89	34,102.32	30,538.76	(3,563.56)
Total	163,335.28	6,389.81	169,725.09	145,825.35	(23,899.75)

Overview of Expenditure

The final budget of Health Department for the year ended 30 June, 2019 was Rs. 169,725.09 million. Out of this, actual expenditure was Rs. 145,825.35 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

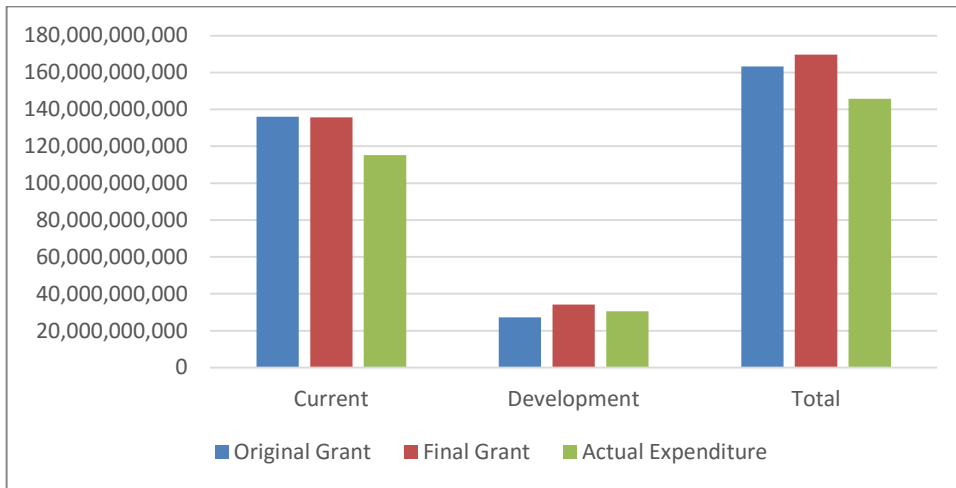
Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	136,115,851,000	115,286,585,253	(20,829,265,747)	15.30
Development	27,219,428,000	30,538,761,332	3,319,333,332	12.19
Total	163,335,279,000	145,825,346,585	(17,509,932,415)	3.11

During the year, due to supplementary grants and surrenders, this composition changed.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	135,622,774,000	115,286,585,253	(20,336,188,747)	14.99
Development	34,102,318,941	30,538,761,332	(3,563,557,609)	10.45
Total	169,725,092,941	145,825,346,585	(23,899,746,356)	25.44



Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs.(23,899.75) million at the close of the year 2018-19 under grants PC21010, PC21016, PC13034 & PC22036 were not surrendered in time by the Department.

Audit Profile of Primary and Secondary Healthcare Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue/ Receipts audited FY 2018-19 (Rs. in million)
1.	Formations	22	3	8,190.3277	-
2.	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	13	1	1,161.42	-
3.	Authorities/ autonomous bodies etc. under the PAO	-	-	3,338.9256	-
4.	Foreign Aided Projects (FAP)	2	2	-	-

15.2 Classified summary of Audit Observations

Audit observations amounting to Rs. 5,804.94 million were raised in this report during audit of Primary and Secondary Healthcare Department. This amount includes recoveries of Rs. 2.96 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount (Rs.)
1	Non Production of record	1,639.99
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Irregularities	
A	HR/Employees related irregularities	15.95
B	Procurement related irregularities	3,401.59
C	Management of accounts with commercial banks	744.45
D	Financial Management Issues	-
4	Value for money and service delivery issues	-
5	Recoveries and overpayments	2.96
6	Others	-
Total		5,804.94

15.3 *Brief comments on the status of compliance with PAC Directives*

The status of compliance with PAC directives for reports discussed so far is given below:

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	46	38	8	83
2	1985-86	48	35	13	73
3	1986-87	67	53	14	93
4	1987-88	145	91	54	63
5	1988-89	79	55	24	70
6	1989-90	101	54	47	53
7	1990-91	128	75	53	59
8	1991-92	67	47	20	70
9	1992-93	71	44	27	62
10	1993-94	88	54	34	61
11	1994-95	76	5	71	7
12	1995-96	122	0	122	0
13	1996-97	108	69	39	64
14	1997-98	201	53	148	26
15	1998-99	297	159	138	54
16	1999-00	154	118	36	77
17	2000-01	411	329	87	80
18	2001-02	270	160	110	59
19	2003-04	78	23	55	30
20	2005-06	150	44	63	34
21	2006-07	235	103	132	44
22	2009-10	295	64	231	22
23	2010-11	125	36	89	29
24	2011-12	97	25	72	26
25	2012-13	138	37	101	27
26	2013-14	89	12	77	13
Total		3686	1783	1865	48

The management needs to revisit its compliance processes to ensure that PAC directives are complied with in a timely manner.

15.4 AUDIT PARAS

Non production of record

15.4.1 Non production of record-Rs. 1,639.99 million

Section 14 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that the officer in charge of any office/ department shall afford all facilities and provide record for audit inspection and comply with request for information. Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency & Discipline Rules.

During audit of Primary & Secondary Healthcare Department, record valuing Rs. 1,639,997,533 was not produced for audit scrutiny despite repeated requests. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Record	Amount (Rs.)
1	Project Director of PMU, Revamping Work of DHQ / THQ Hospitals in Punjab Primary & Secondary Health Care Department Lahore.	2017-18	37129	Record of payments released to IDAP along with vouched account etc.	1,600,476,078
2	D.G. Health Services Punjab Lahore.	2018-19	33612	Stock register and issue/acknowledgement record of 1284 Android phones along with receipt record of previous phones.	25,551,600

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Record	Amount (Rs.)
3	Project Director of PMU, Revamping Work of DHQ / THQ Hospitals in Punjab Primary & Secondary Health Care Department Lahore.	2017-18	37133	Record of GST invoices along with monthly returns of sales tax filed by the contracting firms.	7,870,002
4	Secretary Primary & Secondary Healthcare, Lahore.	2018-19	32390	Record for payments of arrears of pay and allowances through off cycle payments	4,059,853
5	Secretary Primary & Secondary Healthcare, Lahore.	2018-19	32384	Complete procurement record of Incinerator for Punjab Institute of Medical Sciences.	2,040,000
Total					1,639,997,533

Audit is of the view that due to non-production of record, the authenticity of the accounts could not be verified.

The matter was pointed out to concerned formations from April to September 2019. The formations at Sr. Nos.1, 3 & 5 replied that record would be produced in DAC meeting. The formation at Sr. No. 2 replied that relevant record was available for audit. The formation at Sr. No. 4 noted the observations for compliance.

The matter was further reported to the Administrative Department from September to December 2019. In DAC meeting held on 09.12.2019, the paras at Sr. Nos. 2 & 4 were kept pending. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that the department should produce record for audit purpose besides fixing responsibility for non-production of record.

Irregularities

A-HR/ Employees related irregularities

15.4.2 *Irregular payments to contingent paid staff-Rs. 15.95 million*

Supreme Court of Pakistan in its judgment dated 19.01.1993 in Human Rights Case No. 104 of 1992 stated that recruitments, both adhoc and regular, without publicly and properly advertising the vacancies, is violation of fundamental rights. As such no post could be filled in without proper advertisement, even on ad hoc or contract basis.

According to preface of Schedule of Wage Rates, appointment to a post included in this schedule may be made by the competent authority under Delegation of Financial Powers Rules subject to the following conditions:

- (a) The post(s) shall be advertised properly in the leading newspapers.
- (b) The recruitment to all the posts in the schedule shall be made on the basis of merit specified for regular establishment vide para 11 of recruitment policy issued by S&GAD vide No.SOR-IV(S&GAD)10-1/2003 dated 17-9-2004.

During audit of Primary & Secondary Healthcare Department, it was noticed that contingent paid staff was appointed without advertisement in the leading newspapers and without observing merit. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1	Prevention and Control of Non-Communicable Diseases Punjab Lahore	2016-18	31103	5,589,894

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
2	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32378	5,588,432
3	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32407	4,774,899
Total				15,953,225

Audit is of the view that lapse occurred due to weak financial and supervisory controls.

The lapses were pointed out in March and August 2019. Managements at Sr. Nos.1 & 3 noted the observations for compliance. The management at Sr. No.2 stated that detailed reply would be submitted later on.

The matter was further reported to the Administrative Department in May and September 2019. In DAC meeting held on 28.11.2019, the para at Sr. No. 1 was kept pending for regularization from the competent authority. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that irregularity be got condoned from the Finance Department besides fixing the responsibility.

B-Procurement related irregularities

15.4.3 *Procurements in violation of Punjab Procurement Rules-Rs. 1,571.94 million*

According to Rule 4 of the Punjab Procurement Rules, 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner. Rule 8 *ibid*, states

that a procuring agency, shall within one month from the commencement of a financial year, devise annual planning for all proposed procurements. Moreover, as per PPRA letter No. L&M(PPRA)1-30(G)/2011/P-II/2514 dated 03.12.2014, a procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract. As soon as a contract has been awarded, the procuring agency shall make all documents related to the evaluation of the bid and award of contract public. The documents should be uploaded on PPRA website to be approachable by general public.

During audit of Primary & Secondary Healthcare Department, it was observed that an amount of Rs. 1,571,938,010 was drawn for procurement of goods and services. The procurement and hiring of services were finalized without observing procurement rules. The details are given in (Annexure-48). Moreover, Income Tax, Sales Tax and Punjab Sales Tax amounting to Rs. 68,364,038 were not deducted/ withheld while making payments to the concerned.

Audit is of the view that disregard to the Punjab Procurement Rules resulted in irregular procurement of goods and services.

The matter was pointed out to concerned formations from April to September 2019. The formations at Sr. Nos. 1, 2, 29 to 31, 34, 36 and 38 to 44 stated that detailed reply would be submitted later on. The formations at Sr. Nos. 3 & 5 did not furnish any reply. The formations at Sr. Nos. 4, 6, 8, 9, 11 to 28, 32, 33, 35 & 37 noted the observations for compliance. The formations at Sr. Nos. 7 & 10 replied that procurements were made after advertisement and results of evaluations were also uploaded on the website of the Authority. The replies were not satisfactory as no documentary evidence in support of reply was shown to Audit.

The matter was further reported to the Administrative Department in September, October and December 2019. In DAC meeting held on 28.11.2019, the paras at Sr. Nos.1, 9, 10, 14, 15, 17, 18, 20, 21, 23, 24, 28 to 30 & 37 were kept pending for compliance and the amounts of the paras at Sr. Nos. 26 & 39 were reduced to the stated extent in the table and kept the para pending for regularization from Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends condonation of the irregularity from Finance Department besides making the loss good from the concerned at fault.

15.4.4 Non-accounting/use of medicines-Rs. 13.35 million

According to Section 19(2) of the Drugs Act, 1976, where an Inspector takes a sample of a drug for the purpose of test or analysis, he shall intimate such purpose in writing in the prescribed form to the person from whom he takes it and, in the presence of such person unless he willfully absents himself, shall divide the sample into five portions and effectively seal and suitably mark the same and permit such persons to add his own seal, if any, and mark to all or any of the portions so sealed and marked.

During audit of Director General Health Services Lahore for the year 2018-19, it was observed that samples for DTL were divided into four portions, first for DTL, 2nd for Provincial Quality Board, 3rd for supplier and 4th batch is retained in the stock. A study of the DTL process revealed that once the first portion declared standard by the DTL, the 4th portions of the respective batches retained in the stock valuing

Rs.13,352,362 were neither accounted for in the stock registers nor issued to any Health Facility for their utilization.

Audit is of the view that the heavy portion of 4th portions of medicines could not be utilized due to non-accounting/ use of medicines.

The matter was pointed out in September 2019. It was replied that sampling procedure as per DRAP Act 2012 / Drug Act 1976 includes four sample portions in which First Portion for DTL, 2nd Portion for PQCB, 3rd Portion for Manufacturer and 4th Portion as a receipt where sample was taken i.e. MSD/Warehouse. Deductions have been made for 4th portion of sample from the payments to the vendors.

The matter was further reported to the Administrative Department in October 2019. In DAC meeting held on 09.12.2019, the para was kept pending for advice from Health Department. Further progress was not reported by the department till the finalization of this report despite reminder issued in December 2019.

Audit recommends to inquire the matter at administrative level and to work out upto date quantities of 4th portion of samples besides accounting for quantities in the sock register.

(PDP No.33624-DG Health Services Punjab Lahore-2018-19)

15.4.5 *Non receipt of medicine- Rs. 1,734.75 million*

As per rule 15.4 (a) of PFR Vol-1, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken. Moreover, as per purchase orders to various medicine companies, a delivery period of sixty days plus fifteen days grace period was allowed to the contracting firms from the dates of respective purchase orders.

During audit of Director General Health Services Punjab, Lahore for the year 2018-19, scrutiny of the purchase orders and stock registers revealed that medicine of Rs.1,734,749,308 was not received from suppliers despite lapse of considerable time. The liquidated damages @ 0.134 % were also not imposed /recovered.

Audit is of the view that weak mechanism on service delivery caused non receipt of medicine.

The matter was pointed out in September 2019. The management replied that payments were made as per work order and LD charges had been imposed. Reply was not satisfactory as no evidence for deduction of late delivery charges was shown to audit.

The matter was further reported to the Administrative Department in October 2019. Neither any reply was received nor DAC meeting was convened despite reminder issued in December 2019.

Audit recommends that record of receipt of medicine along with up to date recovery of liquidated damages be shown to audit.

(PDP No.33626-DG Health Services Punjab Lahore-2018-19)

15.4.6 Unnecessary/surplus hiring of logistic services for MSD-Rs. 52.13 million

According to Rule 2.10 (a)(1) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During the audit of Director General Health Services, Lahore for the year 2018-19, it was observed that a contract for operation and management of Medical Store Depot (MSD) and Distribution of Vertical Programs Medicine was drawn between Project Management Unit

Primary & Secondary Healthcare Department and TCS Logistics Private limited on 28.07.2017. An amount of Rs.52,130,000 was drawn and paid to M/s TCS (Pvt) Limited. The expenditure was extra burden to public exchequer due to the following reasons.

- Sufficient staff was already deployed with MSD (the independent entity) performing functions to manage, organize and operation of Medical Store Depot but despite availability of the requisite staff, contract for provision of logistic support was awarded to TCS Logistics Private Limited to perform same functions of MSD.
- As per clause 1 (e) of scope of work, it was the liability of the service provider to get adequate insurance cover for warehouse premises and drugs stored in it until final delivery to intended location but no such evidence of insurance cover made by the service provider was available on record.
- The certificate that the TCS (service provider) was eligible to manage, organize and operate Medical Store Depot (MSD) under certified and approved WHO (World Health Organization) standards was not available.
- The maintenance of accounts in the shape of stock registers presented to audit were not satisfactory as neither expiry dates for medicines purchased were recorded in the stock registers nor opening and day to day closing balances were worked out in the registers. The receipt and issue procedure was not in line with the provisions of Rule 15.4 and 15.5 of PFR Vol-1.

Audit is of the view that lapse occurred due to weak financial and supervisory controls.

Audit pointed out the lapse in September 2019. The management replied that warehousing management services were outsourced in the large Public interest and due to shortage of staff at MSD.

The matter was further reported to the Administrative Department in October 2019. In DAC meeting held on 09.12.2019, the para was kept pending for compliance. Further progress was not reported by the department till the finalization of this report despite reminder issued in December 2019.

Audit recommends that matter be investigated besides regularization of the matter from Finance Department.

(PDP No.33606- DG Health Services Punjab Lahore-2018-19)

**15.4.7 Irregular expenditure on printing and publication-
Rs.29.42 million**

As per Punjab Delegation of Financial Rules 2016 (Special Powers to Printing Press Department), controller of printing and stationery has full powers to sanction expenditure on account of printing and binding work at private presses and the Superintendent Government printing press has power to sanction expenditure upto Rs.0.100 million in each case. In case of printing work done at private presses Punjab Procurement Rules shall be followed.

During audit of the accounts of Prevention and Control of Non Communicable Diseases Lahore for the year 2016-18, it was observed that an amount of Rs.29,417,368 was drawn and expenditure was incurred for printing material. Audit observed the following irregularities:

- Expenditure was sanctioned in each case by the Superintendent Government Printing Press. The said authority was not empowered to sanction expenditure in excess of Rs.0.100 million as specified in Special Power of Printing Press Department.
- Printing work was got done from the private printing presses whereas tender records like advertisement in newspaper/PPRA website, bidding documents, technical/financial proposals, tender register, bids evaluation reports published, minutes of purchase committee, attendance sheets of bidder etc were not produced to audit.

Audit is of the view that weak internal controls in procurement mechanism resulted into irregular expenditure.

The lapse was pointed out in March 2019. The management noted the observation for compliance.

The matter was further reported to the Administrative Department in May 2019. In DAC meeting held on 28.11.2019, the para was kept pending for regularization from the competent authority. Further progress was not reported by the department till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends to regularize the matter from Finance Department besides production of record.

(PDP No.31105-Prevention and Control of NCD Control Program Punjab Lahore-2016-18)

C-Financial Management Issues

15.4.8 Transfer of funds to avoid lapse of appropriation- Rs. 744.45 million

As per Rule 17.19 of PFR Vol-I, it is also not permissible to draw advances from the Treasury to prevent the lapse of appropriations.

During audit of Primary & Secondary Healthcare Department, Lahore, it was noticed that Rs.744,450,018 was drawn and remitted in bank accounts. The amount drawn was not utilized during the financial year. The details are given below:

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity involved	Amount (Rs.)
1	Project Director of PMU Revamping Work of DHQ/THQ Hospitals in Punjab Primary & Secondary Healthcare Department Lahore	2017-18	37127	Amount transferred to hospital councils but stores were not received from contracting firms after expiry of financial year.	535,000,000
2	-do-	2017-18	37131	Amount transferred to hospital councils and not utilized for one year. Advance drawl without approval.	100,000,000
3	Secretary Primary & Secondary Health care, Lahore	2018-19	32381	Amount drawn was kept in bank account and was not utilized during year of drawl. The unutilized balance Rs 77,476,308 was also lying in LC Account and not deposited into Government Account.	77,476,308
4	Project Director of PMU Revamping Work of DHQ/THQ Hospitals in Punjab Primary & Secondary Healthcare Department Lahore	2017-18	37140	Funds drawn without pre-audit by Resident Auditor and transferred to BOP A/C No. 6010047052800015 maintained by the DDO.	18,812,918
5	Secretary Primary & Secondary Health care, Lahore	2018-19	32383	Amount was drawn and kept in BOP A/C No. 6010047052800026 just to prevent lapse of appropriation.	10,440,792

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity involved	Amount (Rs.)
6	Prevention and Control of Non-Communicable Diseases Punjab Lahore	2016-18	31102	Funds drawn from Government Account, kept in bank account and were not utilized during financial year	2,720,000
Total					744,450,018

Audit is of the view that funds were drawn and kept in bank accounts just to avoid lapse of funds.

The lapses were pointed out in March, April and August 2019. Managements at Sr. Nos. 1 to 4 stated that reply would be submitted later on. Management at Sr. No. 6 noted the observation for compliance. Management at Sr. No. 5 replied that during last financial year Chief Justice Saqib Nisar took Suo-moto action on the departments that did not provide salary on timely basis. Taking this in account salary for the month of July was credited in advance.

The matter was further reported to the Administrative Department in May, September and December 2019. In DAC meeting held on 28.11.2019, the para at Sr. No. 6 was kept pending for regularization from the competency authority. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends regularization of the irregularity from Finance Department besides strengthening supervisory and financial internal controls.

Recoveries and overpayments

15.4.9 Non/ less recovery of taxes- Rs. 1.84 million

According to Income Tax Ordinance 2001 and Punjab Sales Tax on Services Act 2012, the department was required to withhold taxes at prescribed rates at the time of payment.

During audit of following formations of Primary & Secondary Healthcare Department, it was observed that various payments on account of procurement of goods and services were made to various suppliers/service providers. The requisite deductions of income tax and provincial sales tax valuing Rs.1,840,999 were not effected from the payments. The detail is as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of tax Non/less deducted	Amount (Rs.)
1	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32375	Less deduction of PST on repair of vehicles etc	1,683,499
2	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32469	Less deduction of Income Tax on honoraria	157,500
Total					1,840,999

Audit is of the view that weak internal controls on taxation resulted in non/less deduction of taxes.

The lapses were pointed out in March and August 2019. The management at Sr. No. 1 noted the observation for compliance. The management at Sr. No. 2 stated that detailed reply would be submitted later on.

The matter was further reported to the Administrative Department in May and September 2019. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends to recover the taxes besides strengthening of supervisory and financial internal controls.

15.4.10 Non/less recovery of government dues-Rs. 1.12 million

As per Rule 2.31(a) of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations.

During audit of following formations of Primary & Secondary Healthcare Department, it was observed that public exchequer was put to a loss of Rs 1,122,273 due to non/ less recovery of Government dues as per detail given below:

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of recovery	Amount (Rs.)
1	Project Director of PMU, Revamping work of DHQ/THQ Hospitals in Punjab Primary & Secondary Healthcare Department Lahore	2017-18	37138	Non-recovery of pay and allowances from terminated contract employees.	804,873
2	D.G. Health Services Punjab Lahore	2018-19	33614	Non-recovery of conveyance allowance from officers provided facility of official vehicles.	260,000
3	DG. Health Services Punjab Lahore	2018-19	33634	Non-recovery of 5 % house maintenance charges	57,400
Total					1,122,273

Audit is of the view that weak internal controls on payrolls resulted in inadmissible/excess payments of pay and allowances.

The lapses were pointed out in April and September 2019. Management at Sr. No. 1 stated that reply would be submitted in DAC meeting. In case of Sr. No. 3, management stated that recovery would be made. Management at Sr. No. 2 stated that vehicles placed at the disposal of officers for official duties from Head Office to different Health facilities / other offices and not for pick and drop from office to residence and vice versa.

The matter was further reported to the Administrative Department in October and December 2019. In DAC meetings held on 28.11.2019 and

09.12.2019, the paras at Sr Nos. 2 & 3 were kept pending for recovery. Further progress was not reported by the department. As regards remaining para, neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminder issued in December 2019.

Audit recommends that loss be made good besides strengthening financial and supervisory controls.

**AUDIT REPORTS ON THE ACCOUNTS OF
FOREIGN AIDED PROJECTS**

(A)	INTEGRATED REPRODUCTIVE MATERNAL NEWBORN CHILD HEALTH & NUTRITION PROGRAM -----	613
1-	Irregular appointment on contract -----	613
2-	Non-deduction of taxes-Rs. 39.53 million -----	614
3-	Non deposit of the Punjab Sales Tax in the government treasury Rs. 45.89 million -----	615
4-	Non-production of record-----	616
5-	Irregular payments for renovation contract-Rs. 15.08 million -----	616
6-	Irregular contract of Packing and Transport-Rs. 35.28 million -----	618
(B)	PUNJAB HEALTH SECTOR REFORM PROGRAM -----	619
1-	Non-deduction of PST-Rs. 1.40 million -----	619
2-	Irregular charging of Performance Incentive to the World Bank-Rs.3.66 million -----	620
3-	Irregular payment on account of rent of building – Rs. 3.54 million-----	620
4-	Unlawful payment of Project Allowance - Rs. 1.20 million-----	623

**(A) INTEGRATED REPRODUCTIVE MATERNAL NEWBORN
CHILD HEALTH & NUTRITION PROGRAM**

1- Irregular appointment on contract

In accordance with the contract employment policy 2004, recruitment policy (IX) Eligibility for Appointment (vi) Under Section 13(1) of the Punjab Civil Servants Act, 1974, a retired government servant is not eligible for appointment either on regular or on contract basis. Thus, all categories of retired government servants are not eligible for initial appointment against government posts except under the provisions of Re-employment Policy.SOR-1-10-1/2003 dated 16-06-2003(Re-employment Policy) states that in order to streamline the procedure regarding re-employment of retired government servants, the Chief Minister has desired that in future all cases of re-employment on contract must be examined by the Provincial Re-employment Board and recommendation of the Board then should be submitted for approval of the Chief Minister.

During audit of IRMNCH&NP for the financial year 2018-19, it was observed that below mentioned officers were appointed on contract basis after retirement from their regular services and therefore they had drawn unlawful salaries from IRMNCH&NP against the criteria of re-employment mentioned above.

Sr. No.	Name of staff	Designation	Date of appointment	Date of Superannuation	Monthly package as per PC-I (Rs.)
1	Dr. Mukhtar Hussain Syed	Program Director	09.02.2017	10.02.2018	500,000
2	Zulfiqar Ch.	National Program Director/Additional Director (Training)	09.02.2017	03.03.2018	400,000
3	Akhtar Rasheed	Additional Director Operations	09.02.2017	29.03.2018	400,000

The matter was pointed out in September and October 2019. The management did not offer any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till

the finalization of this report despite issuance of reminders in October and November 2019.

Audit recommends that matter may be got regularized from the competent authority.

(PDP No. 39228-IRMNCH-2018-19)

2- Non-deduction of taxes-Rs. 39.43 million

The rate of tax to be deducted at source under section 155 (Division V, Part III of the First Schedule) of Income Tax Ordinance 2001, shall be 15% for Filer Company against rental income from property. Section 153(1)(b) of Income Tax Ordinance 2001 states that Income Tax will be deducted @ 8% from company on provision of services. Section 153(1)(b) of Income Tax Ordinance 2001 states that Income Tax will be deducted @ 10% from individual trainers on provision of services. Moreover, according to PST Services Act 2012, PST is applicable on training services @ 16%.

During audit of the accounts of IRMNCH & NP for the period 2018-19, it was observed that Taxes were not deducted at source by the DDO. Following are the details of payments:

Sr. No.	AIR Para No.	Subject	Payee/ Payees	Total amount (Rs.)	Income Tax not deducted (Rs.)	PST not deducted (Rs.)
1	3	Income Tax not deducted on account of Rental Income (from property)- Rs. 6.201 Million	M/S Mystic Tours (Pvt) Ltd.	41,341,200	6,201,180	-
2	6	Income Tax not deducted from payments made to Mystic Tours Pvt. against services of operating rural ambulances and car rental services - Rs. 33.168 million	M/S Mystic Tours (Pvt.) Ltd.	414,606,084	33,168,487	-
3	7	Non-deduction of Income Tax and PST from payments made to master trainers amounting to Rs.161,460	Master trainers	621,000	62100	99,360
Total				456,568,284	39,431,767	99,360

The matter was pointed out in September and October, 2019. The management did not offer any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in October and November 2019.

Audit recommends that the amount may be recovered from the concerned and deposited into government treasury.

(PDP Nos. 39230, 39233& 39234-IRMNCH-2018-19)

3- Non deposit of Punjab Sales Tax in the government treasury-Rs.45.89 million

According to Rule 4.1 of PFR Vol-I, the department authorities should see that all sums due to government are correctly assessed and regularly received and checked against the demands and they are paid to government treasury accordingly.

During audit of the accounts of IRMNCH&NP for the period 2018-19, it was observed that PST amounting to Rs. 45,887,591 was deducted from the payments to M/s Mystic Tours (Pvt.) Ltd. on account of service rendered. The said amount was not deposited into government treasury.

The matter was pointed out in September and October 2019. The management did not offer any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in October and November 2019.

Audit recommends that evidence for deposit of tax may be produced for verification.

(PDP No. 39236-IRMNCH-2018-19)

4- Non-production of record

Section 14(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that audit can require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, Finance Department vide letter No. FD(M-I) III-2/87(P-III-P-V) dated 29.03.2010, communicated the directions of PAC, that record be produced to Audit on time for its verification otherwise disciplinary action may be taken against the concerned Principal Accounting Officer /DDO.

During audit of the District Coordinator, IRMNCH Bahawalpur, Gujranwala, Sargodha and Multan for the financial year 2018-19, it was observed that medicines were dispatched by IRMNCH&NP to above mentioned districts. But when audit questioned district officers/officials about arrival of any medicine apart from Mystic supplied medicine from IRMNCH&NP, they denied and did not produce the requisite record of consumption.

The matter was pointed out in September and October, 2019. The management did not offer any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in October and November 2019.

Audit recommends that record may be produced for verification.

(PDP No. 39238 IRMNCH, 2018-19)

5- Irregular payments for renovation contract-Rs. 15.08 million

As per Operational Manual of World Bank, Procurement Committee for procurement of goods and services shall be constituted to

review the bidding process, comparative statement and final approval of the supplier as per following:

- (1) Program Director / ADGHS IRMNCH & NP, Chairperson
- (2) Procurement Specialist, Health Department, Member
- (3) Additional Director Operation IRMNCH, Member
- (4) Representative of DG Health Services, Member
- (5) Program Manager Nutrition IRMNCH, Member
- (6) Representative of PSPU, Member
- (7) Co-opted technical member, if & when needed

According to World Bank Procurement Guidelines, Shopping Method is used when more competitive methods are not justified on the basis of cost and efficiency.

During audit of IRMNCH for the year 2018-19 (World Bank), it was observed that an amount of Rs.15,080,204 was spent on renovation of building. Following observations were noted in this regard:

- (1) Procurement was not advertised on PPRA website of P&SHC Department and the website of the procuring agency. Rather, Shopping Method was used without giving justifications as to how more competitive methods of procurement were not viable on the basis of cost and efficiency.
- (2) The composition of Procurement Committee was not as per provisions of Operational Manual.
- (3) Agreement with the contractor was not executed on stamp paper causing loss to the government in terms of Stamp Duty.
- (4) Procurement Plan was not shared with the World Bank

- (5) Bank's No-Objection to bidding documents was not obtained as required in para 5.5 of Operational Manual of World Bank.
- (6) Copy of signed contract was not sent to World Bank as required in World Bank Procurement Guidelines.
- (7) The Procurement Committee verified the PEC registration of two bidders namely M/s Chaudry enterprises, and M/s Khawaja Construction Company, and both were declared registered. While the certificates provided by both bidders were for the financial year 2017-18 and not for the year 2018-19 which shows that careful verification of bidders was not carried out.
- (8) The final evaluation report of the consultant was not available.

The matter was pointed out in September and October, 2019. The management did not offer any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in October and November 2019.

Audit recommends that expenditure may be got regularized from the competent authority.

(PDP No. 42-IRMNCH-2018-19)

6- *Irregular contract of Packing and Transport-Rs. 35.28 million*

According to Rule 4 of the Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of

procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

During audit of the accounts of IRMNCH&NP for the period 2018-19, it was observed that Mystic Tours Pvt Ltd. which is registered as provider of "Administrative and Support Service Activities" as per FBR record (for Income Tax purposes) was awarded a combined contract of packing and transport of goods whereas transport services had not been its principal activity as per FBR record. Moreover, a single rate of packing and transporting per unit (i.e. LHW medicine box) was decided in the contract due to which Income Tax rate could not be applied to both these activities separately as tax rate for packing was 8% and for transport it was 2%. But, the Income Tax actually charged/deducted during the financial year 2018-19 on payments amounting Rs. 35,281,081 to the said company in this regard was 2%, indicating tax avoidance and loss to the government.

Audit is of the view that single price contract for both packing and transportation has deprived government from taxes.

When observation was issued, no reply was received from the management.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in October and November 2019.

Audit recommends that contract may be redesigned showing packing cost separately so that it can be taxed properly.

(PDP No. 48- IRMNCH-2018-19)

(B) PUNJAB HEALTH SECTOR REFORM PROGRAM

1- Non-deduction of PST-Rs. 1.40 million

As per Punjab Sales Tax Act, PST is leviable on payments to consultants @ 16%.

During audit of accounts of PSPU/PHSRP for the period 2018-19, it was observed that an amount of Rs. 8,731,400 was paid to the consultants but PST amounting to Rs. 1,397,024 was not deducted as detailed below in violation of the above stated rule:

Detail of consultancy fee Paid during the year 2018-19 against which PST was not deducted							
Consultant Name	Designation	Sep-18	Oct-18	Nov-18	Dec-18	Total consultancy fee paid during the year 2018-19 (Rs.)	PST @ 16 Not deducted (Rs.)
MirzaAazam Baig	Financial Management Specialist	1,000,000	500,000	500,000	500,000	2,500,000	400,000
M. Ibrahim Mughal	Environment Health Specialist	1,000,000	500,000	500,000	500,000	2,500,000	400,000
Mr. Ali Faisal	Procurement Specialist	930,000	310,000		310,000	1,550,000	248,000
Ms. AbidaJaved	Research Associate	500,000	250,000	250,000		1,000,000	160,000
Mr. AhsanRaza	Financial Management Specialist			393,800	787,600	1,181,400	189,024
Total		3,430,000	1,560,000	1,643,800	2,097,600	8,731,400	1,397,024

The matter was pointed out in August, 2019. The management did not offer any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in October and November 2019.

Audit recommends that amount may be recovered and deposited into government treasury.

(PDP No. 39250-PHSRP-2018-19)

2- Irregular charging of Performance Incentive to the World Bank-Rs.3.66 million

As per section iv of the Financing Agreement, Performance Incentives will be charged to the World Bank up to 50 percent of total incentive paid.

During audit of accounts of PSPU (PHSP) for the period 2018-19, it was observed that PSPU/PHSRP paid Performance Incentive of an amount of Rs.7,324,625 to the officers/officials of PHSRP but instead of charging 50 % to World Bank i.e. Rs. 3,662,312, the whole amount was charged to the World Bank in violation of the above stated provision of the Financing Agreement.

The matter was pointed out in August, 2019. The management did not offer any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in October and November 2019.

Audit recommends that the matter may be got regularized from the competent authority.

(PDP No. 39252-PHSRP-2018-19)

3- Irregular payment on account of rent of building –Rs. 3.54 million

As per Rule 3 of second schedule[see rule 3(1)]part-I powers common to all departments of Punjab Delegation of Powers Rules 2016, the Category-I Officer have full powers to sanction expenditure on non-residential buildings subject to the conditions that:

- (a) Hiring of buildings on rent would be subject to the conditions that (a) the accommodation is according to the scale approved by the government,

- (b) The rent does not exceed the tax assessed by the Excise, Taxation and Narcotics Department for the purpose of Urban Immovable Property Tax. In case the rent exceeds as assessed by the Excise, Taxation and Narcotics Department, the Administrative Department shall give rent reasonability certificate and,
- (c) Non-availability certificate by the C&W Department that there is no official building available for housing a particular office.
- (d) Hiring of lands subject to the condition that rent reasonability certificate is given by an officer of Revenue Department exercising powers of the Collector under Land Revenue Act 1967.

During audit of accounts of PSPU (PHSP) for the period 2018-19, it was observed that an expenditure of Rs 3,540,000 was incurred on payment of rent of office building in violation of the above stated rules. Moreover, revised PC-1 mentioned location of the project at Birdwood Road Lahore while project is actually located in Model Town Lahore.

The matter was pointed out in August 2019. The management did not offer any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in October and November 2019.

Audit recommends that the matter may be got regularized from the competent authority.

(PDP No.39260-PHSRP-2018-19)

4- Unlawful payment of Project Allowance - Rs. 1.20 million

As per Finance Department letter no FD.SR-I/9-20/2006 dated 27-07-2018 para No 2(a) "All types of Program/Project Allowances / Pay packages / Market Based Salaries and any other special dispensation, as a part of regular pay, presently admissible in subject entities/ organizations mentioned shall be discontinued with effect from July 01, 2018, and all previous notifications/orders/procedures/guidelines in this behalf including operation of Review and Rationalization Committee shall stand obviated."

During audit of accounts of PSPU/PHSRP for the period 2018-19, it was observed that an amount of Rs. 1,200,000 was paid as Project Allowance to officers of PSPU in violation of the above stated notification of the Finance Department.

The matter was pointed out in August, 2019. The management did not offer any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in October and November 2019.

Audit recommends that the amount may be recovered from the concerned and deposited into government treasury.

(PDP No. 39265-PHSRP-2018-19)

CHAPTER 16

PROVINCIAL ASSEMBLY

16.1 Introduction

(A) The Provincial Assembly of the Punjab is a unicameral legislature of elected representatives of the province of Punjab. The Assembly was established under Article 106 of the Constitution of Pakistan. The Provincial Assembly of the Punjab Secretariat enjoys a unique and special status. Article 87 of the Constitution, read with Article 127, envisages that the Provincial Assembly shall have a separate Secretariat. So far as the financial discipline of the Assembly is concerned, the Constitution again gives a special status to the Assembly Secretariat. Article 88, read with Article 127, provides that the expenditure of the Assembly shall be controlled by the Assembly acting on the advice of its Finance Committee (comprising of Speaker, Minister for Finance and such other Members as may be elected thereto by the Provincial Assembly of the Punjab).

Functions:

The Assembly, in addition to making and unmaking the Provincial Government, performs the following functions:

1. The Provincial Assembly is empowered to make laws for the Province of the Punjab with respect to criminal law, criminal procedure, evidence and any matter not enumerated in the Federal Legislative List.
2. Various parliamentary tools have been provided in the Rules of Procedure of the Provincial Assembly of Punjab 1997 for obtaining necessary information about the working of the Government Departments, for overseeing the Government, and for making recommendations on

- matters of general public importance; viz. Assembly Questions, Call Attention Notices, Adjournment Motions, Resolutions and General Discussion.
3. The Assembly exercises its control over the financial affairs of the Government in two ways; viz consideration as well as approval of the budget and consideration of the Reports of the Auditor General of Pakistan by Public Accounts Committees.
 4. The Assembly holds discussion for at least four days in a session which is held during the months of January to March each year, inviting proposals from the Members for the next year's budget. The proposals are sent to the Government through a resolution of Assembly.
 5. A Provincial Government is required to lay a statement of the estimated receipts and expenditure of the Provincial Government known as 'Annual Budget Statement' for the next financial year before the Assembly. The Budget is presented to the Assembly on such day and at such time as the Governor may appoint.

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2018-19 of Provincial Assembly indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2018-19 against the total of one grant/appropriation was as follows:

(Rupees in million)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
(1)	(2)	(3)	(4)	(5)	(6)
PC21010	1,579.604	(39.332)	1,540.272	1,451.933	(88.339)
Total	1,579.604	(39.332)	1,540.272	1,451.933	(88.339)

Overview of Expenditure

The final budget of Provincial Assembly for the year ended 30 June, 2019 was Rs. 1,540.272 million. Out of this, actual expenditure was Rs. 1451.933 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

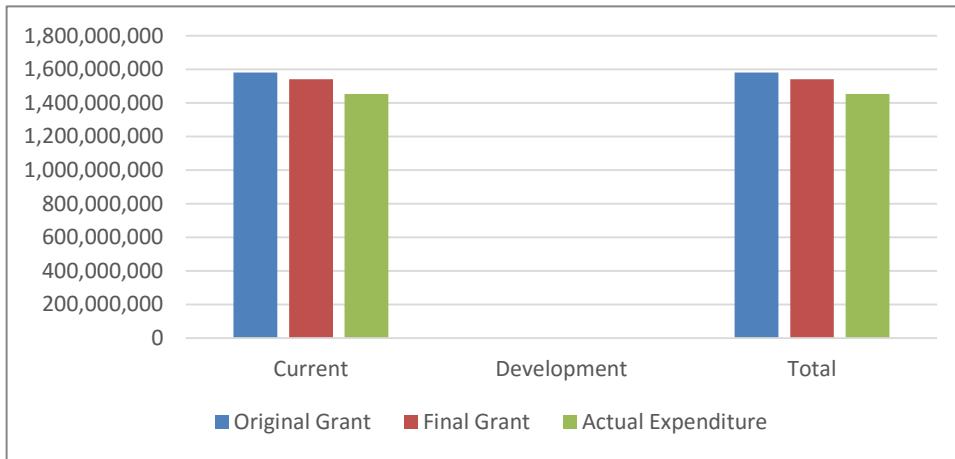
Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	1,579,604,000	1,451,933,489	(127,670,511)	8.08
Total	1,579,604,000	1,451,933,489	(127,670,511)	8.08

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	1,540,272,000	1,451,933,489	(88,338,511)	5.74
Total	1,540,272,000	1,451,933,489	(88,338,511)	5.74



Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs.(88.339) million at the close of the year 2018-19 under grants PC21010 were not surrendered in time by the Department.

Audit Profile of Provincial Assembly

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue/ Receipts audited FY 2018-19 (Rs. in million)
1.	Formations	1	1	1016	-
2.	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	-	-	-	-
3.	Authorities/ autonomous bodies etc. under the PAO	-	-	-	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

16.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 360.35 million were raised in this report during audit of Provincial Assembly. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	Non Production of record	14.91
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Irregularities	
A	HR/Employees related irregularities	117.83
B	Procurement related irregularities	-
C	Management of accounts with commercial banks	-
D	Financial Management Issues	-
4	Value for money and service delivery issues	-
5	Recoveries and overpayments	-
6	Others	-
Total		360.35

**16.3 *Brief comments on the status of compliance with
PAC Directives***

During the previous years, the Audit Report on the accounts of Provincial Assembly was not printed. Therefore, the status of compliance with PAC directives is NIL.

16.4 AUDIT PARAS

Non production of record

16.4.1 Non production of record-Rs. 14.91 million

As provided in section 14 of the Auditor-General's (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001, the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information. Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules. Further, Punjab Finance Department letter No. FD (M1) III-2/87(P-III), dated 22nd February, 1994 provides that DDO himself will be responsible for production of record to the audit party at the time of audit and that in case of any lapse on his part, severe disciplinary action will be taken against him by the Administrative Secretary personally apart from submitting a report to the Chief Minister/Chief Secretary.

During audit of Secretary, Provincial Assembly Punjab, Lahore, the auditable record amounting to Rs.14,906,813 in relation to payments to different organizations/personnel was not produced for audit scrutiny despite repeated requests. The details are as under:

Sr. No.	Name of formation	PDP No.	Audit Period	Nature of irregularity	Amount (Rs.)
1	Provincial Assembly of the Punjab Lahore	31791	2016-18	Vouched account	2,150,000
2	Provincial Assembly of the Punjab Lahore	31802	2016-18	Contingent paid vouchers	12,756,813
Total					14,906,813

Audit is of the view that due to non-production of record, the authenticity of the accounts could not be verified.

The lapses were pointed out to concerned formation during March 2019. The formation noted the observation for compliance.

The matter was further reported to the PAO. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminder issued in December 2019.

Audit recommends that the department should produce record for scrutiny besides fixing responsibility for non-production of record.

Irregularities

A-HR/Employees related irregularities

16.4.2 Irregular re-employments -Rs.3.58 million

Supreme Court of Pakistan in its judgment dated 19.01.1993 in Human Rights Case No. 104 of 1992 stated that recruitments, both adhoc and regular, without publicly and properly advertising the vacancies, is violation of fundamental rights. As such no post could be filled in without proper advertisement, even on ad hoc or contract basis.

As per para IX(vi) of Contract Appointment Policy 2004, “Under Section 13(1) of the Punjab Civil Servants Act, 1974, a retired Government servant is not eligible for appointment either on regular or on contract basis. Thus all categories of retired Government servants are not eligible for initial appointment against Government posts except under the provisions of Reemployment Policy.

Further, as per Re-employment Policy of Retired Govt. Servant/Army Personnel issued vide No.SOR-I-10-1/2003 dated 16 June 2003, “in order to streamline the procedure regarding re-employment of retired Government servants/Army personnel, the Chief Minister has desired that in future all cases of re-employment on contract (BS-1 and BS-17) must be examined by the Provincial Re-employment Committee having following constitution:

(a)	Additional Chief Secretary	Chairman
(b)	Secretary Finance	Member
(c)	Secretary Law & P.A.	Member
(d)	Secretary Regulations	Member
(e)	Secretary of the Department to which the post relates	Member
(f)	Secretary Services	Member/Secretary
(h)	A representative of Punjab Public Service Commission	Member

During audit of the Secretary, Provincial Assembly of the Punjab, Lahore for the period 2016-18, it was noticed that two drivers (BS-7) were appointed on contract basis. The appointments were carried out contrary to the above rules without advertisement and approval of the Chief Minister on recommendation of the provincial re-employment committee which resulted into irregular expenditure of Rs.3,580,788.

Audit is of the view that lapse was occurred due to weak supervisory and financial control.

When pointed out the matter in March 2019, the department simply noted the observation for compliance.

The matter was further reported to the PAO. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminder issued in December 2019.

Audit recommends the matter needs to be regularized from competent authority.

(PDP No.31792, Provincial Assembly, Lahore)

16.4.3 Unauthorized payment of allowance-Rs. 2.75 million

As per Finance Department letter No. FD (M-I) 1-15/82-P-I, dated 15.01.2000, the drawl of house rent allowance is not permissible to the officers/officials to whom government residences have been provided. In addition 5% maintenance charges are also required to be deducted from the salary of officers/officials who have been allotted official accommodation. Further, as per Govt. of the Punjab Finance Department's circular letter No. FD-SR-1-9-4/86 (P) (PR) dated 04.12.2012 & FD-SRI-9-6 (P) PR dated 24.05.2012, the employees who are residing in the residential colonies situated within work premises are not entitled to the facility of conveyance allowance and house rent allowance.

During the audit of the Secretary, Provincial Assembly of the Punjab, it was observed that officials were residing in government accommodations situated within work premises at the same time they were drawing house rent and conveyance allowance. Moreover, 5% maintenance charges was also not being deducted from their salaries. In addition to this, social security benefit and computer allowance had been paid to the officials which were not admissible to them. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature allowances	Amount (Rs.)
1	Provincial Assembly of the Punjab Lahore	31794	2016-18	House maintenance charges	1,214,535
2	Provincial Assembly of the Punjab Lahore	31813	2016-18	Conveyance allowance	525,283
3	Provincial Assembly of the Punjab Lahore	31795	2016-18	Social security benefit	499,620
4	Provincial Assembly of the Punjab Lahore	31808	2016-18	Residential room rent charges	309,580
5	Provincial Assembly of the Punjab Lahore	31796	2016-18	Computer allowance	198,000
Total					2,747,018

Audit is of the view that disregard to government instructions and weak internal controls on payroll resulted in unauthorized/ inadmissible payment of allowances.

The irregularities were pointed out to concerned formation during March 2019. The management noted the observations for compliance.

The matter was further reported to the PAO. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminder issued in December 2019.

Audit recommends that the stated amount be recovered from the concerned besides fixing responsibility for payment of inadmissible allowances.

B-Procurement related irregularities

16.4.4 Irregular expenditure in violation of tendering process-Rs.111.50 million

As per Rule 4 of Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Further, as per Rule 9 *ibid*, 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. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website. Moreover, as per Rule 12 *ibid*, 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.

Furthermore, As per rule 38(2)(a)(iv) of PPRA rule 2014, the lowest evaluated bidder shall be awarded the contract.

During audit of Secretary, Provincial Assembly, Punjab, Lahore, it was observed that expenditure to the tune of Rs. 125,708,177 was incurred on procurement of goods and services. The details are as under:

Sr. No.	Name of formation	PDP No.	Audit Period	Nature of irregularity	Amount (Rs.)
1	Provincial Assembly of the Punjab Lahore	31800	2016-18	Annual planning not published	107,424,329
2	Provincial Assembly of the Punjab Lahore	31807	2016-18	Splitting the indents	4,678,012
3	Provincial Assembly of the Punjab Lahore	31801	2016-18	Market survey and rate comparison not made	4,074,718
4	Provincial Assembly, Lahore	3103	2016-18	Commissioning and testing report of fire alarming system not available	3,329,616
5	Provincial Assembly of the Punjab Lahore	31798	2016-18	Procurement by ignoring the lowest bidder	2,833,600
6	Provincial Assembly of the Punjab Lahore	31799	2016-18	Splitting the indents	2,026,527
7	Provincial Assembly of the Punjab Lahore	31793	2016-18	Without floating tender	828,980
8	Provincial Assembly of the Punjab Lahore	31797	2016-18	Procurement by ignoring the lowest bidder	512,395
Total					125,708,177

The expenditure was held irregular due to following reasons:

- Expenditure was made by splitting the indents to avoid tendering process.
- Annual procurement plan was not published on PPRA website.
- Procurement was made by ignoring the lowest bidder.

Audit is of the view that non observance of PPRs 2014 led to a non transparent process of procurement.

The matter was pointed out to concerned formation during March 2019. The department noted the observation for compliance.

The matter was further reported to the PAO. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminder issued in December 2019.

Audit recommends that matter be probed to fix the responsibility besides regularization of the expenditure.

CHAPTER 17

PUBLIC PROSECUTION DEPARTMENT

17.1 Introduction

(A) Initially the criminal prosecution was placed under the administrative control of the Home Department on 21.07.2004 and subsequently Public Prosecution Department was established on 18.10.2005.

The functions of the department are:

- Legislation, policy formulation and planning for Public Prosecution Service.
- Inspection and monitoring of the working and the service delivery of Public Prosecution service.
- Advice to other Administrative Departments as a regulatory function for implementation of policy in cases of criminal proceedings against government or any civil servant for an act or omission in his official duty, and cases relating to criminal litigation.
- Grant of sanction for filing appeals against acquittals/petitions for enhancement of sentence/Writ Petitions in criminal matters/petitions for cancellation of bails and criminal petitions for leave to appeal in the appellate courts.
- Engagement of private prosecutor and determination of his fees, in rare and special criminal cases where no suitable departmental prosecutor is available.
- Budget, accounts and audit matters.

- Purchase of stores and capital goods for the department.
- Service matters except those entrusted to Services and General Administration Department.
- Administration of the 'Punjab Criminal Prosecution Service (Constitution, Functions and Powers) Act, 2006' and the rules framed thereunder.
- Matters incidental and ancillary to the above subjects.

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2018-19 of Public Prosecution Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2018-19 against the total of one grant/appropriation was as follows:

(Rupees in million)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
(1)	(2)	(3)	(4)	(5)	(6)
PC21010	103.539	(11.444)	92.095	88.967	(3.128)
Total	103.539	(11.444)	92.095	88.967	(3.128)

Overview of Expenditure

The final budget of Public Prosecution Department for the year ended 30th June, 2019 was Rs. 92.095 million. Out of this, actual expenditure was Rs. 88.967 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

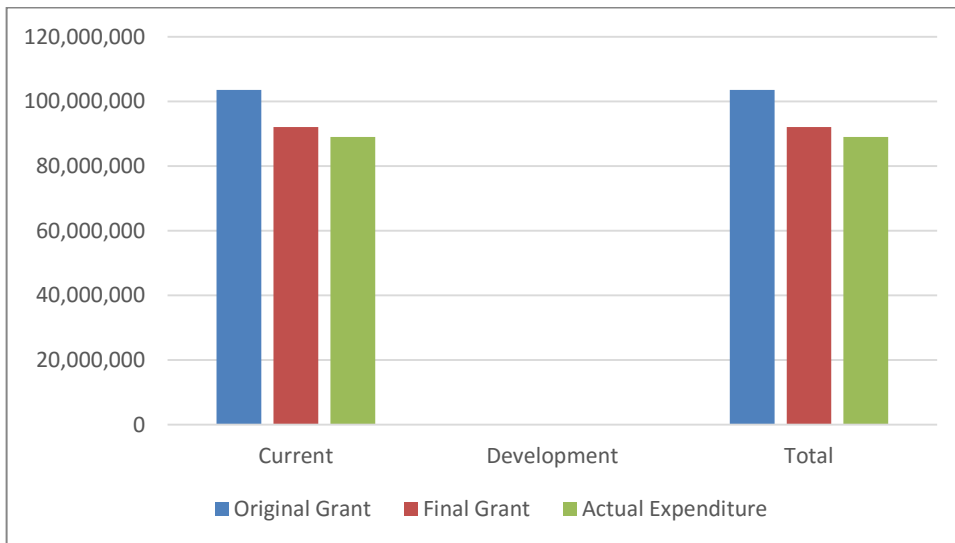
Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	103,539,000	88,967,342	(14,571,658)	14.07
Total	103,539,000	88,967,342	(14,571,658)	14.07

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	92,095,000	88,967,342	(3,127,658)	(3.40)
Total	92,095,000	88,967,342	(3,127,658)	(3.40)



Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof, to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (3.128) million at the close of the year 2018-19 under grants PC21010 were not surrendered in time by the Department.

Audit Profile of Public Prosecution Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue/ Receipts audited FY 2018-19 (Rs. in million)
1.	Formations	40	2	105.00	-
2.	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	-	-	-	-
3.	Authorities/ autonomous bodies etc. under the PAO	-	-	-	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

17.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 7.04 million were raised in this report during audit of Public Prosecution Department. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount (Rs.)
1	Non Production of record	-
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Irregularities	
A	HR/Employees related irregularities	-
B	Procurement related irregularities	7.04
C	Management of accounts with commercial banks	-
D	Financial Management Issues	-
4	Value for money and service delivery issues	-
5	Recoveries and overpayments	-
6	Others	-
Total		7.04

**17.3 *Brief comments on the status of compliance with
PAC Directives***

The status of compliance with PAC Directives for reports discussed so far is given below:

Sr. No.	Audit Report Year	Total Paras	No. of Paras in which Compliance received	No. of Paras in which Compliance not Received	Percentage of compliance
1	2010-11	18	1	17	6 %
Total		18	1	17	6%

The management needs to revisit its compliance processes to ensure that PAC directives are complied with in a timely manner.

17.4 AUDIT PARAS

Irregularities

A-Procurement related irregularities

17.4.1 Irregular payment of rent of office buildings-Rs.7.04 million

As per Section No.5 (2, 3, 5 & 6) of Punjab Rented Premises Act 2009, a landlord shall present the tenancy agreement before the Rent Registrar. The Rent Registrar shall enter the particulars of the tenancy in a register, affix his official seal on the tenancy agreement, retain a copy thereof and return the original tenancy agreement to the landlord. A tenancy agreement entered in the office of a Rent Registrar or a certified copy thereof shall be a proof of the relationship of landlord and tenant. Any agreement which may be executed between the landlord and the tenant in respect of the premises shall be presented before the Rent Registrar in the same manner as provided in sub-section (2). Furthermore, according to Note 3 of Sr. No. 3 of Punjab Delegation of Financial Powers Rules, 2016, hiring of buildings on rent would be subject to the conditions that (a) the accommodation is according to the scale approved by the government, (b) the rent does not exceed the tax assessed by the Excise and Taxation officer for the purpose of Urban Immovable Property Tax. In case the rent exceeds as assessed by the Excise, Taxation and Narcotics Department, the Administrative Department shall give rent reasonability certificate and, (c) non-availability certificate by the C&W Department that there is no official building available for housing a particular office.

During audit of the following formations of Public Prosecution Department, it was observed that office buildings were hired on rent. Following irregularities were noticed:

- i. Lease agreement was not got registered with rent registrar in violation of the above said directions of Punjab Rented Premises Act 2009.
- ii. Rent assessment certificate on PT-1 form was not obtained from the Excise and Taxation Department, being urban area property. Assessment certificates were obtained on plane pages except for the period 2015-16.
- iii. Non Availability Certificates were not obtained from Building Departments for period 2015-16 and 2017-18 as required by above rules.

Weak supervisory and financial controls led to irregular payment of rent of building. The details are as under:

Sr. No.	Name of formation	Period of Accounts	PDP No.	Amount (Rs)
1	DG Monitoring Public Prosecution Department, Lahore	2014-18	31705	6,221,021
2	District Public Prosecutor Faisalabad	2016-18	31704	815,771
Total				7,036,792

The lapses were pointed out in November 2018 and May 2019. The managements noted the observation for compliance.

The matter was further reported to the Administrative Department in December 2018 and June 2019. Neither any reply was received nor DAC meeting was convened despite reminders issued in September and December 2019.

Audit recommends that either record may be shown or irregularity be got condoned besides strengthening of supervisory, financial and internal controls.

CHAPTER 18

SCHOOL EDUCATION DEPARTMENT

18.1 Introduction

(A) The Education Department was split into four departments viz., Higher Education Department, Special Education Department, School Education Department and Literacy & Non-formal Basic Education Department in 2003-04. The legislation, policy formulation and planning areas of the School Education Department are:

- Primary Education.
- Elementary Education.
- Secondary and Higher Secondary Education.

The functions performed by the School Education Department are:

- Formulating the curricula and syllabi up to class XII.
- Production and publication of text books for class I to XII.
- Regulatory policy concerning private sector schools.
- Children libraries and libraries affiliated with Children Library Complex.
- Promotion of sports in schools.
- Provision of compulsory and free education to all of age 5-16 years.
- The matters relating to the Punjab Daanish Schools and Centers of Excellence.
- To promote quality education through public-private partnership through Punjab Education Foundation.

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts of School Education Department for the year 2018-19 indicate expenditure on various specified services in relation to appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2018-19 against the total of three grants/appropriations was as follows:

(Rupees in million)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
(1)	(2)	(3)	(4)	(5)	(6)
PC21010	397.640	(120.492)	277.148	270.814	(6.334)
PC21015	34,099.076	(2,814.931)	31,284.145	28,580.889	(2,703.256)
PC22036	23,186.051	(428.323)	22,757.728	22,732.382	(25.346)
Total	57,682.767	(3,363.746)	54,319.021	51,584.085	(2,734.936)

Overview of Expenditure

The final budget of School Education for the year ended 30 June, 2019 was Rs. 54,319.021 million. Out of this, actual expenditure was Rs. 51,584.085 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

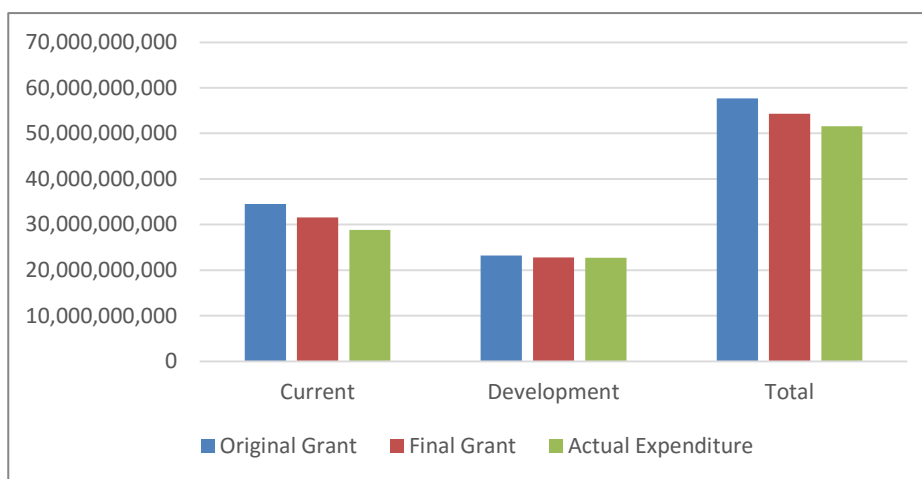
Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	34,496,716,000	28,851,702,907	(5,645,013,093)	16.36
Development	23,186,051,000	22,732,381,943	(453,669,057)	1.96
Total	57,682,767,000	51,584,084,850	(6,098,682,150)	10.57

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	31,561,293,000	28,851,702,907	(2,709,590,093)	8.59
Development	22,757,728,000	22,732,381,943	(25,346,057)	0.11
Total	54,319,021,000	51,584,084,850	(2,734,936,150)	5.03



Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (2,734.936) million at the close of the year 2018-19 under grants PC21010, PC21015 & PC22036 were not surrendered in time by the Department.

Audit Profile of School Education Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue/ Receipts audited FY 2018-19 (Rs. in million)
1.	Formations	23	4	2,533.00	-
2.	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	8	2	99.35	-
3.	Authorities/ autonomous bodies etc. under the PAO	1	1	1,516.066	-
4.	Foreign Aided Projects (FAP)	1	1	494,346.342	-

18.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 2,207.15 million were raised in this report during audit of School Education Department. This amount includes recoveries of Rs. 18.32 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	Non Production of record	1,501.53
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Irregularities	
A	HR/Employees related irregularities	45.47
B	Procurement related irregularities	480.53
C	Management of accounts with commercial banks	8.83
D	Financial Management Issues	-
4	Value for money and service delivery issues	-
5	Recoveries and overpayments	18.32
6	Others	152.47
Total		2,207.15

18.3 *Brief comments on the status of compliance with PAC Directives*

The status of compliance with PAC Directives, for reports of Education Department discussed so far, is given below:

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	39	33	6	85
2	1985-86	65	53	12	82
3	1986-87	109	92	17	84
4	1987-88	112	93	19	83
5	1988-89	148	108	40	73
6	1989-90	165	48	117	29
7	1990-91	83	27	56	33
8	1991-92	67	17	50	25
9	1992-93	41	19	22	46
10	1993-94	41	21	20	51
11	1994-95	55	14	41	25
12	1995-96	50	22	28	44
13	1996-97	66	42	24	64
14	1997-98	197	103	94	52
15	1998-99	391	167	224	43
16	1999-00	447	244	203	55
17	2000-01	1427	947	480	66
18	2001-02	471	328	143	70
Total		3974	2378	1596	60

The status of compliance with PAC Directives, for reports of School Education Department discussed so far, is given below:

Sr. No.	Audit Report Year	Total Paras	Compliance Received	Compliance not Received	Percentage of Compliance
1.	2003-2004	3	0	3	0
2.	2005-2006	8	0	8	0

Sr. No.	Audit Report Year	Total Paras	Compliance Received	Compliance not Received	Percentage of Compliance
3.	2006-2007	4	2	2	50
4.	2010-2011	1	1	0	100
5.	2012-2013	6	4	2	67
6.	2013-2014	2	2	0	100
Total		24	9	15	38

The management needs to revisit its compliance processes to ensure that PAC directives are complied with in a timely manner.

18.4 AUDIT PARAS

Non production of record

18.4.1 Non-production of record-Rs.1,501.53 million

As per Section 14 of the Auditor-General's (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001, the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information. Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules. Further, Punjab Finance Department letter No. FD (M1) III-2/87(P-III), dated 22nd February, 1994 provides that DDO himself will be responsible for production of record to the audit party at the time of audit and that in case of any lapse on his part, severe disciplinary action will be taken against him by the Administrative Secretary personally apart from submitting a report to the Chief Minister/ Chief Secretary.

During audit of School Education Department Lahore, the auditable record and the vouched accounts of the releases/payments made to various organizations/personnel amounting to Rs.1,501,531,425 were not produced for audit scrutiny. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Punjab Examination Commission, Lahore	2018-19	36497	701,429,936
2	Quaid-e-Azam Academy for Educational Development, Lahore	2017-19	33708	379,365,843
3	Secretary School Education, Lahore	2018-19	33775	131,164,116
4	Quaid-e-Azam Academy for Educational Development, Lahore	2017-19	33713	97,041,223

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
5	Quaid-e-Azam Academy for Educational Development, Lahore	2017-19	33706	73,753,460
6	Secretary School Education, Lahore	2018-19	33774	69,541,000
7	Executive District Officer (Edu) Rahim Yar Khan (RN-4165) SDA	2016-19	37768	21,642,810
8	Children Library Complex, Lahore	2012-18	30792	15,460,575
9	Punjab Examination Commission, Lahore	2018-19	36498	7,583,964
10	Secretary School Education, Lahore	2018-19	33776	4,096,000
11	SAP Coordinator	2004-18	31955	452,498
12	Children Library Complex, Lahore	2012-18	30809	0
13	Executive District Officer (Edu) Rahim Yar Khan (RN-4165) SDA	2016-19	37791	0
Total				1,501,531,425

Audit is of the view that due to non-production of record, the authenticity of the accounts could not be verified.

The matter was pointed out to concerned formations in September 2018, April, July & October 2019. The formations at Sr. Nos. 2 to 8 and 10 to 13 noted the observations for compliance and the formations at Sr. Nos. 1 & 9 noted the observations to submit reply in DAC meeting.

The matter was further reported to the Administrative Department. In DAC meeting held on 13.11.2019, the paras at Sr. Nos. 8 & 12 were kept pending for verification of record during regular audit. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter be probed and responsibility be fixed besides production of record for authenticity of the expenditure.

A-HR/Employees related irregularities

18.4.2 Irregular appointment and payment to contingent paid staff-Rs. 19.12 million

As per Honorable Supreme Court of Pakistan ruling dated 19.01.1993, passed in Human Rights case No.104 (I to IV) 1992 read with S&GAD's Notifications No. SOR-III-2-2/91 dated 05.01.1995 and No. DS(O&M)5-3/2004/Contract)(MF) dated 29.12.2004, no recruitment should be made against any post which is not advertised properly.

During audit of School Education Department, it was observed that appointments of contingent paid staff were made without advertisement and without approval from competent authority in contravention of the above instructions. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Project Director Children Library Complex, Lahore	2012-18	30785	17,633,650
2	Quaid-e-Azam Academy for Educational Development, Lahore	2017-19	33719	931,657
3	Executive District Officer (Edu) RahimYar Khan (RN-4165) SDA	1/2017 to 6/2019	37784	557,366
Total				19,122,673

Audit is of the view that non-adherence to above stated provisions resulted in irregular appointments and payment of salaries.

The matter was pointed out to concerned formations in September 2018, July and October 2019. The managements noted the observations for compliance.

The matter was further reported to the Administrative Department. In DAC meeting held on 13.11.2019, the para at Sr. No. 1 was kept pending for regularization from the competent authority. Further progress

was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that irregularity be got condoned from the Finance Department.

18.4.3 Unjustified payment of daily allowance to participants of training-Rs.17.46 million

Government of the Punjab, Finance department vide letter No.FD.SR-I-8-3/2014 dated 09.10.2014 stated that Daily Allowance to the trainees would not be admissible if the boarding and lodging facilities are provided. Further daily allowance would be admissible at half rates where the facility of either boarding or lodging is provided/available, irrespective of the fact that the civil servant avails it or not.

During audit of accounts of Quaid-e-Azam Academy for Educational Development, Lahore for the period 2017-19, it was observed that payment of daily allowance for Rs.17,462,560 were carried out to the trainees despite the fact that both boarding and lodging facilities were provided to them.

Audit is of the view that weak financial and supervisory controls resulted in unjustified payment.

The matter was pointed out in July 2019. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends recovery of the daily allowance from all the concerned besides strengthening of supervisory and financial controls.

(PDP No.33704–Quaid-e-Azam Academy for Edu Department Lahore - 2017-19)

18.4.4 Payment of inadmissible allowances-Rs.8.89 million

Rule 2.31 (a) of PFR Vol-I states that a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations.

During audit of School Education Department, it was found that inadmissible allowances were paid to the employees. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Quaid-e-Azam Academy for Educational Development, Lahore	2017-19	33705	8,631,819
2	Punjab Examination Commission, Lahore	2018-19	36509	147,200
3	Govt. Central Model School, Lahore	2015-18	31228	120,000
Total				8,899,019

Audit is of the view that weak internal controls on “Payroll” resulted in payment of inadmissible allowances.

The matter was pointed out to concerned formations in March and July 2019. The managements noted the observations for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that the matter be probed, responsibility be fixed for non adhering to the government instructions and recovery of the

loss be made good from the concerned besides strengthening of internal controls.

B-Procurement related irregularities

18.4.5 Irregular expenditure in violation of procurement rules-Rs.480.53 million

As per Rule 9 of Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website. Further, As per Rule 12 ibid, procurement over one hundred thousand rupees and up to the limit of two million rupees shall be advertised in the PPRA web site in the manner and format specified by regulation by the PPRA from time to time.

During audit of the School Education Department, it was observed that procurement of goods and services amounting to Rs. 480,525,126 were made in violation of tendering process. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	Quaid-e-Azam Academy for Educational Development, Lahore	2017-19	33709	Annual planning not published,	335,299,675
2	Quaid-e-Azam Academy for Educational Development, Lahore	2017-19	33711	Expenditure splitted to avoid tender	60,000,000
3	Quaid-e-Azam Academy for Educational Development, Lahore	2017-19	33714	Splitted to avoid tender	22,852,655
4	Executive District Officer (Edu) Rahim Yar Khan (RN-4165) SDA	1-1-2017 to 30-6-2019	37767	Splitted to avoid tender	21,765,296
5	Secretary School Education, Lahore	2018-19	33777	Annual planning not published,	11,000,000
6	Executive District Officer (Edu) Rahim Yar Khan (RN-4165) SDA	1-1-2017 to 30-6-2019	37772	Splitted to avoid tender	10,092,930

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
7	Quaid-e-Azam Academy for Educational Development, Lahore	2017-19	33715	Tender not floated	5,066,008
8	Executive District Officer (Edu) Rahim Yar Khan (RN-4165) SDA	1-1-2017 to 30-6-2019	37776	Without quotations	4,888,726
9	Quaid-e-Azam Academy for Educational Development, Lahore	2017-19	33716	Tender not floated	2,697,539
10	Secretary School Education, Lahore	2018-19	33780	Tender not floated	1,998,146
11	Project Director Children Library Complex	2012-18	30797	Splitted to avoid tender	1,486,155
12	Govt. central Model School, Lahore	2015-18	31232	Tender not floated	1,279,389
13	Project Director Children Library Complex, Lahore	2012-18	30789	Splitted to avoid tender	1,252,330
14	Quaid-e-Azam Academy for Educational Development, Lahore	2017-19	33718	Tender not floated	704,025
15	Executive District Officer (Edu) Rahim Yar Khan (RN-4165) SDA	1-1-2017 to 30-6-2019	37788	Tender not floated	142,252
Total					480,525,126

It is pertinent to mention here that Punjab Sales Tax of Rs.15,600,000 was not withheld against payment at Sr. No.2.

Audit is of the view that non-observance of Punjab Procurement Rules led to a non-transparent and irregular process of procurement.

The matter was pointed out to concerned formations in September 2018 and March, July & October 2019. The formation at Sr. No. 12 did not offer any reply and rest of the formations noted the observations for compliance.

The matter was further reported to the Administrative Department. In DAC meeting held on 13.11.2019, the paras at Sr. Nos. 11 & 13 were kept pending for regularization from the competent authority. The progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the

finalization of this report despite reminders issued in September and December 2019.

Audit recommends that responsibility be fixed for non-adherence to above rules, Government dues be recovered and deposited into government accounts, condonation of the irregularity from Finance Department besides strengthening of supervisory and financial internal controls.

C-Financial Management Issues

18.4.6 Un-authorized drawl of SDA funds-Rs. 8.83 million

In accordance with the CGA letter No. No.916 /CGAJA.A/RP-2018 (LC), dated 16.10.2018, Assignment Accounts will be part of consolidated Fund. Amounts remaining unspent at the close of financial year will appear as saving under the respective budget grant surrendered in the unspent ceiling/balance in assignment accounts will not be earned forward in the mid financial Year.

During audit of Chief Executive Officer (Education) Rahim Yar Khan (RN-4165) SDA for the period 01.01.2017 to 30.06.2019, it was observed that an amount of Rs.8,832,490 was tranfered to a newly opened bank accounts of the schools by the Principals of various schools for disbursement. The funds were required to be utilized from where the original grant was placed.

The matter was pointed out to formations in October 2019.The management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminder issued in December 2019.

Audit recommends that irregularities be got condoned from the Finance Department besides strengthening of supervisory and financial controls.

(PDP No.37774- EDO (Edu) Rahim Yar Khan (RN-4165) SDA- 2016-19)

Recoveries and overpayments

18.4.7 Non/ less deduction of taxes-Rs. 18.32 million

According to PST Act 2012 Section 1, 38 & 39, Sub Section (1), subject to such exclusion as mentioned in Second Schedule, a taxable service is a service listed in Second Schedule, which is provided by a person from his office or place of business in the Punjab in the course of an economic activity, including the commencement or termination of the activity. Moreover, as per Section 153 (1) & (2) of Income Tax Ordinance 2001, every person making a payment in full or part including a payment by way of advance to a resident person for the rendering or providing of services; shall, at the time of making the payment, deduct tax from the gross amount payable (including sales tax, if any) at the rate specified in Division III of Part III of the First Schedule. Furthermore, Section 236(A) of Income Tax Ordinance 2001 provides that advance income tax at the rate of 10% is to be withheld on sale by auction. As per Notification No. SRO-660 (1) 2007 dated 30.06.2007, withholding agent shall deduct an amount equal to 1/5th of total sales tax shown in sale tax invoices, issued by the supplier and make payment of the balance amount to him.

During audit of School Education Department, it was observed that income tax, Punjab sales tax, advance tax on auction and 1/5th of General Sales Tax amounting to Rs. 18,316,077 were either not deducted or less deducted at source from the concerned.

Sr. No.	Name of formation	Period of audit	PDP No.	Type of tax	Amount (Rs.)
1	Executive District Officer (Edu) Rahim Yar Khan (RN-4165) SDA	1/2017 to 6/2019	37778	Punjab Sales Tax	3,823,458
2	Children Library Complex, Lahore	2012-18	30798	Punjab Sales Tax	1,661,927
3	Quaid-e-Azam Academy for Educational Development, Lahore	2017-19	33712	Punjab Sales Tax	1,260,975

Sr. No.	Name of formation	Period of audit	PDP No.	Type of tax	Amount (Rs.)
4	Secretary School Education, Lahore	2018-19	33783	Punjab Sales Tax	1,125,720
5	Executive District Officer (Edu) Rahim Yar Khan (RN-4165) SDA	1/2017 to 6/2019	37780	Income tax	3,319,225
6	Punjab Examination Commission, Lahore	2018-19	36506	Income tax	2,567,081
7	Govt. central Model School Lahore	2015-18	31229	Income tax	154,964
8	Children Library Complex, Lahore	2012-18	30813	Income tax	80,450
9	Executive District Officer (Edu) Rahim Yar Khan (RN-4165) SDA	1/2017 to 6/2019	37779	1/5 th GST	3,511,685
10	Punjab Examination Commission, Lahore	2018-19	36505	1/5 th GST	306,592
11	Govt. Central Model School Lahore	2015-18	31225	Advance Tax on Auction	388,800
12	Govt. Central Model School Lahore	2015-18	31226	Advance Tax on Auction	115,200
Total					18,316,077

Audit is of the view that weak internal controls on “Taxation” resulted in non/ less deduction of taxes.

The matter was pointed out in September 2018, March, July & October 2019. The formations at Sr. Nos.1, 2, 4, 5 and 7 to 9 noted the observations for compliance. The formations at Sr. Nos.3, 6 & 10 stated that reply would be submitted later on. The formations at Sr. Nos.11 & 12 did not offer any reply.

The matter was further reported to the Administrative Department. In DAC meeting held on 13.11.2019, the paras at Sr. Nos. 2 & 8 were kept pending for recovery. Progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that the matter be investigated, responsibility be fixed for non adhering to the government instructions and recovery be effected from the concerned besides strengthening of supervisory and financial controls.

Others

**18.4.8 *Un-justified payments from receipt of the Library-
Rs. 130.83 million***

According to rule 7(i) Section xi of Punjab Treasury Rules, the receipt may not be incurred on the departmental expenditure and receipt should be directly deposited into government treasury under respective head.

During audit of Project Director Children Library Complex for the period 2012-18, it was observed that expenditure of Rs.130,830,512 was incurred by the department from Income/ Receipt Account being operated in National Bank of Pakistan Rehman Plaza Branch Shahrah Fatima Jinnah Lahore instead of from Special Drawing Account (SDA 90) in contravention of the above mentioned instructions. Department had adopted the practice to incur expenditure from Income Account and after that amount was drawn from Special Drawing Account for its recoupment.

Audit is of the view that lapse was occurred due to weak supervisory and financial controls.

Matter was pointed out in September 2018. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. In DAC meeting held on 13.11.2019, the para was kept pending for regularization from the BOG. Further progress was not reported by the department till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that the department should adhere to the government instructions and seek condonation of irregularity from the Finance Department.

(PDP No.30791– Project Director Children Library Complex, Lahore - 2012-18)

18.4.9 Expenditure beyond prescribed limit-Rs. 21.64 million

Vide Government of the Punjab, Finance Department letter No.IT(FD)3-13/2002, dated 29.01.2005, the limit of school council had been enhanced from Rs. 200,000 to Rs. 400,000 per annum for minor civil works.

During audit of Chief Executive Officer (Education) Rahim Yar Khan (RN-4165)SDA for the period 01.01.2017 to 30.06.2019, it was observed that the School councils of various schools were authorized to spend an amount of Rs.400,000 per annum. But the amounts credited in the commercial bank accounts of the SDA, were beyond limit, hence an amount of Rs.21,642,810 was spent beyond the limit. Moreover, no figures regarding school wise execution of works had been provided to audit for verification.

Audit is of the view that weak internal controls resulted in expenditure beyond competency.

The matter was pointed out in the month of October 2019. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminder issued in December 2019.

Audit recommends to fix the responsibility and to seek regularization of the expenditure from the Finance Department.

(PDP No.37769–EDO (Edu) RahimYar Khan (RN-4165) SDA- 2016-19)

**AUDIT REPORTS ON THE ACCOUNTS OF
FOREIGN AIDED PROJECT**

PUNJAB EDUCATION SECTOR REFORM PROGRAM-III

Non-deduction of Stamp Duty-Rs 5.10 million

As per Section 22 (A)(b) of Schedule-1 of Stamp Act 1899 read with Finance Act 1995 (Act-VI of 1995), stamp duty was levied on the contracts entered into for procurement of stores and materials by a contractor with government, agencies or organizations set up or controlled by the provincial government at the rate of 25 paise for every Rs.100 or part thereof of the amount of contract.

During audit of DMOs for the period 2018-19, it was observed that schools had not been informed that suppliers pay stamp duty on articles supplied. It was astonishing to note that not even a single example was sighted in audit of more than 30 schools wherein the supplier was paying stamp duty. As per details provided by PMIU, an amount of Rs. 2,037.917 million was spent by various schools of 36 districts on purchase of stationery, furniture and equipment. On the basis of sample auditing of 32 schools of Faisalabad, Multan, and Bahawalpur, audit considers that school management had not been paying stamp duty on articles supplied.

(Rs. in million)

Stationery	Furniture	Equipment	Total amount of 36 districts (Rs.)	Stamp duty (Rs.)
136.651	1,377.074	524.192	2,037.917	5.095

Audit is of the view that the suppliers are not paying the stamp duty across the province.

The matter was pointed out in August and September, 2019. The management replied that as per the approved notification all NSB funds provided to government schools are subject to audit by the Auditor General of Pakistan at district level. DG District Audit (North), and DG

District Audit (South), conduct audit of these funds at district level in this regards. Therefore, it is requested that the matter does not pertain to the PMIU-PESRP as the audit is already been conducted by the District audit accordingly. Reply of the management is not tenable as NSB is routed through the budget of PMIU and the Stamp Duty had not been deducted.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in October and November 2019.

Audit recommends that the amount of Rs. 5.095 million may be recovered from the concerned suppliers or record on account of payment of Stamp Duty may be produced for verification.

(PDP No. 39268-PESRP-2018-19)

CHAPTER19
SERVICES AND GENERAL ADMINISTRATION
DEPARTMENT

19.1 ***Introduction***

(A) According to Punjab Government Rules of Business 2011, Services and General Administration Department has been assigned the business of:

- Cabinet work, including cabinet appointments, salaries & privileges of Ministers and all secretarial work of the cabinet including convening of meetings.
- Service rules (other than civil service rules) relating to various services, posts and interpretation thereof.
- Matters connected with all Pakistan services & other Federal Services.
- Appointment of commissions of inquiry or panel of officers in cases of misconduct of government servants.
- Re-employment of retired officers.
- Administrative matters related to Punjab Services Tribunal.
- Framing and alteration of Rules of Business for Provincial Government Servants and allocation of business among ministers.
- Standardization of stores/equipments etc. of common use of all departments.
- Absorption of surplus staff and allied matters.
- Preparation of civil list of Official Gazette.

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2018-19 of S&GAD Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2018-19 against the total of five grants/appropriations is as follows:

(Rupees in million)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
(1)	(2)	(3)	(4)	(5)	(6)
PC21010	17,000.710	(3,583.965)	13,416.745	12,060.925	(1,355.820)
PC21011	23,848.528	(2,724.566)	21,123.962	20,055.651	(1,068.311)
PC21031	4,208.833	(2,010.625)	2,198.208	2,025.602	(172.606)
PC24045	1.600	0.000	1.600	12.840	11.240
PC22036	71.765	676.281	748.046	739.341	(8.705)
Total	45,131.436	(7,642.875)	37,488.561	34,894.359	(2,594.202)

Overview of Expenditure

The final budget of S&GAD Department for the year ended 30 June, 2017 was Rs. 37,488.561 million. Out of this, actual expenditure was Rs. 34,894.359 million. The breakup of current and development expenditure is given below:

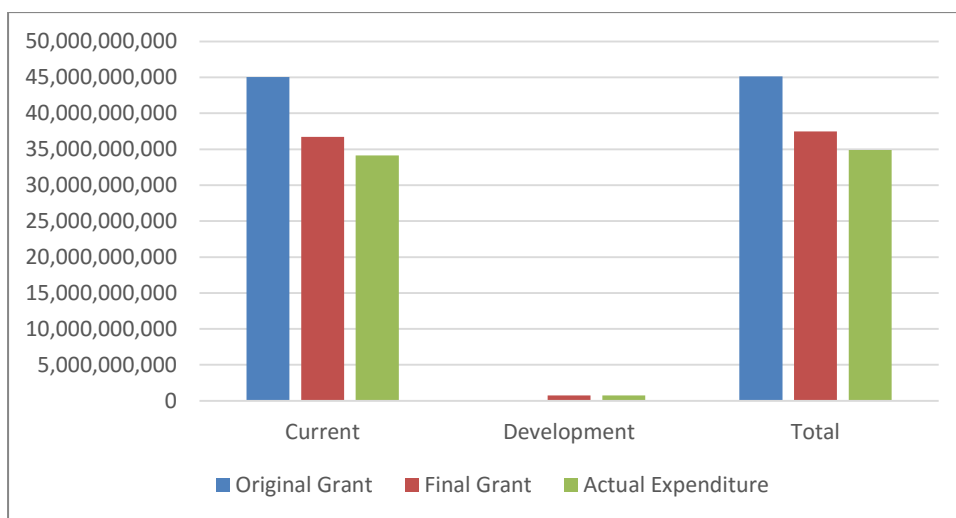
(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	45,059,671,000	34,155,018,261	(10,904,652,739)	24.20
Development	71,765,000	739,340,555	667,575,555	930.22
Total	45,131,436,000	34,894,358,816	(10,237,077,184)	22.68

During the year, due to supplementary grants and surrenders, this composition changed. Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	36,740,515,000	34,155,018,261	(2,585,496,739)	7.04
Development	748,046,000	739,340,555	(8,705,445)	1.16
Total	37,488,561,000	34,894,358,816	(2,594,202,184)	6.92



Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (2,588.032) million at the close of the year 2018-19 under grants PC21010, PC21011, PC21031 & PC22036 were not surrendered in time by the Department.

Excess expenditure requiring regularization

As per Para 13.2 (ii) of Punjab Budget Manual, the total expenditure incurred on a purpose does not exceed the grant or grants provided for that purpose. However, excess expenditure amounting to Rs.11.240 million for the year 2018-19 under grant PC24045 had not been got regularized so far. This was breach of legislative control over appropriations.

Audit Profile of Services & General Administration Department

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue/ Receipts audited FY 2018-19 (Rs. in million)
1.	Formations	510	14	4,473.45	-
2.	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP)	21	2	292.716	258
3.	Authorities/ autonomous bodies etc. under the PAO	1	1	77.032	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

19.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 3,922.11 million were raised in this report during audit of Services and General Administration Department. This amount includes recoveries of Rs. 265.57 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

<i>(Rs. in million)</i>		
Sr. No.	Classification	Amount
1	Non Production of record	771.70
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Irregularities	
A	HR/Employees related irregularities	838.36
B	Procurement related irregularities	1,080.57
C	Management of accounts with commercial banks	947.19
D	Financial Management Issues	-
4	Value for money and service delivery issues	13.83
5	Recoveries and overpayments	265.57
6	Others	74.80
Total		3,992.11

19.3 *Brief comments on the status of compliance with PAC Directives*

The status of compliance with PAC Directives for reports discussed so far is given below:

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	5	1	4	20
2	1985-86	7	5	2	71
3	1986-87	8	6	2	75
4	1990-91	1	1	0	100
5	1991-92	3	1	2	33
6	1992-93	1	1	0	100
7	1993-94	2	1	1	50
8	1994-95	7	3	4	46
9	1996-97	22	0	22	0
10	1997-98	2	0	2	0
11	1998-99	19	15	4	79
12	1999-00	46	26	20	57
13	2000-01	47	39	8	83
14	2003-04	37	20	17	54
15	2005-06	54	20	34	37
16	2006-07	9	1	8	11
17	2009-10	35	8	27	23
18	2010-11	8	2	6	25
19	2011-12	7	1	6	14
20	2012-13	7	1	6	14
21	2013-14	12	3	9	25
Total		339	155	184	46

The management needs to revisit its compliance processes to ensure that PAC directives are complied with in a timely manner.

19.4 AUDIT PARAS

Non production of record

19.4.1 Non production of record/ vouched accounts- Rs. 771.70 million

According to Section 14(2) & (3) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information. Any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules.

During audit of various formations of Services and General Administration Department, the auditable record relating to various payments amounting to Rs. 771,698,407 (Annexure-49) made to different organizations/personnel was not produced for scrutiny despite repeated requests.

Audit is of the view that due to non production of record, the authenticity of accounts could not be verified.

The matter was pointed out during October, 2018 to November 2019. Some of the formations noted the observations for compliance. The rest of the formations did not offer any reply.

The matter was further reported to the Administrative Department. In DAC meeting held on 30 and 31.10.2019, the paras at Sr. Nos. 9 & 49 were kept pending for seeking advice/clarification from the Finance Department. The paras at Sr. Nos. 13, 26, 27 & 51 were kept pending for compliance. The para at Sr. No. 48 was kept pending for regularization. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was

convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that the department should produce record for scrutiny besides fixing responsibility for non-production of record.

Irregularities

A-Hr/Employees related irregularities

19.4.2 Inadmissible/unauthorized payment of allowances - Rs.435.40 million

As per Rule 2.31 of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations.

During audit of various formations of S&GAD Department for the period 2018-19, it was observed that the pay and allowances like Special allowance, Judicial allowance, Secretariat allowance, House rent allowance, Conveyance allowance, ration allowance & washing allowance etc. were drawn and paid to employees without authorization. The payment of these allowances was held inadmissible as the same were made in violation of the ancillary instructions to the provision of the allowances.

Audit is of the view that weak internal controls on payroll and disregard to the government instructions resulted in unauthorized payment of Rs. 435,397,435 (Annexure-50).

The matter was pointed out to concerned formations in October, 2018 to November 2019. The formations at Sr.No.3, 6, 9, 23 & 27 to 30 noted the observations for compliance. The managements at Sr. Nos.5, 16, 22, 24 to 26 & 31 only noted the observation. The managements at Sr.Nos.1, 2, 4, 12, 14 & 20 offered no reply. The managements at Sr. Nos. 18 & 21 stated that detail reply would be submitted after scrutiny of

record. The management at Sr. No 13 stated that the case was being referred to FD as well as S&GAD. The management at Sr. No. 19 replied that special allowance was indicating in the LPC of the officer.

The matter was further reported to the Administrative Department. In DAC meeting held on 30 and 31.10.2019 & 09.01.2020, the amount of paras at Sr. Nos. 16 & 22 were reduced to the extent shown in annexure after verification of record. The para at Sr. No. 28 was kept pending for clarification from Finance Department. The para at Sr. No. 29 was kept pending for recovery. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that department should strengthen its internal controls on payroll, effect recoveries of the stated amounts and deposit the same into relevant fund/Treasury.

19.4.3 Irregular payment of pay & allowances-Rs. 157.84 million

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

During audit of Services and General Administration Department, scrutiny of SAP R3 and payroll data revealed that doubtful payment of pay & allowances amounting to Rs. 157,841,915 was made. The detail of irregularities are as under:

Sr. No.	Name of management	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	Punjab Overseas Pakistanis Commission, Lahore	2017-18	30868	Payment made against unknown/unrelated posts	4,494,371
			30863	Payment of pay & allowances without verification of antecedents	3,600,000
			30860	Payment made dual nationality i.e. Pakistan & British & Honorable Supreme Court of Pakistan have also imposed recovery	15,698,400

Sr. No.	Name of management	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
		2018-19	35614	Payment of pay & allowances against irrelevant post (post of tehsildar not exist in the sanction strength)	997,400
2	Idara Dara-us-Salam Library, Lahore	2017-18	31212	Procedure of fixation of initial pay and increase in salaries, approval of salaries by the B.O.M was not available	5,358,179
3	Punjab Public Service Commission, Lahore	2018-19	35524	As per ACL software of AG Punjab wrongly booked in the name of different entities	596,066
4.	Deputy Commissioner, Lahore	2016-19	39019	Doubtful ramadan bazar payments without supporting documents	105,432,959
		2016-19	39026	Doubtful expenditure due to concealment of record	20787748
		2016-19	39040	Non production of auditable record	876,792
Total					157,841,915

Audit is of the view that lapse occurred due to weak supervisory, financial and internal controls.

When the matter was pointed out in November, 2018 & November, 2019, the management replied at Sr. No.1 that OPC has pursued the case with AG Punjab by submitting the change in AG Office. The management at Sr. No. 2 stated that all the antecedents were verified which could be checked by audit. The management at Sr. No. 3 stated that matter of appointment of Commissioner OPC was taken up by the Honourable Supreme Court and inquiry was also conducted by the NAB. The management at Sr. Nos.4& 6 noted the observations for compliance. The management at Sr. No. 5 stated that appointments were made by the financial administrator i.e. Secretary Agriculture. Being a private organization, adoption of government employees service rules was not possible.

The matter was further reported to the Administrative Department. In DAC meeting held on 09.01.2020, the para at Sr. No. 3 was kept pending for compliance. Further progress was not reported by the

department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends probe of the matter for fixing responsibility besides strengthening supervisory, financial and internal controls.

19.4.4 Irregular expenditure on payments of remuneration- Rs.153.21 million

According to Section 36 of the Punjab Office of the Ombudsman Act, 1997, The Ombudsman may, with the approval of the Government, make rules for carrying out the purposes of this Act.

During audit of Ombudsman Punjab, Lahore for the year 2017-19, it was observed that 85 officers / officials were appointed on contract basis in BS 1 to BS-21 under Section-20 and granted remuneration under Section-26 of the Act. In majority cases, salaries were fixed at the maximum of respective scales without framing rules as required under Section 36 of the Act.

Audit is of the view that lapse occurred due to weak financial and supervisory controls.

The matter was pointed out in November, 2019. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminder issued in December 2019.

Audit recommends that the matter be looked into and needful be done besides strengthening of financial and supervisory controls to avoid recurrence of such lapse in future.

(PDP No.37683, Ombudsman Punjab, , Lahore 2017-19)

**19.4.5 Irregular appointment of contingent paid staff-
Rs.79.75 million**

As per Government of the Punjab Finance Department letter No. RO (Tech) FD 2-2/2001 dated 03.11.2012, the procedure for appointment of work charge/daily wages staff was laid down in the preface to schedule of wage rates 2012, appointment to a post included in this Schedule may be made by the competent authority under Delegation of Financial Power Rules 2006 subject to the condition that the post(s) shall be advertised properly in the leading newspapers. Further, as per Supreme Court of Pakistan's ruling dated 19.01.1993, passed in Human Rights case No.104 (I to IV) 1992 read with S&GAD's Notifications No. SOR-III-2-2/91 dated 05.01.1995, no recruitment should be made against any post which is not advertised properly.

During audit of Services & General Administration Department, it was observed that expenditure to the stated extent was held irregular as it was incurred on the payment of wages to the contingent paid staff who were appointed without advertisement in newspapers. The details are as under:

Sr. No.	Name of formation	PDP No.	Audit Year	Amount (Rs.)
1.	Overseas Pakistanis Commission Punjab, LHR	30871	2017-18	1,268,899
2.	Govt. Punjab Public Library, Lahore	31174	2013-18	4,642,325
3.	Quaid-e-Azam Library Lahore	31879	2017-18	5,567,444
4.	Additional Secretary S&GAD	33046	2018-19	34798,159
5.	Additional Secretary S&GAD	33075	2018-19	3,917,306
6.	Punjab Overseas Pakistanis Commission, Lahore	35627	2018-19	112,177
7.	Chief Minister Secretariat Punjab, Lahore	36282	2017-19	28,732,422
8.	Deputy Commissioner, Lahore	39044	2016-19	251,372
9.	Deputy Commissioner, Gujranwala	38181	2017-19	188,504
10.	Deputy Commissioner, Sheikhpura	37580	2017-19	268,919
Total				79,747,527

Audit is of the view that disregards to the government instructions and weak management and financial controls resulted in irregular appointment of contingent paid staff and expenditure on the wages thereof.

The matter was pointed out to concerned formations in November, 2018 to November, 2019. The formations noted the observations for compliance.

The matter was further reported to the Administrative Department. In DAC meeting held on 30 and 31.10.2019, the para at Sr. No. 4 was kept pending for regularization. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that the department should adhere to the government instructions while making appointments and seek condonation of irregularity from the Finance Department.

19.4.6 *Irregular payments under Pay & Allowances-Rs.9.44 million*

Article 25 of the Constitution provides that all citizens are equal before law and are entitled to equal protection of law while Article 27 provides that no citizen otherwise qualified for appointment in the service of Pakistan shall be discriminated against. Under the chapter titled “Fundamental Rights” of the Constitution, equality of citizens and safeguard against discrimination in services has been guaranteed. Further, under the chapter titled “Fundamental Rights” of the Constitution, equality of citizens and safeguard against discrimination in services has been guaranteed. Moreover, in 2013, the Supreme Court had declared out-of-turn promotions a violation of the Constitution and ruled that no civil

servant was entitled to any such promotion on account of a gallantry award etc.

During audit of Chief Minister Secretariat, Lahore for the period 2017-19, it was observed that an amount of Rs. 9,445,858 was drawn as pay & allowances by upgrading the posts irregularly which were not admissible under the rules.

Sr. No.	Name of management	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	Ombudsman Punjab, Lahore	2017-19	37684	Unauthorized expenditure on pay & allowance	7,700,124
2	D.C Gujranwala	2017-19	38182	Irregular drawl of pay & allowance	1,745,734
Total					9,445,858

Audit was of the view that lapse occurred due to weak supervisory, financial and internal controls.

When the matter was pointed out in November 2019, the management signed the observation and did not offer any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends probe of the matter for fixing responsibility besides strengthening supervisory, financial and internal controls.

19.4.7 Unauthorized payment of Honoraria to the contingent paid staff-Rs.1.39 million

As per Rule 2.31(a) of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations. As per Finance Department letter No.FD.SR.I/9-7/2003 dated 27.12.2005 regarding grant of

honorarium, the head of Administrative Department may sanction honorarium up to one month's basic pay and the head of attached department up to half month's basic pay to a civil servant for work performed by them which is occasional in character and either laborious or of such special merit as to justify a special reward when the services rendered by him fall within the course of his ordinary duty like good performance, achievements of targets or any special assignment related to the post.

During audit of Chief Minister Secretariat, Lahore for the period 2017-19, it was observed that the Honorarium was paid to the contingent paid staff/daily wages staff during 2017-18 amounting to Rs.1,385,000 (11 Persons X @ Rs.10,000 + 85 persons X @ Rs.15,000) which was violation of the above said directions of the Government as they were not civil servant and not drawing pay as per Basic Pay Scales. The action of the management resulted into unauthorized payment of honoraria to the contingent paid staff during 2017-18.

Audit is of the view that weak supervisory and financial controls led the irregularity.

Audit pointed out the irregularity in November 2019. The management noted the observation and did not offer any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that responsibility be fixed for non adherence to government instructions and recovery be made from the concerned.

(PDP No. 36310 -Chief Minister Secretariat Punjab, Lahore-2017-19)

B-Procurement related irregularities

19.4.8 Irregular procurements-Rs.1,034.40 million

As per Rule 4 of Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Moreover, as per Rule 9 *ibid*, 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. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website.

During audit of following formations, it was observed that expenditure to the tune of Rs. 1,034,396,928 (Annexure-51) was incurred on purchase of stationery items, store articles, dietary articles, printed material and, repairs of building, machinery and transport etc. without observing above stated rules.

Audit was of the view that non observance of PPR 2014 led to a non-transparent process of procurement.

The matter is pointed out to concerned formations from October 2018 to November 2019. Most of the formations noted the observations for compliance. The remaining formations did not provide any cogent reply.

The matter was further reported to the Administrative Department. In DAC meetings held on 30 and 31.10.2019 & 09.01.2020, the amount of para at Sr. No. 23 was reduced to the extent shown in annexure after verification of record. The paras at Sr. Nos. 18, 30, 35, 36, 40, 44, 58, 64,

66, 91 & 93 were kept pending for regularization from the Finance Department. The para at Sr. No. 43 was kept pending for provision of documents relating to revision of the ADP scheme. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that the matter be probed to fix responsibility besides regularization of the expenditure.

**19.4.9 Purchases in violation of austerity measures-
Rs. 18.25 million**

According to Government instructions, issued by the Finance department vide their Letter No.FD.SO (GOODS) 44-4/2011 Dated. 07.07.2012; there was a complete ban on the purchase of IT Equipment and Software etc. from the current and development budgets. Under unavoidable circumstances, said purchases shall only be made with the prior concurrence of the Austerity Committee, constituted for the purpose and subsequent approval by the Chief Minister, Punjab.

During audit of Services & General Administration Department, it was observed that above instructions were not adhered with and contrarily an expenditure of Rs. 18,246,000 was incurred on purchase of Vehicles/transport during the period of ban and approval of Chief Minister was also not accorded, which is irregular and unauthorized.

Sr. No.	Name of formation	PDP No.	Audit Period	Amount-Rs.
1	Provincial Ombudsman Punjab, Lahore	30821	2015-18	3,267,000
2	Govt. Punjab Public Library, Lahore	31171	2013-18	1,034,000
3	Deputy Commissioner Lahore	39032	2016-19	13,945,000
Total				18,246,000

The matter was pointed out to concerned formation in October, 2018 to November, 2019. The formation at Sr. No. 1 stated that the purchases were made with the approval of competent authority. The formation at Sr. No. 2 noted the observation for compliance.

The reply was not tenable, as neither prior concurrence of the Austerity Committee nor subsequent approval by the Chief Minister, Punjab was shown to audit.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that the matter be inquired besides condonation of irregularity from the competent authority.

19.4.10 Irregular/doubtful expenditure on purchases for Ramadan bazar 2019-Rs. 13.96 million

According to Rule 2.32 (a) of PFR Vol-I, it is necessary that all accounts should be so kept and the details so fully recorded, as to afford the requisite means for satisfying any enquiry that may be made into the particulars of any case, even though such enquiry may be as to the economy or the bona fide of the transactions.

During audit of Deputy Commissioner, Lahore for the Financial Years 2016-19, it was observed that expenditure amounting to Rs.13,960,564 was incurred on purchase of different items for establishment of Ramadan Bazar 2019. The expenditure so incurred was held irregular/doubtful due to the following reasons:

1. The invoices were number and dateless.
2. Goods purchased were not accounted for in any stock register.

3. The receiving was dateless and did not show name and designation of official receiving the goods/items.

Sr. No.	Name of Payee	Cheque No.	Date	Amount (Rs.)
1	ANW Enterprizer	A041271	24.06.19	5,948,969
2	Rashid Ali Awan Enterprises	A041272	24.06.19	727,330
3	Ahmad Construction Co	A041273	24.06.19	2,331,241
4	ANW Enterprizer	A041274	24.06.19	260,589
5	ANW Enterprizer	A041280	24.06.19	4,692,435
Total				13,960,564

Audit is of the view that weak supervisory and management controls led to irregular/doubtful expenditure.

When pointed out in November 2019, the management replied that detailed reply along with justification, supporting documents and physical verification report of stock entries will be shown to Audit at the time of verification. The reply being evasive was not acceptable.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminder issued in December 2019.

Audit recommends regularization of the matter with the sanction of Finance Department besides strengthening internal controls to avoid such lapses in future.

(PDP No39031. Deputy Commissioner, Lahore 2016-19)

19.4.11 Irregular expenditure on rent of vehicles for general elections 2018-Rs. 10.16 million

According to Rule 2.32 (a) of PFR Vol-I, it is necessary that all accounts should be so kept and the details so fully recorded, as to afford the requisite means for satisfying any enquiry that may be made into the particulars of any case, even though such enquiry may be as to the

economy or the bona fide of the transactions. Further according to Rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

During audit of Deputy Commissioner, Lahore for the financial years 2016-19, it was observed that expenditure amounting to Rs.10,162,886 was incurred on account of rent of vehicles for General Elections 2018. The payment was held doubtful due to the following reasons:

1. List of allocation of vehicles (registration number wise) showing names, designation and office of officers/officials who were provided vehicles was not available.
2. The bills were not verified by end users.
3. Verification of registrations numbers from MTMIS Punjab revealed that description of eleven vehicles provided on the bills was incorrect which indicates that the invoices were fabricated.

Audit is of the view that weak supervisory and management controls led to irregular expenditure.

When pointed out in November 2019, the management replied that vehicles were provided to ROs/DROs by vendors directly and payments were made after verification certificate issued by the District Returning Officer, Lahore. The reply was not acceptable because it was the responsibility of DDO to apply necessary checks before making payment.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminder issued in December 2019.

Audit recommends probing the matter to fix responsibility, recover the amount paid through fabricated invoices and take strict disciplinary action against persons held at fault.

(PDP No.39033 Deputy Commissioner, Lahore 2016-19)

19.4.12 Irregular expenditure of Rs. 3.59 million

As per rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

During audit of Services & General Administration Department, it was observed that expenditure of Rs. 3,593,973 was incurred without obtaining approval of the competent authority. In some cases, GST was paid against purchase of second hand parts irregularly. The details of irregularities are as under:

Sr. No.	Name of management	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	Provincial Ombudsman Punjab, Lahore	2015-18	30816	Necessary approval was not taken in advance	1,867,978
2	Chief Minister Secretariat, Lahore	2017-19	36306	Purchase of Qabli Parts and GST was paid on Qabli parts	724,593
3	DG Protocol Punjab, Lahore	2017-18	31166	Guests were accommodated without approval	220,510
4	Addl. Secretary S& GAD	2018-19	33107	Purchase of EVO without any provision	780,892
Total					3,593,973

The matter was pointed out to concerned formation in October, 2018 & November, 2019. The formations at Sr. Nos. 1, 2 & 4 did not offer cogent replies. The formation at Sr. No. 3 noted the observation.

The matter was further reported to the Administrative Department. In DAC meeting held on 30 and 31.10.2019, the amount of para at Sr. No.

4 was reduced to the extent stated above after verification of record. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that matter be inquired besides condonation of irregularity from the competent authority.

C-Financial Management Issues

19.4.13 Irregular drawl of funds from the Special Drawing Account-Rs.802.49 million

As per Finance Department letter No. SO (TT) 6-1/2009.Pt-IX dated 31.07.2012, all Special Drawing Accounts (SDAs)/Personal Ledger Accounts (PLAs)/ Assignment Accounts (AAs) holders was advised to get their single signatory accounts converted into “Co-signatory” accounts from the Finance Department by 31st August 2012. Further, section 17.3.1.2 of Accounting Policies and Procedure Manual (APPM) requires signing of cheques drawn on the account, by the authorized cheque signatory, and counter sign by a co-signatory from the responsible ministry or department.

During audit of Services & General Administration Department, it was observed that an amount of Rs. 802,492,575 was drawn from SDAs by signing of cheques by single signatory in violation of the above instructions of the government.

Sr. No.	Name of management	Period of audit	PDP No.	Amount (Rs.)
1	Govt. Punjab Public Library, Lahore	2013-18	31187	270,519,385
2	Deputy Commissioner, Sargodha	2017-19	34629	225,141,040
3	Deputy Commissioner, Rawalpindi	2017-19	35979	184,340,995
4	Deputy Commissioner, Sheikhpura	2017-19	37582	122,491,155
Total				802,492,575

Audit is of the view that the lapse occurred due to weak financial and supervisory controls.

The irregularity was pointed out in April 2019 to October 2019. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends regularization of the matter besides strict compliance of government instructions.

19.4.14 Irregular advance drawl and undue retention of government money Rs.83.85 million

According to Rule 4.1 of PFR Vol-I, the departmental controlling officers should see that all sums due to government are regularly received and checked against demands, and that they are paid into the Treasury. In terms of rule 2.10 (b) 5 of PFR Vol-I no money is withdrawn from the Treasury unless it is required for immediate disbursement or has already, been paid out of the permanent advance and that it is not permissible to draw advances from the Treasury for the execution of works the completion of which is likely to take a considerable time.

During audit of Services & General Administration Department, it was observed that various amounts drawn to avoid lapse of funds and undisbursed payments were retained by some entities and were lying in the bank accounts outside the consolidated fund. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Detail	Amount (Rs.)
1	Chief Minister Secretariat, Punjab, Lahore	2017-19	36256	Amount drawn from the SDA and retained in the bank account and used the same as imprest money	24,374,570

Sr. No.	Name of formation	Period of Audit	PDP No.	Detail	Amount (Rs.)
2	Quaid-e-Azam Library, Lahore	2017-18	31872	Undue retention in bank account	21,161,036
3	Govt. Punjab Public Library, Lahore	2013-18	31169	Undue retention in bank account	15,082,726
4	Chief Pilot, VIP Flight, Lahore	2016-19	33010	Undue retention in marginal account	6,731,000
5	Chief Minister Secretariat, Punjab, Lahore	2017-19	36261	Advance drawal of funds for payment of POL	1,600,000
6	Deputy Commissioner Rawalpindi	2016-19	39030	Unauthorized advance payments for purchase of vehicles	14,897,500
Total					83,846,832

Audit is of the view that weak management and financial internal controls resulted in irregular drawl of funds.

The matter was pointed out to concerned formations from March 2019 to November 2019. The formations noted the observations for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends to probe the matter and get the irregularity condoned with the sanction of competent authority.

19.4.15 Irregular mode of payment-Rs. 30.44 million

According to Rule 4.49 (a) of Subsidiary Treasury Rules, read with Finance Department's letter No.FD (FR) V-6/75 (P) dated 20.06.2007, payment exceeding Rs.100,000 shall be made through cheque.

During audit of Services and General Administration Department, it was observed that payments of one lac rupees or more were made in

cash. In this way various payments to the extent shown in table were made in violation of the above rule/ instructions. The details are as under:

Sr. No.	Name of formation	PDP No.	Audit Period	Amount- (Rs.)
1	Chief Minister Secretariat Punjab, Lahore	36283	2017-19	17,904,335
2	Deputy Commissioner, Sargodha	34645	2017-19	6,677,504
3	Punjab Overseas Pakistanis Commission, Lahore	35610	2018-19	4,276,471
4	Additional Secretary S&GAD	33079	2018-19	872,860
5	Chief Pilot, VIP Flight, Lahore	33000	2016-19	712,011
Total				30,443,181

Audit is of the view that lapse occurred due to weak financial and supervisory controls on expenditure.

The matter was pointed out in July, 2019 to November, 2019. The department noted the observations for compliance.

The matter was further reported to the Administrative Department. In DAC meeting held on 30 and 31.10.2019, the para at Sr. No. 4 was kept pending for recovery. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that irregular expenditure may be got regularized from the competent authority.

19.4.16 Misclassification of expenditure-Rs.22.53 million

According to Para 5 of Finance Department letter No. PS/FS/808/78 dated 26.02.1978, Principal Accounting Officer should ensure by using suitable instructions to the Controlling and Disbursing Officers under him that all payments are correctly classified under the appropriate heads of account.

During audit of Services & General Administration Department, it was observed that expenditure amounting to Rs. 22,528,438 was charged to wrong head of accounts resulting into irregular expenditure. The details are as under:

Sr. No.	Name of Formation	PDP No.	Period of audit	Amount (Rs.)
1	Chief Pilot, VIP Flight, Lahore	32997	2016-19	18,070,000
2	Additional Secretary S&GAD, Lahore	33115	2018-19	652,414
3	Govt. Punjab Public Library, Lahore	31184	2013-18	651,183
4	Chief Minister Secretariat Punjab, Lahore	36274	2017-19	565,805
5	D.C Gujranwala	38195	2017-19	625,844
6	D.C Sheikhpura	37575	2017-19	619,090
7	Punjab Overseas Pakistanis Commission, Lahore	35620	2018-19	458,281
8	Secretary Archives, Lahore	31204	2016-18	52,152
9	Deputy Commissioner Lahore	39041	2016-19	833,669
Total				22,528,438

Audit is of the view that weak internal and supervisory controls led to irregular expenditure.

The lapse was pointed out in March, 2019 to November 2019. The management noted the observations for detailed reply/compliance.

The matter was further reported to the Administrative Department. In DAC meeting held on 30 and 31.10.2019, the para at Sr. No. 2 was kept pending for regularization. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends regularization of expenditure from Finance Department besides strengthening internal and supervisory controls.

19.4.17 Unauthorized investment without approval of Finance Department/Board-Rs. 7.88 million

Finance Department letter no. FD (W&M) 1-1/70 (VII) dated: 15.05.2009, states that interest rates of five major banks namely NBP, HBL, UBL, MCB and ABL should be compared with the interest of Bank of Punjab. The cases in which highest interest rates offered by the above mentioned banks should be referred to the Finance Department for its advice.

During audit of Dar-us-Salam Library, Lahore for the period 2017-18, it was observed that an amount to the stated extent was invested by the Library management in the open ended fund without approval of the Board. Autonomous bodies were allowed to invest after getting rates of profit from five banks and if the library management intend to invest the amount in other venues than BOP, the investment proposal had to be sent to Finance Department for advice. Audit observed that library management invested an amount of Rs. 7,879,622 in public limited open end mutual funds share, without obtaining approval from Finance Department.

Further, no record of approval from internal competent forum and proper procedure was adopted for making investment in the share market open end mutual fund was found during audit scrutiny.

The matter was reported during March 2019. The management replied that it is a charitable institution, the investment in question was made by the Financial Administrator from his own pocket. Therefore, government rules did not apply on said investment.

The matter was further reported to the Administrative Department. Neither any reply was received nor any DAC meeting was convened till the finalization of this Report .

Audit recommends that the irregularity from the Finance Department besides strengthening the supervisory internal controls.

(PDP No.31207 Idara Dara Us Salam ,Lahore-2017-18)

Value for money and service delivery issues

19.4.18 Disbursement of discretionary grant without obtaining Socio Economic Report of the recipients- Rs.12.27 million

As per Chief Ministers' Discretionary Grant Rules 1988 notified by the Services & General Administration and Information Department vide No.CAB-II/2-7/88 dated 22.11.1988, the discretionary grant placed at the disposal of Chief Minister may be utilized for any of the following purposes; (i) Monetary help to indigent widows, orphans, students, artists and men of letters of the Province; (ii) Monetary help for medical treatment of indigent persons of the province; (iii) Rewards in recognition of meritorious services rendered; (iv) Reward for exceptional academic artistic and extracurricular activities; and (v) any other purpose which may be deemed appropriate by the Chief Minister. Further, each order of payment by the Chief Minister shall spell out the purpose for which it is sanctioned. Moreover, the Chief Minister Office obtained Socio Economic Reports from concerned district before granting financial assistance to the concerned. It is a financial control which should be in place by the management to ensure the social economic status of the applicants.

During audit of Chief Minister Secretariat, Lahore for the period 2017-19, it was observed that as per practice of the department the cases were not sent to Public Affairs Unit (PAU)/ Financial Assistance Wing for approval as well as socio economic reports were also not obtained from the concerned DCOs regarding the financial status of the person concerned before sanctioning and disbursement of Rs.12,265,836 as per general

practice of operation of Discretionary Grant by the office of CM Punjab. Moreover, the payment of financial aid shown paid to the recipients was made through cash instead of pay order/demand draft and without obtaining socio economic report from the District concerned. Hence the expenditure could not be treated as valid.

Audit is of the view that irregularity occurred due to weak supervisory and financial controls.

Audit pointed out the irregularity in November 2019. The management noted the observation and did not offer any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that the matter be looked into besides regularization from Finance Department.

(PDP No. 36293- Chief Minister Secretariat Punjab, Lahore- 2017-19)

19.4.19 Unauthorized payment of POL charges-Rs.1.56 million

Notification issued by the S&GAD vide No.MTO(S&GAD) AT-II/(2-9)2006 dated 22.04.2008 regarding “Policy for retention of transport strength in Government Departments” provides that the following policy may be adopted universally in all the Administrative Departments as well as in the attached Departments, Autonomous Bodies and Projects, for usage of official vehicles in order to formalize policy and to stream line education of vehicle; i) Secretary of the department/Head of the department shall be authorized one car as per entitlement (normally 1300cc); ii) Additional Secretaries and equivalent post may also be

allowed to retain one car of either 1000 cc depending upon availability in the department and; iii) Deputy Secretaries and equivalent status officers may be allowed to use one car up to 1000cc, depending upon availability of transport in the department concerned. The size of general pool shall be very clearly established and no department shall retain vehicles beyond the following parameters in the general pool; a) one car or touring vehicle; b) general duty vehicles in accordance with a formula based on strength of section officers or equivalent officers available in the department. One vehicle may be allowed to be retained for three section officers/equivalent officers to cater for their requirements to attend various meetings outside the office from time to time and; c) one additional vehicle to be used by staff of minister of the department.

During audit of Chief Minister Secretariat, Lahore for the period 2017-19, it was observed that an amount of Rs.1,561,840 was incurred on account of POL charges which was held irregular and unauthorized due to the reasons:

- (i) The vehicles were provided to the private, unauthorized persons which are not regular employees of the department or drawing pay from Chief Minister Office.
- (ii) The vehicles were allocated in violation of above transportation policy of S&GAD. The vehicles were used by the MPAs, media consultants, political secretary, media advisor, protocol officer etc.
- (iii) The vehicles provided to Ministers was required to be provided to the Ministers from S&GAD.
- (iv) Further, the approval of the competent authority for provision of stated vehicles along with authority were not on record/produced to audit.

- (v) Moreover, the Log books of vehicles were neither maintained nor produced to audit for verification in contravention of rules. In the absence of log books the expenditure could not be admitted/ authenticated as a valid expenditure and chances of misappropriation could not be ruled out.

Audit is of the view that weak supervisory and financial controls led the irregularity.

Audit pointed out the irregularity in November 2019. The management noted the observation and did not offer any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that responsibility be fixed for non-observance of government instructions and recovery be made from the concerned.

(PDP No. 36304-Chief Minister Secretariat Punjab, Lahore- 2017-19)

Recoveries & Overpayments

19.4.20 Non-recovery of katchery compound rent Rs. 193.38 million

According to BOR letter No. 2044-82/2658-E (M) (II) dated 23.11.1982, the premises in katchery compound may be leased out by Deputy Commissioner to lawyers/advocates, members of bar association, petition readers, stamp vendors, typists and photo machinists who render services to litigants subject to rent fixed by the District Rent Committee.

During audit of Deputy Commissioner, Lahore for the period 2016-19, it was observed that lawyers/advocates, petition readers, stamp

vendors and photocopy operators were providing services to litigants in the Katchery Compound but estimated amount of Rs. 193,375,000 was not recovered on account of rent resulting into loss to government. The details are as under:

Sr. No.	Description	(ESTIMATED)			
		No.	Rent per month	Calculation*	Amount Rs.
1.	Lawyers/Advocates	1,000	5,000	5000 x 1000 x 35	175,000,000
2.	Petition Readers	100	1,000	1000 x 100 x 35	3,500,000
3.	Stamp Vendors	200	1,000	1000 x 200 x 35	7,000,000
4.	Photo Machinists	50	2,000	2000 x 50 x 35	3,500,000
5.	Others	50	2,500	2500 x 50 x 35	4,375,000
Total					193,375,000

Audit is of the view that weak supervisory and management controls led to loss to government.

When pointed out the matter in November 2019, the management noted the observation but did not offer any reply.

Audit recommends to recover the actual amount of rent and deposit it into government treasury.

(PDP No.39018-Deputy Commissioner, Lahore -2016-19)

19.4.21 Non/less deduction of income tax & punjab sales tax- Rs.70.01 million

According to Sections 153, 149 & 263 of Income Tax Ordinance 2001, every prescribed person making a payment shall deduct tax from the gross amount payable at the rates specified in the First Schedule. Moreover, sales tax on various types of services is applicable at the rates specified in second schedule of Punjab Sales Tax on Services Act 2012.

During audit of various formations of S&GAD Department for the period 2018-19, it was observed that Income Tax & Punjab Sales Tax (PST) on prescribed rates was not/less deducted at the time of payments to the goods and service providers.

Audit is of the view that weak internal controls on taxation resulted in none/less deduction of income tax amounting to Rs. 70,006,652 (Annexure-52).

The matter was pointed out to concerned formations in October 2018 to November 2019. Most of the formations noted the observations for compliance whereas the remaining did not offer cogent replies.

The matter was further reported to the Administrative Department. In DAC meeting held on 30 and 31.10.2019, the paras at Sr. Nos. 2, 8, 10, 11, 25, 28, 32 and 35 were kept pending for clarification from Finance Department. The amount of para at Sr. No. 17 was reduced to the extent shown in annexure after verification of record. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that the department should strengthen its internal controls on taxation, effect recoveries and deposit the same into government treasury.

19.4.22 *Outstanding recovery of clearance charges from different institutions- Rs.1.18 million*

As per rule 4.7(1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to government, which have to be brought to account, are correctly and promptly assessed, realized and credited to government account.

During the audit of Additional Chief Secretary S&GAD (Liaison Officer) for the year 2018-19, it was observed that an amount of Rs. 2,281,506 was paid by the Liaison Officer (Clearance) on behalf of the various institutions for clearance of Government consignments but above

stated amount is still outstanding on account of clearance charges against different institutions need to be recovered.

Audit is of the view that non adherence to government rules and weak management controls lead to non-recovery of clearance charges.

Audit pointed out the lapse during October 2018. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. In DAC meeting held on 30 and 31.10.2019, the department reported partial recovery of Rs.1,100,224. The para was reduced and kept pending for balance recovery of Rs.1,181,282. Further progress was not reported by the department till the finalization of this report despite reminder issued in December 2019.

Audit recommends that recovery be effected and deposited into Government Account besides strengthening of financial controls.

(PDP No. 33058-Additional Chief Secretary S&GAD-2018-19)

19.4.23 Non transfer of forfeited security deposit of defaulter restaurant contractor to Dar-us-Salam-Rs.1.00 million

Board of Management of Idara Dar-Us-Salam in its meeting dated 11.11.2017 decided to transfer the forfeited security of rupees one million of the defaulter contractor of Gulshan Restaurant into the account of Idara Dar-us-Salam.

During audit of Chief Librarian, Dar-us-Salam library for the period 2017-18, it was observed that previous contractor of Gulshan restaurant abandoned his business before the expiry of his contract period and his security deposit of Rs.1,000,000 was forfeited by the Director Parks and Horticulture Authority. Due to the lengthy auction process,

Gulshan restaurant remained closed for a period of five months as a result the library had to suffer loss of revenue of Rs. 3,000,000. The Board of Management of Idara Dar-us-Salam in its meeting dated 11.11.2017 decided to transfer the forfeited security to the Idara Dar-us-Salam but despite the lapse of more than a year no action has yet been taken in this regard. Resultantly the Idara Dar-us-Salam suffered loss of revenue of Rs.1,000,000 due to unnecessary delay in the implementation of the decision of Board of Management.

The irregularity occurred due to weak supervisory and financial controls.

The matter was reported during March, 2019 and management replied that request was sent to DG PHA for the refund of forfeited security and it was replied that security had been deposited into government treasury. Audit observation had been forwarded for reply to the Project Director, Bag-e-Jinnah PHA.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that forfeited security of the defaulter contractor be transferred to Dar-us-Salam at the earliest besides strengthening of the internal and supervisory controls.

(PDP No. 31210- Idrara Dara-us-Salam Library, Lahore- 2017-18)

Others

19.4.24 Loss to government due to irrational collection for bus passes fee-Rs.30.58 million

According to Rule 2.10 (a)(1) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government

revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During audit of Additional Chief Secretary S&GAD (Welfare-1) for the period 2018-19, it was observed that 19 official buses were being used for pick and drop facility for employees working in the Punjab Civil Secretariat. Expenditure of Rs. 30,579,724 was incurred on purchase of POL and repair work/ maintenance of these buses whereas Rs.2,380,300 was collected as bus passes fee and deposited into Government Account. Not a single penny was deducted from conveyance allowance of the employees enjoying pick and drop facility. Thus public exchequer sustained a loss of Rs.28,199,424 due to irrational collection of bus pass fee.

Audit pointed out the lapse during October 2018. The formation replied that DGPR is being approached to clarify the point raised in audit.

The matter was further reported to the Administrative Department. In DAC meeting held on 30 and 31.10.2019, the para was kept pending for seeking advice from the Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends to review the existing policy for collection of bus passes fee and either loss be recovered from the concerned or get the same written off from the competent authority.

(PDP No. 33047 -Additional Chief Secretary S&GAD- 2018-19)

19.4.25 Loss due to illegal occupation of parking stand and canteen-Rs. 19.95 million

According to Rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his

part, and that he will also be held personally responsible for any loss, arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

During audit of Deputy Commissioner, Lahore for the financial year 2016-19, it was observed that one vast parking stand and a canteen were running their business inside the premises of DC Office but the management failed to recover rent and utility charges amounting to Rs.19,950,000 (estimated) from both the businesses on the plea that District Bar had illegally occupied both the places. Due to illegal occupation of parking stand and canteen, the government sustained loss in shape of non-recovery of rent and utility charges to the stated extent during the period under audit.

Sr. No.	Description	Calculation	Amount Rs.
1	Estimated rent of Parking (Jan 17 to Nov 19)	500,000 x 35	17,500,000
2	Estimated Utility Charges of Parking Stand	20,000 x 35	700,000
3	Estimated rent of Canteen	30,000 x 35	1,050,000
4	Estimated Electricity Charges of Canteen	20,000 x 35	700,000
Total			19,950,000

Audit is of the view that weak internal and supervisory controls led to loss to government.

When pointed out in November 2019, the management replied that the matter would be taken up with Punjab Bar Council. No further progress was reported till finalization of this report.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminder issued in December 2019.

Audit recommends recovery of the actual amount of rent for the entire period of illegal occupation, evacuating of the premises from illegal occupants and leasing it out through open auction/tender.

(PDP No.39027 Deputy Commissioner, Lahore 2016-19)

**19.4.26 Irregular expenditure on advertisement charges-
Rs.16.57 million**

Rule 2.26 of PFR Vol-I states that every voucher should also bear, or have attached to it, an acknowledgment of the payment, signed by the person by whom or in whose behalf the claim is put forward. This acknowledgment should always be taken at the time of that made.

Govt. of the Punjab Information and Culture Department had fixed rates of advertisement in TV Channels.

During audit of Provincial Ombudsperson Punjab Lahore, scrutiny of paid vouchers revealed that department made payments amounting to Rs.16,565,460 on account of advertisement regarding Harassment Awareness Campaign. Audit observed following irregularities:

1. Payments were made to different channels on different rates without verification/authentication of approved rates from the Govt.
2. Actual payee receipts from the recipient as a token of acknowledgment of payment either from DGPR or Concerned TV Channel was not obtained /available on record.
3. Time of advertisement has been recorded without mentioning the name of programme during which the advertisement of campaign was relayed.

4. CD as a proof of transmissions (i.e. 46, 30, 40 and 20 minutes) was nor provided by the TV Channel with the Transmission Certificate.
5. FOCs spots was required to ensure by Advertising Agency but mostly Transmission Certificates were silent for this concession.

Audit pointed out the lapse during October-2018, the formation replied that Payment on telecast of campaign has been made against bill received through DGPR's recommendation authentication.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends the matter be inquired to fix responsibility besides regularization of expenditure from the Finance Department

(PDP No. 30820& 30822- Provincial Ombudsperson Punjab, Lahore 2015-18)

19.4.27 Unjustified/doubtful expenditure on grouting for Ramadan bazar 2019-Rs. 4.54 million

According to Rule 2.10 (a) (1) of PFR-Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money. Further according to Rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

During audit of Deputy Commissioner, Lahore for the Financial Years 2016-19, it was observed that an amount of Rs. 4,543,840 was shown paid to Rafique Enterprises vide cheque No. A041279 dated

24.06.19 on account of rent of “Grouting for Atta and Sugar Stalls” for establishment of Ramadan Bazar 2019. The payment was held unjustified/doubtful because:

1. Measurement/Size of item was not mentioned.
2. Measurement Book was not available.
3. Grouting is a works item which cannot be acquired on rent
4. If a floor/surface is grouted once, it cannot require grouting daily.

Sr. No.	Name of Item	Dates	Days	Rate	Quantity	Amount Rs.
1.	Grouting for Atta Sugar Stall	01.05.19 to 02.06.19	33	560	200	3,696,000
			31	560	44	763,840
2.	Grouting for Atta Sugar Stall	01.05.19 to 21.05.19	25	560	06	84,000
Total						4,543,840

Audit is of the view that weak supervisory and management controls led to unjustified/doubtful expenditure.

When pointed out in November 2019, the management replied that said work was made to save the sold items in Ramadan Bazars as per requirement. The reply being evasive was not acceptable.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminder issued in December 2019.

Audit recommends probing the matter at appropriate level to fix responsibility, recover the amount involved and take strict action against persons held at fault.

(PDP No.39036-Deputy Commissioner, Lahore-2016-19)

19.4.28 ***Provision of vehicles to the families of deceased officers involving POL-Rs. 1.24 million***

As per policy approved by the Chief Secretary Punjab on 21.04.2008, the facility for provision of car may be allowed to widows of deceased government servants in case they have been provided official residence of the Punjab Government on the death of their spouses. The facility would be allowed till such date as provision of official accommodation has been provided to the widow. Allocation of car in this case would be as per entitlement of the officers in various grades.

During audit of Additional Chief Secretary S & GAD (MTO Wing- LO 4007) for the year 2018-19, it was observed that vehicles were deputed with families of deceased government officers and POL was provided from government account. Similarly expenses on repair of the vehicles were borne by the Punjab government. The payment of POL was made on simple note order of the Chief Secretary instead of formal notification from competent forum. No policy had been approved for universal provision of this facility to all entitled officers. Moreover, the financial assistance has now been provided to the families of deceased officers. No proof was provided to audit that the families of deceased officers are still residing in government accommodations and that they were entitled for the use of vehicles. Hence, the expenditure on POL amounting to Rs.1,236,683 was held irregular and un-authorized.

Audit is of the view that non adherence of rules, weak financial and supervisory controls led to the irregularity.

The matter was reported to the formation during August 2019. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. In DAC meeting held on 30 and 31.10.2019, the department stated that two vehicles had been retrieved from the families of deceased persons. The para was reduced and kept pending for retrieval of remaining four vehicles from the concerned. Further progress was not reported by the department till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends that the practice may be stopped forthwith besides regularization of expenditure from the competent authority.

(PDP No.33026- (MTO Wing) ACS (S&GAD), Lahore-2018-19)

**19.4.29 *Unauthorized use of vehicles in excess of policy-
Rs.1.01 million***

As per the S&GAD Department Policy, No MTO(S&GAD) AT-II)(2-9)2006 dated 22/04/2008, the strength of the vehicle in a department shall be as:

One Car for Secretary

One Car for Additional Secretary

One car for Deputy Secretary

Pool: One touring Vehicle for touring, one general duty vehicle in accordance with a formula based strength of section officers in the department. One vehicle may be allowed to be retained for three section officers, equivalent officer for their requirement to attend various meeting outside the office for time to time.

During audit of the accounts of office of MD, PPRA, Lahore for the period 2017-19, it was observed that management of the Authority kept four vehicles on Pool while as per the working strength of staff, there were working posts of Section Officers/equivalent officer in the

Department was four and in proportion to Section Officers/ equivalent officer, while department was required to keep one vehicles in the Pool. Audit observed that department kept four vehicles in the pool which resulted into excess consumption of POL of three vehicles for Rs.1,010,161 contrary to the above stated policy.

Audit is of the view that weak supervisory controls resulted in excess consumption of POL.

The matter was reported during July 2019. The management replied that vehicles were procured keeping in view the post of officers allocated by Finance Department. Owing to the non-availability of the officers vehicles were shown on pool.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends to recover the excess consumption of POL and deposit the same into government treasury.

(PDP No.33017, MD PPRA, Authority, Lahore 2017-19)

19.4.30 Irregular payment to Building Department- Rs. 1.00 million

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

During audit of Deputy Commissioner Sargodha for the period 2017-19, it was observed that Rs 1,000,000 was drawn from SDA and paid to XEN Building Sargodha on account of work "Installation of Electric Poles with lights and CCTV cameras for the Security of Circuit

House". The XEN Building informed the department that the cheque clearance/closing date was 22.06.2018, so the cheque could not be issued to contractor and the funds were lapsed. Accordingly, a cheque bearing No. 930110; dated 20.04.19 valuing Rs. 1,000,000 was issued in favour of XEN Building which caused double payment for same work due to the following reasons:

- (i) The National Bank of Pakistan transferred the amount on 29.06.2018 in Head G-10113 Deposit Works. No evidence was shown that Head G-10113-Deposit Works where funds transferred was lapsable.
- (ii) Fresh cheque No. 930110; dated 20.04.19 valuing Rs.1,000,000 was issued without obtaining and cancelling original cheque in the absence of which the authenticity of expenditure of Rs.1,000,000 was non-transparent and leads to double payment to XEN Building Sargodha for same work.

Audit is of the view that lapse occurred due to weak financial and supervisory controls.

The matter was reported during October 2019. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in September and December 2019.

Audit recommends to effect recovery of the stated amount besides action against the responsible.

CHAPTER 20

SPECIALIZED HEALTHCARE AND MEDICAL EDUCATION DEPARTMENT

20.1 *Introduction*

(A) Specialized Healthcare and Medical Education Department is responsible to deliver quality healthcare services to the community through an efficient and effective service delivery system that is accessible, equitable, culturally acceptable, affordable and sustainable. Specialized Healthcare and Medical Education Department aims to improve the health and quality of life, particularly women and children, through access to essential health services.

The Specialized Healthcare and Medical Education Department strives to reform and strengthen the critical aspects of the health systems and enable it to:

- Provide and deliver a basic package of quality essential health care services
- Develop and manage competent and committed health care providers
- Generate reliable health information to manage and evaluate health services
- Adopt appropriate health technology to deliver quality services
- Finance the costs of providing basic health care to all
- Reform the health administration to make it accountable to the public

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the Financial Year 2018-19 of Health Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2018-19 against the total of four grants/appropriations is as under:

(Rupees in million)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
(1)	(2)	(3)	(4)	(5)	(6)
PC21010	1,464.55	(493.23)	971.32	959.27	(12.06)
PC21016	134,558.68	0.00	134,558.68	114,248.77	(20,309.91)
PC13034	92.619	0.15	92.771	78.54412	(14.23)
PC22036	27,219.43	6,882.89	34,102.32	30,538.76	(3,563.56)
Total	163,335.28	6,389.81	169,725.09	145,825.35	(23,899.75)

Overview of Expenditure

The final budget of Health Department as on 30th June for the Financial Year 2018-19 was Rs. 169,725.09 million. Out of this, actual expenditure was Rs. 145,825.35 million. The breakup of current and development expenditure is given below:

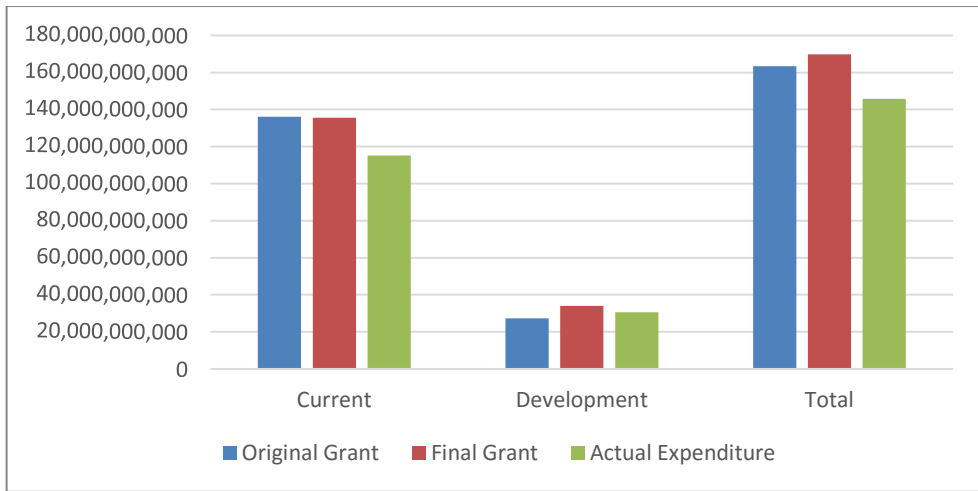
(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	136,115,851,000	115,286,585,253	(20,829,265,747)	15.30
Development	27,219,428,000	30,538,761,332	3,319,333,332	12.19
Total	163,335,279,000	145,825,346,585	(17,509,932,415)	3.11

During the year, due to supplementary grants and surrenders, this composition changed. Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	135,622,774,000	115,286,585,253	(20,336,188,747)	14.99
Development	34,102,318,941	30,538,761,332	(3,563,557,609)	10.45
Total	169,725,092,941	145,825,346,585	(23,899,746,356)	25.44



Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings to the tune of Rs.(23,899.75) million at the close of the FY 2018-19 under grants PC21010, PC21016, PC13034 & PC22036 were not surrendered in time by the Department.

Audit Profile of Specialized Healthcare & Medical Education Department:

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue/ Receipts audited FY 2018-19 (Rs. in million)
1.	Formations	146	24	36,542.56	2,088.72
2.	<ul style="list-style-type: none"> • Assignment Accounts • SDAs etc. (excluding FAP) 	42	8	16,142.725	935.033
		-	-	-	-
3.	Authorities/ Autonomous Bodies etc. under the PAO	20	12	19,766.41	1,931.97
4.	Foreign Aided Projects (FAP)	-	-	-	-

20.2 Classified summary of Audit Observations

Audit observations amounting to Rs. 28,404.36 million were raised during audit of Specialized Healthcare and Medical Education Department. This amount includes recoveries of Rs. 5,495.17 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	Non-Production of record	5,236.04
2	Reported cases of fraud, embezzlement and misappropriation	671.19
3	Irregularities	
A	HR/Employees related irregularities	1,756.28
B	Procurement related irregularities	12,059.74
C	Management of accounts with commercial banks	-
D	Financial Management Issues	-
E	Works related irregularities	77.51
4	Value for money and service delivery issues	1,101.53
5	Recoveries and overpayments	5,495.17
6	Others	2,006.90
Total		28,404.36

20.3 *Brief comments on the status of compliance with PAC Directives*

The status of compliance on PAC directives is given below:

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	46	38	8	83
2	1985-86	48	35	13	73
3	1986-87	67	53	14	93
4	1987-88	145	91	54	63
5	1988-89	79	55	24	70
6	1989-90	101	54	47	53
7	1990-91	128	75	53	59
8	1991-92	67	47	20	70
9	1992-93	71	44	27	62
10	1993-94	88	54	34	61
11	1994-95	76	5	71	7
12	1995-96	122	0	122	0
13	1996-97	108	69	39	64
14	1997-98	201	53	148	26
15	1998-99	297	159	138	54
16	1999-00	154	118	36	77
17	2000-01	411	329	87	80
18	2001-02	270	160	110	59
19	2003-04	78	23	55	30
20	2005-06	150	44	63	34
21	2006-07	235	103	132	44
22	2009-10	295	64	231	22
23	2010-11	125	36	89	29
24	2011-12	97	25	72	26
25	2012-13	138	37	101	27
26	2013-14	89	12	77	13
Total		3686	1783	1865	48

The management needs to revisit its compliance processes to ensure that PAC directives are complied with in a timely manner.

20.4 AUDIT PARAS

Non-production of record

20.4.1 Non-production of record-Rs.5,236.04 million

According to Section 14(2) & (3) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information. Any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules.

During audit of Specialized Healthcare and Medical Education Department, record of procurement of medicines/surgical disposables, store items, record of appointments, payments relating to distribution of share money, consumption accounts of medicines and store items, payments made to Provincial Works Department for construction/repair works, pay & allowances etc. was not produced to audit despite repeated requests.

Audit is of the view that due to non-production of record, authenticity of accounts/transactions amounting to Rs.5,236,039,503 (Annexure-53) could not be ascertained.

The matter was pointed out to the concerned DDOs. Most of the formations noted the observations for compliance while some of the formations did not submit any cogent reply.

The matter was further reported to the Administrative Department. In DAC meetings held during November 2019 to January 2020, the paras at Sr. Nos. 5, 9, 11, 16, 17, 19, 23, 26, 27, 28, 32, 41 & 46 were kept pending for production of record. The para at Sr. No. 31 was kept pending for transfer/deposit of amount into government treasury. The para at Sr.

No. 38 was kept pending for probe at administrative level. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders during September and December 2019.

Audit recommends production of record besides fixing responsibility. The responsible officers/ officials may be proceeded under relevant Efficiency and Discipline Rules.

Reported cases of fraud, embezzlement and misappropriation

20.4.2 *Irregular consumption of stores-Rs.671.19 million*

Rule 15.1 of PFR Vol-1 requires that the departmental officers entrusted with the care, use or consumption of stores are responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to them. They are also responsible for keeping them in proper custody and in good and efficient condition and for protecting them from deterioration. They should also take proper precautions to prevent loss of public stores by fire or other accidents. Any loss of or damage to Government stores should forthwith be reported by them to their immediate superiors.

Examination of record of Specialized Healthcare and Medical Education Department revealed that various store items were procured and entered in the stock registers of chemical and general store items, printing & stationery items and building material. A comparison of store items issued with received items by the end users revealed that the quantities issued from the bulk store and LP store were not actually received at users' end. Regarding building material, the store keeper gave written statement that the items were neither received by him nor available in the store/stock. These discrepancies were noticed in the following formations:

Sr. No.	Name of formation	Period of audit	PDP No,	Amount (Rs.)
1.	Nishtar Medical University Multan	2018-19	34800	646,661,466
2.	A.I. Med. College & Allied Institute, Lahore	2017-18	31027	9,059,238
3.	A.I. Med. College & Allied Institute, Lahore	2017-18	31035	7,131,680
4.	A.I. Med. College & Allied Institute, Lahore	2017-18	31064	3,278,368
5.	A.I. Med. College & Allied Institute, Lahore	2017-18	31078	2,694,466
6.	A.I. Med. College & Allied Institute, Lahore	2017-18	31065	1,596,904
7.	A.I. Med. College & Allied Institute, Lahore	2017-18	31081	410,051
8.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32823	360,984
Total				671,193,157

Audit is of the view that misappropriation was committed due to weak supervisory and financial controls.

When the matter was pointed out, the entities did not furnish any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued during September and December 2019.

Audit recommends probe to fix the responsibility and recovery be effected.

Irregularities

A-employees related irregularities

20.4.3 Irregular re-appointment on adhoc-basis-Rs.97.71 million

As per letter No.SO. RI (S&GAD)-16-6/80-Part-II dated 14.10.2001 if the adhoc appointment has to be continued for more than one year the approval of the commission has to be obtained under provision to Rule 4 (ii) of the Punjab Public Service Commission (functions) Rules 1978 for extension of adhoc appointment beyond six months.

During audit of Specialized Healthcare and Medical Education Department, it was observed that recruitments of Assistant Professors, Associate Professors MO/WMO/SR, Charge Nurses were carried out on adhoc-basis. After one year the department re-appointed the officers, contrary to aforesaid notification. Moreover, contingent paid employees were appointed without advertisement. The department did not follow the process of re-appointment through advertisement against the posts in violation of above referred rule. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32832	54,693,504
2	A.I. Med. College & Allied Institute, Lahore	2017-18	31042	17,429,328
3	A.I. Med. College & Allied Institute, Lahore	2017-18	31070	8,024,484
4	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31560	7,393,404
5	Lady Aitcheson Hospital, Lahore	2018-19	35641	5,627,304
6	A.I. Med. College & Allied Institute, Lahore	2017-18	31048	3,002,689
7	Mayo Hospital, Lahore	2018-19	33565	1,322,099
8	Mayo Hospital, Lahore	2018-19	33566	214,830
Total				97,707,642

Audit is of the view that non-adherence to government instructions resulted in irregular appointments.

When pointed out, most of the formations noted the observations for compliance while some of the formations did not submit cogent reply.

The matter was further reported to the Administrative Department. In DAC meetings held on 07.11.2019, 27.11.2019 and 05.12.2019, the para at Sr. No. 3 was kept pending for verification of record. The paras at Sr. Nos. 6&7 were kept pending with the direction to seek advice from S&GAD because period of retention exceeded one year. The para at Sr. No. 8 was kept pending for regularization from Finance Department.

Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends that the irregularity may be regularized from the Finance Department besides de-notification of the irregular appointments.

20.4.4 *Irregular recruitment of employees after retirement- Rs.9.60 million*

As per Honorable Supreme Court of Pakistan ruling dated 19.01.1993, passed in Human Right Case No.104 (I to IV) 1992 read with S&GAD's Notification No. SOR-III-2/91, dated 05.01.1995 and No. DS (O&M) 5-3/2004/ Contract (MP) dated 29.12.2004, no recruitment should be made against any post which is not advertised properly. Moreover, Government of the Punjab, S&GAD vide letter No. SORI(S&GAD) 10-1/71, dated 05.06.1982 has decided that in future re-employment of civil servants beyond the age of 60 years should be allowed in exceptional cases and it should not in any case be allowed beyond the age of 63 years. Government of the Punjab S&GAD vide letter No.SI.2-35/2000, dated 10.04.2008 directed to terminate the services of all the re-employed officers/officials with immediate effect.

During audit of Services Institute of Medical Science/ Services Hospital Lahore for the period 2017-19, it was noticed that an expenditure of Rs.9,600,000 was incurred on the salaries of re-employed officers in contravention of above instructions. Moreover, as per PC-I, the recruitments should be made on the basis of relevant field experiences for the positions of Deputy Project Director and Manager Procurement.

Audit is of the view that weak internal controls lead to irregular appointments of retired officers/officials.

The matter was pointed out to the formations during audit conducted from July 2018 to November 2019. The management of the concerned formations replied that the matter had been taken up with the administrative department and compliance would be shown in due course of time.

The matter was further reported to the Administrative Department. In DAC meeting held on 07.11.2019, the PDP No. 31549 was kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of the report despite issuance of reminders in September and December 2019.

Audit recommends that the department should probe the matter and get the matter regularized from the competent authority.

(PDP NO.31549 & 32865- Services Institute of Medical Science /Services Hospital Lahore 2017-19)

20.4.5 Irregular appointment of contingent /work charged employees without advertisement-Rs.309.82 million

According to the Government of the Punjab Finance Department's Notification No. RO(Tech) FD 2-2/2016; dated 05.09.2016, appointments of work charged employees shall be made in accordance with the procedure laid down in the Preface of Revised Schedule of Wages Rates-2016. As per clause 2(a & b), the appointments to a post shall be advertised properly in the leading newspapers. The recruitment to all the posts in the schedule shall be made on the basis of merit specified for the regular establishment.

During audit of Specialized Healthcare and Medical Education Department, it was observed that Rs 309,819,791 was drawn for payments

to temporary chowkidars, sanitary workers, etc engaged on daily wage basis. Expenditure was held irregular because the engagement of daily wage staff was appointed without advertisement in the leading newspapers and framing merit policy. The detail is as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Punjab Institute of Mental Health Lahore	2018-19	32269	1,163,373
2	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32339	21,406,616
3	Principal G/Wala Medical College& Allied Institute	2016-18	32603	19,741,247
4	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32819	97,955,831
5	Chairman & Dean SZMC, Lahore	2018-19	34110	40,706,063
6	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34764	40,338,810
7	Quaid-e-Azam medical College Bahawalpur	2018-19	34845	19,481,206
8	Faisalabad Medical university & Allied Hospital	2018-19	37398	31,757,206
9	Faisalabad Medical university & Allied Hospital	2018-19	37436	5,999,995
10	Faisalabad Medical university & Allied Hospital	2018-19	37452	13,161,481
11	Faisalabad Medical university & Allied Hospital	2018-19	37478	2,492,761
12	Faisalabad Medical university & Allied Hospital	2018-19	37485	3,462,210
13	Faisalabad Medical university & Allied Hospital	2018-19	37493	11,054,898
14	Faisalabad Medical university & Allied Hospital	2018-19	37503	1,098,094
Total				309,819,791

Audit is of the view that weak supervisory and financial controls resulted in irregular appointments of contingent paid staff.

The matter was pointed out during audit conducted from July 2018 to November 2019. In response, the managements did come up with

cogent reason for recruitment of contingent paid staff without advertisement.

The matter was further reported to the Administrative Department. In DAC meetings held on 08.11.2019 and 20.12.2019, the para at Sr. No. 1 was kept pending for regularization and for seeking creation of posts through SNE from Finance Department. The para at Sr. No. 3 was kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends to seek condonation of irregularity from the competent authority.

20.4.6 *Unauthorized payments due to unapproved pay structure- Rs. 1,324.44 million*

There was no provision in Punjab Healthcare Commission Act 2010 empowering the Board of Commissioners to approve pay structure and other employee benefits. However, as per Section 41 (1) of Punjab Healthcare Commission Act 2010, the government may, by notification in the official Gazette, make rules for giving effect to the provisions of this Act.

During audit of Punjab Healthcare Commission, Lahore for the financial years 2012-19, it was observed that salaries and other employee related benefits amounting to Rs. 1,324,437,957 were paid without approval of pay structure from the government.

Audit is of the view that weak supervisory and management controls led to unauthorized payment of salaries.

When pointed out in July 2019, the management replied that the Commission, through its Board of Commissioners, is fully empowered to

prescribe terms and conditions of appointment, and to regulate the grades/pay and benefits of its employees/staff and has exercised the same.

The matter was further reported to the Administrative Department. In DAC meeting held on 27.11.2019, the para was kept pending with the direction to seek clarification from Finance Department. Further progress was not reported by the department.

Audit recommends regularization of expenditure with the sanction of Finance Department besides getting the pay structure approved by the government.

(PDP No.33637-PHC, Lahore- 2012-19)

20.4.7 Irregular payment of stipend to postgraduate trainees-Rs.14.71 million

As per Rule 2.31(a) of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations. Further, as per rule 2.33 ibid, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part. As per term & conditions of adjustment of P.G. Trainees, no leave is allowed during the period except two days casual leave in a month with approval of the Professor. Further, if at any stage it is reported that P.G Trainee is absent from duty without the permission of Supervisor / Professor even for a day the stipend will be terminated at once.

During audit of Government Mian Munshi DHQ-1 Teaching Hospital, Lahore for the period 2017-19, it was observed that an expenditure of Rs.14,714,949 was incurred on payment of Scholarship/ Stipend to Postgraduate Trainees (P.G). The Postgraduate Trainees were working at Mayo Hospital, Lahore and were adjusted for the purpose of

drawing stipend/ scholarship from the budget of Govt. Mian Munshi DHQ-1 Teaching Hospital, Lahore. The daily attendance register/ bio-metric attendance report of the Postgraduate (P.G.) Trainees was not found attached with the claims.

Audit was of the view that weak supervisory, management and internal controls led the irregularity.

Audit pointed out the irregularity in August 2019. The DDO noted the observation.

The matter was further reported to the Administrative Department. In DAC meeting held on 18.11.2019, the para was kept pending for regularization from Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends that responsibility be fixed for non-adherence to government instructions besides regularization of the matter from Finance Department.

(PDP NO.32707-Mian Munshi DHQ, Hospital Lahore-2017-19)

B-Procurement related irregularities

20.4.8 Mis-procurement of goods and services-Rs.7,225.60 million

Rules 8 & 9 of Punjab Procurement Rules 2014 provide that a procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements and shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website. Moreover, as per PPRA letter No. L&M (PPRA)1-30(G) 2011/P-II/2514 dated 03.12.2014, a procuring agency shall announce the results of bid evaluation in the form

of a report just giving justification for acceptance and rejection of bids at least ten days prior to the award of procurement contract. The documents should be uploaded on PPRA website to be approachable by general public. Furthermore, according to Rule 25(5) of the Punjab Procurement Rules 2014, a procuring agency shall use standard bidding documents as and when notified under the regulations. Rule 32(1) *ibid*, further require that all bids shall be evaluated in accordance with the evaluation criteria and other terms and conditions set forth in the prescribed bidding document. According to Rule 10(2) *ibid*, a procuring agency shall determine the specification in the manner that will be generic and shall not include the reference to brand name, model number, catalogue number or similar other classification shall be qualified with the words or equivalent.

During audit of Specialized Healthcare and Medical Education Department, it was observed that the management of the hospitals did not adhere to the above cited rules and procured drugs and medicine, IT and lab equipment, bio medical gases and plant and machinery worth Rs.7,225,600,616 (Annexure-54) in violation of the above Rules.

Audit is of the view that disregard to the Punjab Procurement Rules resulted in miss-procurement of various items.

When audit pointed out the matter, most of the formations noted the observations for compliance. While some of the formations did not submit any cogent reply.

The matter was further reported to the Administrative Department. In DAC meetings held during November 2019 to January 2020, the para at Sr. No. 3 was kept pending for want of probe at institutional level. The paras at Sr. Nos. 12 to 15, 105, 106 & 108 were kept pending for verification of record. The para at Sr. No. 61 was kept pending for recovery. The paras at Sr. Nos. 4 to8, 32, 35 to40, 56 to 59, 70 to 80, 104,

122 & 126 were kept pending for regularization/compliance. The para at Sr. No. 60 was kept pending with the direction to seek clarification from PPRA as result of bid evaluation was not announced on website of para and call deposit receipts were not remitted into treasury. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends that the expenditure be got regularized from the Finance Department.

20.4.9 Non-replacement of substandard/expired medicine- Rs.86.77 million

According to the supply order, supplies will be governed by the Drug Act, 1976 and the firms will be bound to replace the unconsumed /expired / rejected/ substandard/ misbranded stocks free of cost.

During audit of Specialized Healthcare and Medical Education Department, it was noticed that medicines worth Rs 86,767,064 declared substandard by the Drug Testing Laboratory and expired stock were not replaced by the supplying firms despite lapse of considerable time. The managements failed to forfeit their securities or recover LD charges in case of non-supply or delayed supply respectively. The detail is as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34793	30,501,500
2	Quaid-e-Azam Medical College Bahawalpur	2018-19	34841	19,663,500
3	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32368	16,131,686
4	A.I. Med. College & Allied Institute, Lahore	2017-18	31002	8,475,158

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
5	Quaid-e-Azam Medical College Bahawalpur	2018-19	34842	5,145,680
6	Govt. Kot Khawaja Saeed Teaching Hos. LHR	2018-19	35456	2,039,160
7	Mayo Hospital, Lahore	2018-19	33567	1,777,350
8	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31548	1,602,500
9	Nishtar Medical University & Allied Institutions, Multan	2018-19	34796	536,026
10	Lady Aitcheson Hospital, Lahore	2018-19	35659	495,000
11	Chairman & Dean SZMC, Lahore	2018-19	34137	399,504
Total				86,767,064

Audit is of the view that weak supervisory and financial controls resulted in non-replacement of substandard/expired medicines.

When pointed out, the managements noted the observations.

The matter was further reported to the Administrative Department. In DAC meetings held on 07.11.2019, 28.11.2019 and 05.12.2019, the para at Sr. No. 7 was kept pending for either obtaining replacement or amount may be recovered. The para at Sr. No. 8 was kept pending for verification of record. The para at Sr. No. 11 was kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends that the matter be inquired to fix responsibility besides replacement of stock and recovery of LD charges for delayed period.

20.4.10 Irregular procurement without advertisement on PPRA website-Rs.150.91 million

As per Rule 12 of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million

rupees shall be advertised on PPRA website in the manner and format specified in the regulations by the PPRA from time to time.

During audit of Specialized Healthcare and Medical Education Department, it was observed that the department made purchases of other store items, disposables and repair of vehicles, building and medical equipment, printing and hiring of hostel buildings amounting to Rs.150,908,014 (Annexure-55) without advertisement on newspapers/PPRA website.

Audit is of the view that non-adherence to Punjab Procurement Rules resulted in mis procurement of various items.

The matter was pointed out to concerned formations. Most of the formations noted the observations for compliance. Some of the formations did not offer cogent replies.

The matter was further reported to the Administrative Department. In DAC meetings held during November 2019 to January 2020, the paras at Sr. Nos. 2&5 were kept pending for verification of record. The paras at Sr. Nos. 3, 8, 9, 14, 15, 16, 20, 21,24, 26& 28 were kept pending for regularization from Finance Department. The paras at Sr. Nos. 1,11, 27 & 29 were kept pending for probe at Administrative Level. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends that the expenditure be got regularized from the Finance Department besides strengthening of the internal controls.

20.4.11 Irregular purchase of medicine through LP-Rs.1,026.09 million

As per Government of the Punjab Health department letter No.SO(P-1) 3-64/2008 dated 12th September 2013, budget for the daily

LP should not exceed 15% of the total budget allocated for medicine for that year.

During audit of the Health Department, it was observed that expenditure of Rs.1,026,092,388 (Annexure-56) was incurred on local purchase of medicines in violation of above rule.

Audit is of the view that lapse was occurred due to weak financial and supervisory controls.

The matter was pointed out to concerned formations. Most of the formations noted the observations for compliance.

The matter was further reported to the Administrative Department. In DAC meetings held on 05.12.2019,14.01.2020 and 17.01.2020, the paras at Sr. Nos.7, 8 & 11 were kept pending for regularization from Finance Department. The amount of the para at Sr. No. 9 was reduced to the extent shown in table after verification of record. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends that the irregularity be got condoned from the competent authority.

**20.4.12 Purchase of medicine without DTL reports-
Rs.1,771.54 million**

Clause 3 of terms & conditions of each supply order under heading DTL test/analysis states that the sample will be sent to the DTL for test/analysis.

During audit of Specialized Healthcare and Medical Education Department, it was observed that an amount of Rs.1,771,535,563 was

spent on purchase of medicines but DTL test/ analysis were not got carried out from any recognized government laboratory. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Pb. Institute of Cardiology, Lahore	2018-19	35575	1,114,236,496
2.	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32369	544,406,133
3.	Faisalabad Medical university & Allied hospital	2018-19	37472	26,677,940
4.	Govt. M. N/Sharif Hospital Yakki Gate, LHR	2018-19	32630	22,061,780
5.	Mayo Hospital, Lahore	2018-19	33588	14,425,964
6.	Faisalabad Medical university & Allied hospital	2018-19	37401	10,443,574
7.	A.I. Med. College & Allied Institute, Lahore	2017-18	31017	10,159,200
8.	Faisalabad Medical university & Allied hospital	2018-19	37396	7,818,345
9.	Lady Aitchison Hospital, Lahore	2018-19	35635	6,015,583
10.	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33504	5,933,463
11.	Director Blood Transfusion Services, Punjab. LHR	2017-18	31118	3,272,850
12.	Ch. PervaizElahi Institute of Cardiology, Multan	2017-18	31154	3,039,124
13.	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33513	245,000
14.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34788	1,448,660
15.	Faisalabad Medical university & Allied hospital	2018-19	37444	1,351,451
Total				1,771,535,563

Audit is of the view that weak supervisory controls resulted in purchase of medicine without DTL.

The matter was pointed out to the formations during audit conducted from July 2018 to November 2019. In response the formations did not submit cogent replies.

The matter was further reported to the Administrative Department. In DAC meetings held on 18.11.2019 and 27.11.2019, the para at Sr. No. 4 were kept pending for regularization from Finance Department. The para at Sr. No. 5 was kept pending for want of probe from Administrative Department. The para at Sr. No. 11 was kept pending for want of probe at Institutional level. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends that the matter be inquired to fix responsibility for non conducting of DTL analysis.

20.4.13 Irregular expenditure beyond competency- Rs.1,690.87 million

As per Rule 3 (iii) of Punjab Delegation of Financial Powers Rules 1st July 2016, the category-II officers are competent to sanction expenditure not exceeding Rs.2.000 million at a time. As per Sr. No. 18 under Schedule V of the Delegation of Financial & Administrative Powers Rules, 2016, Medical Superintendent in case of purchase of medicines (local purchase) is competent to accord sanction expenditure up to Rs. 200,000. As per Delegation of Financial Powers laid in Punjab Medical and Health Institutions Rules 2003 (Revised up to August,2016) vide its Sr. No. 45 of Schedule-V, the Principal (HOI) of Gujranwala Medical College (GMC) was empowered to accord sanction up to Rs.1,000,000 for hiring of services.

During audit of Specialized Healthcare and Medical Education Department, it was observed that expenditure for Rs.1,690,872,850 was incurred on purchase of medicines (local purchase), stationery/ computer stationery and payment to others for services rendered. The expenditure was held irregular as the sanctions were accorded over and above delegated financial powers. The detail is as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	MS Children Hos. & Inst. of Child Health Multan	2018-19	34357	200,064,082
2	Faisalabad Medical university & Allied hospital	2018-19	37397	27,695,946
3	Principal G/Wala Medical College & Allied Institute	2016-18	32547	23,461,979
4	Faisalabad Medical university & Allied hospital	2018-19	37448	14,595,411

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
5	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32831	7,489,113
6	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33502	5,960,000
7	Principal AIMC, Jinnah, Hospital, Lahore	2017-18	31037	30,857,767
8	PIC Lahore	2018-19	35530	43,138,581
9	CH. PervaizElahi Institute of cardiology Multan	2017-18	31156	201,520
10	MS Children Hos. & Inst. of Child Health Multan	2018-19	34349	1,337,408,451
Total				1,690,872,850

Audit is of the view that non-observance of government rules and weak internal controls resulted in expenditure beyond competence.

The matter was pointed out during July 2018 to November 2019. The managements noted the observations for compliance.

The matter was further reported to the Administrative Department. In DAC meetings held on 20.12.2019 and 14.01.2020, the paras at Sr. Nos. 1, 3& 10 were kept pending for regularization from Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends that the irregularity be got condoned with the sanction of competent authority.

20.4.14 Irregular expenditure on insurance-Rs. 50.53 million

According to Section 166 (3) and (5) of Insurance Ordinance 2000, all insurance business relating to any public property, or to any risk or liability appertaining to any public property, shall be placed with Company (National Insurance Company Limited) only and shall not be placed with any other insurer. If the Company (NICL) declares in writing

that it is not able to enter into a contract of insurance to which sub-section (3) refers, the property or liability which is the subject of that proposed contract of insurance shall be exempted from the provisions of sub-section (3) to the extent of the insurance proposed to be obtained by means of that contract of insurance.

During audit of Punjab Healthcare Commission, Lahore for the Financial years 2012-19, it was observed that expenditure amounting to Rs. 50,531,328 was incurred on insurance with companies other than NICL without obtaining N.O.C.

Audit is of the view that weak administrative and management controls resulted in irregular expenditure.

When pointed out in July 2019, the management replied that Health and life insurance and insurance of the assets through Takaful were not offered by the NICL and that NICL did not participated in the bidding process.

The matter was further reported to the Administrative Department. In DAC meeting held on 27.11.2019, the para was kept pending for regularization from BOC or get NOC from NICL. Further progress was not reported by the department.

Audit recommends regularization of the expenditure with the sanction of Finance Department and placing insurance business with NICL or seek NOC from NICL in future.

(PDP NO.33646 PHC, Lahore 2012-19)

20.4.15 *Supply of brands other than ordered-Rs. 7.42 million*

As per rule 15.4 (a) of PFR Vol-1, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible

Government Servant. The passing and the receiving Government servants should see that the quantities are correct and their quality good, and record a certificate to this effect. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers.

During audit of Nishtar Medical University and Allied Institutions Multan, it was noticed that an amount of Rs.7,425,000 was paid to a firm for supply of Plasbumin against the specification.

The lapse occurred due to weak supervisory and financial controls.

When pointed out in October 2019, the management stated that detail reply would be submitted later.

The matter was further reported to the administrative department, neither any reply was received nor any DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends fixing responsibility for irregular payments besides production of import documents.

(PDP No.34789 NMU&AI, Multan 2018-19)

20.4.16 Purchase of un-registered medicines/ disposables in violation of DRAP Act-Rs. 50.01 million

Drug Regulatory Authority of Pakistan Act 2012 and Medical Devices Rule, 2017 are the legal dispensations governing the registration, import, export, sale and manufacturer of medicine and disposables in Pakistan. Federal Government is also exercising the powers conferred by section 36 and all other enabling provisions of DRAP Act 2012.

During audit of Mayo Hospital, Lahore for the period 2018-19, record revealed that un-registered medicines/disposables amounting to Rs. 50,012,700 were purchased by management.

Audit is of the view that irregularity has been committed due to weak supervisory and financial controls.

The Irregularity was pointed out in August 2019, the management did not furnish any cogent reply.

The matter was further reported to the Administrative Department. In DAC meeting held on 27.11.2019, the para was kept pending for compliance. Further progress was not reported by the department till the finalization of this Report.

Audit recommends that matter should be probed and irregularity be got regularized with the sanction of the competent authority under intimation to audit.

(33592- Mayo Hospital, Lahore-2018-19)

Value for money and service delivery issues

20.4.17 Increased death rate of neonates/ children in the paed's ward

As per statement provided by the Statistical officer Jinnah Hospital Lahore regarding Paeds Department during January to December 2018.

During scrutiny of the accounts of Principal AIMC, Jinnah Hospital & Allied Institutions Lahore, for period 2018-19, and perusal of the statement/ report provided by Statistical officer of the institute, 2649 neonates/ children were admitted in the NNU(Neonates Nursery Unit). Out of this 1170(44%) neonates/ children got expired in the hospital. In 123rdBOM meeting dated 18.07.2018, the principal was requested to revisit the protocols to handle the neonates and children. No improvement was made and the death ratio remained 44% for next 06 month's (i.e. January to June 2019).

Audit is of the view that weak supervisory controls resulted in increase in death rate.

When pointed out in August 2019, the management only noted the observation.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends that effective steps be taken to minimize the stated death ratio in the neonates in the light of recommendations of investigation.

(PDP No.33469-AIMC, Jinnah Hospital Lahore-2018-19)

20.4.18 *Non-functioning of bio-medical machines & equipment - Rs.1,101.53 million*

Rule 15.1 of PFR Vol-I requires that the departmental officers entrusted with the care, use or consumption of stores are responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to them. They are also responsible for keeping them in proper custody and in good and efficient condition and for protecting them from deterioration. They should also take proper precautions to prevent loss of public stores by fire or other accidents. Any loss or damage to government stores should forthwith be reported by them to their immediate superiors.

During audit of the Specialized Healthcare and Medical Education Department, it was observed that lifesaving machines viz., MRI, CT Scan, Ventilator & Anesthesia machines and other biomedical equipment remained non-functional for a considerable time and not got repaired. This not only deprived the needy & poor from proper diagnostics facilities but also caused loss of revenue to institutions.

Sr. No	Name of formation	Period of audit	PDP No,	Title	Amount (Rs.)
1.	SIMS/ Services hospital Lahore	2018-19	32827	Non installation of lab equipment's	618,092,222
2.	Faisalabad Medical university & Allied hospital	2018-19	37387	Non installation/functioning of medical equipment-RS. 209,561,593/-	209,561,593
3.	Secretary specialized health care	2018-19	32669	Non installation of ventilators	98,370,904
4.	PGMI, AMC LGH Lahore	2017-18	32342	Non installation of equipment	85,891,384
5.	Mayo Hospital Lahore	2018-19	33579	Non-functioning of Medical Equipment's	73,640,995
6.	Chairman & Dean SZMC, Lahore	2018-19	34130	Non Functional of MRI & CT Scan Machine	14,040,000
7.	AIMC Jinnah hospital Lahore	2018-19	33475	Nonfunctioning of equipment's	1,936,360
Total					1,101,533,458

Audit is of the view that lapse occurred due to weak internal controls on "Assets".

In response to preliminary observation, most of the formations noted the observations for compliance whereas replies given by others were not satisfactory.

The matter was further reported to the Administrative Department. In DAC meetings held on 27.11.2019 and 05.12.2019, the para at Sr. No. 5 was kept pending for taking action against firm. The para at Sr. No. 6 was kept pending for want of compliance i.e. early repair and functioning of CT Scan. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends that matter may be inquired into, responsibility be fixed against concerned at fault besides taking corrective measures to make the equipment functional at the earliest.

E-Works related irregularities

**20.4.19 *Unauthorized expenditure on repair of building -
Rs.72.20 million***

As per Note under Sr. No 1(a) of Special Powers (C&W Department) of Delegation of Financial Power Rules, 2016, the excess over the amount for which the Administrative Approval has been accorded does not exceed 10 percent. In case, it exceeds 10 percent, fresh administrative approval will be required. Moreover, as per Sr.No.1 of Schedule VI of the Punjab Medical & Health Institution Rules 2003 revised by Government vide Notification No. SO(B&A)28-47/2016(PM & III); dated 18.07.2017, the technical sanction of estimates shall be accorded by the engineering staff of the rank equivalent to XEN, SE or Chief Engineer of the C&W Department as per Delegation of Financial Power Rules, 2016.

During audit of Specialized Healthcare and Medical Education Department, it was noticed that various formations had incurred expenditure of Rs.72,202,105 on construction/ repair of buildings but technical sanction, revised Administrative Approval, completion certificates, proof of registration of contractors with Pakistan Engineering Council etc. were not shown. The expenditure cannot be authenticated in the absence of completion certificates. The detail is as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Description	Amount (Rs.)
1	Punjab Institute of Cardiology, Lahore	2018-19	35553	technical evaluation, completion certificate	22,927,488
2	Punjab Institute of Cardiology, Lahore	2018-19	35551	Work was carried out from unregistered firm	13,816,505
3	AIMC Lahore	2017-18	31076	Administrative approval not obtained	11,243,428

Sr. No.	Name of Formation	Period of audit	PDP No.	Description	Amount (Rs.)
4	A.I. Med. College & Allied Institute, Lahore	2017-18	31043	Administrative approval not obtained	10,298,505
5	Mayo Hospital, Lahore	2018-19	33586	Technical sanction not obtained	5,327,683
6	SIMS / Services Hospital Lahore	2017-18	31566	Technical sanction not obtained	4,451,767
7	Punjab Institute of Cardiology, Lahore	2018-19	35554	Work was carried out from unregistered firm, non-obtaining of completion certificate	1,667,921
8	Punjab Institute of Cardiology, Lahore	2018-19	35557	Technical evaluation not made, work was carried out from unregistered firm, completion certificate not obtained	1,564,840
9	A.I. Med. College & Allied Institute, Lahore	2017-18	31050	rate analysis not made and completion certificate not obtained	583,705
10	Punjab. Institute of Cardiology, Lahore	2018-19	35556	non-construction of required number of parking sheds	320,263
Total					72,202,105

Audit is of the view that weak internal and supervisory controls resulted in unauthorized repair of buildings.

When pointed out in March 2019 and November 2019, the managements noted the observations for compliance.

The matter was further reported to the Administrative Department. In DAC meetings held on 07.11.2019 and 27.11.2019, the para at Sr. No. 5 was kept pending for advice/regularization. The para at Sr. No. 6 was kept pending for verification of record. Further progress was not reported by

the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends to fix the responsibility, produce the record and condonation of irregularities from Finance Department.

20.4.20 Outstanding recoveries against contractors-Rs.5.31 million

As per Rule 4.7(1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to government, which have to be brought to account, are correctly and promptly assessed, realized and credited to government account.

During audit of Specialized Healthcare and Medical Education Department, it was observed that various formations had not recovered the cost of dismantled material, penalty for use of second class bricks, overpayment of cost of non-scheduled items and due to application of incorrect rates. The detail is as under:

Sr. No	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	A.I. Med. College & Allied Institute, Lahore	2017-18	31038	3,915,974
2	Punjab Healthcare Commission, Lahore	2012-19	33654	1,239,792
3	FJMU, SGRH & Allied Institution, Lahore	2018-19	33859	157,437
Total				5,313,203

Audit is of the view that the lapse occurred due to weak internal and financial controls.

The matter was pointed out to the formations during audit conducted in March and November 2019. In response the formations noted the observations for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the

finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends to effect recovery and deposit the same into government account besides strengthening of supervisory and financial internal controls.

Recoveries and overpayments

20.4.21 Non-deposit of hospital receipt into PLA-Rs.2,966.65 million

As per Rule 17.1 of the Punjab Medical and Health Department Institution Rules, 2003, Grant-in-Aid, Development Funds, all receipts generated by the Institution, donations and contributions received shall be kept in the Personal Ledger Account (PLA) of the Institution. Amounts may be shifted to a Scheduled Bank to be operated in the name of the Institution to such extent as may be allowed by the Finance Department.

During audit of Specialized Healthcare and Medical Education Department, it was observed that hospital receipt collected from the patients and students and contractor's securities were kept in the scheduled bank instead of depositing into PLA of the institutions in contravention of rules. (The detail is given in Annexure-57).

Audit is of the view that non-deposit into PLA was in violation of prescribed procedure due to weak financial and supervisory controls.

When the matter was pointed out, the managements in most of the cases noted the observations for compliance.

The matter was further reported to the Administrative Department. In DAC meetings held on 08.11.2019, 05.12.2019 and 17.12.2019, the para at Sr. No. 1 was kept pending for compliance. The para at Sr. No.10 was kept pending for detail verification of monthly receipts of all departments on monthly basis. The para at Sr. No. 20 was kept pending for

regularization from Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends that responsibility for non-deposit of the institutional receipts into PLA be fixed besides transfer of stated amount into PLA under intimation to audit.

20.4.22 Non-deposit of receipts into government treasury- Rs.729,310

As per Rule 4.7(1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to government, which have to be brought to account, are correctly and promptly assessed, realized and credited to government account.

During the audit of Specialized Healthcare and Medical Education Department, it was observed that an amount of Rs.729,310 an account of receipts was required to be deposited into the Government treasury but the same was not found deposited by the formations. Non-deposit of government receipts caused a loss to public exchequer. The details are as under:

Sr. No	Name of formation	Period of audit	PDP No	Amount (Rs.)
1	Quaid-e-Azam medical College Bahawalpur	2018-19	34835	481,198
2	Govt. M. N/Sharif Hospital Yakki Gate, LHR	2018-19	32650	136,000
3	M.S. Govt. Teaching Hospital Shahdara, LHR	2018-19	32478	112,112
Total				729,310

Audit is of the view that the lapse was due to failure of supervisory and financial controls.

When the matter was pointed out, the managements noted the observations for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends to inquire the matter for fixing responsibility and the amount be deposited into government treasury.

20.4.23 Irregular deposit of recoveries into PLA instead of government treasury-Rs.267.67 million

As per Finance Department instructions vide letter No. IAw/1-437/2013 (Main), dated 27.04.2018, amounts of recoveries effected are to be deposited in SDA of the institution concerned.

During audit of Specialized Healthcare and Medical Education Department, it was observed that recovery of pay and allowances, and utility charges etc. amounting to Rs.267,671,860 realized from the employees and contractors was deposited into PLA account instead of government treasury. Moreover, unspent balances lying in commercial banks were not transferred to PLA at the close of the year. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33465	121,249,747
2.	Quaid-e-Azam medical College Bahawalpur	2018-19	34847	42,899,461
3.	Punjab. Institute of Cardiology, Lahore	2018-19	35563	24,855,096
4.	Faisalabad Medical university & Allied hospital	2018-19	37389	15,336,211
5.	Punjab Institute of Cardiology, Lahore	2017-18	32302	15,301,178
6.	Quaid-e-Azam medical College Bahawalpur	2018-19	34846	12,214,381
7.	Punjab Institute of Cardiology, Lahore	2018-19	35534	3992154
8.	Faisalabad Medical university & Allied hospital	2018-19	37496	2,445,208
9.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32810	6,306,040
10.	PGMI/LGH Lahore	2017-18	32332	446,637
11.	Faisalabad Medical university & Allied hospital	2018-19	37459	1,914,008
12.	Faisalabad Medical university & Allied hospital	2018-19	37429	236,340
13.	Quaid-e-Azam medical College Bahawalpur	2018-19	34838	20,475,399
Total				267,671,860

Audit is of the view that lapse occurred due to the weak supervisory & financial controls.

When pointed out in July 2018 to November 2019, most of the managements noted the observations for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends to fix the responsibility, amounts be deposited into govt. treasury and unspent balances laying in commercial bank may be transferred to PLA besides regularization of the matter from Finance Department.

20.4.24 Unjustified collection of user charges-Rs.552.92 million

According to Rule 3(1)(e) of the Punjab Medical & Health Institution Rules 2003, Board shall determine user charges and fees for admission, clinical and procedural services and facilities with the prior approval of government.

During audit of Specialized Healthcare and Medical Education Department, it was observed that the management had collected user charges amounting to Rs.552,923,796 from patients at the rates prescribed by the board without getting prior approval of the government. The detail is as under:

Sr. No.	Name of formation	Period of audit	PDPs No.	Amount (Rs.)
1	Punjab Institute of Cardiology, Lahore	2017-18	32285	284,956,411
2	FJMU, SGRH & Allied Institution, Lahore	2018-19	33875	76,904,754

Sr. No.	Name of formation	Period of audit	PDPs No.	Amount (Rs.)
3	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	31839	58,828,065
4	Aziz Bhatti Shaheed Hospital Gujrat	2016-19	35786	41,505,265
5	M.S. Govt. Teaching Hospital Shahdara, LHR	2018-19	32476	23,499,637
6	Aziz Bhatti Shaheed Hospital Gujrat	2016-19	35787	18,943,950
7	Govt. Mian Munshi DHQ-I Teaching Hospital, LHR	2017-19	32709	17,591,263
8	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33492	17,175,000
9	Govt. Kot Khawaja Saeed Teaching Hos. LHR	2018-19	35453	11,225,460
10	Gujranwala Medical College and Allied Institutions	2016-18	32552	1,452,690
11	Gujranwala Medical College and Allied Institutions	2016-18	32553	841,301
Total				552,923,796

Audit is of the view that disregard to the Punjab Medical & Health Institution Rules 2003, resulted in unauthorized collection of user charges without approval of Finance Department.

In response to preliminary audit observations, the managements did not submit cogent replies.

The matter was further reported to the Administrative Department. In DAC meetings held 20.12.2019 and 17.01.2020, the paras at Sr. Nos. 4& 6 were kept pending till the approval of rates by the government and the paras at Sr. Nos. 10& 11 were kept pending for want of inquiry of undue retention of cash. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends to get the irregularity condoned besides action taken against the responsible for collection of unauthorized user charges.

20.4.25 Purchase of medicines, disposable items and machinery at higher rates-Rs.67.82 million

According to Rule 4 of Punjab Procurement Rules 2014, procuring agencies, while engaging in procurements, shall ensure that the procurements are conducted in a fair and transparent manner, the object of procurement brings value for money to the agency and the procurement process is efficient and economical.

During audit of Specialized Healthcare and Medical Education Department, comparison of rates for medicines/surgical items and machinery offered by the firms in different subordinate entities of the department revealed that lesser rates were offered by the same firms for purchase of same items during the same period in the sister entities. Consequently, purchases were made at higher rates amounting to Rs.67,821,260 (Annexure-58).

Audit is of the view that loss occurred due to weak financial and administrative controls.

The lapse was pointed out during July 2017 to November 2019. Most of the formations noted the observations for compliance. Some formations stated that detailed reply would be submitted later on whereas, rest of the formations offered vague replies without any documentary evidences.

The matter was further reported to the Administrative Department. In DAC meetings held during November 2019 to January 2020, the amount of the para at Sr. No. 1 was reduced to the extent shown in table after verification of record; the paras at Sr. Nos. 2, 5, 7 & 16 were kept pending for compliance; the paras at Sr. Nos. 4 & 10 were kept pending for want of probe and the paras at Sr. Nos. 9 & 11 were kept pending for verification of record. Further progress was not reported by the

department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends to recover the amount and deposit the same into government treasury.

20.4.26 Unauthorized payment of SEMS allowance- Rs.138.90 million

As per Government of Punjab Department, Finance Department letter No. SO (AB-II) 3-23 Dated 14.06.2004, a stipend @ 50% of basic pay would be given extra on the existing posts of SEMS (Strengthening of Emergency Medical Services).

During audit of Specialized Healthcare and Medical Education Department, it was observed that the payment of the SEMS allowance was being made to some personnel in excess of the sanctioned strength of SEMS. Thus, an amount of Rs.138,904,756 was overpaid as SEMS allowance. The detail is as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34785	119,454,588
2	FJMU, SGRH & Allied Institution, Lahore	2018-19	33839	10,626,018
3	A.I. Med. College & Allied Institute, Lahore	2017-18	31006	4,527,276
4	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32371	2,900,957
5	Faisalabad Medical university & Allied hospital	2018-19	37453	1,395,917
Total				138,904,756

Audit is of the view that disregards to the government instructions and weak internal controls resulted in unjustified payment of SEMS allowance.

The matter was pointed out to the formations during audit conducted from March to November 2019. In response, some of the formations noted the observation for compliance and others offered vague and evasive replies.

The matter was further reported to the Administrative Department. In DAC meeting held on 17.12.2019, the para at Sr. No.2 was kept pending for obtaining clarification from Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends that unjustified payments of SEMS allowance be recovered and deposited into Government Treasury.

20.4.27 *Non/ less deduction of income tax-Rs.251.64 million*

As per section 12, 153, 153 (1) (a) & 236A of Income Tax Ordinance 2001, the departments are required to deducted income tax on salaries, goods & services and auction at prescribed rates at the time of payment.

During audit of Specialized Healthcare and Medical Education Department, it was observed that income tax amounting to Rs.251,639,843 (Annexure-59) was either not deducted or less deducted on account of supplies, payments made to Post Graduate Trainees & House Officers, salaries of employees, payments on shares money and on auction. Further it was also noticed that in few cases income tax was withheld but the same was not deposited into the government treasury.

Audit is of the view that weak internal controls on taxation resulted in non/less deduction of income tax.

Audit pointed out the matter During July 2017 to November 2019. Most of the formations noted the observations for compliance. Some of the formations stated that the matter was subjudice. The rest of the formations offered vague replies without any documentary evidence.

The matter was further reported to the Administrative Department. In DAC meetings held during November 2019 to January 2020, the paras at Sr. Nos. 3, 13, 15, 18,25, 38, 41, 43, 46 & 50 were kept pending for recovery. The para at Sr. No. 12 was kept pending subject to verification of Good Declaration Certificate/Bill of Entry and a certificate from FBR whether income tax paid or not. The para at Sr. No. 9 was kept pending for want of clarification on the issue from the FBR. The para at Sr. No. 17 was kept pending till provision of clarification and exemption certificate being non profitable institution and autonomous body of Provincial/Federal government from the FBR and refund of Advance Tax paid. The amount of the para at Sr. No. 20 was reduced to the extent shown in table after verification of record. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends probe to fix the responsibility for the lapses and amount be recovered.

20.4.28 *Recovery due to un-authorized payment of sales tax on utility bills-Rs. 189.76 million*

According to Sr. No. 52 (a) under Sixth schedule of the Sales Tax Act 1990, operating hospitals of fifty beds or more or the teaching hospitals of statutory universities of 200 or more beds are exempt from payment of sales tax.

During audit of various formations of Specialized Healthcare and Medical Education Department, it was observed that an amount of

Rs.189,759,265 (Annexure-60) was paid on account of GST on the payments made for utility charges/bills, despite the fact that the hospitals were exempt from the payments of General Sales Tax.

Audit is of the view that weak supervisory and financial controls resulted in unauthorized payment of sales tax.

The matter was pointed out to the formations during audit conducted from March to November 2019. In response, some of the formations noted the observation for compliance and others offered vague and evasive replies.

The matter was further reported to the Administrative Department. In DAC meetings held on 07.11.2019, 08.11.2019, 18.11.2019 and 17.01.2020, the paras at Sr. Nos. 4, 7, 10 & 12 was kept pending for compliance/recovery. The para at sr. No. 6 was kept pending for verification of record. The par at Sr. No. 14 was kept pending for compliance with the direction to pursue the matter vigorously with LESCO Authorities and get it decided at the earliest. The para at Sr. No. 18 was kept pending for want of regularization. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends that irregular payment of GST be got recovered/adjusted in the next utility bills besides strengthening the supervisory and financial controls.

20.4.29 *Non-deduction of PST on account of services rendered -Rs.57.67 million*

Second schedule of Punjab Sales Tax Act 2012 provides that sales tax @ 16% should be deducted on services provided for specific purposes.

During audit of Specialized Healthcare and Medical Education Department, it was observed that different formations made payments on account of different services rendered by various contractors. The deduction of PST @ 16% amounting to Rs. 57,665,302 (Annexure-61) was, however, not made from the payments made to contractors.

Audit is of the view that weak internal controls on "Taxation" resulted in non-deduction of PST.

The matter was pointed out to the formations during audit conducted from July 2018 to November 2019. In response, some of the formations noted the observation for compliance and others offered vague and evasive replies.

The matter was further reported to the Administrative Department. In DAC meetings held on 18.11.2019 and 20.12.2019, the paras at Sr. Nos. 12 & 14 were kept pending for recovery. The para at Sr. No. 19 was kept pending for clarification from PRA or recovery of PST. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends to fix the responsibility besides recovery of PST.

**20.4.30 *Recovery of unauthorized payment of allowances-
Rs.208.63 million***

As per Rule 2.31 (a) of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations. Moreover, as per various letters of the Government of the Punjab, certain allowances discontinued from some specific dates or were allowed with some specific conditions. As per letter No. 106(SR-IV)/7 dated 18.08.1977, conveyance allowance is not admissible during leave/LPR. Furthermore, as per notification No.

FD(M-I) 1-15/82-P-I dated 15.01.2000, officers/ officials provided with government accommodation are not entitled to draw house rent allowance and 5% of their basic pay was also required to be deducted on account of maintenance charges.

During audit of Specialized Healthcare and Medical Education Department, it was observed that an amount of Rs.208,632,084 (Annexure-62) was paid as allowances which were not admissible to the employees such as Adhoc Allowance, Non-Practicing Allowance, Anesthesia Allowance, Qualification Allowance, Teaching Allowance and Health Professional Allowance. Moreover, in some cases the pay & allowances were drawn in excess on account of conveyance allowance house rent allowance and 5% house maintenance charges.

Audit is of the view that disregard to the government instructions and weak internal controls resulted in unauthorized payments under pay and allowances.

The matter was pointed out during audit conducted from July 2018 to November 2019. In response, some of the formations noted the observation for compliance and others offered vague and evasive replies.

The matter was further reported to the Administrative Department. In DAC meetings held during November 2019 to January 2020, the paras at Sr. Nos. 1, 7 & 33 were kept pending for clarification from Finance Department. The paras at Sr. Nos. 10, 12, 15, 17, 19, 21, 23, 26, 27, 34, 40, 45, 47, 54, 62, 69, 70, 71 & 74 were kept pending for compliance; the amounts of the paras at Sr. Nos. 6, 39, 51, 56, 57 & 59 were reduced to the extent shown in table after verification of record and the paras at Sr. Nos. 32 & 60 were kept pending for verification of record. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends probe to fix the responsibility and amount be recovered.

20.4.31 Non deduction of liquidated damages-Rs.43.91 million

As per purchase orders liquidated damages on late delivery of goods beyond the periods specified in the schedule of requirements, shall be recovered from supplier @ 2% per month, i.e., 0.067% per day on late delivery of the supply.

During audit of Specialized Healthcare and Medical Education Department, it was observed that the formations had awarded contracts for the supply of medicines, surgical disposable items etc. within the specified time given in the agreement. The contractors failed to make supplies within the stipulated periods but formations did not deduct liquidated damages amounting to Rs.42,906,702 from the contractors. The detail is as under:

Sr No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32352	18,535,542
2	A.I. Med. College & Allied Institute, Lahore	2017-18	31044	8,234,600
3	A.I. Med. College & Allied Institute, Lahore	2017-18	31046	5,596,900
4	Gujranwala Medical College & Allied Institute	2016-18	32562	3,471,830
5	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2017-18	31148	2,454,737
6	Gujranwala Medical College & Allied Institute	2016-18	32587	2,277,215
7	Mayo Hospital, Lahore	2018-19	33584	463,963
8	Punjab Institute of Cardiology, Lahore	2017-18	32304	877,870
9	Punjab Institute of Cardiology, Lahore	2018-19	35567	673,017
10	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35769	138,931
11	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35816	108,448
12	Faisalabad Medical university & Allied hospital	2018-19	37452	73,649
Total				42,906,702

Audit is of the view that weak internal controls on contractual obligations resulted in non-deduction of liquidated damages.

The matter was pointed out to the formations during audit conducted from July 2018 to November 2019. In response, some of the formations noted the observation for compliance and others offered vague and evasive replies.

The matter was further reported to the Administrative Department. In DAC meetings held on 27.11.2019, 20.12.2019 and 17.01.2020, the paras at Sr. Nos. 4, 6, 10 & 11 were kept pending for recovery. The amounts of the para at Sr. No. 7 was reduced to the extent shown in table after recovery. Further progress was not reported by the department. As regards remaining para, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends that the department should adhere to the contractual obligations, affect recovery of the stated amount from the concerned and deposit the same into government treasury.

20.4.32 *Less Recovery of stamp duty -Rs.7.35 million*

Vide Section 22(A) (b) of Schedule-I of Stamp Act 1899 read with Finance Act 1995 (Act-VI of 1995), Government of the Punjab levied the stamp duty on the contracts entered into for procurement of stores and materials by a contractor with Government, Agencies or Organizations set up or controlled by the provincial government at the rate of 25 paisa for every Rs. 100 or part thereof of the amount of contract.

During audit of Specialized Healthcare and Medical Education Department, it was observed that the following formations entered into contract with various contractors for procurement of stores and material but the stamp duty was not recovered at the rate prescribed and the government sustained a loss of Rs.7,351,047.

The detail is as under:

Sr. No	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Gujranwala Medical College & Allied Institute	2016-18	32567	3,180,630
2	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35768	1,852,541
3	Govt. M. N/Sharif Hospital Yakki Gate, LHR	2018-19	32643	566,473
4	Punjab Healthcare Commission, Lahore	2012-19	33657	394,675
5	Punjab Institute of Cardiology, Lahore	2018-19	35538	266,047
6	Chairman & Dean SZMC, Lahore	2018-19	34116	214,034
7	Punjab Healthcare Commission, Lahore	2012-19	33658	207,260
8	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32812	203,825
9	Faisalabad Medical university & Allied hospital	2018-19	37395	200,111
10	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35815	155,898
11	Govt. Kot Khawaja Saeed Teaching Hos. LHR	2018-19	35465	109,553
Total				7,351,047

Audit is of the view that weak internal controls on contractual obligations resulted in non-execution of contracts on the stamp papers of required monetary value.

The matter was pointed out to the formations during audit conducted from July 2018 to November 2019. In response, some of the formations noted the observation for compliance and others offered vague and evasive replies.

The matter was further reported to the Administrative Department. In DAC meetings held during November 2019 and January 2020, the paras at Sr. Nos. 1 to 4 & 10 were kept pending for recovery. Further progress was not reported by the department. The para at Sr. No. 6 was kept pending for want of advice from BOR. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the

finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends that the department should adhere to the contractual obligations effect recovery of the stated amount from the concerned and deposit the same into government treasury.

20.4.33 *Unauthorized payment of special incentive - Rs.50.03 million*

As per Rule 16 of Rules of Business 1974, no department shall, without previous consultation with the Finance Department, authorize any orders which directly or indirectly affect the finance of the Province or cases requiring changes in statutory rights and privileges of a Government servant which have financial implications. Moreover, as per Rule 2.31 (a) of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges.

During audit of Specialized Healthcare and Medical Education Department, it was observed that the following formations made payments of Rs.50,033,999 as special incentive to the officers without consultation with the Finance Department in violation of afore mentioned rule. The detail is as under:

Sr. No	Name of formation	Period of audit	PDP No,	Amount (Rs.)
1	Chairman & Dean SZMC, Lahore	2018-19	34140	32,139,708
2	Aziz BhattiShaheed Hospital, Gujrat	2014-19	35763	6,864,000
3	Faisalabad Medical university & Allied Hospital	2018-19	37423	3,144,517
4	Faisalabad Medical university & Allied Hospital	2018-19	37456	2,800,774
5	Quaid-e-Azam medical College Bahawalpur	2018-19	34822	2,700,000
6	Quaid-e-Azam medical College Bahawalpur	2018-19	34823	2,160,000
7	A.I. Med. College & Allied Institute, Lahore	2017-18	31011	225,000
Total				50,033,999

Audit is of the view that weak supervisory and financial controls resulted in unauthorized payment of special incentive.

The matter was pointed out to the formations during audit conducted from July 2018 to November 2019. In response, some of the formations noted the observation for compliance and others offered vague and evasive replies.

The matter was further reported to the Administrative Department. In DAC meetings held on 05.12.2019 and 17.01.2020, the paras at Sr. Nos. 1, 7 & 2 were kept pending for compliance. Further progress was not reported by the department. As regards remaining para, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends probe to fix the responsibility and amount be recovered besides regularization of the matter from Finance Department.

20.4.34 *Outstanding recovery of penal rent from unauthorized residents- Rs. 17.87 million*

As per Govt. policy issued in 2003, regarding allotment of government residences, penal rent @ 60% of basic pay shall be recovered from the all Govt. servants who do not vacate residences on the eve of their retirement or transfer to other stations. Moreover, according to Rule 2.31 of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held personally responsible for any overcharges

During audit of Specialized Healthcare and Medical Education Department, it was observed that an amount of Rs.17,866,841 was not recovered as penal rent from the unauthorized occupants of Government provided residences.

The detail is as under:

Sr. No	Name of formation	Period of audit	PDP No	Amount (Rs.)
1	A.I. Med. College & Allied Institute, Lahore	2017-18	31053	6,875,963
2	Nishtar Medical University & Allied Institutions, Multan	2018-19	34772	4,789,579
3	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33477	2,820,522
4	Faisalabad Medical university & Allied hospital	2018-19	37491	1,582,704
5	Chairman & Dean SZMC, Lahore	2018-19	34120	660,096
6	Govt. KotKhawajaSaeed Teaching Hos. LHR	2018-19	35461	489,269
7	Punjab Institute of Cardiology, Lahore	2017-18	32315	396,690
8	FJMU, SGRH & Allied Institution, Lahore	2018-19	33832	252,018
Total				17,866,841

Audit is of the view that disregard to the government instructions and weak internal controls resulted in non-vacation of government residences from unauthorized occupants and non-recovery of penal rent.

The matter was pointed out to the formations during audit conducted from July 2018 to November 2019. In response, some of the formations noted the observation for compliance and others offered vague and evasive replies.

The matter was further reported to the Administrative Department. In DAC meeting held on 17.12.2019, the para at Sr. No.8 was kept pending for recovery. Further progress was not reported by the department. The amount of the para at Sr. No. 5 was reduced to the stated extent and kept the para pending till final decision from the Court of Law. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends that amount be recovered and deposited into government treasury.

20.4.35 Un-authorized payments of NPA -Rs.41.45 million

According to Health Department Letter No.(H&D)12-13/73 dated 27.04.1974, only those doctors will be entitled to share of fee who are not in receipt of Non Practice Allowance (NPA). Further, as per Government of Punjab Health Department Notification No. SO. (NIB)12.12.73 dated 11.4.1985 following is the formula for distribution of Hospital receipt:

Government share	45%
Doctors share	35%
Paramedical share	20%

It was further clarified in Government of the Punjab Health Department letter NO.SO(H&D)8-19/89(P) dated 14-01-1997 that the share money will be paid to only those doctors/specialists who have directly treated the patients and share money will not be paid to any other M.O but only with the consent of the first doctor/specialist.

During audit of Specialized Healthcare and Medical Education Department, it was observed that the doctors were paid share as well as N.P.A. in violation of the government instructions. NPA was paid to the trainees and also to the doctors who were engaged in private practice. Moreover, the share money was also paid to the doctors, staff related to the administration and not providing services in the requisite laboratories.

Audit is of the view that non-observance of government instructions and weak financial controls resulted in payment of Rs. 41,452,935 to the non-entitled doctors/staff/trainees. The detail is as under:

Sr. No.	Name of formation	Period of audit	PDP No,	Amount (Rs.)
1	Chairman & Dean SZMC, Lahore	2018-19	34123	25,296,000
2	Aziz BhattiShaheed Hospital, Gujrat	2014-19	35757	5,408,000
3	Punjab. Institute of Cardiology, Lahore	2018-19	35564	4,683,876

Sr. No.	Name of formation	Period of audit	PDP No,	Amount (Rs.)
4	Ch.PervaizElahi Institute of Cardiology, Multan	2017-18	31151	2,760,000
5	Lady Atchison Hospital, Lahore	2018-19	35637	2,417,059
6	FJMU, SGRH & Allied Institution, Lahore	2018-19	33833	888,000
Total				41,452,935

The matter was pointed out to the formations during audit conducted from March to November 2019. In response, some of the formations noted the observation for compliance and others offered vague and evasive replies.

The matter was further reported to the Administrative Department. In DAC meetings held on 05.12.2019 and 17.12.2019, the paras at Sr. Nos. 1 & 6 were kept pending for compliance/policy decision from Finance Department and the para at Sr. No. 2 was kept pending for recovery. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends recovery of the overpayment from the concerned and its deposit into government treasury.

20.4.36 *Non/less deduction of cost of x-ray films from share money-Rs.13.60 million*

According to Government of the Punjab, Health Department letter No. S.O (H.D) 1-42/94 (P) dated 16.11.1973, the department should deduct the cost of X-ray films from the receipt before making apportionment of share money.

During the audit of Health Department, it was noticed that cost of X-ray films amounting Rs.13,609,152 was not/less deducted before

making distribution of share money in violation of above instructions. The detail is as under:

Sr. No	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	A.I. Med. College & Allied Institute, Lahore	2017-18	31047	5,374,000
2	Pb. Institute of Cardiology, Lahore	2018-19	35576	4,322,000
3	Chairman & Dean SZMC, Lahore	2018-19	34133	2,625,170
4	Gujranwala medical college and Allied institute	2018-19	37355	1,287,982
Total				13,609,152

Audit is of the view that weak supervisory and financial controls resulted in non / less deduction of cost of x-ray films from share money.

The matter was pointed out to the formations during audit conducted from July 2018 to November 2019. In response, some of the formations noted the observation for compliance and others offered vague and evasive replies.

The matter was further reported to the Administrative Department. In DAC meeting held on 05.12.2019, the para at Sr. No. 3 was kept pending for compliance. Further progress was not reported by the department. As regards remaining para, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends probe to fix the responsibility and amount be recovered.

20.4.37 Non recovery on account of risk purchase-Rs.16.49 million

According to clause 20 of the standard General Condition of Contract (Annex-G of Standard Bidding Document), delivery of the goods shall be made by the supplier in accordance with the time schedule prescribed by the purchaser in the schedule of requirements. In case the contractor fails to adhere to the prescribed time schedule, the purchaser is

at liberty to make risk purchases at the risk & cost of the contractor in the best public interest. Moreover, as per schedule of requirement, the maximum delivery period is 60 days, extension in delivery period may be granted subject to late delivery charges penalty @0.067% per day after 60 days.

During audit of Specialized Healthcare and Medical Education Department, the successful bidders/ firms did not supply medicines, equipment, surgical & disposable items despite lapse of considerable period. The department did not make risk purchase amounting to Rs.16,494,769. Moreover, LD charges were also not recovered. The detail is as under:

Sr. No	Name of formation	Period of audit	PDP No,	Amount (Rs)
1	Mayo Hospital, Lahore	2018-19	33561	13,308,558
2	SIMS / Services Hospital Lahore	2017-18	31524	2,057,952
3	Punjab Institute of Mental Health Lahore	2018-19	32266	946,259
4	Faisalabad Medical university & Allied hospital	2018-19	37402	182,000
Total				16,494,769

Audit is of the view that weak supervisory and financial controls resulted in non-recovery on account of risk purchase.

The matter was pointed out to the formations during audit conducted during March to November 2019. In response, some of the formations noted the observation for compliance and others offered vague and evasive replies.

The matter was further reported to the Administrative Department. In DAC meetings held on 08.11.2019, 07.11.2019 and 27.11.2019, the amounts of the para at Sr. No. 1 was reduced to the extent shown in table after recovery. The para at Sr. No. 2 was kept pending for verification of record. The para at Sr. No. 3 was kept pending for recovery of the amount

spent on purchase of items at the risk of vender. Further progress was not reported by the department. As regards remaining para, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends that responsibility be fixed for non adherence to prescribed government instruction and amount be recovered from the concerned besides strengthening internal controls to avoid such recurrence in future.

20.4.38 Non-recovery of fee from students and stipend from PG trainees- Rs.16.33 million

As per Rule 4.7(1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to government, which have to be brought to account, are correctly and promptly assessed, realized and credited to government account.

During the audit of Health Department, it was observed that an amount of Rs.16,329,413 was outstanding as fee against students studying in different Medical Colleges and recovery was also not made from the stipend of absentee post graduate trainees. Non-recovery of outstanding fee and overpaid stipend caused a loss to public exchequer. The detail is as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34776	3,826,795
2	Mayo Hospital, Lahore	2018-19	33560	2,961,075
3	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32343	2,297,565
4	Gujranwala Medical College and Allied Institute	2018-19	37321	1,790,980
5	Faisalabad Medical university & Allied hospital	2018-19	37392	1,624,236

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
6	SIMS/Services hospital	2018-19	32813	1,251,500
7	MS Children Hos. & Inst. of Child Health Multan	2018-19	34372	1,173,945
8	Quaid-e-Azam medical College Bahawalpur	2018-19	34824	548,700
9	SIMS / Services Hospital Lahore	2017-18	31554	441,589
10	SIMS/ Services Hospital, Lahore	2018-19	32814	293,028
11	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33497	120,000
Total				16,329,413

Audit is of the view that lapse occurred due to weak internal controls on “Recoveries”.

The matter was pointed out to the formations during audit conducted from July 2018 to November 2019. In response, some of the formations noted the observation for compliance and others offered vague and evasive replies.

The matter was further reported to the Administrative Department. In DAC meetings held on 07.11.2019, 27.11.2019 and 14.01.2020, the para at Sr. No. 2 was kept pending for recovery or getting advice from Finance Department. The paras at Sr. Nos.7 & 9 were kept pending for compliance/recovery. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends that recovery be made and deposited into government account besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

20.4.39 *Non recovery of room rent and electricity charges- Rs.63.01 million*

As per Rule 2.31 of PFR Vol-I, a drawer of bill for pay allowances contingent and other expense will be held responsible for any overcharge,

fraud and misappropriation. Moreover, according to Rule 4.1 of PFR Vol-I, the department authorities should see that all sums due to government are correctly assessed and regularly received and checked against the demands and they are paid to government treasury accordingly. Furthermore, as per Health department letter No. BO(B&A)1-1/91-92 dated 12.05.1992, it was decided that all those government servants who have been provided rent free residential accommodation or on rent in the institution / hospitals premises would arrange separate meters for those facilities.

During audit of the Health Department, some of the formations did not recover the room rent and electricity charges amounting to Rs.63,088,509 (Annexure-63) from the residents who were bound to deposit the same, according to above rules/ instructions.

Audit is of the view that lapse was occurred due to weak supervisory and financial controls.

The matter was pointed out to the formations during audit conducted from July 2018 to November 2019. In response, some of the formations noted the observation for compliance and others offered vague and evasive replies.

The matter was further reported to the Administrative Department. In DAC meetings held on 07.11.2019 and 20.12.2019, the paras at Sr. Nos. 2 & 3 were kept pending being subjudice. The para at Sr. No.4 was kept pending for verification of record. The para at Sr. No. 10 was kept pending for probe at Administrative Level. The amount of the para at Sr. No. 12 was reduced to the extent shown in table after verification of record. The para at Sr. No.15 was kept pending for clarification from Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends that responsibility be fixed for non-observance of rules and government instructions, amount be recovered from the concerned and deposited into government treasury.

20.4.40 Non/ less recovery of outstanding dues from various departments-Rs.34.92 million

As per Rule 4.1 of PFR Vol-I, the departmental controlling officers should accordingly see that all sums due to Government are regularly received and checked against demands, and that they are paid into the treasury.

During audit of Specialized Healthcare and Medical Education Department, it was observed that an amount of Rs.34,920,557 was outstanding on account of provision of medical facilities to the departments on penal of the Punjab Institute of Cardiology, Lahore. The detail of the outstanding amounts is as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Punjab Institute of Cardiology, Lahore	2018-19	35542	31,005,477
2.	Punjab Institute of Cardiology, Lahore	2017-18	32294	3,915,080
Total				34,920,557

Audit is of the view that weak supervisory and financial controls resulted in non recovery of outstanding dues.

The matter was pointed out to the formations during audit conducted in March and November 2019. In response the managements noted the observations for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends that amount be recovered from the concerned besides strengthening of internal controls to avoid such recurrence in future.

20.4.41 *Non recovery of rent and utility charges from contractors-Rs.275.59 million*

As per Rule 4.7(1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to government, which have to be brought to account, are correctly and promptly assessed, realized and credited to government account.

During audit of Specialized Healthcare and Medical Education Department, it was observed that an amount of Rs.275,594,319 (Annexure-64) was outstanding due to non-recovery of rent of canteens/parking stands, services outlets and banks etc. situated at different entities of the Department.

Audit is of the view that non-recovery of outstanding rent and utility charges from the contractors and non-auction of rental caused loss public exchequer.

The matter was pointed out to the formations during audit conducted during March to November 2019. In response, some of the formations noted the observation for compliance and others offered vague and evasive replies.

The matter was further reported to the Administrative Department. In DAC meetings held during November 2019 to January 2020, the paras at Sr. Nos. 2 & 3 were kept pending being subjudice. The amounts of the paras at Sr. Nos. 4, 5& 16 were reduced to the extent shown in table after verification of record. The paras at Sr. Nos. 13&28 were kept pending for verification of record. The paras at Sr. Nos. 14, 15, 17 & 29 were kept pending for recovery/verification of challans. The para at Sr. No. 25 was

kept pending for providing rent agreements and approval of BOG for verification of contention of audit formation. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends that outstanding amount be recovered and deposited into government account besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

20.4.42 Overpayment to the janitorial and security service providers-Rs.8.30 million

According to Rule 4 of the Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

During audit of Specialized Healthcare and Medical Education Department, it was observed that an amount of Rs.8,304,079 was overpaid to contractors/service providers by wrong application of rates of janitorial services and claiming amounts beyond the work scope for security services. The details are as under:

Sr. No	Name of formation	Period of audit	PDP No,	Amount (Rs.)
1	Faisalabad Medical university & Allied hospital	2018-19	37466	6,480,000
2	Gujranwala Medical College and Allied Institute	2016-18	32592	1,824,079
Total				8,304,079

Audit is of the view that weak internal and financial controls resulted in overpayment to the contractors.

The matter was pointed out to the formations during audit conducted in March and November 2019. In response, some of the formations noted the observation for compliance and others offered vague and evasive replies.

The matter was further reported to the Administrative Department. In DAC meeting held on 20.12.2019, the para at Sr. No. 1 was kept pending with the direction to get it regularized from competent authority. Further progress was not reported by the department. As regards remaining para, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends to fix the responsibility, affect recovery besides strengthening of supervisory and financial internal controls.

20.4.43 Penalties not recovered from the contractors - Rs.31.52 million

According to Government of the Punjab, Health Department letter No. SO(P-1)1-55/2008(Pt-1) dated 05.01.2010, the shelf life must be up to 85 % for the locally manufactured drugs and 75 % for the imported drugs. The lower limit of the shelf life must be up to 80 % and 70 % with imposition of 1 % penalty charges of actual shortfall in shelf life below prescribed limit for locally manufactured and imported medicines respectively. In case of vaccines & other biotechnical products, the stores with the shelf life up to 70 % will be accepted without penalty charges and up to 60 % with imposition of 1 % penalty charges of actual shortfall in shelf life below prescribed limit.

During audit of Specialized Healthcare and Medical Education Department, it was observed that medicine suppliers had supplied medicines with less shelf life but penalty due to short fall in shelf life amounting to Rs. 17,854,419 was not recovered from them. Moreover, it was also noticed that the maintenance service providers of CT scan and

MRI machines failed to provide satisfactory services due to which the machines remained un-functional and the penalty of Rs.13,665,308 for down time of machines was not recovered. The detail is as under:

Sr. No	Name of formation	Period of audit	PDP No.	Type of penalty	Amount (Rs.)
1	Faisalabad Medical university & Allied hospital	2018-19	37393	shelf life penalty	9,850,000
2	Gujranwala Medical College & Allied Institute	2016-18	32558	down time penalty	8,278,350
3	Faisalabad Medical university & Allied hospital	2018-19	37473	shelf life penalty	5,050,064
4	AIMC Lahore	2017-18	31033	down time penalty	2,629,070
5	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32364	down time penalty	2,291,388
6	Mayo Hospital, Lahore	2018-19	33585	shelf life penalty	137,376
7	Faisalabad Medical university & Allied hospital	2018-19	37443	shelf life penalty	1,410,000
8	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34787	shelf life penalty	973,623
9	AIMC Lahore	2017-18	31034	down time penalty	466,500
10	Gujranwala Medical College & Allied Institute	2016-18	32593	shelf life penalty	433,356
Total					31,519,727

Audit is of the view that weak financial controls resulted in non recovery of the penalties.

The matter was pointed out to the formations during audit conducted from March to November 2019. In response, some of the formations noted the observation for compliance and others offered vague and evasive replies.

The matter was further reported to the Administrative Department. In DAC meetings held on 27.11.2019 and 20.12.2019, the para at Sr. No. 2

was kept pending for probe at Administrative Level. The amounts of the para at Sr. No. 6 was reduced to the extent shown in table after recovery. The para at Sr. No. 10 was kept pending for compliance. Further progress was not reported by the department. As regards remaining para, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends that stated amount be recovered and deposited into government account besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

20.4.44 Non recovery of cost of DTL samples-Rs.8.35 million

As per Rule 4.7(1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to government, which have to be brought to account, are correctly and promptly assessed, realized and credited to government account.

During audit of Specialized Healthcare and Medical Education Department, it was observed that cost of samples of medicine sent for tests to the Drug Testing laboratories amounting to Rs.8,350,271 was not recovered from the suppliers of medicine. The detail is as under:

Sr. No	Name of formation	Period of audit	PDP No,	Amount (Rs.)
1	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32367	4,632,649
2	Allama Iqbal Medical College & Allied Institute, Lahore	2017-18	31008	3,431,839
3	Gujranwala medical college and Allied Institute.	2018-19	37342	285,783
Total				8,350,271

Audit is of the view that non-recovery of cost of samples sent to DTL, caused loss to public exchequer.

The matter was pointed out to the formations during audit conducted in March and November 2019. In response, some of the

formations did not offer reply and others offered vague and evasive replies.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends that stated amount be recovered and deposited into government account besides strengthening supervisory and financial controls.

20.4.45 *Recovery of private room rent charges Rs.3.32 million*

As per Punjab Medical & Health Institutions Act, 2003 Sr. No. 2(1)(J) private patient” means a patient who agrees to be treated on payment basis for the facilities provided by the hospital and professional services rendered.

During the audit of Principal AIMC, Jinnah Hospital & Nursing School for the year 2017-18, it was observed that room rent charges Rs.3,324,740 were not recovered from private patients.

Audit is of the view that weak internal controls resulted in loss to the stated extent due to non-receipt of room rent charges from private patients.

When pointed out in August 2018, reply was not given by the management of the entity.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends that matter be probed, responsibility for loss be fixed besides strengthening of the internal controls.

(PDP No.31054- AIMC, Lahore- 2017-18)

20.4.46 *Loss due to less collection of penalty-Rs. 160.74 million*

According to Section 4 (2) (g) of Punjab Healthcare Commission Act 2010, the Commission shall impose and collect penalties on violation, breach or non-compliance of the provision of the rules, regulations, standing orders and instructions issued under this Act.

During audit of Punjab Healthcare Commission, Lahore, it was observed that penalties imposed on violators amounting to Rs.285,457,294 were not collected.

Audit is of the view that weak internal and supervisory controls resulted in non-recovery of imposed penalties.

When pointed out in July 2019, the DDO replied that aggrieved person is entitled to file appeal against the decision of PHC in the court.

The matter was further reported to the Administrative Department. In DAC meeting held on 27.11.2019, the amount of the para was reduced to Rs. 160,735,250 and kept pending for balance recovery and pursuing cases with District Collector. Further progress was not reported by the department.

Audit recommends to expedite the process of recovery and get the pending court cases decided by pursuing the cases actively.

(PDP No.33640-Punjab Health Care Commission-2012-19)

Others

20.4.47 *Irregular mode of payment -Rs.366.12 million*

As per Finance Department's letter No. SO.(TT)2-2/72-Pt-I dated 19.07.2008, monthly salary of all Government employees may strictly be

disbursed through their bank accounts alone; failing which the salary of defaulting employees may be stopped. According to rule 4.49(a) of Subsidiary Treasury Rules, read with Finance Department's letter No.FD. (FR)V-6/75(P) dated 20.06.2007, payment exceeding Rs.100,000 shall be made through cheque instead of cash.

During audit of Specialized Healthcare and Medical Education Department, it was observed that an amount of Rs.280,806,907 was paid to Post Graduate Trainees (PG's) & House Officers (HO's) and staff nurses studying in Institute of National Health Sciences (INHS), on account of stipend through cash basis in contravention to above mentioned instructions. The detail is as under:

Sr. No.	Name of formation	PDP No.	Period of audit	Amount (Rs.)
1	Chairman & Dean SZMC, Lahore	34124	2018-19	167,109,453
2	Chairman & Dean SZMC, Lahore	34126	2018-19	113,697,454
3	Lady Aitcheson Hospital Lahore	35651	2018-19	85,309,317
Total				366,116,224

Audit is of the view that lapse was occurred due to weak financial and supervisory controls.

The matter was pointed out to the formation during July to October 2019. In response the formation replied that a large number of House Officers, PG trainees are inducted in this institute every year. Just after the induction of HOs, PGs, request for opening of bank account is forwarded by H.Os, PGs at their own to National Bank of Pakistan, Shaikh Zayed Hospital's branch but due to lengthy process and shortage of the bank staff, it takes time in opening of bank accounts. Under this situation, the Institute cannot withhold the payment of stipend under the rules and thus payment is made in cash mode till the opening of the bank account. Further these are trainees who imparted training for a limited period from this institute and not government employees of this institute and do not

come under the definition which states in letter of Finance Department dated 19.07.2008. The reply of the management is not tenable and it shows negligence of the management as payment of stipend is still being made through cash in violation of rules even considerable time has been lapsed.

The matter was further reported to the Administrative Department. In DAC meeting held on 05.12.2019, the paras at Sr. Nos.1 & 2 were kept pending for compliance. Further progress was not reported by the department. As regards remaining para, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends that the irregularity be got condoned from competent authority.

**20.4.48 *Illegal encroachment of hospital property/ land-
Rs. 1,130 million***

According to Rule 2.35 (2) of PFR Vol-I, losses occurring in offices, as soon as they occur or come to notice, should be at once reported, through the immediate departmental superior of the Government servant reporting the loss, to the Head of the Department concerned, with a statement of the steps taken in matter. When the matter has been fully inquired into a further and complete report should be submitted of the nature and extent of loss showing the errors or neglect of rules by which such loss was rendered possible and the prospects of effecting a recovery. The report on a loss occurring in the office of a Head of a Department may be submitted direct to Government.

During audit of Government Kot Khawaja Saeed Teaching Hospital, KEMU, Lahore for the year 2018-19, it was noticed that about 08 kanal land adjacent with the hospital was illegally encroached by the shopkeepers and illegal residents.

Audit is of the view that weak internal controls on “Management of Assets” resulted in illegal encroachment of land.

The preliminary observation was issued was issued in November 2019. The management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends to vacate the illegally encroached hospital land besides strengthening supervisory and internal controls.

(PDP No.35451- Kot Khwaja Saeed Hospital, Lahore-2018-19)

20.4.49 Irregular mode of collection of receipt Rs. 73.8 million

As per para No. 2.3 (a) of Treasury and Subsidiary Treasury Rules, 1988, whenever a Government servant receives money on behalf of Government, he must give the payer a receipt in proper form. The receipt should be signed only by a responsible Government servant who should satisfy himself at the time of signing the receipt and initialing its Counterfoil that the amount has been entered in the Cash Book (See Financial Rules), and initial (with date) the connected receipt entry in the Cash Book. All Receipt Books, including bankbooks, should be kept in the personal custody of the Government servant using them.

During audit of Post Graduate Medical Institute, AMC, LGH and School of Nursing Lahore for the financial year 2017-18 it was observed that 799 receipts books were issued from the store of the hospital to various cash counter / Almoner etc. These receipt were issued to patients for lab test, x-ray, ultrasound, C.T Scan etc. through various cash counter

of the hospital according to prescribed rates. Further, canteen / parking stand contractors had also deposited their contractual amounts against these receipts. According to receipt statement of Almoner of the hospital an amount of Rs.137,451,235 was earned during the period under audit. It was observed that all cash counters (X-Ray, Lab. CT Scan, MRI etc.) deposited their daily collection to Almoner of the Hospital for further deposit into bank. Against amount received Almoner issues receipt/ acknowledgment to them for their record. Hence against collection of one rupee two receipts of two rupees were being issued (1st by cash counter & 2nd by almoner) during the period under audit. As per almoner statement an amount of Rs. 72,431,241 was received by him and receipts/ acknowledgment were issued against that.

Audit is of the view that issuance of two receipts against collection of one rupee was beyond comprehension as it totally distorted the receipt mechanism of the hospital and did not reflect clear picture. Issuance of hospital receipts according to prescribed rates by the representative of hospital to outsiders was compulsory but the same was not required to be used for internal handing/ taking over of cash. Hence issuance of receipt of Rs. 72,431,241 requires justification. Approximately an amount as detail below:

Total Receipt (Rs.)	Total Number of Books	Total Number of Books Missing	Amount Involve (Rs.)
137,451,235	799	8	1,376,232

It was further observed that:

- Receipt Books were issued to various cash counters & almoner before June 2018. But those were still lying with Almoner / Cash counters in blanks and not returned to store as more than eight months has been lapsed. Hence chances

of misuse of these receipt books could not be ruled out. Detailed as below.

S. No	Department	Status
1	Almoner	Receipt N o 54701 to R.No.54713 are Used while R.No. 54714 to R.No.54800 are Not used and lying with Almoner
2	Central Lab	R.No.62201 to R. No. 62226 are used while R.No.62227 to R.No.62300 are Not Used and lying with the Central Lab.
3	Allied Health School	R.No.18001 to R.No.18401 are used while R.No.18042 to R.No.18100 are Not used and lying with Allied Health Sciences
4	Eye Laser	R.No.60401 to R.No.60437 are used while R.No.60438 to R.No.60500 are Not used and lying with Eye lases Department.
5	ENT	R.No.68801 to R.No.68812 are used while R.No.68813 to R.No.68900 are Not used and lying with ENT Department.
6	Skin	R.No.65701 to R.No.65788 are used while R.No.65789 to R.No.65800 are Not used and lying in the skin department.

- Representatives of various cash counter handed over cash to Almoner who simply receives the amount after making the initials. But nobody check whether the amount of receipt was collected according to prescribed rates of the hospital or otherwise? Whether the amount written on receipt was the same as mentioned on counterfoil or otherwise. Further, amount was being collected even without checking the total of amount mentioned in the register to avoid any arithmetical mistake.
- Receipt Book without carbon paper was being used and thus chances of amount handed over to Almoner other than actually received could not be ruled out.
- As per Health Department Rules 2003 Schedule IV Internal Audit Branch (VI) “the Internal Audit Officer,

in addition to his duties regarding pre -audit of the various claims, shall be responsible to conduct the audit of *initial record* of the various units of the Institution”. But it was noticed that neither audit of receipt was conducted nor report was found available in record.

Audit is of the view that the lapse occurred due to weak financial and supervisory controls.

Matter was reported in March 2019. The management noted the observation for detailed reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends that:

- matter may kindly be investigated at department level and responsibility be fixed on person at fault if any under intimation to audit;
- relevant record of daily receipt of all cash counters duly checked and signed by the Internal Audit Officer may also be produced;
- missing books may also kindly be traced out and produced along with their register and deposit of amount into bank;
- receipt books which were issued in financial year 2017-18 and were not utilized / used up till now as considerable time has been lapsed (more than eight months) may kindly be receive back from the concerned to avoid any undesirable situation; and

- receipt book with carbon copy/ paper may kindly be introduced for strong internal controls.

(PDP No.32330-PGMI, Lahore-2017-18)

**20.4.50 Irregular expenditure on rent of office buildings
Rs. 8.64 million**

According to notes below Sr. No. 05 and Sr. No. 03, Part-I of Second Schedule to Punjab Delegation of Financial Powers Rules 2006 and 2016 (respectively), hiring of buildings on rent would be subject to the conditions that (a) the accommodation is according to the scale approved by the Government, (b) the rent does not exceed the tax assessed by the Excise, Taxation and Narcotics Department for the purpose of Urban Immovable Property Tax. In case the rent exceeds as assessed by the Excise, Taxation and Narcotics Department, the Administrative Department shall give rent reasonability certificate and, (c) non-availability certificate by the C&W Department that there is no official building available for housing a particular office.

During audit of Specialized Healthcare and Medical Education Department, it was observed that expenditure amounting to Rs.8,640,734 was incurred on rent of office buildings. The expenditure held irregular due to the reasons that the rent was not assessed by Excise and Taxation Department and rent reasonability certificate was not obtained from the Administrative Department. NAC was not obtained from C & W Department. No document was provided to audit that the accommodation was according to the scale approved by the government.

Audit is of the view that weak internal and supervisory controls led to irregular expenditure.

When pointed out in July 2019, the management replied that premises on rent had been accomplished with the approval of the BOC and was in accordance with the provisions of PHC Act 2010.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends regularization of the matter from the Finance Department.

(PDP No. 32821- Service Institute of Medical Sciences Lahore -2018-19)

20.4.51 Irregular payments without pre-audit-Rs.37.38 million

As per financial instructions contained in Schedule-IV of Rule 2 (i & ii) of PM&HI Rules 2003, Internal Audit Branch of the institution shall be responsible (i) pre-audit of claims of gazetted and non-gazetted employees; (ii) pay fixation of gazetted officers and verification of pay of non-gazetted staff. Moreover, the pre-audit authorities are required to exercise more supervisory checks and personally test/check bills at pre-audit. If in spite of that wrong/unjustified claims are accepted at pre-audit level, the pre-audit office will be personally held responsible along with the DDO concerned as per directions of PAC circulated by the Finance Department (Monitoring Wing), vide letter No. FD (M-II) I-III/98 dated 18.05.1999 regarding strengthening of pre-audit system.

During audit of Specialized Healthcare and Medical Education Department, it was observed that expenditure to the tune of Rs.37,379,678 was incurred without pre-auditing contrary to the above stated rules/instructions of the Government. The detail is as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	FJMU & Ganga ram hospital Lahore	2018-19	33861	35,114,678
2	Gujranwala Medical College & allied institutions Gujranwala	2016-18	32598	2,265,000
Total				37,379,678

The weak supervisory & financial controls resulted in irregular payments without pre-audit

The lapses were pointed out during August 2019. The management at Sr. No.1, stated that the appointments against newly created posts of Audit and Accounts is still awaited from the government. The rest of the formations noted the observation.

The matter was further reported to the Administrative Department. In DAC meeting held on 20.12.2019, the para at Sr. No. 2 was kept pending for compliance. Further progress was not reported by the department. As regards remaining para, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends to inquire the matter to fix the responsibility and regularization of the expenditure from the Finance Department.

20.4.52 *Non-refund of unutilized amounts of kidney and liver transplants-Rs. 251.40 million*

Schedule-iv 1 (v) of Punjab Medical & Health Institute Rules 2003 states that the Director Finance shall be the Chief Accounts Officer of the Institution and shall be responsible to keep all the accounts of Institution in accordance with the rules of the Government and regulations approved by the Board.

During audit of ShaikhZayed Medical Complex for the period 2018-19, it was observed that free treatment of Kidney and Liver diseases was being provided to the patients who could not afford to bear heavy expenses on treatment. As these treatments were costly, specific grants for each patient were granted by the government through Director General Health Services Govt. of the Punjab, Lahore. Allocated amount of each patient was directly transferred in bank account of the hospital duly maintained in NBP ShaikhZayed Hospital Branch, Lahore. It was observed that heavy amount of Rs. 251,404,349 was lying unspent in the

separate accounts being maintained for the aforementioned diseases. The detail is as under:

Sr. No.	PDP No.	Disease	Account No.	Amount transferred for treatment	Amount lying unutilized	Excess amount incurred not received
1	34131	Kidney	0	321,750,325	148,902,911	698,498
2	34132	Liver	0	535,512,057	102,501,438	12,051,584
Total				857,262,382	251,404,349	12,750,082

It is pertinent to mention here that an amount of Rs.12,750,082 excess consumed on treatment of some patients of these diseases was not received from the providing agency i.e. Director General Health Services.

Audit is of the view that weak management controls on accounts resulted in non-refund of the stated amount.

The matter was pointed out in August 2019 and it was replied that the amount lying available was being utilized on the treatment of patients. The reply was not acceptable as the same was not supported with documentary evidence.

The matter was further reported to the Administrative Department. In DAC meeting held on 05.12.2019, the paras at Sr. Nos. 1& 2 were kept pending for compliance. Further progress was not reported by the department.

Audit recommends to investigate the matter and to take corrective measures accordingly.

(PDP No. 34131 & 34132-SZMH, Hospital Lahore-2018-19)

20.4.53 Irregular/wasteful expenditure on hiring of janitorial/ security services Rs.63.39 million

According to Rule 4 of the Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

During the audit of Health Department, it was noticed that a large number of sanitary/security guards workers were employed by the management of hospitals on regular basis as sanitary workers and huge amount was being paid to them as pay & allowances. Parallel contracts for outsourcing janitorial and security service was also made and payment of Rs.63,392,045 was made to the vendors, resulting in extra burden on government exchequer. The detail is as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	Lady Aitcheson, Hospital Lahore	2018-19	35645	1,693,572
2	Lady Aitcheson, Hospital Lahore	2018-19	35640	8,392,073
3	PIC Lahore	2018-19	35529	53,306,400
Total				63,392,045

Audit is of the view that expenditure incurred on hiring the private janitorial and security service by outsourcing was wasteful in the presence of own staff for the same purpose.

In response to preliminary observations pointed out in October and November 2019. The managements noted the observations for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends to inquire the matter, fix the responsibility besides getting the irregularity condoned from competent authority for wasteful expenditure.

20.4.54 CT scan test performed free of cost-Rs.32.34 million

According to Rule 2.32 (a) of PFR Vol-1, all details about all accounts shall be recorded as fully as possible, so as to satisfy any enquiry that may be made into the particulars of any case.

During audit of ABS Hospital, Gujrat, for the financial year 2016-19, scrutiny of records revealed that CT scan, X-Rays were being performed in the main Lab and Trauma Center free of cost, whereas very heavy expenditure had been incurred on such films, and operating cost of CT scan machine. Audit observed that in other teaching hospitals in the same vicinity had been charged CT scan Fee @ Rs. 1,000 for Plain scan and Rs 1,500 for contrast scan. During the period 2015 to August 2019 32340 CT scans had been performed free of cost resulted in loss of Rs. 32,340,000 (32,340 x Rs1,000) to the hospital income. Although the MS had authorized to free the fee to poor/deserving patient to some extent but was not authorized to declare all CT scan free of cost.

Audit is of the view that weak internal controls had caused the above stated loss.

Audit pointed out the irregularity in September 2019. The management did not offer any reply.

The matter was further reported to the Administrative Department. In DAC meeting held on 17.01.2020, the para was kept pending till the approval of rates by the government. Further progress was not reported till the finalization of this Report.

Audit recommends that responsibility be fixed for non-adherence of Government instructions besides condonation of the irregularity from Finance Department.

(PDP NO.35788 Aziz Bhatti Shaheed Hospital, Gujrat 2016-19)

20.4.55 Non-defacing of medicine- Rs. 39.03 million

The Drugs (Labeling and Packing) Rules, 1986 provides that the label of a container of every drug intended for the supply to any Government agency including an autonomous body or a semi Government Agency shall while complying with the other 786 labeling requirements of these rules, bear the words or mark reading “Government supply” or such other words or mark as may be required by the agency concerned.

During the audit of Specialized Healthcare & Medical Education Department for the period 2017-18, record revealed that desired defacing was required to be printed on the packing of all medicines by the contractors concerned at their own cost as required under rules, so that no room should be kept for anybody for misuse of medicine but costly medical products were not defaced. The detail is as under.

Sr. No.	Name of formations	Period of audit	PDP No.	Amount (Rs.)
1	A.I. Med. College & Allied Institute, Lahore	2017-18	31016	26,387,120
2	Director Blood Transfusion Services, Pb.LHR	2017-18	31130	12,649,323
Total				39,036,443

Audit is of the view that irregularity was committed due to weak supervisory and financial controls.

The irregularity was pointed out in August 2018. The management did not furnish any cogent reply.

The matter was further reported to the Administrative Department. In DAC meeting held on 08.11.2019, the para at Sr. No. 2 was kept pending for regularization from Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends to inquire the matter for fixing responsibility besides regularization of the matter from the competent authority.

20.4.56 Unjustified payment made to janitorial service provider- Rs.4.8 million

According to Rule 4 of the Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the

procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

During audit of Allied Hospital, Faisalabad for the period 2018-19, it was noticed that services of 20 ward boys were hired but the Janitorial Services Agreement with M/s J.J. janitorial Services has no such provision of hiring of ward boys. Moreover, attendance record of ward boys was not produced for verification. Unauthorized payment of Rs.4,800,000 was made which resulted in loss to government exchequer.

Audit is of the view that weak internal and supervisory controls resulted in unauthorized payment to the contractor.

The matter was pointed out to the formation in November 2019. In response the management noted the observation for compliance.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this Report despite issuance of reminders in September and December 2019.

Audit recommends that matter be probed, recovery be effected besides strengthening of the internal controls.

(PDP No.37420, FMU and Allied Institutions Faisalabad -2018-19)

CHAPTER 21

YOUTH AFFAIRS, SPORTS, ARCHAEOLOGY AND TOURISM DEPARTMENT

21.1 *Introduction*

(A) In October 2011, new Department comprising Youth Affairs, Sports, Archaeology, Department of Tourist Services & Tourism was created. Uptil 2003, Sports was the subject of Education Department. In September 2003, Sports Department was established. In February 2011, Sports Department was disbanded and all the responsibilities, assets, liabilities and functions were transferred to Higher Education Department. On 14th October 2012, Sports became the subject of a new Department Youth Affairs, Sports, Archaeology & Tourism. The functions include:

- To help in building healthy and tolerant society through promotion of sports.
- To conserve / preserve the cultural heritage of Punjab and develop it to have healthy share in the economic growth of Punjab and Pakistan.
- To develop and promote tourism in Pakistan in order to attract tourists to our historical & cultural heritage.
- To provide entertainment and recreation facilities to the people, and
- To spread benefits of tourism among the public for employment creation and poverty reduction with ultimate aim of contributing to our national economic growth.

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2018-19 of Youth Affairs, Sports and Archeology indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2018-19 against the total of four grants/appropriation was as follows:

(Rupees in million)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
(1)	(2)	(3)	(4)	(5)	(6)
PC21010	1,097.648	(98.605)	999.043	919.614	(80.950)
PC21014	205.396	0.001	205.397	152.188	(36.932)
PC21023	2,290.761	(427.813)	1,862.948	1,716.541	(146.916)
PC22036	2,230.134	(637.757)	1,592.377	1,380.024	(212.353)
Total	5,823.939	(1,164.174)	4,659.765	4,168.367	(477.152)

Overview of Expenditure

The final budget of Youth Affairs, Sports and Archeology for the year ended 30 June, 2019 was Rs. 4,659.765 million. Out of this, actual expenditure was Rs. 4,168.367 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

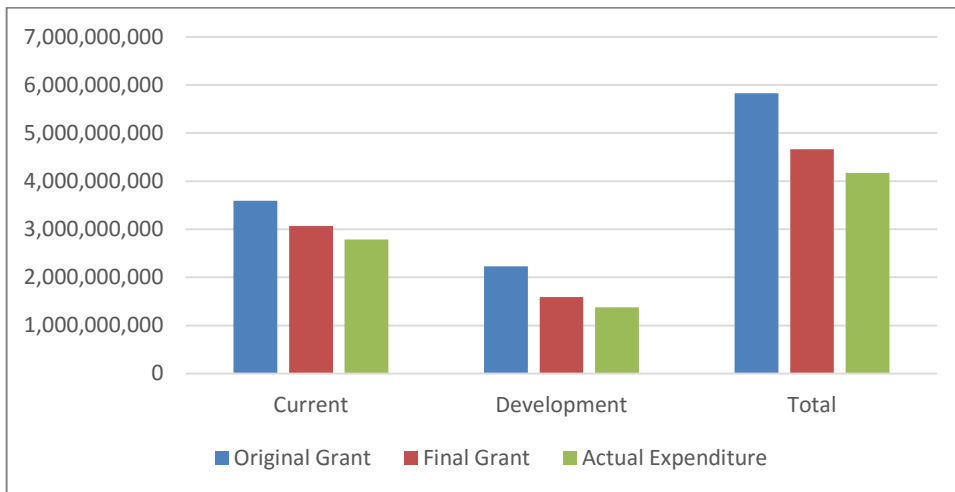
Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	3,593,805,000	2,788,343,339	(805,461,661)	22.41
Development	2,230,134,000	1,380,023,961	(850,110,039)	38.11
Total	5,823,939,000	4,168,367,300	(1,655,571,700)	28.42

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	3,067,388,000	2,788,343,339	(279,044,661)	9.10
Development	1,592,377,000	1,380,023,961	(212,353,039)	13.34
Total	4,659,765,000	4,168,367,300	(491,397,700)	10.55



Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (477.152) million at the close of the year 2018-19 under grants PC21010, PC21014, PC21023 & PC22036 were not surrendered in time by the Department.

***Audit Profile of Youth Affairs, Sports, Archaeology and Tourism
Department***

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2018-19 (Rs. in million)	Revenue/ Receipts audited FY 2018-19 (Rs. in million)
1.	Formations	53	1	423	0
2.	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	6	-	-	-
3.	Authorities/ autonomous bodies etc. under the PAO	-	-	-	-
4.	Foreign Aided Projects (FAP)	-	-	-	-

21.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 3,696.93 million were raised in this report during audit of Youth Affairs, Sports, Archeology and Tourism Department. This amount includes recoveries of Rs. 530.58 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	Non Production of record	1,734.00
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Irregularities	
A	HR/Employees related irregularities	-
B	Procurement related irregularities	706.55
C	Management of accounts with commercial banks	617.85
D	Financial Management Issues	-
4	Value for money and service delivery issues	97.50
5	Recoveries and overpayments	530.58
6	Others	10.45
Total		3,696.93

21.3 *Brief comments on the status of compliance with PAC Directives*

As Youth Affairs was previously under the administrative control of Information and Culture Department, therefore, the compliance status of PAC Directives of Information and Culture Department is presented here.

The status of compliance with PAC Directives for reports discussed so far is given below:

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1.	1996-97	5	3	2	67
2.	1999-00	21	07	14	33
3.	2000-01	91	56	35	62
4.	2001-02	18	3	15	17
5.	2006-07	22	14	08	64
Total		157	83	74	53

The management needs to revisit its compliance processes to ensure that PAC directives are complied with in a timely manner.

21.4 AUDIT PARAS

Non production of record

21.4.1 Non production of record/vouched account-Rs. 1,734.00 million

Section 14 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that the officer in-charge of any office/department shall afford all facilities and provide record for audit inspection and comply with request for information. Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency & Discipline Rules.

During audit of Youth affairs, Sports, Archaeology and Tourism Department, the auditable record pertaining to various payments amounting to Rs. 1,734,000,000 made to different organizations/personnel was not produced for audit scrutiny despite repeated requests. The details are as under:

Sr. No.	Name of formation	Audit Period	PDP No.	Nature of non-production of record	Amount (Rs.)
1.	Sports Board Punjab	2017-18	33291	Expenditure Statement, Budget Control Register & Annual reports	857,000,000
2.	Sports Board Punjab	2017-18	33299	Vouchers and allied record.	857,000,000
3.	Sports Board Punjab	2017-18	33298	Vouched account	20,000,000
4.	DG Archaeology, Lahore	2017-19	38175	Receipt cash book, log books of vehicle. Personal files of officer/official.	-
Total					1,734,000,000

Audit is of the view that due to non-production of record, the authenticity of the accounts could not be verified.

The lapses were pointed out to concerned formations during April and November, 2019. The formations just noted the observations.

The matter was further reported to the Administrative Department. In DAC meeting held on 09.01.2020, the para at Sr. No. 4 the committee accepted the contention of the department with reference to cash book and logbooks/history sheets and kept the parapending for remaining record with the directions to produce personal files of officers/officials and schedule of payments. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor any DAC meeting was convened till the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends that the department should produce record for scrutiny beside fixing responsibility for non-production of record.

Irregularities

A-Procurement related irregularities

21.4.2 Irregular procurements-Rs. 706.55 million

As per Rule 4 of Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Moreover, as per Rule 9 *ibid*, 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. Moreover, as per Rule 12 *ibid*, 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

During audit of Youth affairs, Sports, Archaeology and Tourism Department, it was observed that expenditure to the tune of Rs.706,545,732 (Annexure-65) was incurred on purchase of store items without observing above stated rules.

Audit is of the view that non observance of PPR 2014 led to non transparent process of procurement.

The matter was pointed out to concerned formations during April 2019. The managements noted the observation.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this Report despite reminder issued in December 2019.

Audit recommends that matter be probed to fix the responsibility besides regularization of the expenditure.

B-Management of accounts with commercial banks

21.4.3 Unauthorized shifting of funds from SDAs to bank accounts-Rs.567.85 million

As per para 3(vii) of Finance Department Letter No.SO(TT)6-1/2007 dated 26-10-2007, the cheque against valid liabilities will be issued by the operators of the SDA. Furthermore, as per 2.1(b) of CGA-Islamabad letter No.AC-II/6-23/99/Vol-XIV/160 dated 14.7.2007, the drawing authority will ensure that no money is drawn from these accounts unless it is required for immediate disbursement. Money will not be drawn for keeping into a bank account or in chest. Furthermore, as per grant release letters issued by AG Punjab, it needs to be ensured that no withdrawals are made as advance withdrawals or for en-block transfer of funds in commercial bank /development financial intuitions.

During audit of Sports Board Punjab Lahore for the period 2017-18, it was observed that funds to the tune of Rs.567,846,004 were drawn from SDAs during the period under audit and shifted into bank accounts in violation of above instructions.

Audit is of the view that the lapse occurred due to weak supervisory and financial controls.

When the matter was pointed out during April 2019, the management noted the observation.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this Report despite reminder issued in December 2019.

Audit recommends to regularize the matter from the competent authority under report to Audit, besides strengthening of financial and supervisory internal controls.

(PDP No.33297-Punjab Sports Board Lahore 2017-18)

C-Financial Management Issues

21.4.4 Unlawful grant of loan to Punjab Squash Association Rs.50.00 million

Rule 2.10(a)(1) of PFR Vol-I provides that same vigilance should be exercised in respect of expenditure incurred from Govt. revenue as a person of ordinary prudence would exercise in respect of the expenditure of his own money. Moreover, Section 14(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that audit can require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions, to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection.

During scrutiny of the accounts of Punjab Sports Board Lahore, for the year 2017-18, it was observed that payment of Rs.50,000,000 was

made to Squash Association (which is not under the administrative control of the Sport Board Punjab) vide cheque No. 87065161 dated 23-12-2017 from BOP account No.8789-2 for promotion of squash in Punjab under MOU signed by DG Sports Punjab and President Punjab Squash Association on 23-12-2017. The amount was later on recouped by the Punjab Government (two months after grant of loan) and was drawn from SDA-224 vide cheque No. 538462 dated 16-2-2018. Audit is of the view that loan granted by the Board was unlawful and without any authority thus held irregular.

It was further observed that neither vouched accounts were obtained from Squash Association nor shown to audit for verification.

Audit is of the view that lapse was occurred due to weak supervisory and financial control

When the matter was pointed out during April 2019, the management noted the observation.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this Report despite a reminder issued in December 2019.

Audit recommends that obtaining record from the concerned quarters and producing it to Audit for verification besides regularization of the matter from Finance Department.

(PDP No.33289-Punjab Sports Board Lahore 2017-18)

Value for money and service delivery issues

21.4.5 Encroachment of 19.5 kanal land valuing Rs.97.50 million. Loss due to non-recovery of rent-Rs.11.70 million

According to Para 4.7 (1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or

other debts due to government, which have to be brought to account, are correctly and promptly assessed, realized and credited to government account.

During scrutiny of the accounts of Sports Board Punjab, Lahore for the period 2017-18, it was observed 19 kanal and 10 marla land in front of thirteen restaurants valuing Rs.97,500,000 (approximately) was encroached by the restaurants since long. Neither rent was received from the concerned restaurants nor land was got vacated. This resulted into approximate loss of Rs. 1,1700,000.

It was further observed that the land of cricket stadium was leased out to PCB vide lease agreement dated 03.051995. As per Sr. No. (iii) of agreement PCB (BCCP) was required to pay 20% of the total income derived from commercial use of the lease hold (Stadium) to Sports Department, Punjab. However, as per record, no payment was made by the PCB to the Department.

Audit is of the view that lapse was occurred due to weak supervisory and financial controls.

When the matter was pointed out during April 2019, the management noted the observation.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this Report despite reminder issued in December 2019.

Audit recommends recovering the entire amount of rent at market rate from the restaurants and PCB under intimation to audit.

(PDP No.33285Punjab Sports Board Lahore 2017-18)

Recoveries and overpayments

21.4.6 Non recovery of loan granted to staff-Rs.1.13 million

As per rule 4.7(1) of PFR vol-I it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to

Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

During scrutiny of the accounts of Sports Board Punjab Lahore, for the year 2017-18, it was observed that loans amounting to Rs.1,132,958 were granted to staff of the DG Sports Punjab and the Board but recovery thereof was not started. It was also noticed that loan of Rs.590,000 was granted to the staff of another office (i.e. DG Sports Punjab Office) which was separate DDO and its recovery had not started till close of audit. Further, loan register was not provided for scrutiny and to check the recovery of previous year's loans.

Audit is of the view that lapse occurred due to weak supervisory and financial controls.

When the matter was pointed out during April 2019, the management noted the observation.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this Report despite reminder issued in December 2019.

Audit recommends to recover the amount besides strengthening supervisory and financial controls.

(PDP No.33315 Punjab Sports Board Lahore 2017-18)

21.4.7 *Loss due to non-recovery of rent, utility charges and lease money from contractors-Rs. 9.30 million*

As per Rule 4.7 (1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

During scrutiny of the accounts of Sports Board Punjab Lahore, for the year 2017-18, it was noticed that dues Rs. 9,303,895 on account of

rent, utility charges and lease money had not been recovered from associations and personnel. The details are as under:

Sr. No.	PDPs No.	Period of audit	Brief description of Observation	Amount (Rs)
1	33305	2017-18	Loss due to non recovery of cycle stand lease amount Rs.1,309,000/-non recovery of fine Rs.4,825,000/-	6,134,000
2	33313	2017-18	Loss due to non-recovery of rent/electricity/water/gas charges .	2,302,955
3	33316	2017-18	Non recovery of Rent of building from Environment Protection Department .	640,566
4	33320	2017-18	Loss due to non recovery of rent/electricity/water/gas charges	226,374
Total				9,303,895

Audit is of the view that weak internal controls on recoveries resulted in non/less recovery of Rs. 9,303,895.

When the matter was pointed out during April 2019, the managements noted the observations.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this Report despite reminder issued in December 2019.

Audit recommends that the department should strengthen its internal controls on recoveries, effect recovery of the stated amount and deposit the same into relevant fund/Treasury.

21.4.8 *Lessrealization of lease amount from FWO- Rs.498.74 million*

As per Rule 4.7 (1) of PFR Vol-I,it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

During audit of Sports Board Punjab, Lahore for the period 2017-18, it was observed that land measuring 70123 Sq. ft. of the Sports Board Punjab had been rented out to FWO since April 1998. However, rent amounting to Rs.498,742,613 was not paid by the FWO which needs to be recovered.

Further, land measuring 70123 Sq. ft. had been rented out to FWO since April 1998 (reduced to 61880 sq. ft. from April 2017), without observing financial rules in this regard as laid down in Punjab Delegation of Financial Powers Rules, which requires that land of Govt. buildings shall be leased out through open auction for a period not exceeding three year at one time. But it was noticed that Govt. land has been rented out to FWO since 1998 (for 21 years) at a very meager rent charges i.e., @ Rs.1.35 per sq. ft., which is loss to the Government. Lease Agreement was also not made with FWO.

It is further pointed out that Govt. land of SBP (at National Hockey Stadium) was also rented out @ 26 per Sq. ft. per month to M/s Taavun (Pvt), which shows that rent charges of Rs.20,691,894/- (Rs.25.94 - Rs.1.35= 24.59 per Sq. ft. per month x 70123 Sq. ft. x 12 months) had been less recovered from FWO during 2017-18, which is undue favour to FWO and ultimately same has rendered the Govt. into a big financial loss which requires separate inquiry.

Audit is of the view that lapse occurred due to weak supervisory and management controls.

The matter was pointed out during April 2019. The management noted the observation.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this Report despite reminder issued in December 2019.

Audit recommends to probe the matter besides recovery of entire amount of rent at the earliest.

(PDP No.33282-Punjab Sports Board Lahore 2017-18)

**21.4.9 Non/less deduction of income tax & punjab sales tax-
Rs. 21.41 million**

According to Sections 153, 149 & 263 of Income Tax Ordinance 2001, every prescribed person making a payment shall deduct tax from the gross amount payable at the rates specified in the First Schedule. Moreover, sales tax on various types of services is applicable at the rates specified in second schedule of Punjab Sales Tax on Services Act 2012.

During audit of Youth Affairs, Sport, Archaeology and Tourism Department, it was observed that income tax and punjab sales tax on prescribed rates amounting to Rs. 21,409,714 was not/less deducted at the time of payments.

Sr. No.	Name of formation	Audit Period	PDP No.	Brief description of Observation	Amount (Rs.)
1	DG Archaeology, Lahore	2017-19	38171	Non deduction of PST	13,045,706
2	Punjab Sports Board Lahore	2017-18	33306	non-deduction of income tax on payments to Coaches	5,810,348
3	Punjab Sports Board Lahore	2017-18	33310	Non-payment of Property tax	2,553,660
Total					21,409,714

Audit is of the view that weak internal controls on taxation resulted in none/less deduction of income tax.

The matter was pointed out to concerned formations in April to November 2019. The formations noted the observations for compliance.

The matter was further reported to the Administrative Department. In DAC meeting held on 09.01.2020, the committee kept the para at Sr. No. 1 pending with the directions to seek advice from PRA regarding exemption of PST on auction of contracts of tickets, parking etc. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor any DAC meeting was convened till

the finalization of this report despite issuance of reminders in September and December 2019.

Audit recommends that the department should strengthen its internal controls on taxation, effect recoveries and deposit the same into government treasury.

Others

21.4.10 *Irregular payments to different Associations-Rs.10.45 million*

As per Rule 2.10(a)(1) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Govt. revenue as a person ordinary prudence should exercise in respect of the expenditure of his own money.

During scrutiny of the accounts of Punjab Sports Board Lahore, for the year 2017-18, it was observed that payment of Rs.10,450,000 was made as special grant to different Sports Associations without any lawful authority as the associations were not under the administrative control of Sports Board Punjab.

Audit is of the view that lapse was occurred due to weak supervisory and financial control

When the matter was pointed out during April 2019, the management noted the observation.

The matter was further reported to the Administrative Department. Neither any reply was received nor DAC meeting was convened till the finalization of this Report despite reminder issued in December 2019.

Audit recommends that the record be obtained from the associations and shown to audit for scrutiny besides regularization from Finance Department.

(PDP No.33303-Punjab Sports Board Lahore 2017-18)

CHAPTER 22

INDUSTRIES, COMMERCE AND INVESTMENT DEPARTMENT

22.1 *Introduction*

Industries, Commerce and Investment Department, Government of the Punjab aims at achieving orderly, planned and rapid industrialization of Punjab by providing modern day solutions to the problems faced by entrepreneurs. The vision of Industries, Commerce and Investment Department is to play an effective and efficient role as an facilitator for:

- Industrial growth through multifarious means;
- Provision of state of the art infrastructure including one window facilities.
- Establishment of small industrial estates for small and medium sectors.
- Collection of industrial data and pre-investment feasibility studies.
- Monitoring of supplies and prices of essential commodities.

The detail of the attached departments and special institutions is given below:

Attached Departments/Organizations

- Punjab Small Industries Corporation (PSIC).
- Punjab Industrial Estates Development and Management Company (PIEDMC).
- Faisalabad Industrial Estates Development and Management Company (FIEDMC).
- Punjab Consumer Protection Council (PCPC).
- Directorate of Industries.
- Punjab Printing and Stationery Department.
- Punjab Prices and Supplies Board.

Special Institution

Technical Education and Vocational Training Authority (TEVTA).

22.2 AUDIT PARAS

Punjab Skills Development Project

22.2.1 Irregular expenditure on account of technical assistance out of GoPb fund instead of World bank Fund- Rs. 2.62 million

As per World Bank's Project Appraisal Document for PSDP, all expenditure incurred on contractual/contingent staff, shall be met from the World Bank funding.

During audit of Project Implementation Unit, Punjab Skills Development Project, Lahore for the period 2018-19, it was observed that expenditure of Rs. 2,624,807 was incurred on account of payment of contract and contingent staff salaries out of Assignment account No. 122 (Funds provided by GoPb) instead of Revolving Fund Account No. 22-221087-9 (Foreign Aided Fund). The details are as under:

Sr. No.	Month for the year 2018	Amount (Rs.)
1	July	880,092
2	August	391,814
3	September	767,592
4	October	585,309
Total		2,624,807

Audit is of the view that weak financial management resulted in irregular expenditure on account of technical assistance out of GoPb fund instead of World bank Fund.

The matter was pointed out in August 2019. The management replied that according to the verdict of Supreme Court of Pakistan, it extremely mandatory to provide monthly salaries of all working employees and submit a certificate of salary disbursement. In the light of above said order PIU-PSDP disbursed the salaries of contract/contingent

staff out of assignment account. The reply of the management was not tenable as salaries of contractual/contingent staff were to be paid out of Work Bank funding.

The matter was further reported to the Administrative Department. In DAC meeting held on 05.11.2019, the committee decided that guidance from Finance Department, Punjab may be solicited for transfer of funds from RFA No. 22-221087-9 to assignment account no. 122. The para was kept pending till the receipt of reply from Finance Department. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the stated amount be transferred from the revolving fund account to assignment account No. 122 for the adjustment of account accordingly.

(PDP No.39159- Project Implementation Unit, Punjab Skills Development Project, Lahore – 2018-19)

Annexure-1(II)**MFDAC**

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
LIVESTOCK AND DAIRY DEVELOPMENT DEPARTMENT					
1.	Supdt. Livestock Experiment Station, Bahadurnagar, Okara	2018-19	35723	Non-examining of monthly schedule of salaries / payrolls	25,878,403
2.	Chief Research Officer, Buffalo Research Institute, Pattoki	2016-18	30749	Irregular drawl of pay and allowances due to shifting of headquarter	28,238,838
3.	Chief Research Officer, Buffalo Research Institute, Pattoki	2018-19	37160	Irregular drawl of pay and allowances due to shifting of headquarter	17,711,880
4.	Additional Director Livestock, Bahawalpur	2017-19	36697	Irregular drawl of pay and allowances due to shifting of headquarter	12,939,756
5.	Additional Director Livestock, Muzaffargarh	2003-19	38697	Irregular drawl of pay and allowances due to shifting of headquarter	12,293,517
6.	Additional Director Livestock, Gujrat	2017-19	37250	Irregular drawl of pay and allowances due to shifting of headquarter	8,902,425
7.	Additional Director Livestock, Rahim Yar Khan	2017-19	37260	Irregular drawl of pay and allowances due to shifting of headquarter	8,340,378
8.	Director, Veterinary Research Institute, Lahore	2017-18	31858	Irregular drawl of pay and allowances due to shifting of headquarter	6,858,240
9.	Additional Director Livestock, T. T. Singh	2016-19	33907	Irregular drawl of pay and allowances due to shifting of headquarter	4,233,166
10.	Additional Director Livestock, Chakwal	2017-19	33360	Irregular drawl of pay and allowances due to shifting of headquarter	3,815,801
11.	Additional Director Livestock, Sheikhpura	2017-19	34810	Irregular drawl of pay and allowances due to shifting of headquarter	3,683,628
12.	Additional Director Livestock, M.B.Din	2017-19	37608	Irregular drawl of pay and allowances due to shifting of headquarter	2,767,896
13.	Director Livestock Production Research Institute, Bahadurnagar, Okara	2018-19	35716	Irregular drawl of pay and allowances due to shifting of headquarter	2,060,532
14.	Supdt. Livestock	2017-19	37122	Irregular drawl of pay and	1,500,150

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
	Experiment Station, RakhGhulaman, Bhakkar			allowances due to shifting of headquarter	
15.	Additional Director Livestock, Okara	2017-19	34727	Irregular drawl of pay and allowances due to shifting of headquarter	962,834
16.	Additional Director Livestock, Jhang	2017-19	34215	Irregular expenditure on account of pension payment to Zila Council employees	22,758,560
17.	Additional Director Livestock, R.Y.Khan	2016-19	36129	Irregular expenditure on account of pension payment to Zila Council employees	17,093,843
18.	Additional Director Livestock, Sheikhpura	2016-19	34808	Irregular expenditure on account of pension payment to Zila Council employees	7,100,000
19.	Addl. Director L&DD Vehari	2017-19	34709	Irregular expenditure on POL	26,700,007
20.	Addl. Director Livestock Muzaffar Garh	2016-19	33209	Irregular expenditure on POL	18,903,373
21.	Addl. Director Livestock Kasur	2016-19	38017	Irregular expenditure on POL	13,896,000
22.	Addl. Director Livestock Sahiwal	2016-19	36117	Irregular expenditure on POL	10,276,809
23.	Addl. Director Livestock, Sargodha	1.1.17 to 30.6.19	33168	Irregular expenditure on POL	10,128,000
24.	Addl. Director Livestock Gujranwala	2017-19	35287	Irregular expenditure on POL	7,338,000
25.	Addl. Director Livestock P.pur	20169	34193	Irregular expenditure on POL	6,064,000
26.	Director Poultry Research Institute, R/Pindi	2016-18	32214	Irregular expenditure on POL	6,033,152
27.	Director Veterinary Research Institute Punjab, Lahore	2017-18	31843	Irregular expenditure on POL	5,884,186
28.	Director Veterinary Research Institute Punjab, Lahore	2017-18	31853	Irregular expenditure on POL	5,884,186
29.	Addl. Director Livestock Sahiwal	2016-19	36125	Irregular expenditure on POL	4,996,229
30.	Director Livestock Lahore Division, Lahore	2017-19	34964	Irregular expenditure on POL	4,868,487
31.	Director Livestock Lahore Division, Lahore	2017-19	34965	Irregular expenditure on POL	4,509,591
32.	Addl. Dir. Livestock Bahawalpur	2017-19	36690	Irregular expenditure on POL	3,582,000
33.	Addl. Director Livestock Hafizabad	2018-19	35676	Irregular expenditure on POL	3,220,000
34.	Addl. Dir. Livestock Chiniot	2017-19	33915	Irregular expenditure on POL	3,072,000

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
35.	Secretary L&DD, Lahore	2018-19	36912	Irregular expenditure on POL	2,499,056
36.	Addl. Director Livestock Kasur	2016-19	38024	Irregular expenditure on POL	1,515,157
37.	Addl. Dir. Livestock Rahimyar Khan	2017-19	37266	Irregular expenditure on POL	1,041,660
38.	Chief Research Officer Buffalo Research Institute Pattoki	2016-18	30756	Irregular expenditure on POL	914,960
39.	Director Livestock Lahore Division, Lahore	2017-19	34967	Irregular expenditure on POL	466,905
40.	Addl. Director Livestock Attock	2017-19	35898	Irregular expenditure on POL	292,500
41.	Addl. Dir. Livestock Mandi Bahauddin	2017-19	37600	Irregular expenditure on POL	279,277
42.	Addl. Director Livestock Kasur	2016-19	38032	Irregular expenditure on POL	146,367
43.	Suptt. Livestock Experiment Station, Bahadur Nagar, Okara	2017-19	35738	Irregular expenditure on POL	4,396,260
44.	Addl. Director Livestock Attock	2017-19	35895	Irregular expenditure on POL	12,880,000
45.	Addl. Director Livestock, Rawalpindi	2017-19	35877	Irregular expenditure on POL	5,992,000
46.	Addl. Dir. Livestock, Jhang	2017-19	34210	Irregular expenditure on POL	5,760,000
47.	Addl. Director L&DD Vehari	2017-19	34711	Irregular expenditure on POL	268,534
48.	Addl. Director Livestock, Rawalpindi	2017-19	35880	Irregular expenditure on POL	2,653,900
49.	Addl. Director Livestock Chakwal	2017-19	33358	Irregular expenditure on POL	1,286,000
50.	Addl. Dir. L&DD Gujrat	2017-19	37249	Irregular expenditure on POL	476,000
51.	Additional Director Livestock, Hafizabad	2017-19	35675	Irregular transfer of pension contribution funds into commercial bank account	14,140,665
52.	Additional Director Livestock, Hafizabad	2017-19	35682	Irregular transfer of pension contribution funds into commercial bank account	14,140,665
53.	Additional Director Livestock, Chiniot	2017-19	33912	Irregular transfer of pension contribution funds into commercial bank account	9,774,243
54.	Additional Director Livestock, Hafizabad	2017-19	35673	Irregular transfer of pension contribution funds into commercial bank account	9,694,644
55.	DG Ext L&DD Lahore	2018-19	33222	Irregular payment of pending liabilities	507,040,172
56.	Director Veterinary	2017-18	31849	Irregular payment of pending	63,338,915

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
	Research Institute Punjab, Lahore			liabilities	
57.	Addl. Director Livestock Hafizabad	2018-19	35680	Irregular payment of pending liabilities	7,268,663
58.	Addl. Dir. Livestock Chiniot	2017-19	33923	Irregular payment of pending liabilities	1,940,600
59.	Livestock Experiment Station, Haroonabad District Bahawal Nagar	2014-18	31602	Irregular payment of pending liabilities	850,000
60.	Director Veterinary Research Institute Punjab, Lahore	2017-18	31838	Irregular expenditure due to misclassification	396,035,489
61.	Addl. Director Livestock Muzaffar Garh	2016-19	33211	Irregular expenditure due to misclassification	28,944,000
62.	DG Ext L&DD Lahore	2018-19	33218	Irregular expenditure due to misclassification	5,399,492
63.	Addl. Director Livestock Kasur	2016-19	38018	Irregular expenditure due to misclassification	12,672,000
64.	Addl. Director Livestock Multan	2003-19	33231	Irregular expenditure due to misclassification	1,218,000
65.	A.D. Sheep's Goats Livestock M/Garh	2003-19	38702	Irregular expenditure due to misclassification	960,000
66.	Secretary L&DD, Lahore	2018-19	36905	Irregular expenditure due to misclassification	933,756
67.	DG Ext L&DD Lahore	2018-19	33221	Irregular expenditure due to misclassification	365,377
68.	Addl. Director Livestock, Sargodha	1.1.17 to 30.6.19	33176	Irregular expenditure due to misclassification	210,475
69.	Addl. Dir. Livestock, Jhang	2017-19	34231	Irregular expenditure due to misclassification	172,016
70.	Addl. Director L&DD Okara	2017-19	34737	Irregular expenditure due to misclassification	159,537
71.	University of Veterinary & Ani, Sciences, LHR	2018-19	36758	Irregular expenditure due to misclassification	147,877
72.	Addl. Dir. Livestock Bahawalpur	2017-19	36693	Irregular expenditure due to misclassification	113,724
73.	Addl. Dir. Livestock T.T.Singh	2016-19	33908	Irregular expenditure due to misclassification	95,801
74.	Assistant Disease Investigation Officer Jhelum	2003-18	31824	Irregular expenditure due to misclassification	64,949
75.	Director Livestock Lahore Division, Lahore	2017-19	34956	Irregular advance drawl and undue retention of government money	97,007,506
76.	Addl. Director Livestock Kasur	2016-19	38016	Irregular advance drawl and undue retention of government money	24,797,508

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
77.	Addl. Director Livestock Gujranwala	2017-19	35289	Irregular advance drawl and undue retention of government money	2172000
78.	Addl. Dir. Livestock RahimYar Khan	2017-19	37261	Irregular advance drawl and undue retention of government money	1,780,000
79.	Director Veterinary Research Institute Punjab, Lahore	2017-18	31854	Irregular advance drawl and undue retention of government money	654850
80.	Addl. Director L&DD Vehari	2017-19	34713	Irregular advance drawl and undue retention of government money	436,464
81.	Addl. Director Livestock, Sargodha	1.1.17 to 30.6.19	33180	Irregular advance drawl and undue retention of government money	406,404
82.	Supdt: Livestock Experiment Station Okara	2017-19	35740	Irregular advance drawl and undue retention of government money	395,718
83.	Addl. Director Livestock Layyah	2016-19	33162	Irregular advance drawl and undue retention of government money	317152
84.	Addl. Director Livestock, Gujranwala	2017-19	35284	Irregular advance drawl and undue retention of government money	1,340,400
85.	Addl. Director Livestock, Jhang	2017-19	34216	Irregular advance drawl and undue retention of government money	1,257,500
86.	Addl. Director Livestock, Jhang	2017-19	34228	Irregular advance drawl and undue retention of government money	3,883,040
87.	Director Livestock Production Research Institute, Bahadurnagar, Okara	2016-18	31394	Research work not carried out and wastage of expenditure	332,761,925
88.	Director Livestock Production Research Institute, Bahadurnagar, Okara	2016-18	31395	Research work not carried out and wastage of expenditure	86,214,980
89.	Director Livestock Production Research Institute, Bahadurnagar, Okara	2018-19	35714	Research work not carried out and wastage of expenditure	3,157,015
90.	Director Livestock Production Research Institute, Bahadurnagar, Okara	2018-19	35715	Research work not carried out and wastage of expenditure	797,742
91.	Chief Research Officer Buffalo Research Institute	2018-19	37147	Irregular expenditure without achieving objectives/ observing	46,224,556

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
	Pattoki			of PC-I requirements	
92.	Addl. Director Livestock Multan	2003-19	33229	Irregular expenditure without achieving objectives/ observing of PC-I requirements	42,873,000
93.	Addl. Dir. Livestock, Jhang	2017-19	34226	Irregular expenditure without achieving objectives/ observing of PC-I requirements	24,162,000
94.	DG Ext L&DD Lahore	2018-19	33212	Irregular expenditure without achieving objectives/ observing of PC-I requirements	20,333,498
95.	Addl. Dir. Livestock B/Nagar	2016-19	34198	Irregular expenditure without achieving objectives/ observing of PC-I requirements	19,763,000
96.	Addl. Director Livestock Sahiwal	2016-19	36132	Irregular expenditure without achieving objectives/ observing of PC-I requirements	17,940,574
97.	Addl. Director Livestock Muzaffar Garh	2016-19	33208	Irregular expenditure without achieving objectives/ observing of PC-I requirements	14,090,000
98.	Addl. Dir. Livestock B/Nagar	2016-19	34200	Irregular expenditure without achieving objectives/ observing of PC-I requirements	12,360,000
99.	Addl. Director Livestock Kasur	2016-19	38022	Irregular expenditure without achieving objectives/ observing of PC-I requirements	6,678,592
100.	Addl. Director Livestock Gujranwala	2017-19	35286	Irregular expenditure without achieving objectives/ observing of PC-I requirements	4,232,000
101.	Addl. Director Livestock Sahiwal	2016-19	36119	Irregular expenditure without achieving objectives/ observing of PC-I requirements	3,545,600
102.	Addl. Director Livestock Chakwal	2017-19	33361	Irregular expenditure without achieving objectives/ observing of PC-I requirements	3,167,514
103.	Addl. Dir. Livestock Chiniot	2017-19	33911	Irregular expenditure without achieving objectives/ observing of PC-I requirements	2,806,578
104.	Addl. Director Livestock Attock	2017-19	35894	Irregular expenditure without achieving objectives/ observing of PC-I requirements	1,562,042
105.	Chief Research Officer Buffalo Research Institute Pattoki	2018-19	37146	Irregular expenditure without achieving objectives/ observing of PC-I requirements	1,500,000
106.	Addl. Dir. Livestock, Jhang	2017-19	34222	Irregular expenditure without achieving objectives/ observing of PC-I requirements	1,115,000
107.	Addl. Director Livestock Rawalpindi	2017-19	35891	Irregular expenditure without achieving objectives/ observing	944,835

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
				of PC-I requirements	
108.	University of Veterinary and animal sciences, Lahore	2018-19	36743	Irregular expenditure without achieving objectives/ observing of PC-I requirements	566,400
109.	University of Veterinary and animal sciences, Lahore	2018-19	36742	Irregular expenditure without achieving objectives/ observing of PC-I requirements	1,593,238
110.	Livestock Experiment Station, Haroonabad District Bahawal Nagar	2014-18	31601	Irregular/unjustified repair of vehicles and equipment	23,406,000
111.	Chief Research Officer Buffalo Research Institute Pattoki	2018-19	37156	Irregular/unjustified repair of vehicles and equipment	3,792,621
112.	DG Ext L&DD Lahore	2018-19	33215	Irregular/unjustified repair of vehicles and equipment	2,080,044
113.	Addl. Director Livestock Hafizabad	2018-19	35683	Irregular/unjustified repair of vehicles and equipment	1,061,172
114.	Addl. Dir. Livestock Rahimyar Khan	2017-19	37265	Irregular/unjustified repair of vehicles and equipment	1,049,003
115.	Addl. Director Livestock Sahiwal	2016-19	36121	Irregular/unjustified repair of vehicles and equipment	907,935
116.	Addl. Dir. Livestock Rahimyar Khan	2017-19	37269	Irregular/unjustified repair of vehicles and equipment	580,167
117.	Addl. Dir. Livestock Nankana Sahib	2017-19	33889	Irregular/unjustified repair of vehicles and equipment	406,101
118.	Asstt: Disease Investigation Officer, Okara	1995-19	36928	Irregular/unjustified repair of vehicles and equipment	376,000
119.	Asstt: Disease Investigation Officer, Okara	1995-19	36931	Irregular/unjustified repair of vehicles and equipment	369,490
120.	Addl. Dir. Livestock Chiniot	2017-19	33920	Irregular/unjustified repair of vehicles and equipment	253,044
121.	Asstt: Disease Investigation Officer, Okara	1995-19	36929	Irregular/unjustified repair of vehicles and equipment	212,000
122.	Addl. Director L&DD Okara	2017-19	34732	Irregular/unjustified repair of vehicles and equipment	151,617
123.	Addl. Dir. Livestock, Jhang	2017-19	34227	Irregular/unjustified repair of vehicles and equipment	128,783
124.	Addl. Dir. Livestock Mandi Bahauddin	2017-19	37601	Irregular/unjustified repair of vehicles and equipment	105,000
125.	Addl. Director Livestock Kasur	2016-19	38033	Irregular/unjustified repair of vehicles and equipment	101,645
126.	Addl. Dir. Livestock Mandi Bahauddin	2017-19	37598	Irregular/unjustified repair of vehicles and equipment	2,397,000
127.	Additional Director Livestock, Faisalabad	2016-19	36154	Unauthorized payment of pension to employees of	43,212,186

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
				defunct ZilaCouncils without receipt of pension funds from Zila Councils	
128.	Additional Director Livestock, Rahim Yar Khan	2017-19	37274	Unauthorized payment of pension to employees of defunct ZilaCouncils without receipt of pension funds from Zila Councils	30,007,537
129.	Additional Director Livestock, Bhakkar	2016-19	37202	Unauthorized payment of pension to employees of defunct ZilaCouncils without receipt of pension funds from Zila Councils	29,679,225
130.	Additional Director Livestock, Chakwal	2017-19	33357	Unauthorized payment of pension to employees of defunct ZilaCouncils without receipt of pension funds from Zila Councils	27,177,495
131.	Additional Director Livestock, Bahawalnagar	2016-19	34206	Unauthorized payment of pension to employees of defunct ZilaCouncils without receipt of pension funds from Zila Councils	24,149,164
132.	Additional Director Livestock, Okara	2017-19	34733	Unauthorized payment of pension to employees of defunct ZilaCouncils without receipt of pension funds from Zila Councils	16,138,002
133.	Additional Director Livestock, M.B.Din	2017-19	37594	Unauthorized payment of pension to employees of defunct ZilaCouncils without receipt of pension funds from Zila Councils	14,754,417
134.	Addl. Director L&DD Vehari	2018-19	34710	Loss due to non-utilization of land	3.76 million
135.	Addl. Dir. Livestock T.T.Singh	2016-19	33909	Non deduction of Income Tax	419,986
136.	Addl. Director Livestock Rawalpindi	2017-19	35885	Non deduction of Income Tax	201,593
137.	Chief Research Officer Buffalo Research Institute Pattoki	2018-19	37155	Non deduction of Income Tax	151,200
138.	Addl. Director Livestock Hafizabad	2018-19	35684	Non deduction of Income Tax	95,014
139.	Suptt: Livestock (Experiment Station Rakh Ghulaman Bhakkar)	2017-19	37107	Non-Utilization of 1408 Acre Un-Commended Area	70,400,000
140.	Director Livestock	2016-18	35741	Non-examining of monthly	3,441,229

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
	Experiment Production Institute, Bahadurnagar, Okara			schedule of salaries / payrolls	
141.	Chief Research Officer, Buffalo, Buffalo Research Institute, Pattoki	2016-18	30753	Irregular and unjustified payment of TA/DA	1,867,100
142.	Additional Director Livestock, Chiniot	2017-19	33922	Irregular and unjustified payment of TA/DA	1,312,813
143.	Assistant Disease Investigation, Jhelum	2002-18	31827	Irregular and unjustified payment of TA/DA	63,732
144.	Supdt. Livestock Experiment Station, Bahadurnagar, Okara	2017-19	35732	Incomplete Inspection Report regarding purchase of 5 Donkeys	858,000
145.	Additional Director Livestock, Jhang	2017-19	34218	Undue favor allowed to various staff officers/officials by allowing arrear payments without proper justification	7,439,077
146.	Additional Director Livestock, Gujranwala	2017-19	35292	Undue favor allowed to various staff officers/officials by allowing arrear payments without proper justification	525,372
147.	Additional Director Livestock, Vehari	2017-19	34712	Irregular payment of salary released to employees without medical fitness certificate on first entry into government service - Rs.1,267,815/- Investigation / Recovery thereof	1,267,815
148.	University of Veterinary and Animal Sciences Lahore	2018-19	36759	Appointment of dual national employee	
149.	University of Veterinary and Animal Sciences, Lahore	2018-19	36767	Irregular hiring of employees under the title outsourcing of Janitorial Services for - Rs.1,224,000, excess payment than wage rates for Rs.192,840	1,224,000 192,840
150.	Assistant Director Sheep / Goat Development now merged with Additional Director Livestock, MuzaffarGarh	2017-19	38701	Un-justified payment of telephone bills pertaining to Minister for Livestock & Dairy Development Punjab	99,590
151.	Additional Director Sheep & Goat, D.G. Khan	2002-19	38254	Un-justified payment of salary - Rs. 57,042,939& non cancellation of cost centre DG-4050 (defunct units)	57,042,939
152.	Additional Director Sheep & goat, D.G. Khan	2002-19	38256	Irregular drawl of pay manual Rs.26,863,270 since 2002-2007	26,863,270
153.	Chief Research Officer, Buffalo Research	2016-18	35734	Un-justified deployment of vehicle for provision of milk to	2,060,521

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
	Institute, Pattoki			governors / chief minister's house staff amount involve on pol & repair of vehicle	
154.	University of Veterinary and Animal Sciences, Lahore	2016-18	36766	Irregular payment for -Rs. 210,000/-paid as escalation in the rates of vehicles	210,000
155.	Additional Director Livestock, Vehari	2017-19	34703	Amount advanced to XEN Building without obtaining sanction of competent authority Rs.30,000,000 - Vouched account no rendered by PWD	30,000,000
156.	DG Ext L&DD Lahore	2018-19	33223	Non-surrendering of savings	1,764,902,998
157.	Addl. Dir. Livestock Rahimyar Khan	2017-19	37275	Non-surrendering of savings	69,421,071
158.	Addl. Director L&DD Okara	2017-19	34735	Non-surrendering of savings	68,096,786
159.	Addl. Director Livestock Muzaffar Garh	2016-19	33207	Non-surrendering of savings	52,633,719
160.	Addl. Director Livestock, Sargodha	2017-19	33178	Non-surrendering of savings	48,942,503
161.	Addl. Dir. Livestock Bhakkar	2016-19	37204	Non-surrendering of savings	47,239,262
162.	Addl. Director Livestock Rawalpindi	2017-19	35887	Non-surrendering of savings	40,628,000
163.	Addl. Director Livestock Kasur	2016-19	38034	Non-surrendering of savings	39,208,566
164.	Addl. Director Livestock Faisalabad	2016-19	36152	Non-surrendering of savings	35,471,317
165.	Addl. Director Livestock Attock	2017-19	35902	Non-surrendering of savings	29,001,000
166.	Addl. Dir. Livestock Sialkot	2017-19	37049	Non-surrendering of savings	28,011,585
167.	Addl. Director Livestock Hafizabad	2018-19	35692	Non-surrendering of savings	27,837,667
168.	Govt. Postgraduate College, Jaranwala	2017-19	33761	Non-surrendering of savings	23,258,835
169.	Addl. Director Livestock Gujranwala	2017-19	35294	Non-surrendering of savings	23,258,000
170.	Addl. Dir. Livestock Chiniot	2017-19	33925	Non-surrendering of savings	23,126,627
171.	Director Veterinary Research Institute Punjab, Lahore	2017-18	31859	Non-surrendering of savings	19,319,511
172.	Supdt: Livestock (Experiment Station Rakh Ghulaman Bhakkar	2017-19	37124	Non-surrendering of savings	17,800,985
173.	Chief Research Officer Buffalo Research Institute	2016-18	30757	Non-surrendering of savings	15,497,934

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
	Pattoki				
174.	Addl. Dir. L&DD Gujrat	2017-19	37248	Non-surrendering of savings	14,822,044
175.	Livestock Experiment Station, Haroonabad District Bahawal Nagar	2014-18	31606	Non-surrendering of savings	14,358,000
176.	Addl. Director Livestock Chakwal	2017-19	33364	Non-surrendering of savings	11,050,922
177.	Addl. Dir. Livestock D.G.Khan	2016-19	36721	Non-surrendering of savings	10,284,137
178.	Addl. Dir. Livestock Mandi Bahauddin	2017-19	37610	Non-surrendering of savings	9,448,723
179.	Addl. Director L&DD Okara	2017-19	34736	Non-surrendering of savings	9,397,392
180.	Director Livestock Lahore Division, Lahore	2017-19	34971	Non-surrendering of savings	7,756,379
181.	A.D. Sheep's Goats Livestock, D.G.Khan	2002-19	38260	Non-surrendering of savings	7,443,544
182.	A.D. Sheep's Goats Livestock M/Garh	2003-19	38699	Non-surrendering of savings	7,061,883
183.	Director Livestock Lahore Division, Lahore	2017-19	34970	Non-surrendering of savings	6,826,852
184.	Director Poultry Research Institute, R/Pindi	2016-18	32210	Non-surrendering of savings	2,850,454
185.	Assistant Disease Investigation Officer Jhelum	2003-18	31823	Non-surrendering of savings	2,416,796
186.	Addl. Dir. Cold Chain Supply System Pb. LHR	2017-19	36019	Non-surrendering of savings	1,872,000
187.	Dir. Livestock production Research Inst. Okara	2018-19	35725	Non-surrendering of savings	1,609,797
188.	Addl. Dir. Livestock T.T.Singh	2016-19	33904	Non-surrendering of savings	1,218,531
189.	Addl. Director Livestock Hafizabad	2018-19	35685	Non-surrendering of savings	1,179,432
190.	Addl. Dir. Livestock Chiniot	2017-19	33914	Non-surrendering of savings	1,100,000
191.	Director Live Stock Production Research Institute Bahadar Nagar Okara	2016-18	31403	Non-surrendering of savings	932,918
192.	Veterinary Research Institute, Lahore	2018-19	34906	Non-surrendering of savings	221,536
193.	Addl. Director Livestock Layyah	2016-19	33165	Non-surrendering of savings	5,621,693
194.	Addl. Director Livestock, Sheikhpura	2017-19	34806	Non-surrendering of savings	10,475,804
195.	Director Live Stock	2016-18	31404	Excess expenditure than budget	319,785

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
	Production Research Institute Bahadar Nagar Okara			allocation	
196.	Livestock Experiment Station, Haroonabad District Bahawal Nagar	2014-18	31607	Excess expenditure than budget allocation	1,550,000
197.	Assistant Disease Investigation Officer Jhelum	2003-18	31822	Excess expenditure than budget allocation	1,026,847
198.	Director Veterinary Research Institute Punjab, Lahore	2017-18	31860	Excess expenditure than budget allocation	386,065
199.	Director Poultry Research Institute, R/Pindi	2016-18	32211	Excess expenditure than budget allocation	754,658
200.	Govt. Islamia College Civil, Lines, Lahore	2017-19	33123	Excess expenditure than budget allocation	148,643,049
201.	Addl. Director Livestock, Sargodha	1.1.17 to 30.6.19	33177	Excess expenditure than budget allocation	1,030,024
202.	Addl. Director Livestock Muzaffar Garh	2016-19	33206	Excess expenditure than budget allocation	50,728,588
203.	Addl. Director Livestock Chakwal	2017-19	33365	Excess expenditure than budget allocation	5,178,194
204.	Addl. Dir. Livestock Nankana Sahib	2017-19	33892	Excess expenditure than budget allocation	22,207,793
205.	Addl. Dir. Livestock T.T.Singh	2016-19	33899	Excess expenditure than budget allocation	28,280,205
206.	Addl. Dir. Livestock Chiniot	2017-19	33926	Excess expenditure than budget allocation	1,174,582
207.	Addl. Dir. Livestock, Jhang	2017-19	34219	Excess expenditure than budget allocation	53,716,000
208.	Addl. Dir. Livestock, Jhang	2017-19	34229	Excess expenditure than budget allocation	16,572,000
209.	Addl. Director L&DD Vehari	2017-19	34704	Excess expenditure than budget allocation	25,323,566
210.	Addl. Director L&DD Okara	2017-19	34734	Excess expenditure than budget allocation	48,321,919
211.	Addl. Director Livestock Gujranwala	2017-19	35295	Excess expenditure than budget allocation	8,445,000
212.	Addl. Director Livestock Hafizabad	2018-19	35693	Excess expenditure than budget allocation	13,006,985
213.	Dir. Livestock production Research Inst. Okara	2018-19	35724	Excess expenditure than budget allocation	648,224
214.	Addl. Director Livestock Rawalpindi	2017-19	35886	Excess expenditure than budget allocation	3,904,000
215.	Addl. Director Livestock Attock	2017-19	35903	Excess expenditure than budget allocation	8,754,000
216.	Addl. Dir. Cold Chain	2017-19	36020	Excess expenditure than budget	751,640

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
	Supply System Pb. LHR			allocation	
217.	Addl. Director Livestock Sahiwal	2016-19	36116	Excess expenditure than budget allocation	2,602,249
218.	Addl. Director Livestock Faisalabad	2016-19	36153	Excess expenditure than budget allocation	23,417,614
219.	Addl. Dir. Livestock D.G.Khan	2016-19	36720	Excess expenditure than budget allocation	9,269,840
220.	University of Veterinary & Ani, Sciences, LHR	2018-19	36756	Excess expenditure than budget allocation	1,635,000
221.	Secretary L&DD, Lahore	2018-19	36907	Excess expenditure than budget allocation	19,016,657
222.	Addl. Dir. Livestock Sialkot	2017-19	37050	Excess expenditure than budget allocation	1,544,830
223.	Supdt: Livestock (Eperiment Station Rakh Ghulaman Bhakkar	2017-19	37125	Excess expenditure than budget allocation	14,689,133
224.	Addl. Dir. Livestock Bhakkar	2016-19	37203	Excess expenditure than budget allocation	10,397,542
225.	Addl. Dir. L&DD Gujrat	2017-19	37247	Excess expenditure than budget allocation	45,352,926
226.	Addl. Dir. Livestock Rahimyar Khan	2017-19	37276	Excess expenditure than budget allocation	6,058,566
227.	Addl. Dir. Livestock Mandi Bahauddin	2017-19	37611	Excess expenditure than budget allocation	987,350
228.	Addl. Director Livestock Kasur	2016-19	38035	Excess expenditure than budget allocation	25,651,007
229.	A.D. Sheep's Goats Livestock, D.G.Khan	2002-19	38263	Excess expenditure than budget allocation	1,433,315
230.	A.D. Sheep's Goats Livestock M/Garh	2003-19	38700	Excess expenditure than budget allocation	1,052,219
231.	Addl. Director Livestock Layyah	2016-19	33163	Excess expenditure than budget allocation	9,949,111
232.	Director Livestock Experiment Production Institute, Bahadurnagar, Okara	2016-18	31398	Irregular & excess drawl of salary of drivers	2,880,000
233.	Additional Director Livestock, Sheikhpura	2017-19	34813	Irregular & excess drawl of salary of drivers	661,260
234.	Supdt. Livestock Experiment Station, RakhGhulaman, Bhakkar	2017-19	37112	Poor/ weak mechanism of receipts	165,833,419
235.	Supdt. Livestock Experiment Station, RakhGhulaman, Bhakkar	2017-19	37126	Poor/ weak mechanism of receipts	73,825,903
236.	Assistant Disease Investigation Officer, Sahiwal	2016-19	37040	Poor/ weak mechanism of receipts	8,940,792

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
237.	Director Veterinary Research Institute, Lahore	2017-18	31857	Poor/ weak mechanism of receipts	0
238.	Director Veterinary Research Institute Punjab, Lahore	2017-18	31856	Non verification of sales tax	29,516,583
239.	Chief Research Officer Buffalo Research Institute Pattoki	2016-18	30750	Non verification of sales tax	1,180,955
240.	DG Ext L&DD Lahore	2018-19	33219	Doubtful payment of GST	134,998
241.	Director Live Stock Production Research Institute Bahadar Nagar Okara	2016-18	31405	Loss due to overpayment of GST	100,870
242.	Addl. Dir. Livestock Rahim Yar Khan	2017-19	37272	Non verification of sales tax	0
243.	Livestock Experiment Station, Rakh Ghulaman Bhakkar	2017-19	37119	Less production of crops	5.37 million
244.	Additional Director Livestock, Vehari	2017-19	34715	Non disposal of dried/ fallen trees	400,000
245.	Assistant Director Sheep's & Goats, Dera Ghazi Khan	2002-16	38258	Non verification of treasury challans	8,699,362
246.	Additional Director Livestock, Kasur	2016-19	38020	Irregular payment of pensions	7,636,334
247.	Director Veterinary Research Institute, Lahore	2017-18	31851	Split air conditioners physically found short	542,490
248.	Livestock Experiment Station, Bahadar Nagar, Okara	2017-19	35734	Non auction of unserviceable articles and mobil oil	434,000
249.	Additional Director Livestock, Sheikhpura	2018-19	34811	Irregular expenditure on account of deposit work and non-completion of construction work of dispensary	3.00 million
250.	Supdt. Livestock Experiment Station, Bahadurnagar, Okara	2017-19	35728	Loss to government due to mortality of animals	352,625
251.	Additional Director Cold Chain Supply System L&DD, Lahore	2017-19	36024	Irregular drawl of pay and allowances due to shifting of headquarter	-
252.	Additional Director Livestock, Bahawalpur	2017-19	36700	Non deduction of General Provident Fund, Group Insurance and Benevolent Fund	1,490,236
253.	Additional Director Livestock, Bahawalpur	2017-19	36698	Non deduction of General Provident Fund, Group Insurance and Benevolent Fund	1,390,146

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
254.	Additional Director Livestock, Bahawalpur	2017-19	36699	Non deduction of General Provident Fund, Group Insurance and Benevolent Fund	102,210
255.	Additional Director Livestock, Okara	2017-19	34728	Irregular drawl of pay and allowances against upgraded posts	16,858,272
256.	Additional Director Livestock, Bhakkar	2016-19	37205	Irregular drawl of pay and allowances against upgraded posts	12,137,376
257.	Additional Director Livestock, Vehari	2017-19	34706	Irregular drawl of pay and allowances against upgraded posts	9,755,435
258.	Additional Director Livestock, M.B. Din	2017-19	37609	Irregular drawl of pay and allowances against upgraded posts	6,750,216
259.	Addl. Director Livestock Sahiwal	2016-19	36133	Annual procurement plan not devised	-
260.	Director Veterinary Research Institute, Lahore	2017-18	31847	Irregularities in receipt of machinery and I.T equipment	137,910,385
261.	University of Veterinary & Animal Sciences, Lahore	2018-19	36772	Irregularities in receipt of machinery and I.T equipment	24,174,587
262.	Chief Research Officer Buffalo Research Institute Pattoki	2016-18	30752	Irregular maintenance of bank account.	-
263.	University of Veterinary & Animal Sciences, Lahore	2018-19	36755	Non recovery of inadmissible pay and allowances	-
264.	Additional Director Livestock, Kasur	2016-19	38015	Non recovery of inadmissible pay and allowances	-
265.	Addl. Dir. Livestock B/Nagar	2016-19	34205	Unjustified expenditure incurred on Poverty alleviation of Poor scheme	-
266.	Livestock (Experiment Station RakhGhulamanBhakkar	2017-19	37113	Non Auction of Dead Dry & Fallen Trees	20,850,816
267.	Livestock (Experiment Station RakhGhulamanBhakkar	2017-19	37108	Irregular Auction of Farms Produces	14,691,519
268.	Livestock (Experiment Station RakhGhulamanBhakkar	2017-19	37110	Non Auction of Crops	9,425,013
269.	Director Live Stock	2016-18	31401	Non transparent auction	4,680,000

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
	Production Research Institute Bahadar Nagar Okara				
270.	Livestock Experiment Station, Haroonabad District BahawalNagar	2014-18	31604	Non transparent auction	2,511,000
271.	Dir. Livestock production Research Inst. Okara	2018-19	35720	Non auction of unserviceable vehicles having auction value	1,500,000
272.	University of Veterinary & Ani, Sciences, Lahore	2018-19	36776	Non Auction of Condemned /Unserviceable	925,864
273.	Additional Director Livestock, Sheikhpura	2017-19	34803	Non achievement of targets	231,074,000
274.	Director Livestock Division, Lahore	2017-19	34957	Non achievement of targets	160,917,120
275.	Additional Director Livestock, Sheikhpura	2017-19	34804	Non achievement of targets	121,240,000
276.	Additional Director Sheep & Goat, L&DD, D. G. Khan	2002-19	38253	Non achievement of targets	97,885,000
277.	Director Livestock Division, Lahore	2017-19	34958	Non achievement of targets	68,833,284
278.	Supdt. Livestock Experiment Station, RakhGhulaman, Bhakkar	2017-19	37109	Non achievement of targets	51,207,844
279.	Director Livestock Division, Lahore	2017-19	34961	Non achievement of targets	40,413,517
280.	Director, Veterinary Research Institute, Lahore	2017-18	31837	Non achievement of targets	32,346,192
281.	Director Livestock Division, Lahore	2017-19	34962	Non achievement of targets	24,356,615
282.	Livestock Experiment Station, Bahadurnagar, Okara	2017-19	35737	Non achievement of targets	17,787,752
283.	Additional Director Livestock, Hafizabad	2017-19	35674	Non achievement of targets	4,459,816
284.	Additional Director Livestock, Sheikhpura	2017-19	34809	Non achievement of targets	4,439,000
285.	Chief Research Officer, Buffalo Research Institute, Lahore	2018-19	37148	Irregular expenditure due to unauthorized approval of development scheme	62,535,492
286.	Assistant Disease Investigation Officer, Sahiwal	1995-19	36935	Irregular expenditure due to unauthorized approval of development scheme	2,531,899

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
PLANNING AND DEVELOPMENT DEPARTMENT					
1.	P&D, Punjab, Lahore	2018-19	36089	Irregular expenditure in violation of PPRA	95,327
2.	Secretary Planning & Development, Lahore	2018-19	36059	Irregular expenditure on hiring of services	1.88 million
3.	Secretary P&D, Capacity building	2018-19	36090	Irregular expenditure on entertainment charges	534,462
4.	Secretary P&D, (Punjab Public Private Cell)	2018-19	36073	Irregular expenditure on entertainment charges	254,200
5.	Secretary P&D, Lahore	2018-19	36100	Irregular expenditure on entertainment charges	711,490
6.	Planning and Development Department	2018-19	36064	Irregular mode of payment	1.45 million
7.	PSPA, Lahore	2018-19	33448	Non-transfer of profit from bank account to PSPA's Fund	142.25 million
8.	Planning and Development Department	2017-19	36097	Loss due to payment of commitment charges- Rs. 28.13 million	28.13 million
9.	Strengthening Markets for Agriculture and Rural Transformation Program	2018-19	39193	Unjustified Payment on account of rent a car not Provided in PC-1	1.29 million
10.	Strengthening Markets for Agriculture and Rural Transformation Program	2018-19	39191	Excess/unauthorized advance payment without approval of Finance Department	75.60 million
11.	Strengthening Markets for Agriculture and Rural Transformation Program	2018-19	39189	Loss of interest due to non-credit of amount to the bank	4.41 million
12.	Sustainable Land Management Program-II	2018-19	39170	Non submission of complete vouched account pertaining to cost of fruit nurseries	2.33 million
13.	Sustainable Land Management Program-II	2018-19	39176	Payment made on account of community share activity out of SLMP 80% share	1.75 million
14.	Jobs and Competitiveness Program	2018-19	39222	Excess payment of Special Additional Allowance	4.61 million
15.	Jobs and Competitiveness Program	2018-19	39206	Non accountal of stores and stock	8,064,356
16.	Jobs and Competitiveness Program	2018-19	39227	Non accountal of stores and stock	22,509,530
17.	Jobs and Competitiveness Program	2018-19	39203	Irregular expenditure due to violation of Punjab Procurement Rules	20,359,423
18.	Jobs and Competitiveness Program	2018-19	39207	Irregular expenditure due to violation of Punjab Procurement Rules	2,268,100
19.	Jobs and Competitiveness	2018-19	39208	Irregular expenditure due to	1,071,046

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
	Program			violation of Punjab Procurement Rules	
20.	Jobs and Competitiveness Program	2018-19	39216	Irregular expenditure due to violation of Punjab Procurement Rules	1,973,139
21.	Jobs and Competitiveness Program	2018-19	39223	Irregular expenditure due to violation of Punjab Procurement Rules	15,094,363
22.	Strengthening Markets for Agriculture and Rural Transformation Program	2018-19	39188	Unjustified expenditure on account of printing work	3.49 million
23.	Secretary P&D, Lahore	2018-19	36061	Non-surrendering of savings	21,292,605
24.	DG ABAD, Rawalpindi, Various schemes)	2018-19	31189	Non-surrendering of savings	2,398,018
25.	Buearu of Statics, Gujraneala	2018-19	31521	Non-surrendering of savings	266,325
26.	DyDir, Development, Gujrat	2018-19	33341	Non-surrendering of savings	2,331,450
27.	Punjab Social Protection Authority, Lahore	2018-19	33452	Non-surrendering of savings	204,995,032
28.	Secretary P&D Punjab	2018-19	36082 & 36075	Excess expenditure than budget allocation	4.60 million
29.	Punjab Social Protection Authority, Lahore	2018-19	33458	Non-recovery of rent of building and water charges	330,579
30.	Planning & Development, Department, Lahore	2018-19	36076	Irregular expenditure on POL of vehicles	2,274,312
31.	Planning & Development, Department, Lahore	2018-19	36077	Irregular expenditure on POL of vehicles	1,976,961
32.	Planning & Development, Department, Lahore	2018-19	36092	Irregular expenditure on POL of vehicles	1,546,872
33.	Planning & Development, Department, Lahore	2018-19	36,078	Irregular expenditure on POL of vehicles	100,410
34.	Planning & Development, Department, Lahore	2018-19	36106	Irregular expenditure on POL of vehicles	142,279
35.	Planning & Development, Department, Lahore	2018-19	36079	Irregular expenditure on POL of vehicles	147,051
36.	Punjab Social Protection Authority, Lahore.	2018-19	33464	Irregular expenditure on POL of vehicles	835,701
37.	PPP-Cell of Planning & Development, Lahore	2018-19	36107	Irregular expenditure incurred on repair of vehicles	161,392
38.	Planning & Development Department	2016-17	34379	Unauthorized payment from incorrect head of account	209,898
39.	Secretary P&D Punjab, Lahore	2018-19	36103, 36093, 36080	Improper/ defective planning of the development projects	
40.	Secretary P&D Punjab	2018-19	36081, 36094,	Poor progress and Non-achievement of targets/	

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
			36104	objectives of the Project	
41.	Planning & Development Department, Lahore	2018-19	36068	Irregular allotments of residences / shortcomings in P&D Colony, Johar Town, Lahore	
42.	Dy. Director Development, Vehari	2016-19	34381	Irregular opening of bank accounts	
43.	Planning and Development Department, Lahore	2018-19	36066	Non-deduction of income tax	100,290
44.	Planning and Development Department, Lahore	2018-19	36072	Irregular expenditure on repair of furniture	732,008
45.	Secretary P& D department(PPP Cell)	2018-19	36102	Irregular expenditure on repair of office building	699,011
46.	P&D Department, Lahore	2018-19	36060	Loss due to theft/ snatching of vehicle and laptop	600,000
47.	Punjab Social Protection Authority, Lahore	2018-19	33463	Loss due to theft/ snatching of vehicle and laptop	156,500
48.	ABAD, Rawalpindi	2017-18	31195	Loss due to non auction of condemned vehicles	242,200
49.	Secretary P&D, Lahore	2018-19	36062	Non-recruitment of the Key Post of the Officers/ Officials	-
50.	Capacity Building of P&D Department	2018-19	36099	Non-recruitment of the Key Post of the Officers/ Officials	-
51.	Multi Sectorial Nutrition Cell	2018-19	36096	Non-recruitment of the Key Post of the Officers/ Officials	-
52.	Punjab Public Private Partnership Cell	2018-19	36084	Non-recruitment of the Key Post of the Officers/ Officials	-
53.	Planning & Development Department	2018-19	36091	Irregular payment of pending liabilities	196,885
54.	Strengthening Markets for Agriculture and Rural Transformation Program	2018-19	39196	Non submission of Annual Progress Report (Physical & Financial) by NESPAK	-
55.	Strengthening Markets for Agriculture and Rural Transformation Program	2018-19	39195	Less achievement of target	-
56.	Strengthening Markets for Agriculture and Rural Transformation (SMART) Program	2018-19	39183	Non-utilization of fund	30.67
57.	Strengthening Markets for Agriculture and Rural Transformation (SMART) Program	2018-19	39190	Non-utilization of fund	1,002.60
58.	Strengthening Markets for Agriculture and Rural Transformation (SMART)	2018-19	39192	Non-utilization of fund	19.45

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
	Program				
59.	Strengthening Markets for Agriculture and Rural Transformation Program	2018-19	39194	Non conducting of internal audit of implementing units	-
60.	Deputy Director Agriculture (OFMW), Lahore	2018-19	39198	Non submission of annual withholding statement of GST	1.12 million
61.	Sustainable Land Management Program-II	2018-19	39158	Non appointment of key posts against sanctioned strength	-
62.	Sustainable Land Management Program-II	2018-19	39160	UNDP Bank account was not functional	-
63.	Sustainable Land Management Program-II	2018-19	39161	Partial achievement of targets	-
64.	Sustainable Land Management Program-II	2018-19	39164	Defective/incomplete maintenance of activity execution file	297,000
65.	Sustainable Land Management Program-II	2018-19	39165	Non-utilization of funds	1,954
66.	Sustainable Land Management Program-II	2018-19	39171	Non-utilization of funds	7,002
67.	Sustainable Land Management Program-II	2018-19	39172	Non-utilization of funds	4,825
68.	Sustainable Land Management Program-II	2018-19	39162	Non deduction of income tax and GST on supplies	-
69.	Sustainable Land Management Program-II	2018-19	39167	Non-availability of CPRs of Income tax and GST	213,578
70.	Sustainable Land Management Program-II	2018-19	39179	Non-availability of CPRs of Income tax and GST	133,461
71.	Sustainable Land Management Program-II	2018-19	39166	Excess expenditure than approved rates	104,461
72.	Sustainable Land Management Program-II	2018-19	39168	Excess expenditure than provision	585,000
73.	Sustainable Land Management Program-II	2018-19	39174	Excess expenditure	74,700
74.	Sustainable Land Management Program-II	2018-19	39175	Non maintenance of stock register and allied record pertaining to 42 peter engines	2.97 million
75.	Sustainable Land Management Program-II	2018-19	39177	Non maintenance/production of activity execution files relating to selection of CBOs (Farmers)	-
76.	Sustainable Land Management Program-II	2018-19	39180	Non maintenance of log books on account of consumption of Diesel	2.49 million
77.	Jobs and Competitiveness Program	2018-19	39213	Non conducting of internal audit of implementing units	-
78.	Jobs and Competitiveness Program	2018-19	39218	Non conducting of internal audit of implementing units	-

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
79.	Jobs and Competitiveness Program	2018-19	39226	Non conducting of internal audit of implementing units	-
80.	Jobs and Competitiveness Program	2018-19	39201	Non-appointment of Project Director	-
81.	Jobs and Competitiveness Program	2018-19	39202	Irregular opening of bank account	-
82.	Jobs and Competitiveness Program	2018-19	39210	Key post was not filled/vacant	-
83.	Jobs and Competitiveness Program	2018-19	39211	Non achievement of targets/ action plan was not executed	-
84.	Jobs and Competitiveness Program	2018-19	39221	Non approval of PC-1 of "New IT initiates at Lahore High Court, Lahore and District Courts"	-
85.	Jobs and Competitiveness Program	2018-19	39224	Non maintenance of log books for consumption of POL	6.28 million
86.	Jobs and Competitiveness Program	2018-19	39204	Irregular/misclassified expenditure	1.10 million
87.	Jobs and Competitiveness Program	2018-19	39205	Irregular mode of payment through cash	733,566
88.	Jobs and Competitiveness Program	2018-19	39200	Non deduction of Late delivery Charges	72,000
89.	Jobs and Competitiveness Program	2018-19	39217	Physical verification of store /stock not carried out	-
90.	Jobs and Competitiveness Program	2018-19	39225	Physical verification of store /stock not carried out	-
91.	Jobs and Competitiveness Program	2018-19	39215	Irregular procurement without provision	218,836
92.	Southern Punjab Poverty Alleviation Project	2018-19	39286	Non-deduction of 10% security money from running bills of implementing partne	904,944
93.	Southern Punjab Poverty Alleviation Project	2018-19	39289	Non recruitment against vacant posts	-
94.	Sustainable Land Management Program-II	2018-19	39173	Non completion of target activities under SLMP	7.83 million
95.	Sustainable Land Management Program-II	2018-19	39178	Purchase of plants and damn grass without adopting tendering process	237,530
96.	Jobs and Competitiveness Program	2018-19	39209	Excess expenditure than PC-1 allocation	6.25 million
97.	Jobs and Competitiveness Program	2018-19	39220	Unnecessary expenditure on account of CCTV cameras and related IT equipment	4.62 million

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
98.	Sustainable Land Management Program-II	2018-19	39163	Excess expenditure on purchase of non-scheduled items than estimated cost without adopting PPRA	1.34 million
POPULATION WELFARE DEPARTMENT					
1.	District Population Welfare Officer, Layyah	2017-18	31365	Irregular payment of fixed TA/DA	257,425
2.	District Population Welfare Officer, Layyah	2017-18	31364	Non auction of unserviceable items	134,450
3.	Family Health Clinic (RHSA), Choa Saiden Shah, Distt Chakwal	2007-18	31814	Inefficient utilization of funds	3,362,039
4.	Family Health Clinic (RHSA), Chakwal	2013-18	31344	Inefficient utilization of funds	2,246,688
5.	Family Health Clinic (RHSA), Okara	2016-18	31341	Inefficient utilization of funds	332,594
6.	Family Health Clinic (RHSA), ChoaSaiden Shah, Distt.Chakwal	2007-18	31815	Excess expenditure than budget allocation	1,632,138
7.	Family Health Clinic (RHSA), Chakwal	2013-18	31345	Excess expenditure than budget allocation	1,143,439
8.	Family Health Clinic (RHSA), Okara	2016-18	31342	Excess expenditure than budget allocation	639,104
9.	District Population welfare Officer Layyah	2017-18	31365	Irregular payment of fixed TA/DA	257,425
10.	District Population welfare Officer Layyah	2017-18	31364	Non auction of unserviceable items	134,450
PRIMARY AND SECONDARY HEALTHCARE DEPARTMENT					
1.	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32421	Pending Legal Cases	-
2.	Prevention and Control of Non-Communicable Diseases Punjab Lahore	2016-18	31104	Irregular mode of payment of salaries	5.59 million
3.	D.G Health Services Punjab Lahore	2018-19	33627	Irregular expenditure on pay and allowances due to shifting of headquarter	19.90 million
4.	DG Health Services Punjab Lahore	2018-19	33605	Blockade of public money due to non-opening of LCs	159.62 million
5.	Project Director of PMU, Revamping Work of DHQ/THQ Hospitals in Punjab	2017-18	37128	Irregular expenditure drawn for opening of LC without foreign exchange	467.60 million
6.	Project Director of PMU,	2017-18	37142	Irregular expenditure incurred	51,331,723

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
	Revamping work of DHQ/THQ Hospitals in Punjab Primary & Secondary Healthcare Department Lahore			on pending liabilities	
7.	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32415	Irregular expenditure incurred on pending liabilities	1,564,512
8.	PD of PMU, Revamping work of DHQ/THQ Hospitals in Punjab P & SHD	2017-18	37136	Non furnishing of procurement/ contract documents to NAB authorities	681.87 million
9.	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32377	Irregular expenditure on rent of buildings	9,996,140
10.	Prevention and Control of NCD Control Program Punjab Lahore	2016-18	31098	Irregular expenditure on rent of buildings	4,800,000
11.	D.G Health Services Punjab Lahore	2018-19	33619	Non-transparent/irregular expenditure on Health Councils	984.44 million
12.	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32385	Irregular payments drawn from treasury without applying pre-audit checks	1341.67 million
13.	D.G Health Services Punjab Lahore	2018-19	33633	Purchase of medicine without immediate requirement	8,617.95 million
14.	IRMNCH	2018-19	39235	Irregular procurement of office furniture	6.53 million
15.	PMU, Revamping Work of DHQ/THQ Hospitals in Punjab, Lahore	2017-18	37143	Non-maintenance of log books	3,179,160
16.	PMU, Revamping Work of DHQ/THQ Hospitals in Punjab, Lahore	2017-18	37135	Expenditure less booked against actuals	,582,007,441
17.	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32394	Non-verification of deposits	2,087,615
18.	D.G Health Services Punjab Lahore	2018-19	33631	Wasteful expenditure on Project 'Establishment of Punjab Public Health Agency'	18.85 million
19.	Project Director of PMU, Revamping work of DHQ/THQ Hospitals in Punjab Primary & Secondary Healthcare Department Lahore.	2017-18	37132	Non-surrendering of savings	4,984,560,632
20.	Project Director of PMU, Revamping work of	2017-18	37139	Non-surrendering of savings	2,147,667,369

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
	DHQ/THQ Hospitals in Punjab Primary & Secondary Healthcare Department Lahore.				
21.	Project Director of PMU, Revamping work of DHQ/THQ Hospitals in Punjab Primary & Secondary Healthcare Department Lahore.	2017-18	37137	Non-surrendering of savings	2,071,108,744
22.	Project Director of PMU, Revamping work of DHQ/THQ Hospitals in Punjab Primary & Secondary Healthcare Department Lahore.	2017-18	37141	Non-surrendering of savings	597,054,687
23.	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32423	Non-surrendering of savings	218,453,815
24.	D.G. Health Services Punjab Lahore	2018-19	33609	Non-surrendering of savings	141,107,994
25.	Prevention and Control of Non Communicable Diseases Punjab Lahore.	2016-18	31109	Non-surrendering of savings	42,596,867
26.	D.G. Health Services Punjab Lahore	2018-19	33625	Non-surrendering of savings	14,565,000
27.	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32422	Excess expenditure than budget allocation	52,788,551
28.	Prevention and Control of Non Communicable Diseases Punjab Lahore	2016-18	31110	Excess expenditure than budget allocation	7,121,451
29.	D.G Health Services Punjab Lahore	2018-19	33621 33623	Un-justified allotment of vehicle	301,240
30.	D.G Health Services Punjab Lahore	2018-19	33622	Non auction of unserviceable vehicles	1,95 million
31.	IRMNCH	2018-19	39231	PST return was not obtained from Mystic Tours Pvt. Ltd.	-
32.	IRMNCH	2018-19	43	Irregular charging of Performance Incentive to World Bank	985,000
33.	IRMNCH	2018-19	45	Non-conducting of annual audit and third party audit	-
34.	IRMNCH	2018-19	46	Non-conducting of midterm and final evaluation	-
35.	IRMNCH	2018-19	47	Financial Management Manual not followed	-
36.	IRMNCH	2018-19	39249	Irregular payment of Project	700,000

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
				Allowance	
37.	IRMNCH	2018-19	39244	Non-conducting of physical verification by the Accounts Officer	-
38.	PHSRP	2018-19	39251	Irregular management of PHNP by the Development Wing	-
39.	PHSRP	2018-19	39253	Irregular operations of TA Account	-
40.	PHSRP	2018-19	39254	Non-provision of reconciliation of AG Punjab, and Treasury	-
41.	PHSRP	2018-19	39255	Non-approval of PC-1 from ECNEC	-
42.	PHSRP	2018-19	39256	Amount claimed not entertained by the World Bank	-
43.	PHSRP	2018-19	39257	Non-reconciliation with World Bank	-
44.	PHSRP	2018-19	39258	Non-conduction of mandatory audits	-
45.	PHSRP	2018-19	39259	Abnormal re-appropriation due to weak budgetary process	9.56 million
46.	PHSRP	2018-19	39262	Non-achievement of objectives	-
47.	PHSRP	2018-19	39263	Irregular purchase of stationery	682,282
48.	PHSRP	2018-19	39263(A)	Irregular printing by MSNC	301,860
49.	PHSRP	2018-19	39264	Less deduction of Income Tax	31,001
50.	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32376	Non-submission of vouched account	1,341,665,713
51.	PMU, Revamping Work of DHQ/THQ Hospitals in Punjab, Lahore	2017-18	37144	Non-deposit of pension contribution into government account	3.16 milliion
52.	IRMNCH	2018-19	39229	Probable concealment of funds	-
53.	PHSRP	2018-19	39261	Increase in the cost of PC-1-Rs. 98 million	98 million
54.	IRMNCH	2018-19	39232	Irregular award of contracts to Mystic Tours Pvt. Ltd.	489,783,229
55.	IRMNCH	2018-19	39237	General Sales Tax not deducted on supply of Absorbent Cotton and Pyodine	3,298,224
PROVINCIAL ASSEMBLY					
1	Provincial Assembly, Lahore	2016-18	31812	Inefficient utilization of funds	69.36 million
2.	Provincial Assembly, Lahore	-	31804	Irregular mode of payment in cash	5.80 million

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
3.	Provincial Assembly of the Punjab Lahore	2016-18	31805	Non/less deduction of taxes and payment of stamp duty	414,873
4.	Provincial Assembly of the Punjab Lahore	2016-18	31806	Non/less deduction of taxes and payment of stamp duty	212,818
5.	Provincial Assembly of the Punjab Lahore	2016-18	31811	Non/less deduction of taxes and payment of stamp duty	120,017
6.	Provincial Assembly, Lahore)	2016-18	31790	Non maintenance of vouchers	201.86 million
7.	Provincial Assembly, Lahore)	2016-18	31810	Loss to government due to non auction of canteens	5.00 million
	Provincial Assembly, Lahore)	2016-18	31809	Irregular expenditure	-
PUBLIC PROSECUTION DEPARTMENT					
1	District Public Prosecutor, Dera Ghazi Khan	2011-18	30854	Lapse of budget grant	49,110,143
2	DG Monitoring Public Prosecution Department, Lahore	2014-18	31707	Lapse of budget grant	14,091,236
3	D G (Monitoring) Public Prosecution Department, Lahore	2014-18	31708	Irregular excess expenditure than budget allocation	893,896
4	District Public Prosecutor, Dera Ghazi Khan	2010-18	30853	Irregular expenditure on repair of transport	257,314
5	Director General Monitoring, Public Prosecution Department, Lahore	2014-18	31709	Irregular purchase of computer stationery by splitting	143,324
6	District Public Prosecutor, Dera Ghazi Khan	2011-18	30855	Un-justified millage by the official vehicle LEG-165	133,200
7	DG Monitoring Public Prosecution Department, Lahore	2014-18	31710	Poor monitoring	-
8	District Public Prosecutor Faisalabad	2016-18	31703	Irregular drawl of pay and allowances due to shifting of headquarter	4.65 million
9.	D G (Monitoring), Public Prosecution Department, Lahore	2014-18	31706	Irregular expenditure on procurement of plot	24.00 million
SCHOOL EDUCATION EDUCATION					
1.	Children Library Complex	2012-18	30804	Non-pursuance of Cases of Illegally Occupied Quarters Vigorously	Nil
2.	Project Director Children Library Complex	2012-18	30801	Rules and regulations not framed	-
3.	Project Director Children	2012-18	30810	Irregular shifting of headquarter	3.85 million

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
	Library Complex				
4.	Govt. Central Model School, Lahore	2015-18	31227	Loss of profit on investment	1,053,394
5.	Govt. Central Model School, Lahore	2015-18	31231	Loss of profit on investment	210,000
6.	Executive District Officer (Edu) Rahim Yar Khan (RN-4165) SDA	2016-19	37765	Advance drawal of funds to avoid lapse	915,338,264
7.	Quaid-e-Azam Academy for Educational Development, Lahore	2017-19	33703	Advance drawal of funds to avoid lapse	478,186,506
8.	Executive District Officer (Edu) Rahim Yar Khan (RN-4165) SDA	2016-19	37766	Advance drawal of funds to avoid lapse	443,450,657
9.	Quaid-e-Azam Academy for Educational Development, Lahore	2017-19	33710	Advance drawal of funds to avoid lapse	235,000,000
10.	Punjab Examination Commission, Lahore	2018-19	36499	Advance drawal of funds to avoid lapse	13,126,663
11.	Project Director Children Library Complex, Lahore	2012-18	30811	Advance drawal of funds to avoid lapse	4,055,015
12.	Quaid-e-Azam Academy for Educational Development, Lahore	2017-19	33707	Unspent amount with districts not recovered	5.10 million
13.	EDO (Edu) Rahim Yar Khan (RN-4165) SDA	2016-19	37785	Loss to government due to purchases at higher rates	524,263
14.	Executive District Officer (Edu) Rahim Yar Khan (RN-4165) SDA	2016-19	37762, 37764	Irregular expenditure out of SDA	2,052,196,481
15.	Project Director Children Library Complex, Lahore	2012-18	30812	Irregular expenditure out of SDA	246,427,251
16.	Quaid-e-Azam Academy for Educational Development, Lahore	2017-19	33724	Irregular expenditure out of SDA	57,107,407
17.	Project Director Children Library Complex, Lahore	2012-18	30787	Irregular expenditure in violation of codal provisions	245,887,291
18.	Executive District Officer (Edu) Rahim Yar Khan (RN-4165) SDA	2016-19	37770	Irregular expenditure in violation of codal provisions	11,621,245
19.	Punjab Examination Commission, Lahore	2018-19	36508	Irregular payment of transportation charges	5.19 million
20.	Secretary School Education	2018-19	33785	Irregular consumption of POL and repair of vehicles	4.90 million
21.	Executive District Officer (Edu) Rahim Yar Khan (RN-4165) SDA	2016-19	37781	Un-authorized expenditure without provision of Non Salary Budget manual	1,708,473
22.	Executive District Officer (Edu) Rahim Yar Khan	2016-19	37783	Un-authorized expenditure without provision of Non	844,779

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
	(RN-4165) SDA			Salary Budget manual	
23.	Executive District Officer (Edu) Rahim YarKhan (RN-4165) SDA	2016-19	37786	Un-authorized expenditure without provision of Non Salary Budget manual	221,790
24.	Executive District Officer (Edu) Rahim Yar Khan (RN-4165) SDA	2016-19	37789	Un-authorized expenditure without provision of Non Salary Budget manual	107,535
25.	Secretary School Education, Lahore	2018-19	33782	Irregular implementation of development schemes without approval	9.47 million
26.	PESRP	2018-19	39267	Non-deduction of PST from payments repair and maintenance charges	119 million
27.	PESRP	2018-19	39269	Irregular release of funds to schools	2.74 billion
28.	PESRP	2018-19	39270	Irregular transfer of funds to CEOs by PMIU	5,373 million
29.	PESRP	2018-19	39280	Non Utilization of Stipend Fund	3,100 million
30.	PESRP	2018-19	39283	Doubtful expenditure	1.73 million
31.	Project Director Children Library Complex	2012-18	30783	Non convening meeting of board of governors for six years	-
32.	Quaid-e-Azam Academy for Edu Department Lahore	2017-19	33722	Un-authorized retention and use of luxury government vehicle	-
33.	Punjab Examination Commission	2018-19	36502	Non-approval of budget by the Commission	1,543.09 million
34.	Secretary School Education	2018-19	33784	Misclassified expenditure	100,665
35.	Secretary School Education Department Lahore	2018-19	33778	Irregular finalization of pension case	-
36.	Project Director Children Library Complex	2012-18	30802	Irregular purchase of library books-Rs.3,525,212, Recovery of Rs.70,827	3,525,212
37.	Punjab Examination Commission	2018-19	36500	Non investment	24,578,853
38.	Executive District Officer (Edu) Rahim Yar Khan (RN-4165) SDA	2016-19	37773	Irregular expenditure due to dateless/ numberless invoices	9,778,941
39.	Executive District Officer (Edu) Rahim Yar Khan (RN-4165) SDA	2016-19	37777	Irregular expenditure due to dateless/ numberless invoices	4,713,487
40.	Project Director Children Library Complex-	2012-18	30808	Irregular expenditure due to dateless/ numberless invoices	905,500
41.	Executive District Officer (Edu) Rahim Yar Khan (RN-4165) SDA	2016-19	37771	Non-accountal of fixed assets amounting	10,515,298

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
42.	Project Director Children Library Complex	2012-18	30803	Non/ improper maintenance of log books	6,642,039
43.	Punjab Examination Commission	2018-19	36510	Non/ improper maintenance of log books	109,794
44.	SAP Coordinator	2004-18	31956	Non/ improper maintenance of log books	341,493
45.	Executive District Officer (Edu) Rahim Yar Khan (RN-4165) SDA	2016-19	37775	Irregular Expenditure due to not accountal of store	5,387,354
46.	SAP Coordinator	2004-18	31959	Irregular Expenditure due to not accountal of store	77,543
47.	SAP Coordinator	2004-18	31961	Irregular Expenditure due to not accountal of store	77,269
48.	SAP Coordinator	2004-18	31960	Irregular Expenditure due to not accountal of store	72,889
49.	EDO (Edu) Rahim Yar Khan (RN-4165) SDA	2016-19	37787	Irregular payment of electricity bills and repair of transformer	195,340
50.	EDO (Edu) Rahim Yar Khan (RN-4165) SDA	2016-19	37790	Irregular payment of electricity bills and repair of transformer	100,000
51.	Quaid-e-Azam Academy for Education Department Lahore	2017-19	33725	Non-surrendering of savings	801,684,738
52.	Project Director Children Library Complex	2012-18	30806	Non-surrendering of savings	135,254,409
53.	Punjab Examination Commission	2018-19	36503	Non-surrendering of savings	23,976,775
54.	Govt. Central Model School Lahore	2015-18	31230	Non-surrendering of savings	1,088,050
55.	SAP Coordinator	2004-18	31958	Non-surrendering of savings	816,433
56.	Punjab Examination Commission, Lahore	2018-19	36501	Excess expenditure than budget allocation	10,964,622
57.	Quaid-e-Azam Academy for Edu Department Lahore	2017-19	33726	Excess expenditure than budget allocation	2,471,678
58.	Project Director Children Library Complex	2012-18	30807	Excess expenditure than budget allocation	370,485
59.	SAP Coordinator	2004-18	31957	Excess expenditure than budget allocation	149,372
60.	Project Director Children Library Complex	2012-18	30793	Irregular deposit of amount in personal account	342,090
61.	Secretary School Education	2018-19	33781	Payment of pending liability	4,096,480
62.	Quaid-e-Azam Academy for Edu.Deptt: Lahore	2017-19	33723	Payment of pending liability	354,356
63.	PESRP	2018-19	39272	Unjustified method of transfer of NSB funds	-
64.	PESRP	2018-19	39273	Non-submission of budget	-

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
				estimates to Finance Department	
65.	PESRP	2018-19	39274	Non-conducting of physical verification of assets purchased from NSB	-
66.	PESRP	2018-19	39275	Non-availability of (SLA) Service Level Agreement/MOU with PITB	-
67.	PESRP	2018-19	39276	Poor management of FTBs printing and distribution	-
68.	PESRP	2018-19	39277	Lack of segregation of duties between procurement & payment function	-
69.	PESRP	2018-19	39278	Audit Reports were not provided by implementing agencies of PESRP-III	-
70.	PESRP	2018-19	39279	Non approval from ECNEC	-
71.	PESRP	2018-19	39281	Irregular extension of contract appointments	-
72.	PESRP	2018-19	39282	Inefficient Performance by Monitoring and Evaluation Assistants (MEAs)	-
73.	PESRP	2018-19	39271	Incorrect data of NSB Utilization reported in SIS	-
74.	Project Director Children Library Complex, Lahore	2012-18	30786	Irregular shifting of headquarter	-
75.	PESRP	2018-19	39266	Poor financial management of NSB funds	-
76.	Punjab Examination Commission, Lahore	2018-19	36507	Non auction of unserviceable items	5,294,272
77.	Quaid-e-Azam Academy for Educational Development, Lahore	2017-19	33720	Non auction of unserviceable items	2,500,000
78.	Secretary School Education, Lahore	2018-19	33779	Non auction of unserviceable items	1,500,000
79.	Quaid-e-Azam Academy for Educational Development, Lahore	2017-19	33721	Non auction of unserviceable items	1,000,000
80.	Project Director Children Library Complex, Lahore	2012-18	30795	Irregular expenditure on repair of vehicle	1,688,744
81.	Executive District Officer (Edu) Rahim Yar Khan (RN-4165) SDA	2016-19	37782	Irregular expenditure on repair of vehicle	1,453,748
82.	Quaid-e-Azam Academy for Educational	2017-19	33717	Purchase without immediate requirement	1.50 million

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
	Development, Lahore				
83.	Govt. Central Model School Lahore	2015-18	31233	Unjustified collection for transport fund in absence of school transport	1.11 million
84.	PESRP	2018-19	39284	Irregular purchases without tendering process	1.86 million
85.	Project Director Children Library Complex, Lahore	2012-18	30788	Irregular expenditure beyond competency/ without sanction orders	19,396,043
86.	Project Director Children Library Complex, Lahore	2012-18	30794	Irregular expenditure beyond competency/ without sanction orders	429,870
SERVICES AND GENERAL ADMINISTRATION DEPARTMENT					
1.	Deputy Commissioner, Sargodha	2017-19	34639	Consolidated expenditure not signed. 2- Unspent balance not deposited	1,736,000
2.	Chief Minister Secretariat, Lahore	2017-19	32276	Unauthorized mode of payment of salaries through manual bills	28.73 million
3.	MD PPRA Regulatory Authority, Lahore	2017-19	33012	Loss due to placement of funds in Current Account instead of PLA	10,286,000
4.	Govt. Punjab Public Library, Lahore	2013-18	31168	Loss due to placement of funds in Current Account instead of PLA	2,069,751
5.	Govt. Punjab Public Library, Lahore	2013-18	31170	Loss due to placement of funds in Current Account instead of PLA	12,309,937
6.	(Welfare Wing) ACS (S&GAD), Lahore	2018-19	33048	Unjustified payment of utility bills of CM Secretariat	21.69 million
7.	Provincial Ombudsperson Punjab, Lahore	2015-18	30814	Excess payment due to variation in claims	2.34 million
8.	Chief Minister Secretariat Punjab, Lahore	2017-19	36255	Non refund/deposit of unspent balance into Government Treasury million	4.63 million
9.	Deputy Commissioner Lahore	2016-19	39028	Non-accountal of stores articles	19,152,236
10.	Punjab Overseas Pakistanis Commission (OPC), Lahore	2018-19	35611	Non-accountal of stores articles	2,228,174
11.	Overseas Pakistanis Commission Punjab, LHR	2017-18	30869	Irregular/unjustified repair of vehicles and equipment	2,932,319
12.	Overseas Pakistanis Commission, Punjab	2018-19	35613	Irregular/unjustified repair of vehicles and equipment	1,263,000

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
	Lahore				
13.	Overseas Pakistanis Commission Punjab, LHR	2017-18	30866	Irregular/unjustified repair of vehicles and equipment	1,252,431
14.	Director Anticorruption, Lahore Region, Lahore	2017-18	30885	Irregular/unjustified repair of vehicles and equipment	991,906
15.	Provincial Ombudsperson Punjab, Lahore	2015-18	30829	Irregular/unjustified repair of vehicles and equipment	750,801
16.	Punjab Service Tribunal, Lahore	2017-18	31145	Irregular/unjustified repair of vehicles and equipment	240,926
17.	Punjab Service Tribunal, Lahore	2016-19	39034	Irregular/unjustified repair of vehicles and equipment	8,463,633
18.	Punjab Service Tribunal, Lahore	2016-19	39037	Irregular/unjustified repair of vehicles and equipment	3,441,357
19.	Punjab Service Tribunal, Lahore	2016-19	39039	Irregular/unjustified repair of vehicles and equipment	1,829,825
20.	Punjab Service Tribunal, Lahore	2016-19	39053	Irregular/unjustified repair of vehicles and equipment	2,740,000
21.	Chief Minister Secretariat Punjab, Lahore	2017-19	36289	Unauthorized drawl/reimbursement of Sui Gas & Electricity charges	36.28 million
22.	Deputy Commissioner, Sargodha	2017-19	34640	Irregular drawl of pay and allowances without budgetary provisions	18.40 million
23.	Deputy Commissioner Multan	2017-19	38210	Irregular transfer of amount without approval of Finance Department	13,000,000
24.	Deputy Commissioner Gujranwala	2017-19	38192	Irregular transfer of amount without approval of Finance Department	15,000,000
25.	D.G Protocol, Lahore	2017-18 2018-19	31163 38245	Irregular purchase of gifts without any specification	1.62 million
26.	Punjab Public Service Commission, Lahore	2018-19	35606	Unjustified expenditure due to poor performance	81.20 million
27.	Overseas Pakistanis Commission Punjab, Lahore	2017-18	30857	Failure in submission of annual performance report to provincial government	271.00 million
28.	Punjab Public Service Commission, Lhr.	2018-19	35523	Expenditure reversed under transfer entry without proper record	111,150
29.	Deputy Commissioner, Sargodha	2017-19	34642	Non-creation of posts for officials of the defunct offices in Office of Deputy Commissioner	Nil
30.	Provincial Ombudsperson Punjab, Lahore	2015-18	30831	Cash book not signed From April -2017 to June-2018	Nil
31.	Additional Secretary S&GAD	2018-19	33051	Irregular expenditure in violation of PPR	3,592,970
32.	Director General Protocol,	2018-19	38247	Irregular payment of	3,041,220

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
	Lahore			honorarium to staff- Rs.3,041,220 and non-recovery of income tax	532,214
33.	Director General Protocol, Lahore	2018-19	38249	Irregular purchase of gifts without any Acknowledgement	270,028
34.	Director General Protocol, Lahore	2018-19	38251	Irregular payment of Service Charges to PSO	60,777
35.	the Punjab Public Service Commission, Lahore	2018-19	35520	Non verification of treasury challans	296,558,802
36.	Director General Protocol, Lahore	2017-18		Extra burden of Rs. 4,372,812/- on the government due to rented building of DG Protocol, Punjab, Lahore	4,372,812
37.	Overseas Pakistanis Commission Punjab, Lahore	2017-18	30878	Irregular payment of GST on account of LESCO Bills	329,798
38.	Punjab Service Tribunal, Lahore	2017-18	31143	Irregular retention & use of vehicle facility over & above than requirement	
39.	Deputy Commissioner Sargodha	2017-19	34643	Un-satisfactory feedback on Pakistan citizen Portal	
40.	CM Secretariat, Punjab, Lahore	2017-19	36299	Non maintenance of Cash Book	
41.	CM Secretariat, Punjab, Lahore	2017-19	36301	Payment of Tip during tours etc out of Discretionary Grant which is contradicted to the "Chief Ministers' Discretionary Grant Rules 1988"	307,670
42.	Deputy Commissioner, Sargodha	2017-19	34649	Non-reconciliation of expenditure with Accounts Office	262,240,000
43.	Provincial Ombudsperson Punjab, Lahore	2015-18	30817	Non-reconciliation of expenditure with Accounts Office	62,726,839
44.	Ombudsman Punjab, Lahore	2017-19	37696	Non-reconciliation of expenditure with Accounts Office	367,059,866
45.	Punjab Public Service Commission, Lahore	2018-19	35525	Non verification of deposited amount into government treasury	6,208,602
46.	Punjab Public Service Commission, Lahore	2018-19	35521	Non verification of deposited amount into government treasury	1,265,900
47.	Punjab Service Tribunal, Lahore	2017-18	31139	Non verification of deposited amount into government treasury	267,043
48.	Punjab Overseas Pakistanis Commission	2018-19	35622	GST invoices without date	269,496

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
	(OPC), Lahore				
49.	Chief Minister Secretariat Punjab, Lahore	2017-19		Difference in expenditures incurred as per data booked under SAP R3 System and expenditure verified by Treasury	7,798,130
50.	Punjab Service Tribunal, Lahore	2017-18	31142	Irregular purchase of unusual items	82,656
51.	Ombudsman Punjab, Lahore	2017-19	37695	Loss due to unlawful payment of service charges on purchase of fuel	105,754
52.	Ombudsman Punjab, Lahore	2017-19	37693	Irregular expenditure on pay and allowances	109,007
53.	Ombudsman Punjab, Lahore	2017-19	37685	Poor funding strategy for the financial assistance	7,700,000
54.	Pb. Public Service Commission, Lahore	2018-19	35508	Non-surrendering of savings	137,315,165
55.	Deputy Commissioner, Sargodha	2017-19	34647	Non-surrendering of savings	110,026,000
56.	Additional Secretary S&GAD	2018-19	33094	Non-surrendering of savings	51,939,038
57.	Provincial Ombudsperson Punjab, Lahore	2015-18	30818	Non-surrendering of savings	44,598,880
58.	Overseas Pakistanis Commission Punjab, LHR	2017-18	30859	Non-surrendering of savings	41,146,512
59.	Deputy Commissioner Sheikhpura	2017-19	37583	Non-surrendering of savings	23,902,537
60.	Punjab Service Tribunal, Lahore	2017-18	31136	Non-surrendering of savings	23,150,730
61.	Pb. Overseas Pakistanis Commission, Lahore	2018-19	35607	Non-surrendering of savings	22,774,000
62.	Deputy Commissioner, Rawalpindi	2017-19	35975	Non-surrendering of savings	15,003,000
63.	Chief Pilot, VIP Flight, Lahore	2016-19	33009	Non-surrendering of savings	12,711,915
64.	Chief Minister Secretariat Punjab, Lahore	2017-19	36296	Non-surrendering of savings	12,705,507
65.	Deputy Commissioner Sheikhpura	2017-19	37588	Non-surrendering of savings	10,915,141
66.	Additional Secretary S&GAD	2018-19	33042	Non-surrendering of savings	9,825,275
67.	Chief Minister Secretariat Punjab, Lahore	2017-19	36250	Non-surrendering of savings	9,028,130
68.	Quaid.e.Azam Library Lahore	2017-18	31882	Non-surrendering of savings	6,808,801
69.	Deputy Commissioner, Rawalpindi	2017-19	35982	Non-surrendering of savings	4,993,000

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
70.	Secretary Archives	2016-18	31205	Non-surrendering of savings	4,433,612
71.	MD PPRA Regulatory Authority, Lahore	2017-19	33021	Non-surrendering of savings	1,880,882
72.	Director Anticorruption, Lahore Region, Lahore	2017-18	30883	Non-surrendering of savings	1,302,098
73.	Ombudsman Punjab, Lahore	2017-19	37697	Non-surrendering of savings	414,999
74.	Overseas Pakistanis Commission Punjab, LHR	2017-18	30858	Excess expenditure than budget allocation	83,580,404
75.	Director Anticorruption, Lahore Region, Lahore	2017-18	30882	Excess expenditure than budget allocation	30,057,406
76.	Chief Pilot, VIP Flight, Lahore	2016-19	33008	Excess expenditure than budget allocation	6,238,663
77.	Additional Chief Secretary S&GAD	2018-19	33043	Excess expenditure than budget allocation	17,820,907
78.	Additional Chief Secretary S&GAD	2018-19	33062	Excess expenditure than budget allocation	209,463
79.	Additional Chief Secretary S&GAD	2018-19	33083	Excess expenditure than budget allocation	2,042,217
80.	Additional Chief Secretary S&GAD	2018-19	33092	Excess expenditure than budget allocation	20,065,909
81.	Additional Chief Secretary S&GAD	2018-19	33095	Excess expenditure than budget allocation	1,107,987
82.	Deputy Commissioner, Sargodha	2017-19	34648	Excess expenditure than budget allocation	451,000
83.	Punjab Service Tribunal, Lahore	2017-18	31137	Excess expenditure than budget allocation	13,478,884
84.	Secretary Archives	2016-18	31206	Excess expenditure than budget allocation	2,533,868
85.	Punjab Public Service Commission, Lahore	2018-19	35507	Excess expenditure than budget allocation	4,219,660
86.	Punjab Overseas Pakistanis Commission, Lahore	2018-19	35628	Excess expenditure than budget allocation	111,681
87.	Deputy Commissioner, Rawalpindi	2017-19	35983	Excess expenditure than budget allocation	411,593
88.	Chief Minister Secretariat Punjab, Lahore	2017-19	36295	Excess expenditure than budget allocation	51,936,759
89.	Provincial Ombudsperson Punjab, Lahore	2015-18	30827	Excess expenditure than budget allocation	1,050,431
90.	Deputy Commissioner Rawalpindi	2016-19	39047	Excess expenditure than budget allocation	198,434
91.	Deputy Commissioner, Sheikhpura	2017-19	37589	Excess expenditure than budget allocation	468,609
92.	Punjab Public Service Commission, Lahore	2018-19	35517	Irregular payment of pending liabilities	18,918,747
93.	Punjab Overseas	2018-19	35619	Irregular payment of pending	532,221

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
	Pakistanis Commission, Lahore.			liabilities	
94.	Overseas Pakistani Commission Punjab, Lahore.	2017-18	30873	Irregular payment of pending liabilities	835,763
95.	Punjab Overseas Pakistanis Commission, Lahore	2018-19	35624	Excess drawl of POL than the prescribed ceiling	152,286
96.	Punjab Public Service Commission, Lahore	2018-19	35519	Excess drawl of POL than the prescribed ceiling	84,930
97.	Chief Minister Secretariat, Lahore	2017-19	36245	Cash handling in violation of codal provisions	26,283,590
98.	Chief Minister Secretariat, Lahore	2017-19	36269	Cash handling in violation of codal provisions	1,917,000
99.	D.G Protocol , Lahore	2018-19	38250	Deployment of services of accountant on loan basis	623,040
100.	Additional Chief Secretary S&GAD	2018-19	33073	Un-justified expenditure on reimbursement of utility charges	411,977
101.	Punjab Public Service Commission, Lahore	2018-19	35518	Post audit of SDA not got conducted	57.14 million
102.	Chief Minister Secretariat Punjab, Lahore	2017-19	36298	Unauthorized allotment of vehicles to unauthorized Staff like Head Driver, Executive Chef and Assistant Comptroller (BPS-16)	-
103.	Deputy Commissioner, Sargodha	2017-19	34644	Non-submission of monthly accounts to treasury	225,140,000
104.	Deputy Commissioner, Sheikhpura	2017-19	37582	Non-submission of monthly accounts to treasury	122,491,155
105.	Chief Minister Secretariat Punjab, Lahore	2017-19	36281	Non-submission of monthly accounts to treasury	104,554,042
106.	Quaid-e-Azam Library Lahore	2017-18	31881	Non-submission of monthly accounts to treasury	29,052,000
107.	Overseas Pakistanis Commission Punjab, LHR	2017-18	30862	Non-submission of monthly accounts to treasury	5,441,000
108.	Ombudsman Punjab, Lahore	2017-19	37690	Non-submission of monthly accounts to treasury	804,000
109.	Additional Chief Secretary S&GAD	2018-19	33114	Non auction of condemned vehicles and stores	5,155,000
110.	Deputy Commissioner, Sargodha	2018-19	34651	Non auction of condemned vehicles and stores	700,000
111.	Quaid-e-Azam Library Lahore	2018-19	31883	Non auction of condemned vehicles and stores	300,000
112.	Punjab Public Service Commission, Lahore	2018-19	35516	Non auction of condemned vehicles and stores	200,000
113.	Deputy Commissioner Lahore	2018-19	39038	Non auction of condemned vehicles and stores	2,100,000

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
114.	Chief Minister Secretariat Punjab, Lahore	2017-19	36271	Irregular process of auction	461,225
115.	Chief Minister Secretariat Punjab, Lahore	2017-19	36309	Irregular hiring of fleet cards and corporate cards services	25.77 million
116.	MD PPRA, Lahore	2017-19	33019	Irregular expenditure without preparation of Budget/Accounts	46.86 million
117.	Punjab Public Service Commission, Lahore	2018-19	35515	Unauthorized procurement of Air Conditioners during ban	935,000
118.	Provincial Ombudsperson Punjab, Lahore	2015-18	30826	Irregular drawl of POL	133,945
119.	Provincial Ombudsperson Punjab, Lahore	2015-18	30828	Unlawful expenditure on POL and repair of vehicle	927,691
120.	Ombudsman Punjab, Lahore	2017-19	37691	Un-authorized payment of Non-Practicing Allowance	274,000
121.	Deputy Commissioner S/Pura	2017-19	37587	Excess expenditure than budget	468,609
122.	Deputy Commissioner S/Pura	2017-19	37585	Non-surrendering of savings	23,902,537
123.	Overseas Pakistanis Commission Punjab, LHR	2017-18	30875	Unjustified expenditure without immediate requirement	740,610
124.	MD PPRA, Lahore	2017-19	33020	Unjustified expenditure without immediate requirement	739,500
125.	Overseas Pakistanis Commission Punjab, LHR	2017-18	30876	Unjustified expenditure without immediate requirement	605,108
126.	Deputy Commissioner, Rawalpindi	2017-19	35976	Unauthorized opening of bank account	31,800,000
127.	Chief Pilot, VIP Flight, Lahore	2016-19	32996	Irrational increase in flying allowance	-
128.	PPSC Lahore	2018-19	35512	Irregular / unjustified repair of vehicles	2,705,748
129.	Chief Minister Secretariat Punjab, Lahore	2017-19	36312	Non observing of transport policy issued by the S&GAD	-
130.	Punjab Service Tribunal, Lahore	2017-18	31144	Non approval of sanction strength of vehicles.	-
131.	Chief Minister Secretariat Punjab, Lahore	2017-19	36305	Non auction of canteen working within the premises of Chief Minister Office at 8 Club	-
132.	Deputy Commissioner, Lahore	2016-19	39021	Loss due to imprudent expenditure on rent of items for ramadan bazar 2019	77.97 million
133.	Deputy Commissioner, Lahore	2016-19	39024	Loss due to unjustified use of DC house as camp office	46.24 million

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
134.	Chief Pilot, VIP Flight, Lahore	2016-19	32998	Loss due to irrational hiring of human resource (Pilots)	25.03 million
SPECIALIZED HEALTHCARE AND MEDICAL EDUCATION DEPARTMENT					
1.	Nawaz Sharif Hospital, Yakki Gate, Lahore	2018-19	32653	Concealment of facts and non-verification of degree	Nil
2.	Shahdara Teaching Hospital	2018-19	32472	Un-authorized deployment of staff without the approval of Finance Department	1,371,744
3.	Shahdara Teaching Hospital	2018-19	32473	Un-authorized deployment of staff without the approval of Finance Department	2,036,940
4.	Ch. PervaizElahi Institute of Cardiology, Multan	2017-18	31157	Un-authorized deployment of staff without the approval of Finance Department	1,630,955
5.	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32353	Un-authorized deployment of staff without the approval of Finance Department	2,915,423
6.	PGMI, Lahore	2017-18	32345	Irregular payment of stipend to PGs/ HOs	455.29 million
7.	PGMI, Lahore	2017-18	32350	Irregular/ unjustified upgradation of posts	-
8.	SIMS/SHL, Hospital Lahore	2018-19	32848	Irregular payment of lump sum pay package	6.05 million
9.	Aziz BhattiSaheed Hospital, Gujrat	2014-19	35781	Non-recruitments of the key posts of the officers/ officials	-
10.	A.I. Med. College & Allied Institute, Lahore	2017-18	31036	Purchase without immediate requirement	443,370,881
11.	Punjab. Institute of Cardiology, Lahore	2018-19	35574	Purchase without immediate requirement	781,551,805
12.	Mayo Hospital, Lahore	2018-19	33599	Purchase without immediate requirement	248,974,675
13.	Faisalabad Medical university & Allied hospital	2018-19	37460	Purchase without immediate requirement	126,645,444
14.	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35776	Purchase without immediate requirement	125,077,273
15.	Faisalabad Medical university & Allied hospital	2018-19	37403	Purchase without immediate requirement	96,168,996
16.	Faisalabad Medical university & Allied hospital	2018-19	37439	Purchase without immediate requirement	90,519,062
17.	Punjab Institute of Mental Health Lahore	2018-19	32270	Purchase without immediate requirement	50,282,899
18.	Principal G/Wala	2016-18	32612	Purchase without immediate	49,166,440

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
	Medical. College & Allied Institute			requirement	
19.	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33515	Purchase without immediate requirement	44,518,070
20.	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33478	Purchase without immediate requirement	44,343,135
21.	Director Blood Transfusion Services, Punjab. LHR	2017-18	31124	Purchase without immediate requirement	43,014,099
22.	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33470	Purchase without immediate requirement	33,032,600
23.	Ch.Pervaiz Elahi Institute of Cardiology, Multan	2017-18	31146	Purchase without immediate requirement	22,872,140
24.	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35804	Purchase without immediate requirement	10,275,000
25.	A.I. Med. College & Allied Institute, Lahore	2017-18	31045	Purchase without immediate requirement	7,550,641
26.	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33473	Purchase without immediate requirement	4,900,000
27.	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35805	Purchase without immediate requirement	4,830,000
28.	A.I. Med. College & Allied Institute, Lahore	2017-18	31019	Purchase without immediate requirement	4,427,000
29.	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33480	Purchase without immediate requirement	3,279,720
30.	Ch.Pervaiz Elahi Institute of Cardiology, Multan	2017-18	31153	Purchase without immediate requirement	3,240,406
31.	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35802	Purchase without immediate requirement	2,440,000
32.	Director Blood Transfusion Services, Punjab Lahore	2017-18	31125	Purchase without immediate requirement	1,975,000
33.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32835	Purchase without immediate requirement	1,960,000
34.	A.I. Med. College & Allied Institute, Lahore	2017-18	31097	Purchase without immediate requirement	1,018,322
35.	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35803	Purchase without immediate requirement	750,000
36.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32825	Purchase without immediate requirement	425,315
37.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32838	Purchase without immediate requirement	195,425
38.	Quaid-e-Azam medical College Bahawalpur	2018-19	34844	Misclassified expenditure	35,329,517

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
39.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34756	Misclassified expenditure	16,072,659
40.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32850	Misclassified expenditure	11,749,995
41.	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31557	Misclassified expenditure	10,735,928
42.	Faisalabad Medical university & Allied hospital	2018-19	37435	Misclassified expenditure	9,807,750
43.	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33495	Misclassified expenditure	6,688,650
44.	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33501	Misclassified expenditure	3,495,908
45.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32849	Misclassified expenditure	3,181,656
46.	Gujranwala medical college and Allied institute	2018-19	37347	Misclassified expenditure	3,058,990
47.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32841	Misclassified expenditure	2,531,437
48.	Punjab Institute of Cardiology, Lahore	2017-18	32313	Misclassified expenditure	2,270,850
49.	MS Children Hos. & Inst. of Child Health Multan	2018-19	34363	Misclassified expenditure	1,970,964
50.	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35818	Misclassified expenditure	1,943,410
51.	M.S. Govt. Teaching Hospital Shahdara, LHR	2018-19	32480	Misclassified expenditure	1,373,704
52.	MS Children Hos. & Inst. of Child Health Multan	2018-19	34370	Misclassified expenditure	735,303
53.	Lady aTcheson Hospital, Lahore	2018-19	35650	Misclassified expenditure	585,730
54.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32840	Misclassified expenditure	531,000
55.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32851	Misclassified expenditure	411,425
56.	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35797	Misclassified expenditure	409,500
57.	Govt. Kot Khawaja Saeed Teaching Hos. LHR	2018-19	35466	Misclassified expenditure	379,071
58.	Gujranwala medical college and Allied	2018-19	37376	Misclassified expenditure	294,236

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
	institute				
59.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32852	Misclassified expenditure	218,012
60.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32839	Misclassified expenditure	155,965
61.	Secretary to Govt. of Pb. SHC&M Edu Deptt: LHR	2018-19	32693	Misclassified expenditure	123,750
62.	AIMC/Jinnah Hospital, Lahore	2018-19	33505	Purchases of substandard and expired material	2.07 million
63.	Secretary to Govt. of Pb. SHC&ME LHR	2018-19	32671	Non-receipt of equipment and late opening of LCs	178,302,720
64.	Quaid-e-Azam medical College Bahawalpur	2018-19	34861	Non-receipt of equipment and late opening of LCs	9,206,505
65.	Punjab Institute of Cardiology, Lahore	2017-18	32320	Non-receipt of store items	2,598,325
66.	Principal AIMC, Jinnah Hospital, Lahore	2018-19	33483	Non-receipt of store items	920,648
67.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32830	Non-receipt of store items	275,290
68.	Principal AIMC, Jinnah Hospital, Lahore	2018-19	33503	Non-receipt of store items	132,160
69.	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32362	Irregular purchase of medicines from black listed firm	235,520,382
70.	A.I. Med. College & Allied Institute, Lahore	2017-18	31003	Irregular purchase of medicines from black listed firm	2,912,406
71.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34773	Irregular placement of funds in banks	270,756,895
72.	Faisalabad Medical university & Allied hospital	2018-19	37483	Irregular placement of funds in banks	180,040,159
73.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33845	Irregular placement of funds in banks	134,988,954
74.	Punjab Institute of Cardiology, Lahore	2017-18	32295	Irregular placement of funds in banks	72,733,064
75.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33872	Irregular placement of funds in banks	66,821,155
76.	AIMC, Lahore	2017-18	31075	Irregular execution of civil works	1.12 million
77.	SIMS / Services Hospital Lahore	2017-18	31564	Less credit of profit by banks	1,650,645
78.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33858	Less credit of profit by banks	45,191

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
79.	Principal G/WalaMedi. Col& Allied Institute	2016-18	32597	Non recovery of Professional tax	1,057,000
80.	MS Children Hos. & Inst. of Child Health Multan	2018-19	34373	Non recovery of Professional tax	155,000
81.	LGH	2017-18	32355	Loss due to Theft / Stolen Articles	1.06 million
82.	PIC, Lahore	2018-19	35533	Non-recovery of pay of PIC employees working in Model Pharmacy	1.64 million
83.	Gujranwala Medical College and Allied Institute	2018-19	37338	Non-realization of birth certificate fee	1.57 million
84.	PGMI, LGH Lahore	2017-18	32361	Overpayment of utilities	6.67 million
85.	AIMC, Jinnah, Hospital Lahore	2018-19	33485	Inordinate delay in supply of medicine	3.95 million
86.	PHC, Lahore	2012-19	33635	Non-appropriation of budget leading and non-classification of expenditure	2,399.19 million
87.	A.I. Med. College & Allied Institute, Lahore	2017-18	31028	Overstatement of expenditure	1,201,688,022
88.	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31573	Overstatement of expenditure	162,029,761
89.	Punjab Healthcare Commission, Lahore	2012-19	33647	Irregular consumption of POL	41,232,576
90.	Gujranwala Medical College & Allied Institute	2016-18	32581	Irregular consumption of POL	23,162,424
91.	Secretary to Govt. of Pb. SHC&M Edu. Deptt. LHR	2018-19	32678	Irregular consumption of POL	7,386,624
92.	A.I. Med. College & Allied Institute, Lahore	2017-18	31015	Irregular consumption of POL	6,633,840
93.	Secretary to Govt. of Pb. SHC&M Edu. Deptt. LHR	2018-19	32687	Irregular consumption of POL	1,682,730
94.	Gujranwala Medical College & Allied Institute	2016-18	32589	Irregular consumption of POL	1,084,654
95.	Director Institution of Blood Transfusion, Lahore	2017-18	31126	Irregular consumption of POL	775,714
96.	FJMU, SGRH & Allied Institution	2018-19	33840	Non-transfer of amount of receipt in reserve fund	8.00 million
97.	A.I. Med. College & Allied Institute, Lahore	2017-18	31074	Irregular expenditure on repair of machinery & equipment	2,968,648
98.	SIMS / Services Hospital	2017-18	31540	Irregular expenditure on repair	1,320,000

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
	Lahore			of machinery & equipment	
99.	SIMS / Services Hospital Lahore	2017-18	31546	Irregular expenditure on repair of machinery & equipment	5,640,000
100.	SIMS / Services Hospital Lahore	2017-18	31547	Irregular expenditure on repair of machinery & equipment	2,100,000
101.	SIMS / Services Hospital Lahore	2017-18	31551	Irregular expenditure on repair of machinery & equipment	13,395,500
102.	SIMS / Services Hospital Lahore	2017-18	31552	Irregular expenditure on repair of machinery & equipment	2,961,600
103.	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32349	Irregular expenditure on repair of machinery & equipment	29,724,313
104.	Mayo Hospital, Lahore	2018-19	33595	Irregular expenditure on repair of machinery & equipment	2,938,589
105.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33874	Irregular expenditure on repair of machinery & equipment	6,559,104
106.	Quaid-e-Azam medical College Bahawalpur	2018-19	34828	Irregular expenditure on repair of machinery & equipment	2,705,000
107.	AIMC and allied institutions Lahore	2017-18	31080	Irregular expenditure on repair of machinery & equipment	3,466,610
108.	Secretary Special health care Lahore	2018-19	32689	Irregular expenditure on repair of machinery & equipment	1,802,640
109.	Aziz BhattiShaheed Hospital, Gujrat	2014-19	35793	Irregular expenditure on repair of machinery & equipment	5,844,304
110.	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32333	Electricity bill payment in advance	32,909,912
111.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32816	Electricity bill payment in advance	12,507,000
112.	MS Children Hos. & Inst. of Child Health Multan	2018-19	34364	Electricity bill payment in advance	12,000,000
113.	Chairman & Dean SZMC, Lahore	2018-19	34099	Irregular expenditure incurred on pending liabilities	773,962,590
114.	Chairman & Dean SZMC, Lahore	2018-19	34121	Irregular expenditure incurred on pending liabilities	300,594,734
115.	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32336	Irregular expenditure incurred on pending liabilities	230,224,960
116.	A.I. Med. College & Allied Institute, Lahore	2017-18	31041	Irregular expenditure incurred on pending liabilities	206,215,612
117.	Aziz BhattiShaheed Hospital, Gujrat	2014-19	35775	Irregular expenditure incurred on pending liabilities	191,887,022
118.	Faisalabad Medical university & Allied hospital	2018-19	37442	Irregular expenditure incurred on pending liabilities	29,736,773
119.	Govt. Teaching Hospital	2018-19	32486	Irregular expenditure incurred	27,051,752

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
	Shahdara, LHR			on pending liabilities	
120.	Govt. Teaching Hospital Shahdara, LHR	2018-19	32479	Irregular expenditure incurred on pending liabilities	25,365,490
121.	Faisalabad Medical university & Allied hospital	2018-19	37471	Irregular expenditure incurred on pending liabilities	15,426,794
122.	AIMC, Jinnah, Hospital, Lahore	2018-19	33488	Irregular expenditure incurred on pending liabilities	2,079,889
123.	Lady Aitcheson Hospital, Lahore	2018-19	35652	Irregular expenditure incurred on pending liabilities	2,037,767
124.	SIMS/ Services Hospital, Lahore	2018-19	32844	Irregular expenditure incurred on pending liabilities	1,251,612
125.	SIMS/ Services Hospital, Lahore	2018-19	32836	Irregular expenditure incurred on pending liabilities	340,469
126.	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33496	Non auction of condemned vehicles/machinery and unserviceable store	3,183,400
127.	M.S. Govt. Teaching Hospital Shahdara, LHR	2018-19	32484	Non auction of condemned vehicles/machinery and unserviceable store	2,055,600
128.	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32334	Non auction of condemned vehicles/machinery and unserviceable store	2,000,000
129.	A.I. Med. College & Allied Institute, Lahore	2017-18	31055	Non auction of condemned vehicles/machinery and unserviceable store	1,608,400
130.	Director Blood Transfusion Services, Pb.LHR	2017-18	31117	Non auction of condemned vehicles/machinery and unserviceable store	1,500,000
131.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33860	Non auction of condemned vehicles/machinery and unserviceable store	1,200,000
132.	public health nursing school, Multan	2016-19	34097	Non auction of condemned vehicles/machinery and unserviceable store	1,000,000
133.	Govt. Mian Munshi DHQ-I Teaching Hospital, LHR	2017-19	32718	Non auction of condemned vehicles/machinery and unserviceable store	875,000
134.	Faisalabad Medical university & Allied hospital	2018-19	37497	Non auction of condemned vehicles/machinery and unserviceable store	800,000
135.	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35795	Non auction of condemned vehicles/machinery and unserviceable store	600,000
136.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32857	Non auction of condemned vehicles/machinery and unserviceable store	500,000
137.	Aziz Bhatti Shaheed	2014-19	35772	Non auction of condemned	500,000

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
	Hospital, Gujrat			vehicles/machinery and unserviceable store	
138.	A.I. Med. College & Allied Institute, Lahore	2017-18	31059	Non auction of condemned vehicles/machinery and unserviceable store	300,000
139.	Faisalabad Medical university & Allied hospital	2018-19	37445	Non auction of condemned vehicles/machinery and unserviceable store	300,000
140.	MS Children Hos. & Inst. of Child Health Multan	2018-19	34367	Non auction of condemned vehicles/machinery and unserviceable store	250,000
141.	AIMC Jinnah Hospital	2017-18	31039	Unjustified auction of canteen, pharmacy, parking stand etc	40,575,225
142.	QMC, Bahawalpur	2018-19	34854	Unjustified auction of canteen, pharmacy, parking stand etc	21,461,000
143.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34774	Unjustified auction of canteen, pharmacy, parking stand etc	13,600,000
144.	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35770	Unjustified auction of canteen, pharmacy, parking stand etc	7,500,000
145.	Punjab Institute of Cardiology, Lahore	2017-18	32309	Unjustified auction of canteen, pharmacy, parking stand etc	6,459,187
146.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34761	Unjustified auction of canteen, pharmacy, parking stand etc	5,000,000
147.	Lady Aitchison Lahore	2018-19	35648	Unjustified auction of canteen, pharmacy, parking stand etc	3792300
148.	M.S. Govt. Teaching Hospital Shahdara, LHR	2018-19	32483	Unjustified auction of canteen, pharmacy, parking stand etc	3,500,000
149.	Punjab Institute of Cardiology, Lahore	2018-19	35540	Unjustified auction of canteen, pharmacy, parking stand etc	3,276,622
150.	PGMI Lahore	2017-18	32370	Unjustified auction of canteen, pharmacy, parking stand etc	3,240,033
151.	Punjab Institute of Cardiology, Lahore	2018-19	35539	Unjustified auction of canteen, pharmacy, parking stand etc	3,182,565
152.	A.I. Med. College & Allied Institute, Lahore	2017-18	31066	Unjustified auction of canteen, pharmacy, parking stand etc	3,180,000
153.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34763	Unjustified auction of canteen, pharmacy, parking stand etc	3,002,700
154.	GMC, DHQ Hospital Gujranwala	2017-18	32615	Unjustified auction of canteen, pharmacy, parking stand etc	2000000
155.	Services Hospital, Lahore	2017-18	31553	Unjustified auction of canteen, pharmacy, parking stand etc	1,932,612
156.	PIC	2018-19	35548	Unjustified auction of canteen, pharmacy, parking stand etc	1,777,452
157.	Kot Khawaja Saeed Hospital	2018-19	35458	Unjustified auction of canteen, pharmacy, parking stand etc	1,597,000
158.	A.I. Med. College & Allied Institute, Lahore	2017-18	31068	Unjustified auction of canteen, pharmacy, parking stand etc	937,200

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
159.	Gujranwala medical college and Allied institute	2018-19	37334	Unjustified auction of canteen, pharmacy, parking stand etc	600,000
160.	Punjab Institute of Cardiology, Lahore	2017-18	32310	Unjustified auction of canteen, pharmacy, parking stand etc	305,947
161.	Gujranwala medical college and Allied Institute	2018-19	37353	Unauthorized distribution of share money	50,322,534
162.	Punjab. Institute of Cardiology, Lahore	2018-19	35569	Unauthorized distribution of share money	33,765,661
163.	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31565	Unauthorized distribution of share money	29,875,843
164.	Gujranwala medical college and Allied Institute	2018-19	37344	Unauthorized distribution of share money	24,308,310
165.	Mayo Hospital Lahore	2018-19	33590	Unauthorized distribution of share money	2,502,068
166.	M.S. Govt. Teaching Hospital Shahdara, LHR	2018-19	32471	Unauthorized distribution of share money	12,587,203
167.	M.S. Govt. Teaching Hospital Shahdara, LHR	2018-19	32474	Unauthorized distribution of share money	12,587,202
168.	Director Blood Transfusion, Lahore	2017-18	31127	Unauthorized distribution of share money	165,767
169.	PIC, Hospital Lahore	2018-19	35536	Non-conducting of audit of pharmacy	Nil
170.	Quaid-e-Azam Medical College & Allied Institutions, Bahawalpur	2018-19	34883	Irregular promotion of employees without mandatory training	
171.	AIMC, Jinnah Hospital, & Nursing School Lahore	2017-18	30812	Irregular payment without deciding the fate of suspension period	1,687,008
172.	AIMC, Jinnah Hospital, & Nursing School Lahore	2017-18	30813	Irregular payment to House Officer	208,344
173.	Government Nawaz Sharif Hospital Yakki Gate, Lahore	2017-18	32639	Unjustified payment of salaries to drivers	1,228,394
174.	Post-graduate Medical Institute and allied Institutions, Lahore	2017-18	32310	Loss due to non-investment of surplus income	2,974,436
175.	A.I. Med. College & Allied Institute, Lahore	2017-18	30797	Non verification of deposits	239,692,146
176.	Punjab Institute of Cardiology, Lahore	2017-18	32300	Non verification of deposits	50,623,969
177.	Govt. MianMunshi DHQ-I Teaching Hospital, LHR	2017-19	32716	Non verification of deposits	168,644
178.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33869	Non verification of deposits	21,821,742

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
179.	Ch. Pervaiz Ellahi hospital Multan	2017-18	31159	Non verification of deposits	134,850,665
180.	PIC	2018-19	35573	Non verification of deposits	994735
181.	Punjab Institute of Cardiology, Lahore	2017-18	32296	Non provision of record to NAB	1,100,169,225
182.	Pb. Institute of Cardiology, Lahore	2018-19	35565	Non provision of record to NAB	1,077,725,706
183.	Secretary to Govt. of Pb. SHC&M EduDeptt.: LHR	2018-19	32667	Non provision of record to NAB	778,210,000
184.	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32348	Non provision of record to NAB	601,194,560
185.	A.I. Med. College & Allied Institute, Lahore	2017-18	30761	Non provision of record to NAB	183,552,544
186.	Quaid-e-Azam medical College Bahawalpur	2018-19	34879	Irregular payment of low power factor penalty	1,736,036
187.	Quaid-e-Azam medical College Bahawalpur	2018-19	34882	Irregular payment of low power factor penalty	947,933
188.	Gujranwala medical college and Allied institute	2018-19	37312	Irregular payment of low power factor penalty	919,296
189.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32817	Irregular payment of low power factor penalty	779,376
190.	Punjab Institute of Cardiology, Lahore	2017-18	32299	Irregular payment of low power factor penalty	687,648
191.	Quaid-e-Azam medical College Bahawalpur	2018-19	34881	Irregular payment of low power factor penalty	607,848
192.	Quaid-e-Azam medical College Bahawalpur	2018-19	34880	Irregular payment of low power factor penalty	552,184
193.	Services Hospital Lahore	2018-19	34127	Irregular/ unauthorized expenditure due to non	1150000000
194.	AIMC Jinnah hospital Lahore	2017-18	30764	Irregular/ unauthorized expenditure due to non	5348025229
195.	AIMC Jinnah hospital Lahore	2017-18	30799	Irregular/ unauthorized expenditure due to non	20000000
196.	SZMH, Hospital Lahore)	2018-19	34113	Irregular/ unauthorized expenditure due to non	00
197.	Punjab Institute of Cardiology, Lahore	2017-18	32317	Non Maintenance of Auditable Record	959,258,691
198.	Punjab Institute of Cardiology, Lahore	2017-18	32314	Non Maintenance of Auditable Record	34,143,974
199.	Punjab Institute of Cardiology, Lahore	2017-18	32325	Non Maintenance of Auditable Record	0
200.	Pb. Institute of Cardiology, Lahore	2018-19	35572	Non Maintenance of Auditable Record	0
201.	Pb. Institute of	2017-18	32323	Non Maintenance of Auditable	0

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
	Cardiology, Lahore			Record	
202.	Lady Aitchison Hospital, Lahore	2018-19	35630	Unauthorized distribution of share money	2,511,406
203.	the Secretary to Government of the Punjab, Specialized Healthcare & Medical Education Department, Lahore	2018-19	32686	Non-finalization of decisions of Pakistan Citizen Portal	-
204.	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35773	Excess expenditure than budget allocation	173,471,432
205.	Govt. Mian Munshi DHQ-I Teaching Hospital, LHR	2017-19	32723	Excess expenditure than budget allocation	40,445,362
206.	MS Children Hos. & Inst. of Child Health Multan	2018-19	34368	Excess expenditure than budget allocation	38,244,027
207.	Govt. Kot Khawaja Saeed Teaching Hos. LHR	2018-19	35452	Excess expenditure than budget allocation	34,608,740
208.	PIMH Lahore	2017-18	32282	Excess expenditure than budget allocation	27,854,604
209.	M.S. Govt. Teaching Hospital Shahdara, LHR	2018-19	32475	Excess expenditure than budget allocation	27,540,364
210.	Govt. M. N/Sharif Hospital Yakki Gate, LHR	2018-19	32631	Excess expenditure than budget allocation	24,609,227
211.	Secretary to Govt. of Pb. SHC&M Edu. Deptt., LHR	2018-19	32700	Excess expenditure than budget allocation	22,530,848
212.	Lady Aitcheson Hospital, Lahore	2018-19	35653	Excess expenditure than budget allocation	12,812,962
213.	Director Blood Transfusion Services, Pb. LHR	2017-18	31115	Excess expenditure than budget allocation	4,691,860
214.	Punjab Dental Hospital, Lahore	2017-18	31092	Excess expenditure than budget allocation	567,714
215.	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32327	Non-surrendering of savings	1,050,843,126
216.	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33487	Non-surrendering of savings	865,370,769
217.	Punjab Healthcare Commission, Lahore	2012-19	33638	Non-surrendering of savings	805,068,483
218.	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35774	Non-surrendering of savings	554,536,910
219.	Principal G/Wala Medi. Col & Allied Institute	2016-18	32621	Non-surrendering of savings	323,229,552
220.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34781	Non-surrendering of savings	252,814,449

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
221.	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32337	Non-surrendering of savings	235,466,233
222.	Punjab Institute of Cardiology, Lahore	2017-18	32326	Non-surrendering of savings	217,527,418
223.	Faisalabad Medical university & Allied hospital	2018-19	37488	Non-surrendering of savings	164,246,281
224.	Faisalabad Medical university & Allied hospital	2018-19	37388	Non-surrendering of savings	157,973,819
225.	Govt. Mian Munshi DHQ-I Teaching Hospital, LHR	2017-19	32722	Non-surrendering of savings	129,581,710
226.	Quaid-e-Azam medical College Bahawalpur	2018-19	34864	Non-surrendering of savings	127,892,154
227.	Faisalabad Medical university & Allied hospital	2018-19	37421	Non-surrendering of savings	68,455,487
228.	Quaid-e-Azam medical College Bahawalpur	2018-19	34868	Non-surrendering of savings	57,299,144
229.	Govt. M. N/Sharif Hospital Yakki Gate, LHR	2018-19	32629	Non-surrendering of savings	56,880,944
230.	Quaid-e-Azam medical College Bahawalpur	2018-19	34867	Non-surrendering of savings	41,939,139
231.	MS Children Hos. & Inst. of Child Health Multan	2018-19	34369	Non-surrendering of savings	39,847,495
232.	Quaid-e-Azam medical College Bahawalpur	2018-19	34866	Non-surrendering of savings	36,594,010
233.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33870	Non-surrendering of savings	34,729,931
234.	Lady Aitcheson Hospital, Lahore	2018-19	35654	Non-surrendering of savings	26,951,240
235.	Director Blood Transfusion Services, Pb.LHR	2017-18	31114	Non-surrendering of savings	24,183,111
236.	Faisalabad Medical university & Allied hospital	2018-19	37446	Non-surrendering of savings	22,497,007
237.	A.I. Med. College & Allied Institute, Lahore	2017-18	30803	Non-surrendering of savings	21,834,622
238.	Quaid-e-Azam medical College Bahawalpur	2018-19	34865	Non-surrendering of savings	17,912,096
239.	Faisalabad Medical university & Allied hospital	2018-19	37461	Non-surrendering of savings	15,943,539
240.	Ch.Pervaiz Elahi Institute of Cardiology, Multan	2017-18	31160	Non-surrendering of savings	13,874,439

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
241.	Quaid-e-Azam medical College Bahawalpur	2018-19	34870	Non-surrendering of savings	8,420,588
242.	Quaid-e-Azam medical College Bahawalpur	2018-19	34869	Non-surrendering of savings	7,746,367
243.	Faisalabad Medical university & Allied hospital	2018-19	37482	Non-surrendering of savings	6,242,307
244.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32837	Non-surrendering of savings	5,443,406
245.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32834	Non-surrendering of savings	2,157,922
246.	Faisalabad Medical university & Allied hospital	2018-19	37506	Non-surrendering of savings	1,998,779
247.	AIMC/Jinnah Hospital, Lahore	2018-19	33506	Lab test of linen store not conducted	555,880
248.	SZMH, Hospital Lahore	2018-19	34142	Non-Compliance of Punjab Medical & Health Institutions Rules 2003	-
249.	AIMC, Jinnah Hospital	2018-19	33486	Non-forfeiture of performance security	562,275
250.	Lady Atchison Hospital, Lahore	2018-19	35639	Non-forfeiture of performance security	300,000
251.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32824	Irregular expenditure on entertainment and gifts	599,000
252.	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35790	Irregular expenditure on entertainment and gifts	132,260
253.	Mian Munshi DHQ, Hospital Lahore	2017-19	32721	Posts not shown/available in the sanctioned budget	-
254.	Chairman & Dean SZMC, Lahore	2018-19	34125	Irregular re-appointment on Adhoc-basis	0
255.	Punjab Institute of Cardiology, Lahore	2018-19	35550	Irregular re-appointment on Adhoc-basis	0
256.	Punjab Institute of Cardiology, Lahore	2017-18	32319	Irregular re-appointment on Adhoc-basis	0
257.	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32347	Irregular re-appointment on Adhoc-basis	0
258.	Secretary to Govt. of Pb. SHC&M Edu. Dept. LHR	2018-19	32684	Non-functioning of 34 elevators (Lifts) in Teaching Hospitals of the Punjab.	0
259.	Quaid-e-Azam medical College Bahawalpur	2018-19	34831	Non-replacement of Brain & Spin Coil of MR I Machine	0
260.	Quaid-e-Azam medical College Bahawalpur	2018-19	34873	Non-functioning of Medical Equipment's	0

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
261.	Quaid-e-Azam medical College Bahawalpur	2018-19	34874	Non-functioning of Medical Equipment's	0
262.	Secretary SHC& ME	2018-19	32675	Non function of 307 bio medical equipment's	0
263.	Lady Atchison Hospital, Lahore	2018-19	35636	Non-functioning of Medical Equipment's	0
264.	Secretary to Govt. of Pb. SHC&M Edu. Dept. LHR	2018-19	32675	Non-functioning of Medical Equipment's	0
265.	QMC and Allied institutions Bahawalpur	2018-19	34872	Recovery of penal rent not made from unauthorized residents	0
266.	Punjab Institute of Cardiology, Lahore	2017-18	32287	procurement plan not devised, bid evaluation not done	0
267.	Aziz Bhatti Shaheed Hospital Gujrat	2014-19	35779	Expenditure beyond 15% was incurred on LP of medicine	0
268.	Punjab Institute of Cardiology, Lahore	2017-18	32321	unserviceable store items	0
269.	Quaid-e-Azam medical College Bahawalpur	2018-19	34871	unserviceable store items	0
270.	Gujranwala medical college and Allied institute	2018-19	37337	vehicles	0
271.	AIMC Jinnah Hospital	2018-19	33499	Unjustified auction of canteen, pharmacy, parking stand	0
272.	AIMC Jinnah Hospital	2018-19	33479	Unjustified auction of canteen, pharmacy, parking stand	0
273.	Public health nursing school, Multan	2016-19	34096		637,000
YOUTH AFFAIRS, SPORTS, ARCHAEOLOGY AND TOURISM DEPARTMENT					
1.	Punjab Sports Board Lahore	2017-18	33323	Inefficient utilization of funds	255.35 million
2.	DG Archaeology, Lahore	2017-19	38174	Illegitimate expenditure on purchase of POL and repair of transport	1.18 million
3.	Sports Board Punjab Lahore	2017-18	33321	Non approval of annual budget by the Sports Board Punjab	1,112,820,353
4.	Sports Board Punjab	2017-18	33290	Unjustified expenditure without achieving physical progress	1608.220 million
5.	Director General Archaeology, Lahore	2017-19	38170	Non execution audit of 24 ADP Schemes since long	106.724 million
6.	Punjab Sports Board Lahore	2017-18	33322	Irregular promotion in violation of department rules	-
7.	Punjab Sports Board Lahore	2017-18	33318	Unlawful payment for air tickets for Minister Youth Affair Department	497,000
8.	Punjab Sports Board	2017-18	33319	Loss due to non recovery of	307,472

Sr. No	Name of formations	Period of audit	PDP/AIR Para No	Caption of Para	Amount (Rs.)
	Lahore			stamp duty	
9.	DG archaeology	2017-19	38173	Irregular opening of bank account without approval of Finance Department- Rs.5.21million	5.21 million
10.	Punjab Sports Board Lahore	2017-18	33287	Unauthorized shifting of funds from SDAs to bank accounts to avoid lapse	1,830.08 million
INDUSTRIES, COMMERCE AND INVESTMENT DEPARTMENT					
1.	Project Implementation Unit, Punjab Skills DevelopmentProject, Lahore	2018-19	39181	Non finalization of PC-I of the Project	-

Annexure-41 (Audit Para No. 12.4.1)

Sr. No.	Name of formations	Audit Period	PDP No.	Detail of record not produced	Amount (Rs.)
1.	A.D. Sheep's Goats Livestock, D.G.Khan	2002-19	38252	Record of development /non-development	142,562,395
2.	Addl. Director L&DD Okara	2017-19	34730	Record of Projects	81,960,846
3.	Addl. Director L&DD Okara	2017-19	34729	Consumption expense account of CVD/CVH	27,770,053
4.	Livestock Experiment Station, Haroonabad District Bahawal Nagar	2014-18	31596	notified rates for purchase of animal feed	20,254,000
5.	Addl. Dir. Livestock D.G.Khan	2016-19	36728	Log Books	15,983,828
6.	Addl. Director Livestock, Sargodha	1.1.17 to 30.6.19	33172	Log books	14,952,435
7.	Addl. Director Livestock Sahiwal	2016-19	36130	Log books	13,658,304
8.	Addl. Dir. Livestock T.T.Singh	2016-19	33906	Log books	11,332,000
9.	University of Veterinary and animal Health Sciences, Lahore	2018-19	36778	M.B, Technical Sanction etc.	10,993,338
10.	Addl. Dir. Livestock, Jhang	2017-19	34225	Log Books	7,458,953
11.	Additional Director Livestock, Sahiwal	2016-19	36118	Advertisement, mid term final evaluation, vouchers etc.	7,259,800
12.	Additional Director Livestock, Sheikhpura	2017-19	34807	Leave account, LPC, CNIC, APR, leave account	7,116,478
13.	Additional Director Livestock, Sahiwal	2017-19	36131	Relevant record not produced	6,326,774
14.	Additional Director Livestock, Gujrat	2017-19	37254	Life, re-marriage, succession, certificates, disbursement record	4,873,752
15.	Addl. Director Livestock Multan	2003-19	33226	Vouched account	4,731,000
16.	Addl. Dir. Livestock Bhakkar	2016-19	37199	Technical evaluation report etc.	4,709,809
17.	Addl. Dir. Livestock Nankana Sahib	2017-19	33895	Vouched account	4615175
18.	Addl. Director Livestock, Sargodha	1.1.17 to 30.6.19	33182	Deposit challan and its verification	4,332,017
19.	Addl. Dir. Livestock B/Nagar	2016-19	34209	Documentary evidence of Pay & Allowances	4,328,270
20.	Additional Director Livestock, Hafizabad	2017-19	35677	Relevant record not produced	3,427,533
21.	Additional Director Livestock, Sahiwal	2016-19	36122	Relevant record not produced	2,999,492
22.	Additional Director Livestock, Bahawalnagar	2016-19	34203	Relevant record not produced	2,366,014
23.	Director Veterinary Research Institute Punjab, Lahore	2017-18	31848	Whereabouts of the POL drawn not made	2,095,216
24.	Addl. Director Livestock Multan	2003-19	33228	DTL Reports	1,714,947
25.	Addl. Dir. Livestock Chiniot	2017-19	33921	Supporting record of	1,329,343

Sr. No.	Name of formations	Audit Period	PDP No.	Detail of record not produced	Amount (Rs.)
				adjustment of pay & allowances	
26.	Addl. Dir. Livestock, Jhang	2017-19	34221	Record of Pay & allowances	1,077,395
27.	Veterinary Research Institute, Lahore	2018-19	34907	Vouched account	932,909
28.	Addl. Dir. Livestock Mandi Bahauddin	2017-19	37607	List of participants, order etc.	674,525
29.	Addl. Dir. Livestock Sialkot	2017-19	37047	vouched account	600,000
30.	Addl. Dir. Livestock M.B. Din	2017-19	37596	Technical Sanction/Estimate	446,000
31.	Addl. Dir. Livestock Chiniot	2017-19	33927	Record of electricity bills	431,832
32.	Addl. Director Livestock Gujranwala	2017-19	35296	Vouched account	262,790
33.	DG Ext. L&DD Lahore	2018-19	33216	Pay & allowances	212,816
34.	Director Poultry Research Institute, R/Pindi	2016-18	32209	Tender documents	200,000
35.	Asstt: Disease Investigation Officer, Okara	1995-19	36934	Consumption/disbursement record	127,018
36.	Assistant Disease Investigation Officer Jhelum	2003-18	31821	auditable record	0
37.	Addl. Director Livestock, Sargodha	1.1.17 to 30.6.19	33181	Succession certificate etc.	0
38.	DG Ext L&DD Lahore	2018-19	33220	record of complaints	0
39.	Addl. Dir. Livestock, Jhang	2017-19	34230	Record of Schemes	0
40.	Addl. Director Livestock Hafizabad	2018-19	35688	Record of complaints received	0
41.	Addl. Director Livestock Rawalpindi	2017-19	35890	Non production of payroll	0
42.	University of Veterinary & Ani, Sciences, LHR	2018-19	36750	record relates to Narowal campus	0
43.	Asstt: Disease Investigation Officer, Okara	1995-19	36937	record relates to F. Y 1995-2000	0
44.	Supdtt: Livestock (Eperiment Station Rakh Ghulaman Bhakkar	2017-19	37121	Relevant record of income tax	0
45.	Addl. Dir. Livestock Bhakkar	2016-19	37201	expense account of CVD/CVH	0
Total					414,117,057

Annexure-42 (Audit Para No. 12.4.4)

Sr. No.	Name of formations	Audit Period	PDPs No.	Nature of Irregularity	Amount (Rs.)
1.	Suptt: Livestock Experiment Station Okara	2017-19	35731	Annual procurement plan not devised	159,945,133
2.	Director Veterinary Research Institute Punjab, Lahore	2017-18	31846	Annual procurement plan not uploaded	135,034,644
3.	Director Veterinary Research Institute Punjab, Lahore	2017-18	31831	Annual procurement plan not uploaded	77,650,672
4.	A.D. Sheep's Goats Livestock, D.G.Khan	2002-19	38255	result of successful bidder not uploaded	52,592,000
5.	Suptt: Livestock (Experiment Station Rakh Ghulaman Bhakkar	2017-19	37111	Advertisement not made on PPRA	32,782,726
6.	Chief Research Officer Buffalo Research Institute Pattoki	2018-19	37149	Annual procurement plan not devised	32,352,900
7.	Chief Research Officer Buffalo Research Institute Pattoki	2018-19	37159	Annual procurement plan not devised	32,228,535
8.	Veterinary Research Institute, Lahore	2018-19	34888	Violation of Rule 35 (4) of PPRA rules	28,872,000
9.	Addl. Director Livestock Sheikhpura	2018-19	34805	Annual requirement not devised	28,800,150
10.	Director Livestock Lahore Division, Lahore	2017-19	34955	Annual requirement not devised	19,999,889
11.	A.D. Sheep's Goats Livestock, D.G.Khan	2002-19	38257	result of successful bidder not uploaded	19,260,000
12.	University of Veterinary & Ani, Sciences, LHR	2018-19	36762	Split up the expenditure	18,979,650
13.	Veterinary Research Institute, Lahore	2018-19	34886	Violation of PPRA rules	16,975,000
14.	Chief Research Officer, Buffalo Research Institute, Pattoki	2018-19	37145	Annual requirement not devised	12,102,427
15.	Addl. Director Livestock Sahiwal	2016-19	36120	Annual procurement plan not devised	10,975,229
16.	Addl. Director Livestock Faisalabad	2016-19	36159	Annual procurement plan not devised	9,998,960
17.	Director Veterinary Research Institute Punjab, Lahore	2017-18	31833	Annual procurement plan not uploaded	9,600,000
18.	Director Veterinary Research Institute Punjab, Lahore	2017-18	31836	Split to avoid tender	8,720,385
19.	A.D. Sheep's Goats Livestock, D.G.Khan	2002-19	38259	result of successful bidder not uploaded	8,556,000
20.	Addl. Dir. Livestock, Jhang	2017-19	34211	Annual requirement not uploaded	7,334,942
21.	Chief Research Officer Buffalo Research Institute Pattoki	2018-19	37162	Annual procurement plan not devised	5,641,603
22.	Suptdt: Livestock (Experiment Station Rakh Ghulaman	2017-19	37115	Split up to avoid open tender	5,301,528

Sr. No.	Name of formations	Audit Period	PDPs No.	Nature of Irregularity	Amount (Rs.)
	Bhakkar				
23.	Addl. Director Livestock Sahiwal	2016-19	36126	Annual procurement plan not devised	5,234,844
24.	Chief Research Officer Buffalo Research Institute Pattoki	2018-19	37158	Annual requirement not advertised	4,625,991
25.	Addl. Director Livestock Sahiwal	2016-19	36124	Annual procurement plan not devised	4,358,130
26.	Chief Research Officer Buffalo Research Institute Pattoki	2016-18	30746	Annual procurement plan not uploaded	4,036,621
27.	Dir. Livestock production Research Inst. Okara	2018-19	35717	Annual procurement plan not devised	3,797,696
28.	Veterinary Research Institute, Lahore	2018-19	34892	Violation of Rule 35 (4)of PPRA rules	3,570,000
29.	Director Veterinary Research Institute Punjab, Lahore	2017-18	31841	Annual procurement plan not uploaded	3,343,500
30.	Addl. Director Livestock Multan	2003-19	33227	Annual procurement plan not uploaded	3,053,369
31.	Addl. Director L&DD Vehari	2017-19	34705	Annual requirement not uploaded	3,026,942
32.	Veterinary Research Institute, Lahore	2018-19	34891	Violation of Rule 35 (4)of PPRA rules	3,000,000
33.	Veterinary Research Institute, Lahore	2018-19	34893	Violation of Rule 35 (4)of PPRA rules	2,568,000
34.	Livestock Experiment Station, Haroonabad District Bahawal Nagar	2014-18	31598	Advertisement not made on PPRA	2,472,000
35.	DG Ext L&DD Lahore	2018-19	33213	Annual procurement plan not uploaded	2,463,840
36.	Addl. Director Livestock Rawalpindi	2017-19	35883	Annual procurement plan not devised	2,197,364
37.	Addl. Director Livestock, Sargodha	1.1.17 to 30.6.19	33169	Increase the quantity after opening of bids	1,982,130
38.	Chief Research Officer Buffalo Research Institute Pattoki	2018-19	37151	Annual procurement plan not devised	1,747,980
39.	Veterinary Research Institute, Lahore	2018-19	34901	Violation of PPRA rule 10 & 31	1,726,568
40.	University of Veterinary & Ani, Sciences, LHR	2018-19	36752	repeat order	1,557,706
41.	Addl. Director Livestock, Rawalpindi	2017-19	35872	Annual procurement plan not devised	1,469,062
42.	A.D. Sheep's Goats Livestock, D.G.Khan	2002-19	38262	Split to avoid open tender	1,439,173
43.	Chief Research Officer Buffalo Research Institute Pattoki	2016-18	30747	Split up to avoid open tender	1,231,692
44.	University of Veterinary & Ani, Sciences, LHR	2018-19	36757	Violation of PPRA rules	1,153,565
45.	Chief Research Officer Buffalo	2016-18	30754	Split up to avoid open	981,997

Sr. No.	Name of formations	Audit Period	PDPs No.	Nature of Irregularity	Amount (Rs.)
	Research Institute Pattoki			tender	
46.	Secretary L&DD, Lahore	2018-19	36910	Without obtaining quotations in violation of PPRA	979,655
47.	Director Live Stock Production Research Institute Bahadar Nagar Okara	2016-18	31397	advertisement not published on PPRA	902,745
48.	Asstt: Disease Investigation Officer, Okara	1995-19	36933	Annual planning not advertised	873,206
49.	A.D. Sheep's Goats Livestock, M/Garh	2003-19	38696	split up to avoid open tender	788,768
50.	Addl. Dir. Livestock Mandi Bahauddin	2017-19	37602	split up to avoid open tender	764,655
51.	Addl. Dir. Livestock Nankana Sahib	2017-19	33893	Tender was not advertised on newspaper	757,160
52.	Addl. Dir. Livestock Rahimyar Khan	2017-19	37268	Split to avoid open tender	620,892
53.	Chief Research Officer Buffalo Research Institute Pattoki	2016-18	30748	Split up to avoid open tender	599,381
54.	Addl. Dir. Livestock Mandi Bahauddin	2017-19	37603	split up to avoid open tender	589,923
55.	Addl. Dir. Livestock Nankana Sahib	2017-19	33891	Tender was not advertised on newspaper	579,438
56.	Addl. Dir. Livestock Nankana Sahib	2017-19	33896	Tender was not advertised on newspaper	558,880
57.	Addl. Dir. Livestock Nankana Sahib	2017-19	33888	Tender was not advertised on newspaper	541,559
58.	Addl. Dir. Livestock Nankana Sahib	2017-19	33890	Tender was not advertised on newspaper	531,611
59.	University of Veterinary & Ani, Sciences, LHR	2018-19	36768	Advertisement not made on PPRA	525,500
60.	Addl. Director Livestock Faisalabad	2016-19	36160	Annual procurement plan not devised	500,000
61.	Addl. Dir. Livestock Mandi Bahauddin	2017-19	37604	Split up to avoid open tender	497,670
62.	Addl. Dir. Livestock Sialkot	2017-19	37046	Tender was not floated	461,524
63.	Addl. Director Livestock Sheikhpura	2018-19	34815	result of successful bidder not uploaded	459,382
64.	Addl. Dir. Livestock Mandi Bahauddin	2017-19	37605	Split up to avoid open tender	441,675
65.	Chief Research Officer Buffalo Research Institute Pattoki	2016-18	30744	Annual procurement plan not uploaded	432,274

Sr. No.	Name of formations	Audit Period	PDPs No.	Nature of Irregularity	Amount (Rs.)
66.	Addl. Director Livestock Faisalabad	2016-19	36151	Annual procurement plan not devised	399,800
67.	Addl. Director Livestock Kasur	2016-19	38029	Split to avoid open tender	399,252
68.	Addl. Director Livestock Faisalabad	2016-19	36150	Annual procurement plan not devised	399,000
69.	Addl. Director Livestock Faisalabad	2016-19	36148	Annual procurement plan not devised	365,712
70.	Addl. Dir. Livestock D.G.Khan	2016-19	36726	Split up to avoid open tender	303,383
71.	Addl. Dir. Livestock Mandi Bahauddin	2017-19	37597	Split up to avoid open tender	301,700
72.	Addl. Dir. Livestock Mandi Bahauddin	2017-19	37606	Split up to avoid open tender	301,439
73.	Addl. Director Livestock Faisalabad	2016-19	36155	Annual procurement plan not devised	296,866
74.	Director Poultry Research Institute, R/Pindi	2016-18	32213	Advertisement not published on PPRA	294,410
75.	Addl. Dir. Livestock Rahimyar Khan	2017-19	37271	Split to avoid open tender	292,500
76.	Addl. Dir. Livestock D.G.Khan	2016-19	36722	Split up to avoid open tender	260,617
77.	Addl. Director Livestock Hafizabad	2018-19	35689	Annual procurement plan not devised	255,144
78.	Addl. Director Livestock Faisalabad	2016-19	36149	Annual procurement plan not devised	245,720
79.	Addl. Director Livestock Hafizabad	2018-19	35691	Split up to avoid open tender	237,740
80.	Addl. Director L&DD Okara	2017-19	34724	Split the indents to avoid tender	232,955
81.	Addl. Dir. Livestock Bahawalpur	2017-19	36694	Advertisement not made on PPRA	229,029
82.	Addl. Director L&DD Okara	2017-19	34725	without competitive rates	193,968
83.	Addl. Dir. Livestock Mandi Bahauddin	2017-19	37599	Split up to avoid open tender	188,000
84.	Addl. Director Livestock Kasur	2016-19	38031	Split to avoid open tender	170,235
85.	Supdt: Livestock Experiment Station Okara	2017-19	35733	Annual procurement plan not devised	169,085
86.	Addl. Director L&DD Okara	2017-19	34722	Split the indents to avoid tender	161,041
87.	Addl. Dir. Livestock T.T.Singh	2016-19	33900	Split up to avoid open tender	151,198
88.	Addl. Director L&DD Okara	2017-19	34723	Split the indents to avoid tender	144,496
89.	Addl. Dir. Livestock	2017-19	36695	Split up to avoid open	139,347

Sr. No.	Name of formations	Audit Period	PDPs No.	Nature of Irregularity	Amount (Rs.)
	Bahawalpur			tender	
90.	Addl. Dir. Livestock T.T.Singh	2016-19	33903	Split up to avoid open tender	115,311
91.	Addl. Director L&DD Okara	2017-19	34726	Split the indents to avoid tender	114,543
92.	Livestock Experiment Station, Haroonabad District Bahawal Nagar	2014-18	31605	Split to avoid tender	99,824
Total					817,040,927

Annexure-43 (Audit Para No. 12.4.8)

Sr. No	Name of dormations	Period of audit	PDPs No.	Nature of observation	Amount (Rs.)
1.	Director Veterinary Research Institute Punjab, Lahore	2017-18	31850	Irregular drawl & deposit of amount of vaccination through cash	385,180,581
2.	Addl. Dir. Livestock B/Nagar	2016-19	34197	Un-authorized/doubtful mode of disbursements	40,946,664
3.	Addl. Dir. Livestock Sialkot	2017-19	37039	High involvement of cash in financial system	37,755,594
4.	Director Veterinary Research Institute Punjab, Lahore	2017-18	31834	High involvement of cash in financial system	19,454,611
5.	Addl. Dir. Livestock D.G.Khan	2016-19	36725	Unjustified drawal of contingent payments through DDO	16,286,561
6.	Addl. Dir. Livestock GRW	2017-19	35290	Irregular mode of payments-	13,832,000
7.	Chief Research Officer Buffalo Research Institute Pattoki	2018-19	37157	High Involvement of Cash in Financial System	9,850,092
8.	Dir. Live Stock Production Research Institute Bahadar Nagar Okara	2016-18	31400	Irregular cash payments	8,913,000
9.	Addl. Dir. Livestock Sialkot	2017-19	37044	Un-justified Payment of POL through Cash	7,135,593
10.	Addl. Dir. Livestock Kasur	2016-19	38030	Irregular mode of payment	6,767,430
11.	Director Poultry Research Institute, R/Pindi	2016-18	32212	Irregular mode of Payment	6,407,257
12.	Veterinary Research Institute, Lahore	2018-19	34896	Irregular / Unjustified Cash Payment of Leave Encashment/Financial Assistance	14,461,914
13.	Dir. Livestock production Research Inst. Okara	2018-19	35719	Irregular mode for drawl of Encashment of LPR	3,949,164
14.	Director Livestock Lahore Division, Lahore	2017-19	34968	Irregular mode of payments	2,488,294
15.	Addl. Dir. Livestock Mandi Bahauddin	2017-19	37595	Irregular mode of payment	2,322,312
16.	Addl. Director Livestock Hafizabad	2018-19	35681	Irregular mode of payment	777,191
17.	Addl. Director Livestock Chakwal	2017-19	33363	Irregular mode of payment	104,400
18.	Dir. Livestock production Research Inst. Okara	2018-19	35718	Irregular mode of drawl of Financial Assistance	6,700,000
19.	Additional Director Livestock, MuzaffarGarh	2016-19	33210	Cash payment of Encashment and financial assistance	19,142,514
20.	Additional Director Livestock, Sargodha	2017-19	33179	Cash payment of Encashment of LPR	10,153,285

Sr. No	Name of dormations	Period of audit	PDPs No.	Nature of observation	Amount (Rs.)
21.	Additional Director Livestock, Sialkot	2016-19	37043	Cash payment of Encashment of LPR	6,448,230
22.	Additional Director Livestock, Jhang	2017-19	34223	Cash payment of Encashment of LPR	6,203,179
23.	Additional Director Livestock, Sialkot	2016-19	37045	Cash payment of TA/DA	3,239,368
24.	Director, Veterinary Research Institute, Lahore	2017-18	31835	Cash payment of Pay & allowances	2,228,870
25.	Additional Director Livestock, Sialkot	2016-19	37041	Cash payment of Pay & allowances	2,196,652
26.	Supdt. Livestock Experiment Station, Bahadurnagar, Okara	2017-19	35735	Cash payment of financial assistance	1,600,000
27.	Supdt. Livestock Experiment Station, RakhGhulaman, Bhakkar	2017-19	37118	Cash payment of Encashment of LPR	862,586
28.	Livestock Experiment Station, Bahadurnagar, Okara	2017-19	3573.6	Cash payment of Encashment of LPR	757,920
29.	Director, Veterinary Research Institute, Lahore	2017-18	31855	Cash payment of TA/DA	343,189
Total					636,508,451

Annexure-44 (Audit Para No. 12.4.9)

Sr. No	Name of formation	Audit of Period	PDP No.	Nature of recovery	Amount Rs.
1.	Veterinary Research Institute, Lahore	2018-19	34900	Income Tax	8,784,339
2.	Director Livestock Lahore Division, Lahore	2017-19	34960	Income Tax	8,580,442
3.	Addl. Director L&DD Okara	2017-19	34718	Punjab Sales Tax	6,771,197
4.	Addl. Director L&DD Okara	2017-19	34719	Income Tax	6,347,997
5.	Director Veterinary Research Institute Punjab, Lahore	2017-18	31852	Income Tax	4,372,094
6.	Addl. Director L&DD Vehari	2017-19	34708	Punjab Sales Tax	3,108,012
7.	Director Live Stock Production Research Institute Bahadar Nagar Okara	2016-18	31399	Income Tax	1,644,000
8.	Addl. Dir. Livestock B/Nagar	2016-19	34198	Income Tax	1,482,259
9.	Addl. Dir. Livestock Rahimyar Khan	2017-19	37257	income tax	1,156,880
10.	Addl. Dir. Livestock, Jhang	2017-19	34220	Income Tax	1,106,654
11.	Director Poltry Research Institute Rawalpindi	2016-18	32208	Income Tax	1,033,626
12.	Addl. Director L&DD Okara	2017-19	34720	Income Tax	634,963
13.	Addl. Director Livestock Hafizabad	2018-19	35679	Punjab Sales Tax	548,405
14.	Addl. Director Livestock Faisalabad	2016-19	36158	Income Tax	524,901
15.	Addl. Director Livestock Kasur	2016-19	38021	Income Tax	500,894
16.	Addl. Director Livestock Attock	2017-19	35897	Income Tax	473,758
17.	Addl. Dir. Livestock Chiniot	2017-19	33913	Punjab Sales Tax	452,076
18.	Addl. Director L&DD Vehari	2017-19	34714	Income Tax	426,888
19.	Director Live Stock Production Research Institute Bahadar Nagar Okara	2016-18	31402	Punjab Sales Tax	418,560
20.	Addl. Dir. Livestock Bhakkar	2016-19	37198	Income Tax	416,211
21.	Addl. Dir. Livestock Mandi Bahauddin	2017-19	37592	Income Tax	381,546
22.	Supdtt: Livestock Experiment Station Okara	2017-19	35730	Punjab Sales Tax	378,855
23.	DG Ext L&DD Lahore	2018-19	33214	Punjab Sales Tax	378,537
24.	Chief Research Officer Buffalo Research Institute Pattoki	2016-18	30751	Punjab Sales Tax	307,712
25.	Secretary L&DD, Lahore	2018-19	36908	Income Tax	296,583
26.	Dir. Livestock production Research Inst. Okara	2018-19	35722	Punjab Sales Tax	290,049
27.	Director Poltry Research Institute Rawalpindi	2016-18	32215	Income Tax	281,249
28.	Addl. Director Livestock, Rawalpindi	2017-19	35879	Income Tax	258,075
29.	Addl. Director Livestock Hafizabad	2018-19	35678	Income Tax	257,065
30.	Addl. Dir. Livestock Rahimyar Khan	2017-19	37259	income tax	251,959
31.	Addl. Dir. Livestock D.G.Khan	2016-19	36724	Income Tax	213,956
32.	Addl. Dir. Livestock Chiniot	2017-19	33929	Income Tax	206,871
33.	Chief Research Officer Buffalo Research Institute Pattoki	2018-19	37161	Punjab Sales Tax	188,605
34.	Chief Research Officer Buffalo Research Institute Pattoki	2016-18	30758	Income Tax	182,836

Sr. No	Name of formation	Audit of Period	PDP No.	Nature of recovery	Amount Rs.
35.	Addl. Director Livestock Layyah	2016-19	33164	Income Tax	158,579
36.	Chief Research Officer Buffalo Research Institute Pattoki	2018-19	31338	Punjab Sales Tax	153,760
37.	Addl. Director Livestock Kasur	2016-19	38027	Income Tax	146,651
38.	Addl. Director Livestock Multan	2003-19	33230	Punjab Sales Tax	135,574
39.	Addl. Director Livestock Rawalpindi	2017-19	35884	Punjab Sales Tax	132,504
40.	Addl. Dir. Livestock Rahimyar Khan	2017-19	37273	Punjab sales tax	128,762
41.	Addl. Director Livestock Attock	2017-19	35904	Income Tax	128,084
42.	Addl. Dir. Livestock Mandi Bahauddin	2017-19	37593	Income Tax	123,393
43.	Addl. Director Livestock, Sargodha	1.1.17 to 30.6.19	33175	Punjab Sales Tax	116,336
44.	Director Poltry Research Institute Rawalpindi	2016-18	32216	Income Tax	114,147
45.	Addl. Dir. Livestock B/Nagar	2016-19	34202	Punjab Sales Tax	112,937
46.	Addl. Dir. Livestock Bhakkar	2016-19	37206	Income Tax	94,986
47.	Director Livestock Lahore Division, Lahore	2017-19	34963	Punjab Sales Tax	86,618
48.	Chief Research Officer Buffalo Research Institute Pattoki	2018-19	37159	stamp duty	80,571
49.	Director Poltry Research Institute Rawalpindi	2016-18	32217	Income Tax	80,476
50.	Assistant Disease Investigation Officer Jhelum	2003-18	31825	GST	75,243
51.	A.D. Sheep's Goats Livestock, D.G.Khan	2002-19	38265	Income Tax	65,875
52.	Director Live Stock Production Research Institute Bahadar Nagar Okara	2016-18	31406	stamp duty	61,391
53.	Addl. Dir. Livestock D.G.Khan	2016-19	36723	Punjab Sales Tax	49,401
Total					54,703,342

Annexure-45 (Audit Para No. 12.4.10)

Sr. No	Name of formation	Audit of Period	PDP No.	Nature of recovery	Amount (Rs.)
1.	Suptt: Livestock Experiment Station Okara	2017-19	35727	Land Rent	17,666,175
2.	Supdtt: Livestock (Experiment Station Rakh Ghulaman Bhakkar	2017-19	37106	Rent of land	10,240,978
3.	Addl. Dir. Livestock, Jhang	2017-19	34214	Benevolent Fund & Group Insurance	7,666,864
4.	Suptt: Livestock (Experiment Station Rakh Ghulaman Bhakkar	2017-19	37117	Auction money	4,651,682
5.	University of Veterinary & Ani, Sciences, LHR	2018-19	36770	Purchase of plants at higher rates	4,524,100
6.	Addl. Dir. Livestock Sialkot	2017-19	37042	Motor cycle advance	3,680,354
7.	Veterinary Research Institute, Lahore	2018-19	34885	Penal Rent	3,658,295
8.	Director Veterinary Research Institute Punjab, Lahore	2017-18	31831	empty plastic bottles	3,632,814
9.	Addl. Dir. Livestock B/Nagar	2016-19	34194	Motor Cycles on Installments	3,083,563
10.	Addl. Dir. Livestock Mandi Bahauddin	2017-19	37591	Group insurance	2,819,756
11.	Supdtt: Livestock (Experiment Station Rakh Ghulaman Bhakkar	2017-19	37123	Auction money	2,300,645
12.	Addl. Director Livestock Attock	2017-19	35905	Benevolent fund & Group Insurance	2,152,350
13.	Addl. Dir. Livestock B/Nagar	2016-19	34199	Receipt	2,038,200
14.	Addl. Dir. Livestock, Jhang	2017-19	34213	Motor Cycles on Installments	1,698,122
15.	Dir. Livestock production Research Inst. Okara	2018-19	35721	cost of Seed	1,523,000
16.	Addl. Director Livestock Chakwal	2017-19	33359	Motor Cycles on Installments	1,309,241
17.	University of Veterinary & Ani, Sciences, LHR	2018-19	36744	Receipt	1,184,582
18.	Addl. Director Livestock Rawalpindi	2017-19	35888	Benevolent Fund & Group Insurance	1,163,820
19.	Chief Research Officer Buffalo Research Institute Pattoki	2018-19	37150	liquidated damages	884,996
20.	Addl. Director Livestock, Rawalpindi	2017-19	35878	Motor Cycles on Installments	766,800
21.	University of Veterinary & Ani, Sciences, LHR	2018-19	36749	mortality of 26 Ostrich.	566,400
22.	Addl. Director Livestock Sahiwal	2016-19	36115	Motor Cycles on Installments	488,000
23.	Veterinary Research Institute, Lahore	2018-19	34898	electricity charges	484,606
24.	Addl. Director Livestock Sheikhpura	2018-19	34814	Receipt	483,464

Sr. No	Name of formation	Audit of Period	PDP No.	Nature of recovery	Amount (Rs.)
25.	University of Veterinary & Ani, Sciences, LHR	2018-19	36746	Receipt	466,905
26.	Addl. Director Livestock Chakwal	2017-19	33362	Motor Cycles on Installments	447,800
27.	Director Veterinary Research Institute Punjab, Lahore	2017-18	31839	electricity charges	366,484
28.	Chief Research Officer Buffalo Research Institute Pattoki	2018-19	37154	Sub -standard bricks	345,588
29.	Addl. Director L&DD Okara	2017-19	34721	Incentive share	323,526
30.	Chief Research Officer Buffalo Research Institute Pattoki	2018-19	37152	Overpayment	301,212
31.	Addl. Dir. Livestock B/Nagar	2016-19	34207	Insurance	292,000
32.	Addl. Director Livestock, Rawalpindi	2017-19	35875	General Sales Tax	213,453
33.	Supdtt: Livestock Experiment Station Okara	2017-19	35729	Motor Cycles on Installments	150,000
34.	DG Ext L&DD Lahore	2018-19	33219	General Sales Tax	134,998
35.	Addl. Dir. Livestock Bahawalpur	2017-19	36692	Motor Cycles on Installments	133,784
36.	Addl. Director Livestock Sheikhpura	2018-19	34817	Receipt	127,305
37.	Addl. Dir. Livestock B/Nagar	2016-19	34196	Purchee fee	112,182
38.	Director Live Stock Production Research Institute Bahadar Nagar Okara	2016-18	31405	General Sales Tax	100,870
39.	Suptt: Livestock (Experiment Station Rakh Ghulaman Bhakkar	2017-19	37111	Auction of Milk	81,957
40.	Director Veterinary Research Institute Punjab, Lahore	2017-18	31841	Biological safety cabinet	48,581
41.	Addl. Director L&DD Vehari	2017-19	34715	Fallen tree	400,000
42.	University of Veterinary & Animal Sciences, Lahore	2018-19	36758	General Sales Tax	23,205
43.	Veterinary Research Institute, Lahore	2018-19	34899	recovery of outstanding dues	537,169,073
44.	Director Veterinary Research Institute Punjab, Lahore	2017-18	31840	recovery of outstanding dues	80,134,157
45.	Supdtt: Livestock Experiment Station Okara	2017-19	35726	recovery of outstanding dues	13,771,795
46.	Addl. Director Livestock, Sargodha	2017-19	33167	recovery of outstanding dues	7,996,866
47.	University of Veterinary & Ani, Sciences, LHR	2018-19	36748	recovery of outstanding dues	4,213,335
48.	Addl. Director Livestock Attock	2017-19	35896	recovery of outstanding dues	2,880,000
49.	Addl. Director Livestock Sheikhpura	2018-19	34816	recovery of outstanding dues	451,174
50.	Addl. Director Livestock	2017-19	35291	recovery of outstanding	375,073

Sr. No	Name of formation	Audit of Period	PDP No.	Nature of recovery	Amount (Rs.)
	Gujranwala			dues	
51.	Addl. Director Livestock Hafizabad	2018-19	35690	recovery of outstanding dues	344,922
52.	Addl. Dir. Livestock Chiniot	2017-19	33918	recovery of outstanding dues	326,313
Total					730,401,365

Annexure-46 (Audit Para No. 12.4.11)

Sr. No	Name of formation	Audit of Period	PDP No.	Nature of recovery	Amount (Rs.)
1.	Addl. Director Livestock Muzaffar Garh	2016-19	33204	Conveyance Allowance	38,673,360
2.	Addl. Director L&DD Okara	2017-19	34717	Conveyance Allowance	38,562,912
3.	Addl. Director Livestock Faisalabad	2016-19	36156	Conveyance Allowance	25,074,792
4.	Addl. Director Livestock Layyah	2016-19	33161	Conveyance Allowance	18,397,872
5.	Addl. Director Livestock Kasur	2016-19	38014	Conveyance Allowance	18,181,152
6.	Addl. Dir. Livestock Rahimyar Khan	2017-19	37256	Conveyance Allowance	16,972,624
7.	Addl. Dir. Livestock Bhakkar	2016-19	37196	Conveyance Allowance	14,284,152
8.	Addl. Dir. Livestock Mandi Bahauddin	2017-19	37590	Conveyance Allowance	13,021,588
9.	Addl. Dir. Livestock T.T.Singh	2016-19	33898	Conveyance Allowance	10,995,012
10.	Addl. Dir. Livestock Layyah	2016-19	33166	Pay & allowances	9,500,000
11.	Addl. Dir. Livestock Bahawalpur	2017-19	36696	conveyance allowance	137,044
12.	University of Veterinary & Ani, Sciences, LHR	2018-19	36740	Pay and allowances	9,120,000
13.	Addl. Director L&DD Vehari	2017-19	34707	conveyance allowance	9,066,203
14.	Supdtt: Livestock (Eperiment Station Rakh Ghulaman Bhakkar	2017-19	37116	Pay and allowances	8,521,200
15.	Addl. Director Livestock, Sargodha	2017-19	33171	Conveyance Allowance	7,996,866
16.	Addl. Dir. Livestock Nankana Sahib	2017-19	33897	Pay and allowances	7,650,720
17.	Addl. Director Livestock Gujranwala	2017-19	35285	conveyance allowance	7,387,000
18.	University of Veterinary & Ani, Sciences, LHR	2018-19	36741	Surety-bond by the PHD Scholar	6,818,727
19.	Addl. Dir. Livestock Chiniot	2017-19	33919	Conveyance Allowance	6,321,216
20.	Addl. Dir. Livestock Bhakkar	2016-19	37197	Pay and allowances	5,524,560
21.	Addl. Director Livestock Multan	2003-19	33224	Conveyance Allowance	4,578,840
22.	Addl. Dir. Livstock Bahawalpur	2017-19	36691	conveyance allowance	4,034,732
23.	Director Veterinary Research Institute Punjab, Lahore	2017-18	31845	conveyance allowance	3,552,000
24.	Addl. Director Livestock, Sargodha	2017-19	33170	Pay and allowances	1,749,420
25.	A.D. Sheep's Goats Livestock, D.G.Khan	2002-19	38261	Conveyance Allowance	1,641,600
26.	Addl. Director Livestock Attock	2017-19	35900	Conveyance Allowance	1,200,000
27.	Director Veterinary Research	2017-18	31844	Pay and allowances	1,076,100

Sr. No	Name of formation	Audit of Period	PDP No.	Nature of recovery	Amount (Rs.)
	Institute Punjab, Lahore				
28.	Addl. Dir. Livestock Rahimyar Khan	2017-19	37264	Pay and allowances	1,055,391
29.	A.D. Sheep's Goats Livestock M/Garh	2003-19	38698	Conveyance Allowance	1,028,256
30.	Asstt: Disease Investigation Officer, Sahiwal	1995-19	36927	Conveyance Allowance	761,480
31.	A.D. Sheep's Goats Livestock, D.G.Khan	2002-19	38264	Conveyance Allowance	750,000
32.	Secretary L&DD, Lahore	2018-19	36906	Pay and allowances	704,636
33.	Addl. Dir. Livestock Rahimyar Khan	2017-19	37263	Pay and allowances	682,500
34.	Addl. Dir. Livestock T.T.Singh	2016-19	33905	Conveyance Allowance	664,166
35.	Addl. Director Livestock Sahiwal	2016-19	36127	Pay and allowances	657,000
36.	Addl. Dir. Livestock, Jhang	2017-19	34212	Pay and allowances	597,927
37.	Addl. Dir. Livestock Rahimyar Khan	2017-19	37258	Pay and allowances	577,720
38.	Addl. Dir. Livestock B/Nagar	2016-19	34195	Pay and allowances	491,998
39.	Addl. Director Livestock, Rawalpindi	2017-19	35881	Conveyance Allowance	421,166
40.	Addl. Director Livestock, Sargodha	1.1.17 to 30.6.19	33173	Pay and allowances	409,410
41.	Addl. Director Livestock Attock	2017-19	35899	Pay and allowances	406,920
42.	Addl. Director Livestock Faisalabad	2016-19	36157	Conveyance Allowance	398,437
43.	Addl. Director Livestock Sahiwal	2016-19	36128	Pay and allowances	319,000
44.	Addl. Director L&DD Okara	2017-19	34731	Conveyance Allowance	317,677
45.	Asstt: Disease Investigation Officer, Sahiwal	1995-19	36926	Pay and allowances	300,000
46.	Addl. Dir. Livestock Chiniot	2017-19	33928	Pay and allowances	296,076
47.	Addl. Director Livestock Attock	2017-19	35901	Conveyance Allowance	277,280
48.	Addl. Director Livestock Muzaffar Garh	2016-19	33205	Conveyance Allowance	275,828
49.	Addl. Dir. Livestock Bhakkar	2016-19	37200	Pay and allowances	246,584
50.	Addl. Dir. Livestock Nankana Sahib	2017-19	33894	Pay and allowances	220,180
51.	Addl. Director Livestock, Sargodha	1.1.17 to 30.6.19	33174	Conveyance Allowance	152,870
52.	University of Veterinary & Ani, Sciences, LHR	2018-19	36751	Pay and allowances	151,340
53.	Addl. Dir. Livestock Chiniot	2017-19	33924	Conveyance Allowance	131,095
54.	Addl. Director Livestock	2017-19	35882	Conveyance Allowance	101,225

Sr. No	Name of formation	Audit of Period	PDP No.	Nature of recovery	Amount (Rs.)
	Rawalpindi				
55.	Addl. Dir. Livestock B/Nagar	2016-19	34208	Pay and allowances	88,432
56.	Director Poltry Research Institute Rawalpindi	2016-18	32218	Pay and allowances	51,377
57.	Addl. Dir. Livestock T.T.Singh	2016-19	33910	conveyance allowance	40,291
Total					302,615,954

Annexure-47 (Audit Para No. 12.4.14)

Sr. No.	Name of formations	Period of audit	PDPs No.	Nature of Irregularities	Amounts (Rs.)
1	DG Ext L&DD Lahore	2018-19	33217	Irregular purchase of POL without contract/agreement	5,765,707
2	Director Veterinary Research Institute Punjab, Lahore	2017-18	31842	Irregular / doubtful payment of calibration charges	885,100
3	Addl. Dir. Livestock Rahimyar Khan	2017-19	37270	Huge expenditure on pahotocopy	535,990
4	Addl. Dir. Livestock Sialkot	2017-19	37048	Unjustified Use / Retention of Government Receipt for Personal Use	500,000
5	Addl. Dir. Livestock Chiniot	2017-19	33916	Non-maintaining receipt account of income generated from saving account	323,338
6	Addl. Director Livestock Kasur	2016-19	38026	Non distribution of the amount to Farmers-Rs.287,937.	287,937
7	Addl. Director Livestock Gujranwala	2017-19	35293	Irregular expenditure on purchase of gloves without immediate requirement	262,500
8	University of Veterinary & Ani, Sciences, LHR	2018-19	36763	Irregular payment of Toyota Multan Motors for registration of Ambulance.	250,000
9	Assistant Disease Investigation Officer Jhelum	2003-18	31826	Purchase of oil filter , Mobil oil (Gallons) without immediate requirement	203,332
10	Addl. Director L&DD Vehari	2017-19	34716	Non distributed the share from breeding services / incentive among the staff	196,792
11	Addl. Dir. Livestock Rahimyar Khan	2017-19	37262	Excess payment to supplier	180,000
12	Livestock Experiment Station, Haroonabad District Bahawal Nagar	2014-18	31608	Loss due to mortality of animals	159,970
13	Secretary L&DD, Lahore	2018-19	36911	Irregular expenditure of entertainment charges	71,235
14	Assistant Disease Investigation Officer Jhelum	2003-18	31829	Loss to Govt. due to negligence	70,411
16	Director Livestock Production Research Institute, Bahadar nagar, Okara	2016-18	31398	Relevant bill of entry	7,180,358
17	L.E.S Haroonabad, District Bahawalnagar	2014-18	31603	Expenditure without warranty certificate	150,595
18	L.E.S Haroonabad, District Bahawalnagar	2014-18	31600	Purchases at higher rates	216,200
19	Addl. Dir. Livestock , T.T	2016-19	33902	Beyond competency	4,552,400

Sr. No.	Name of formations	Period of audit	PDPs No.	Nature of Irregularities	Amounts (Rs.)
	Singh				
20	Addl. Dir. Livestock , Multan Muzaffargarh	2013-19	33225	Austerity & Economy measures	3,053,369
21	L.E.S Haroonabad, District Bahawalnagar	2014-18	31597	Non transparent expenditure on purchases	3,000,000
22	Suptt. Livestock Experiment Station, Bahadur Nagar, Okara	2017-19	35739	Non installation of Machinery	64,500,000
23	University of veterinary and animal sciences, Lahore	2018-19	36770	Purchases at higher rates	4,524,100
24	Asstt. Disease Investigation Office, Sahiwal	1995-19	36936	Non preparation of project completion reports	2,531,899
Total					99,401,233

Annexure-48 (Audit Para No. 15.4.3)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity involved in Procurement	Amount (Rs.)
1	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32372	Devising annual planning for all proposed procurements. Evaluation reports not uploaded on the website of authority. LC were not opened despite lapse of considerable time.	910,051,525
2	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32373	Devising annual planning for all proposed procurements. Evaluation reports not uploaded on the website of authority. Income tax Rs 30,179,198 and PST Rs 16,442,873 was also not deducted.	132,947,152
3	Project Director of PMU, Revamping work of DHQ/THQ Hospitals in Punjab Primary & Secondary Healthcare Department Lahore.	2017-18	37134	Procurement process finalized without constitution of grievance committee.	74,160,075
4	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32379	Devising annual planning for all proposed procurements. Evaluation reports not uploaded on the website of authority. Income tax Rs 987,912 was not deducted nor Sales Tax Rs 663,366 was with held.	70,702,915
5	Project Director of PMU, Revamping work of DHQ/THQ Hospitals in Punjab Primary & Secondary Healthcare Department Lahore.	2017-18	32130	Devising annual planning for all proposed procurements. Evaluation reports not uploaded on the website of authority. Bid security in the form of CDR not shown.	54,163,672
6	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32374	Devising annual planning for all proposed procurements. Evaluation reports not uploaded on the website of authority. Income tax Rs 9,446,108 was also not deducted.	53,078,735
7	D.G Health Services Punjab Lahore	2018-19	33616	Without advertisement in English and Urdu newspaper and conveying results of bid evaluations to rejected bidders.	38,211,447
9	Prevention and Control of Non	2016-18	31100	Devising annual planning for all proposed procurements.	30,721,698

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity involved in Procurement	Amount (Rs.)
	Communicable Diseases Punjab Lahore.			Evaluation reports not uploaded on the website of authority.	
10	Prevention and Control of Non Communicable Diseases Punjab Lahore.	2016-18	31099	Devising annual planning for all proposed procurements. Evaluation reports not uploaded on the website of authority.	29,757,742
11	D.G Health Services Punjab Lahore	2018-19	33617	Without advertisement in English and Urdu newspaper and conveying results of bid evaluations to rejected bidders.	25,067,863
12	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32403	Devising annual planning for all proposed procurements. Evaluation reports not uploaded on the website of authority. Income Tax Rs 1,608,990 and PST Rs 2,510,024 was also not deducted	20,767,240
13	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32405	Devising annual planning for all proposed procurements.	14,257,672
14	Prevention and Control of Non Communicable Diseases Punjab Lahore.	2016-18	31097	Devising annual planning for all proposed procurements. Evaluation reports not uploaded on the website of authority. Vouched account was not submitted to AG Punjab for adjustment of advances.	13,320,948
15	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32396	Devising annual planning for all proposed procurements. Evaluation reports not uploaded on the website of authority.	11,954,600
16	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32406	Devising annual planning for all proposed procurements. Evaluation reports not uploaded on the website of authority. Income Tax Rs 28,419 was not deducted nor Sales Tax Rs 18,352 was with held.	11,176,857
17	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32388	Devising annual planning for all proposed procurements. Evaluation reports not uploaded on the website of authority. PST Rs 1,517,633 was also not deducted	9,485,206
18	Secretary Primary & Secondary Healthcare,	2018-19	32397	Devising annual planning for all proposed procurements.	8,800,575

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity involved in Procurement	Amount (Rs.)
	Lahore			Evaluation reports not uploaded on the website of authority.	
19	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32410	Devising annual planning for all proposed procurements. Evaluation reports not uploaded on the website of authority. Supply orders issued without drawing frame work contracts	8,359,379
20	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32380	Devising annual planning for all proposed procurements. Evaluation reports not uploaded on the website of authority.	7,800,000
21	Prevention and Control of Non Communicable Diseases Punjab Lahore.	2016-18	31096	Devising annual planning for all proposed procurements. Evaluation reports not uploaded on the website of authority.	7,177,977
23	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32387	Devising annual planning for all proposed procurements. Evaluation reports not uploaded on the website of authority.	5,585,051
24	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32386	Devising annual planning for all proposed procurement of services.	5,453,715
25	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32404	Devising annual planning for all proposed procurements. Evaluation reports not uploaded on the website of authority. Income Tax Rs 62,259 was also not deducted nor Sales Tax Rs 40,205 was with held.	5,361,148
26	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32392	Devising annual planning for all proposed procurements. Evaluation reports not uploaded on the website of authority.	4,361,586
27	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32391	Devising annual planning for all proposed procurements. Adjustment account not submitted to AG Punjab for adjustment of accounts. Income Tax Rs 120,080 was not deducted nor Sales Tax Rs 90,928 with held.	3,129,000
28	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32398	Devising annual planning for all proposed procurements. Evaluation reports not uploaded on the website of authority.	2,908,431
29	Secretary Primary & Secondary Healthcare,	2018-19	32402	Devising annual planning for all proposed procurements.	2,701,324

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity involved in Procurement	Amount (Rs.)
	Lahore			Evaluation reports not uploaded on the website of authority.	
30	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32393	Devising annual planning for all proposed procurements. Evaluation reports not uploaded on the website of authority.	2,408,160
31	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32389	Devising annual planning for all proposed procurements. Evaluation reports not uploaded on the website of authority. Sales tax Rs 60,118 was not with held.	2,068,764
32	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32417	Devising annual planning for all proposed procurements. Evaluation reports not uploaded on the website of authority.	1,908,102
33	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32401	Devising annual planning for all proposed procurements. Evaluation reports not uploaded on the website of authority.	1,541,313
36	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32408	Devising annual planning for all proposed procurements. Evaluation reports not uploaded on the website of authority. Income Tax Rs 28,688 was also not deducted. Sales tax Rs 18,526 was not with held.	637,500
37	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32411	Devising annual planning for all proposed procurements. Evaluation reports not uploaded on the website of authority.	527,408
38	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32395	Devising annual planning for all proposed procurements. Evaluation reports not uploaded on the website of authority.	392,000
39	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32420	Without advertisement on website of authority	113,256
40	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32399	Devising annual planning for all proposed procurements. Evaluation reports not uploaded on the website of authority.	249,966
41	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32412	Devising annual planning for all proposed procurements. Evaluation reports not uploaded on the website of authority.	176,000
42	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32418	Devising annual planning for all proposed procurements. Through quotations instead of tender.	168,480

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity involved in Procurement	Amount (Rs.)
43	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32414	Devising annual planning for all proposed procurements.	145,000
44	Secretary Primary & Secondary Healthcare, Lahore	2018-19	32416	Devising annual planning for all proposed procurements. Through quotations instead of tender.	138,528
Total					1,571,938,010

Annexure-49 (Audit Para No. 19.4.1)

Sr. No.	PDPs No.	Name of formations	Period of audit	Brief Description of observation	Amount
1	36290	Chief Minister Secretariat Punjab, Lahore	2017-19	Non maintenance of Record of Adjusted / Arrears of Pay & Allowances	104,107,820
2	33011	Chief Pilot, VIP Flight, Lahore	2016-19	Huge amount drawn through arrears without any record of change form/adjustment record/orders etc	52,449,892
3	33089	Additional Secretary S&GAD	2018-19	Record of arrear of pay & allowances not produced	42,839,010
4	35978	Deputy Commissioner, Rawalpindi	2017-19	Non production of record on account of Ramzan Bazar	13,800,000
5	31211	Idrara Dara-us-Salam Library, Lahore	2017-18	Record of auction of restaurant not produced to audit	13,718,358
6	36257	Chief Minister Secretariat Punjab, Lahore	2017-19	Non Submission / Production of Adjustment Accounts with Supporting Vouchers against Advance Payments	12,629,136
7	36292	Chief Minister Secretariat Punjab, Lahore	2017-19	Non Maintenance of Record of Off-Cycle Payments	6,845,281
8	35608	Pb. Overseas Pakistanis Commission, Lahore	2018-19	Non production of audit able record. Human Rights case order judgments PTC.	6,500,000
9	33055	Additional Secretary S&GAD	2018-19	Non production of vouched account for payment of grant in aid to Punjab Civil Officers Mess.	6,000,000
10	31177	Govt. Punjab Public Library, Lahore	2013-18	Vouched account of expenditure on repair of building not available	5,249,013
11	34636	Deputy Commissioner, Sargodha	2017-19	Expenditure without vouched account construction.	5,011,000
12	30823	Provincial Ombudsperson Punjab, Lahore	2015-18	Non production of vouched account	2,096,372
13	33104	Additional Secretary S&GAD	2018-19	Vehicles log books not produced to audit.	1,512,006
14	30886	Director Anticorruption, Lahore Region, Lahore	2017-18	Utility Bills	1,433,727
15	35612	Pb. Overseas Pakistanis Commission, Lahore	2018-19	Doubtful off cycle payments due to non availability of supporting documents	1,372,000
16	30819	Provincial Ombudsperson Punjab, Lahore	2015-18	Non production of log books	1,030,487
17	30888	Director Anticorruption, Lahore Region, Lahore	2017-18	Vouches of payments of rent of building	825,000
18	31162	D.G. Protocol Punjab, Lahore	2017-18	Abstant of petty vouchers guest hous hired.	501,286

19	30891	Director Anticorruption, Lahore Region, Lahore	2017-18	Arrear of pay record.	274,228
20	30870	Overseas Pakistanis Commission Punjab, LHR	2017-18	Air fare tickets/hotel receipts of TA/DA claims	1505640
21	31185	Govt. Punjab Public Library, Lahore	2013-18	Non production of record of appointments.	-----
22	31208	Idrara Dara-us-Salam Library, Lahore	2017-18	Non production of record prior to the period 2017-18	-----
23	31873	Quaid.e.Azam Library Lahore	2017-18	Audit not conducted due to non production of record prior to the period 2017-18	-----
24	33084	Additional Secretary S&GAD	2018-19	Record of arrear of pay & allowances	10,477,467
25	33113	Additional Secretary S&GAD	2018-19	Non production of record detail of government residences rent recovery register PTC	-----
26	34641	Deputy Commissioner, Sargodha	2017-19	Non-production of record Suger Cess Fund	-----
27	36278	Chief Minister Secretariat Punjab, Lahore	2017-19	Non provision of record Misc. record	-----
28	36297	Chief Minister Secretariat Punjab, Lahore	2017-19	Non production of log books	-----
29	36288	Chief Minister Secretariat Punjab, Lahore	2017-19	Non maintenance of record for the use of Pool/General Vehicles	-----
30	37698	Deputy Commissioner Shiekhupura	2017-19	Non production of vouched account	9173637
31	38217	Deputy Commissioner Multan	2017-19	Non production of vouched of account civil works	22,092,451
32	38216	Deputy Commissioner Multan	2017-19	Non production of vouched account payment to Agri. Deptt: for establishment of waiting area.	10,550,000
33	38211	Deputy Commissioner Multan	2017-19	Non production of vouched account-deposit work.	13,519,969
34	38209	Deputy Commissioner Multan	2017-19	Paid bills not produced	163,992,306
35	38208	Deputy Commissioner Multan	2017-19	Appointment record of Civil Defense volunteers	13,722,800
36	38206	Deputy Commissioner Multan	2017-19	Disbursement record of financial assistance	4,601,000
37	38203	Deputy Commissioner Multan	2017-19	Non production of vouched account-SDA account payment relating to establishment of agiculture fair price shops.	48,000,000
38	38196	Deputy Commissioner Gujranwala	2007-19	Non production of vouched account-deposit work.	538,280
39	38190	Deputy Commissioner Gujranwala	2007-19	Appointment record of Civil Defense volunteers	3,651,422

40	38191	Deputy Commissioner Gujranwala	2007-19	Vouchers not produced	2,693,519
41	38189	Deputy Commissioner Gujranwala	2007-19	Disbursement record not produced	4,601,000
42	38187	Deputy Commissioner Gujranwala	2007-19	Vouched account not produced record of bulk purchase.	20,659,921
43	37578	Deputy Commissioner Sheikhupura	2017-19	Vouched account not produced	18,632,948
44	38246	D.G Protocol Lahore	2018-19	Non production of record of arrears payment	658,246
45.	30889	Director Anticorruption, Lahore Region, Lahore	2017-18	Irregular payment of TA on transfer Rs.92955	92,955
46.	30890	Director Anticorruption, Lahore Region, Lahore	2017-18	Tour programme, attend sheet of TA/DA payment	72,320
47.	36265	Chief Minister Secretariat, Punjab, Lahore	2017-19	List of participants and agenda/ purpose of meeting were not shown	143,810,28 6
48.	33069	Addl. Secretary S&GAD Punjab, Lahore	2018-19	List of participants and agenda/ purpose of meeting were not shown	5,518,875
49.	33102	Addl. Secretary S&GAD Punjab, Lahore	2018-19	List of participants and agenda/ purpose of meeting were not shown	3,949,716
50.	30872	Overseas Pakistanis Commission Punjab, Lahore	2017-18	List of participants and agenda/ purpose of meeting were not shown	924,564
51.	33109	Addl. Secretary S&GAD Punjab, Lahore	2018-19	List of participants and agenda/ purpose of meeting were not shown	541,936
Total					771,698,407

Annexure-50 (Audit Para No. 19.4.2)

Sr. No.	PDPs No.	Name of formations	Period of audit	Title of para	Amount (Rs.)
1	36287	Chief Minister Secretariat Punjab, Lahore	2017-19	Unjustified grant of various allowances	364,428,921
2	36311	Chief Minister Secretariat Punjab, Lahore	2017-19	Loss due to non deduction of conveyance allowance from the officers / officials using Pool vehicles - Rs.18,600,192	18,600,192
3	30861	Overseas Pakistanis Commission Punjab, LHR	2017-18	Non recovery of outstanding dues from officers/officials	7,430,486
4	32995	Chief Pilot, VIP Flight, Lahore	2016-19	Excess Drawl of Allowances-Special Allowance and Secretariat Allowances not mentioned in the term and condition of contract of officers and also not authorized by notification of such allowances	3,785,076
5	36264	Chief Minister Secretariat Punjab, Lahore	2017-19	Unauthorized payment of Allowances for Rs. 1,842,860	1,842,860
6	30865	Overseas Pakistanis Commission Punjab, LHR	2017-18	Non recovery of outstanding dues from officers/officials of Rs.	1,531,317
7	30867	Overseas Pakistanis Commission Punjab, LHR	2017-18	Irregular drawl of judicial allowances justification/recovery thereof.	1,190,000
8	33013	MD PPRA Regulatory Authority, Lahore	2017-19	Irregular/Unauthorized payment of Secretariat Allowance	1,027,130
9	35616	Pb. Overseas Pakistanis Commission, Lahore	2018-19	Inadmissible drawl of special allowance and utility	686,088
10	30874	Overseas Pakistanis Commission Punjab, LHR	2017-18	Unauthorized/unjustified payment of special allowance 20% of basic pay Rs. 772932 recovery thereof.	772,932
11	35615	Pb. Overseas Pakistanis Commission, Lahore	2018-19	Non recovery of outstanding dues from officers/officials	745,770
12	36302	Chief Minister Secretariat Punjab, Lahore	2017-19	Proof of Deduction of Conveyance Allowance while using designated / allotted / authorized Government Vehicles was not produce	739,272
13	30815	Provincial Ombudsperson Punjab, Lahore	2015-18	Discrimination of payment of special allowance 20% amounting to	548,026
14	30824	Provincial Ombudsperson Punjab, Lahore	2015-18	Unauthorized drawl of overtime allowance amounting	353,292

Sr. No.	PDPs No.	Name of formations	Period of audit	Title of para	Amount (Rs.)
1	36287	Chief Minister Secretariat Punjab, Lahore	2017-19	Unjustified grant of various allowances	364,428,921
15	30877	Overseas Pakistanis Commission Punjab, LHR	2017-18	Unauthorized payment of HRA and non deduction of 5% HR	352,103
16	35510	Pb. Public Service Commission, Lahore	2018-19	Un-authorized payment of conveyance allowance -	202,101
17	30879	Overseas Pakistanis Commission Punjab, LHR	2017-18	Loss due to over payment of CA Rs.249784 recovery thereof.	249,784
18	30884	Director Anticorruption, Lahore Region, Lahore	2017-18	Irregular payment of ration allowance	249,120
19	33018	MD PPRA Regulatory Authority, Lahore	2017-19	Irregular payment of Special Allowance	245,000
20	33007	Chief Pilot, VIP Flight, Lahore	2016-19	Non deduction of Conveyance Allowance while using government vehicle	210,000
21	30880	Overseas Pakistanis Commission Punjab, LHR	2017-18	Unjustified drawl of adhoc relief allowance 2010 (50%) Rs. 194297 justification/recovery thereof.	194,297
22	33093	Additional Secretary S&GAD	2018-19	Recovery of irregular payment of cm secretariat allowance to the civil secretariat employees	97,010
23	31140	Punjab Service Tribunal, Lahore	2017-18	Overpayment Rs. 180682 due to non deduction of CA court leave of August, 2018	180,682
24	35623	Pb. Overseas Pakistanis Commission, Lahore	2018-19	Inadmissible drawl of conveyance allowance despite allotment of official vehicles-	180,000
25	31186	Govt. Punjab Public Library, Lahore	2013-18	Non deduction of CA	145,000
26	35625	Pb. Overseas Pakistanis Commission, Lahore	2018-19	Inadmissible drawl of special judicial allowance	140,000
27	31701	Directorate of Public Libraries, Punjab Lahore	2010-18	Inadmissible payment of conveyance & washing allowance, recovery thereof	124,920
28	31702	Directorate of Public Libraries, Punjab Lahore	2010-18	Inadmissible payment of conveyance & washing allowance, recovery thereof	124,920
29	33072	Additional Secretary S&GAD	2018-19	Unauthorized payment of allowances during leave period	121,158
30	35629	Pb. Overseas Pakistanis Commission, Lahore	2018-19	Over drawl of ta/da-	111,150

Sr. No.	PDPs No.	Name of formations	Period of audit	Title of para	Amount (Rs.)
1	36287	Chief Minister Secretariat Punjab, Lahore	2017-19	Unjustified grant of various allowances	364,428,921
31	30887	Director Anticorruption, Lahore Region, Lahore	2017-18	Non recovery of social security benefit to regular employees	93,638
32	39025	Deputy Commissioner Lahore	2016-19	Non recovery of penal rent	27,266,000
33	39042	Deputy Commissioner Lahore	2016-19	Inadmissible reimbursement of medical charges-	652,236
34	39045	Deputy Commissioner Lahore	2016-19	Payment of law charges-rs. 250,000	250,000
35	39046	Deputy Commissioner Lahore	2016-19	Non deduction of 5% maintenance charges	248,617
36	39049	Deputy Commissioner Lahore	2016-19	Irregular drawl of ta/da	139,362
37	39050	Deputy Commissioner Lahore	2016-19	Unauthorized retention of official motorcycle recovery-	138,975
Total					435,397,435

Annexure-51 (Audit Para No. 19.4.8)

Sr. No.	Name of formation	PDP No.	Audit Year	Nature of Irregularity	Amount Rs.
1.	Deputy Commissioner Gujranwala	38180	2017-19	Tender was not floated on PPRA	1,990,981
2.	Chief Minister Secretariat Punjab, Lahore	36284	2017-19	Annual requirement not uploaded on PPRA	143,810,286
3.	Chief Pilot , Vip Flights, Lahore	33002	2016-19	Violation of PPRA Rule 4	136,140,000
4.	Deputy Commissioner Gujranwala	38188	2017-19	Expenditure was made without adopting PPRA rules	99,741,816
5.	Deputy Commissioner, Rawalpindi	35984	2017-19	Without open tender	89,119,600
6.	Deputy Commissioner Multan	38202	2017-19	Tender amount was not advertised in advance/Grievance committee not constituted.	40,017,616
7.	Deputy Commissioner, Sargodha	34630	2017-19	Without advertisement on PPRA	32,313,581
8.	Deputy Commissioner Sheikhpura	37586	2017-19	Tender was not floated on PPRA	30,152,558
9.	Deputy Commissioner Gujranwala	38186	2017-19	Technical evaluation report not upload	25,613,099
10.	Deputy Commissioner, Sargodha	34631	2017-19	Without advertisement on PPRA	24,857,891
11.	Deputy Commissioner Multan	38207	2017-19	Without tender on PPRA	24,677,340
12.	Deputy Commissioner, Sargodha	34632	2017-19	Without advertisement on PPRA	22,109,448
13.	Deputy Commissioner Sheikhpura	37584	2017-19	Tender was not floated on PPRA	18,632,943
14.	Chief Pilot , Vip Flights, Lahore	32999	2016-19	Nont direct contracting under PPRA Rules	14,236,000
15.	Govt. Punjab Public Library, Lahore	31172	2013-18	Without advertisement on PPRA	13,476,298
16.	Deputy Commissioner Multan	38213	2017-19	Without open tender/PPRA	13,117,073
17.	Deputy Commissioner, Sargodha	34633	2017-19	Without advertisement on PPRA	12,736,486
18.	Additional Secretary S&GAD	33044	2018-19	Without advertisement on PPRA	11,561,333
19.	Chief Minister Secretariat Punjab, Lahore	36279	2017-19	Without advertisement on PPRA	11,306,667
20.	Deputy Commissioner Multan	38215	2017-19	Without open tender/PPRA	11,068,627
21.	Deputy Commissioner Gujranwala	38183	2017-19	Annual requirement not uploaded on PPRA	10,928,600
22.	Deputy Commissioner Gujranwala	38197	2017-19	Without tender on PPRA	9,650,207
23.	Additional Secretary	33100	2018-19	Without advertisement on PPRA	9,565,701

Sr. No.	Name of formation	PDP No.	Audit Year	Nature of Irregularity	Amount Rs.
	S&GAD				
24.	Chief Minister Secretariat Punjab, Lahore	36262	2017-19	Annual requirement not uploaded on PPRA	8,794,682
25.	Deputy Commissioner Multan	38214	2017-19	Without open tender/PPRA	8,662,080
26.	Deputy Commissioner, Sargodha	34635	2017-19	Without advertisement on PPRA	8,060,000
27.	Chief Minister Secretariat Punjab, Lahore	36275	2017-19	Annual requirement not uploaded on PPRA	7,337,542
28.	Chief Pilot, VIP Flight, Lahore	33003	2016-19	Without open tender/PPRA	6,963,071
29.	Deputy Commissioner Multan	38199	2017-19	Without tender on PPRA	6,329,350
30.	Pb. Overseas Pakistanis Commission, Lahore	35609	2018-19	Without advertisement on PPRA	6,085,344
31.	MD PPRA Regulatory Authority, Lahore	33015	2017-19	Pre-qualification of firms not made	6,06307
32.	Deputy Commissioner, Rawalpindi	35977	2017-19	Without open tender	4,946,020
33.	Chief Minister Secretariat Punjab, Lahore	36277	2017-19	Annual requirement not uploaded on PPRA	4,941,635
34.	Chief Minister Secretariat Punjab, Lahore	36294	2017-19	Annual requirement not uploaded on PPRA	4,660,569
35.	Additional Secretary S&GAD	33071	2018-19	Without advertisement on PPRA	4,482,238
36.	Additional Secretary S&GAD	33070	2018-19	Annual requirement not uploaded on PPRA	4,459,774
37.	Deputy Commissioner Multan	38198	2017-19	Without tender on PPRA	4,241,100
38.	MD PPRA Regulatory Authority, Lahore	33014	2017-19	Without advertisement on PPRA	4,161,999
39.	Additional Secretary S&GAD	33087	2018-19	Without advertisement on PPRA	4,156,736
40.	Additional Secretary S&GAD	33117	2018-19	Without advertisement on PPRA	4,050,520
41.	Chief Pilot , Vip Flights, Lahore	33004	2016-19	Bid activity not materialized	4,016,000
42.	Deputy Commissioner Multan	38205	2017-19	Without tender on PPRA	3,907,776
43.	Additional Secretary S&GAD	33050	2018-19	Annual requirement not uploaded on PPRA	3,750,000
44.	Additional Secretary S&GAD	33031	2018-19	Without advertisement on PPRA	3,659,583
45.	Deputy Commissioner, Sargodha	34637	2017-19	Without advertisement on PPRA	3,494,000
46.	Deputy Commissioner, Multan	38200	2017-19	Procurements were made without observing PPRA rules.	3,394,440

Sr. No.	Name of formation	PDP No.	Audit Year	Nature of Irregularity	Amount Rs.
47.	Deputy Commissioner Gujranwala	38179	2017-19	Tender was not floated on PPRA	3,280,740
48.	Deputy Commissioner, Rawalpindi	35974	2017-19	Splitting to avoid tender	2,854,619
49.	Chief Minister Secretariat Punjab, Lahore	36307	2017-19	Annual requirement not uploaded on PPRA	2,837,156
50.	Deputy Commissioner, Rawalpindi	35968	2017-19	Splitting to avoid tender	2,797,463
51.	Quaid.e.Azam Library Lahore	31876	2017-18	Without open tender/PPRA	2,553,560
52.	Overseas Pakistanis Commission Punjab, LHR	30864	2017-18	Annual requirement not uploaded on PPRA	2,522,226
53.	Ombudsman Punjab, Lahore	37687	2017-19	Without devising proper planning and advertisement of annual plan	2,394,025
54.	Quaid.e.Azam Library Lahore	31877	2017-18	Without open tender/PPRA	2,253,607
55.	Deputy Commissioner Multan	38204	2017-19	Without tender on PPRA	2,173,160
56.	Chief Minister Secretariat Punjab, Lahore	36270	2017-19	Annual requirement not uploaded on PPRA	2,141,079
57.	Ombudsman Punjab, Lahore	37692	2017-19	Tender was not floated on PPRA	1,979,077
58.	Additional Secretary S&GAD	33028	2018-19	Without advertisement on PPRA	1,965,160
59.	Deputy Commissioner Multan	38219	2017-19	Without open tender/PPRA	1,821,579
60.	Ombudsman Punjab, Lahore	37688	2017-19	Tender was not floated on PPRA	1,778,726
61.	Chief Minister Secretariat Punjab, Lahore	36273	2017-19	Annual requirement not uploaded on PPRA	1,696,361
62.	Deputy Commissioner Gujranwala	38185	2017-19	Tender was not floated on PPRA	1,617,930
63.	Deputy Commissioner Multan	38212	2017-19	Without open tender/PPRA	8,867,042
64.	Additional Secretary S&GAD	33066	2018-19	Without advertisement on PPRA	1,321,880
65.	Govt. Punjab Public Library, Lahore	31178	2013-18	Annual requirement not uploaded on PPRA	1,264,568
66.	Additional Secretary S&GAD	33065	2018-19	Splitting to avoid tender	1,070,754
67.	MD PPRA Regulatory Authority, Lahore	33022	2017-19	Procurement unfair and un-transparent manner	2,000,000
68.	Deputy Commissioner, Rawalpindi	35969	2017-19	Splitting to avoid tender	1,048,808
69.	Deputy Commissioner Sheikhpura	37576	2017-19	Tender was not floated on PPRA	992,342
70.	Deputy Commissioner,	35972	2017-19	Splitting to avoid tender	900,408

Sr. No.	Name of formation	PDP No.	Audit Year	Nature of Irregularity	Amount Rs.
	Rawalpindi				
71.	Deputy Commissioner, Rawalpindi	35985	2017-19	Splitting to avoid tender	896,885
72.	Deputy Commissioner Sheikupura	37574	2017-19	Not fulfillment of PPRA rule 59	30,152,558
73.	Govt. Punjab Public Library, Lahore	31181	2013-18	Without advertisement on PPRA	875,523
74.	Chief Minister Secretariat Punjab, Lahore	36259	2017-19	Annual requirement not uploaded on PPRA	859,123
75.	Deputy Commissioner, Rawalpindi	35973	2017-19	Splitting to avoid tender	752,369
76.	Director Anticorruption, Lahore Region, Lahore	30881	2017-18	Splitting to avoid tender	748,554
77.	Deputy Commissioner Gujranwala	38184	2017-19	Annual requirement not uploaded on PPRA	6,907,313
78.	Chief Minister Secretariat Punjab, Lahore	36263	2017-19	Annual requirement not uploaded on PPRA	656,604
79.	Deputy Commissioner Multan	38201	2017-19	Without tender on PPRA	653,326
80.	Pb. Overseas Pakistanis Commission, Lahore	35617	2018-19	Splitting to avoid tender	637,732
81.	Pb. Overseas Pakistanis Commission, Lahore	35618	2018-19	Without advertisement on PPRA	634,475
82.	Chief Pilot, VIP Flight, Lahore	33005	2016-19	Without open tender/PPRA	621,863
83.	Deputy Commissioner, Rawalpindi	35971	2017-19	Splitting to avoid tender	599,738
84.	Govt. Punjab Public Library, Lahore	31175	2013-18	Without advertisement on PPRA	541,349
85.	Deputy Commissioner, Sargodha	34650	2017-19	Without advertisement on PPRA	535,093
86.	Ombudsman Punjab, Lahore	37694	2017-19	Tender was not floated on PPRA	445,185
87.	Punjab Service Tribunal, Lahore	31138	2017-18	Without advertisement on PPRA	377,290
88.	Govt. Punjab Public Library, Lahore	31176	2013-18	Without advertisement on PPRA	368,595
89.	Deputy Commissioner Sheikupura	37581	2017-19	Tender was not floated on PPRA	301,916
90.	Govt. Punjab Public Library, Lahore	31182	2013-18	Without advertisement on PPRA	290,500
91.	Pb. Public Service Commission, Lahore	35509	2018-19	Without open tender	289,575
92.	Idrara Dara-us-Salam Library, Lahore	31213	2017-18	Splitting to avoid tender	273,900
93.	Pb. Public Service Commission, Lahore	35514	2018-19	Without open tender	261,144

Sr. No.	Name of formation	PDP No.	Audit Year	Nature of Irregularity	Amount Rs.
94.	Govt. Punjab Public Library, Lahore	31180	2013-18	Without advertisement on PPRA	2,858,400
95.	Quaid.e.Azam Library Lahore	31878	2017-18	Without open tender/PPRA	684,000
96.	Govt. Punjab Public Library, Lahore	31183	2013-18	Without advertisement on PPRA	1,118,166
97.	Punjab Service Tribunal, Lahore	31141	2017-18	Splitting to avoid tender	120,649
98.	Quaid.e.Azam Library Lahore	31875	2017-18	Splitting to avoid tender	562,400
99.	D.G Protocol, Lahore	38248	2018-19	Store items through quotations and splitting the expenditure	575,479
Total					1,034,396,928

Annexure-52 (Audit Para No. 19.4.21)

Sr. No.	PDPs No.	Name of formations	Period of audit	Brief description of observation	Amount (Rs.)
1.	35867	Deputy Commissioner Rawalpindi	2017-19	Recovery of Punjab Sales Tax	24,406,559
2.	33023	Additional Secretary S&GAD	2018-19	Loss due to less-deduction of punjab sales tax on repair services-	10,735,577
3.	36285	Chief Minister Secretariat Punjab, Lahore	2017-19	Loss to Government due to less/non deduction of PST	8,834,576
4.	35980	Deputy Commissioner, Rawalpindi	2017-19	Loss due to non-deduction of income tax on purchases various items for Ramzan Bazar at District Rawalpindi -	8,020,764
5.	34638	Deputy Commissioner, Sargodha	2017-19	Non deduction of income tax by the market committee-	4,060,000
6.	33006	Chief Pilot, VIP Flight, Lahore	2016-19	Non deduction of Income Tax	2,962,000
7.	37575	D.C. Sheikhpura	2017-19	Non deduction of income tax	1,356,865
8.	33054	Additional Secretary S&GAD	2018-19	Deduction of punjab sales tax (pst)	931,742
9.	35986	Deputy Commissioner, Rawalpindi	2017-19	Recovery of Punjab Sales Tax-	858,507
10.	33098	Additional Secretary S&GAD	2018-19	Loss due to less-deduction of punjab sales tax on repair services	720,413
11.	33032	Additional Secretary S&GAD	2018-19	Loss due to less-deduction of punjab sales tax on repair services	694,535
12.	37686	Ombudsman Punjab, Lahore	2017-19	Less deduction of PST	679,661
13.	33016	MD PPRA Regulatory Authority, Lahore	2017-19	Non deduction/charging of Punjab Sales Tax on Training Expenditure	618,665
14.	30832	Provincial Ombudsperson Punjab, Lahore	2015-18	Tax deduction without credit to PRA	486,982
15.	38244	D.G Protocol, Lahore	2018-19	Non recovery of PST	445,939
16.	35981	Deputy Commissioner, Rawalpindi	2017-19	Loss due to non-deduction of income tax on purchases various items for Ramzan Bazar of Tehsil Gujar Khan	445,142
17.	33111	Additional Secretary S&GAD	2018-19	Non deduction of income tax -	443,776
18.	38193	Deputy Commissioner Gujranwala	2017-19	Non recovery of PST	364,702
19.	38218	Deputy Commissioner Multan	2017-19	Recovery of PST & Income tax	314,495
20.	35621	Pb. Overseas Pakistanis Commission, Lahore	2018-19	Loss to government due to non/less deduction of pst	288,825
21.	31179	Govt. Punjab Public	2013-18	Income tax less recovered on	245,540

Sr. No.	PDPs No.	Name of formations	Period of audit	Brief description of observation	Amount (Rs.)
		Library, Lahore		payment of honorarium to staff	
22.	37689	Ombudsman Punjab, Lahore	2017-19	Non deduction of income tax on purchase of IT Equipment	229,560
23.	31161	D.G. Protocol Punjab, Lahore	2017-18	Non/less deduction of PST on services	207,896
24.	34646	Deputy Commissioner, Sargodha	2017-19	Loss due to non/less deduction of Punjab Sales Tax on repair Rs. 200,204	200,204
25.	33077	Additional Secretary S&GAD	2018-19	Loss due to less-deduction of punjab sales tax on repair services-	194,566
26.	37579	D.C Sheikhpura	2017-19	Non deduction of PST	182,240
27.	38194	D.C Gujranwala	2017-19	Less deduction of income tax	161,428
28.	33056	Additional Secretary S&GAD	2018-19	Non deduction of punjab sales tax (pst) - rs. 156,240/-	156,240
29.	30825	Provincial Ombudsperson Punjab, Lahore	2015-18	Less deduction of income tax amounting	154,463
30.	35579	D.C. Sheikhpura	2017-19	Non deduction of PST	117,352
31.	35626	Pb. Overseas Pakistanis Commission, Lahore	2018-19	Loss to government due to non deduction of income tax on honorarium-	113,000
32.	33039	Additional Secretary S&GAD	2018-19	Loss due to less-deduction of punjab sales tax oi services - rs.	106,784
33.	31874	Quaid.e.Azam Library Lahore	2017-18	Less deduction of income tax on salary payment as unauthorized rebate was granted to librarians	102,237
34.	31880	Quaid.e.Azam Library Lahore	2017-18	Recovery of taxes Rs. 100766	100,766
35.	33068	Additional Secretary S&GAD	2018-19	Loss due to less-deduction of punjab sales tax on repair services -	64,651
Total					70,006,652

Annexure-53 (Audit Para No. 20.4.1)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	A.I. Med. College & Allied Institute, Lahore	2017-18	31030	815,437,848
2.	A.I. Med. College & Allied Institute, Lahore	2017-18	31014	795,753,000
3.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34792	648,352,791
4.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34795	564,490,071
5.	Director Blood transfusion, Lahore.	2017-18	31112	365,052,000
6.	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32360	299,895,029
7.	A.I. Med. College & Allied Institute, Lahore	2017-18	31024	279,184,293
8.	A.I. Med. College & Allied Institute, Lahore	2017-18	31019	233,944,376
9.	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31567	232,939,978
10.	A.I. Med. College & Allied Institute, Lahore	2017-18	31018	210,071,521
11.	Mayo Hospital, Lahore	2018-19	33598	157,502,351
12.	Quaid-e-Azam medical College Bahawalpur	2018-19	34860	93,297,502
13.	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33467	70,760,300
14.	A.I. Med. College & Allied Institute, Lahore	2017-18	31077	55,820,206
15.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34794	51,084,560
16.	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35767	49,537,400
17.	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35819	564,000
18.	Punjab Healthcare Commission, Lahore	2012-19	33648	21,752,525
19.	A.I. Med. College & Allied Institute, Lahore	2017-18	31026	19,304,082
20.	Principal G/Wala Medical College& Allied Institute	2016-18	32607	15,588,449
21.	Secretary to Govt. of Punjab. SHC&M Education Deptt.: LHR	2018-19	32685	15,789,425
22.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33886	11,840,000
23.	Gujranwala medical college and Allied institute	2018-19	37339	9,260,200
24.	Principal G/Wala Medical College& Allied Institute	2016-18	32620	9,115,834
25.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33841	8,646,021
26.	Quaid-e-Azam medical College Bahawalpur	2018-19	34857	7,610,963
27.	Director Blood Transfusion Services, Punjab LHR	2017-18	31113	6,456,200
28.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33887	6,200,000
29.	Principal G/Wala Medical College & Allied Institute	2016-18	32599	5,531,781
30.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33831	5,431,810
31.	Quaid-e-Azam medical College Bahawalpur	2018-19	34859	5,176,460
32.	Punjab Institute of Mental Health Lahore	2018-19	32281	2,406,537
33.	Mayo Hospital, Lahore	2018-19	33578	2,140,490
34.	Gujranwala medical college and Allied institute	2018-19	37375	1,069,478
35.	Gujranwala medical college and Allied institute	2018-19	37379	930,000
36.	Quaid-e-Azam medical College Bahawalpur	2018-19	34858	888,840
37.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34750	41,508,430
38.	A.I. Med. College & Allied Institute, Lahore	2017-18	31013	0

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
39.	Punjab Institute of Cardiology, Lahore	2017-18	32322	0
40.	Principal G/Wala Medical College& Allied Institute	2016-18	32605	0
41.	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33490	0
42.	Chairman & Dean SZMC, Lahore	2018-19	34134	0
43.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34769	0
44.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34802	0
45.	Punjab Institute of Cardiology, Lahore	2018-19	35570	0
46.	Punjab Institute of Cardiology, Lahore	2018-19	35579	0
47.	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35820	0
48.	Faisalabad Medical university & Allied Hospital	2018-19	37411	0
49.	PIC Lahore	2017-18	32324	0
50.	PHC Lahore	2012-19	33644	115,704,752
Total				5,236,039,503

Annexure-54 (Audit Para No. 20.4.8)

Sr. No	Name of formation	Period of audit	PDP No.	Description of irregularity	Amount (Rs.)
1.	A.I. Med. College & Allied Institute, Lahore	2017-18	31022	Bid evaluation not done	1,444,774,906
2.	A.I. Med. College & Allied Institute, Lahore	2017-18	31057	Advertisement on PPRA not made	700,000
3.	Punjab Dental Hospital, Lahore	2017-18	31086	bid evaluation not done+ procurement plan not devised	1,385,000
4.	Punjab Dental Hospital, Lahore	2017-18	31087	bid evaluation not done+ procurement plan not devised	860,507
5.	Punjab Dental Hospital, Lahore	2017-18	31089	Technical bid not evaluated	340,599
6.	Director Blood Transfusion Services, Punjab Lahore	2017-18	31123	Advertisement on PPRA not made	147,200
7.	Director Blood Transfusion Services, Punjab LHR	2017-18	31133	Direct contracting made regularly, without obtaining propriety certificate	19,267,500
8.	Director Blood Transfusion Services, Punjab LHR	2017-18	31134	non obtaining of market rates /single bid purchase	347,000
9.	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31535	Sole distribution certificate not obtained/ produced	7,716,631
10.	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31539	annual requirement not uploaded on PPRA Website	811,372
11.	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31544	Specification was not generic	4,293,945
12.	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31545	Specification was not generic	31,312,989
13.	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31550	single bid purchase	23,783,330
14.	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31559	sole distribution certificate not obtained.	25,708,872
15.	Services Institute of	2017-18	31568	Specification was not	1,620,325

Sr. No	Name of formation	Period of audit	PDP No.	Description of irregularity	Amount (Rs.)
	Medical Science / Services Hospital Lahore			generic	
16.	Govt. Mian Munshi Hospital Lahore	2017-19	32710	procurement plan not devise, bid evaluation not done	1,541,680
17.	Punjab Institute of Cardiology, Lahore	2017-18	32283	procurement plan not devised, bid evaluation not done	1,100,175,285
18.	Punjab Institute of Cardiology, Lahore	2017-18	32286	procurement plan not devised, bid evaluation not done	44,948,718
19.	Punjab Institute of Cardiology, Lahore	2017-18	32293	procurement plan not devised, bid evaluation not done	3,734,000
20.	Punjab Institute of Cardiology, Lahore	2017-18	32297	procurement plan not devised, bid evaluation not done	56,732,517
21.	Punjab Institute of Cardiology, Lahore	2017-18	32298	procurement plan not devised, bid evaluation not done	5,535,000
22.	Punjab Institute of Cardiology, Lahore	2017-18	32301	procurement plan not devised, bid evaluation not done	43,210,763
23.	Punjab Institute of Cardiology, Lahore	2017-18	32303	procurement plan not devised, bid evaluation not done	2,071,228
24.	Punjab Institute of Cardiology, Lahore	2017-18	32305	procurement plan not devised, bid evaluation not done	26,971,474
25.	Punjab Institute of Cardiology, Lahore	2017-18	32307	procurement plan not devised, bid evaluation not done	7,242,449
26.	Punjab Institute of Cardiology, Lahore	2017-18	32308	procurement plan not devised, bid evaluation not done	6,052,827
27.	Punjab Institute of Cardiology, Lahore	2017-18	32311	procurement plan not devised, bid evaluation not done	5,410,955
28.	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32341	procurement plan not devised, bid evaluation not done	27,452,400

Sr. No	Name of formation	Period of audit	PDP No.	Description of irregularity	Amount (Rs.)
29.	Postgraduate Medical Institute, AMC, LGH School of Nursing Lahore	2017-18	32356	procurement plan not devised, bid evaluation not done	8,240,264
30.	M.S. Govt. Teaching Hospital Shahdara, LHR	2018-19	32481	procurement plan not devised, bid evaluation not done	1,758,442
31.	M.S. Govt. Teaching Hospital Shahdara, LHR	2018-19	32482	procurement plan not devised, bid evaluation not done	103,891,780
32.	Principal G/Wala Medical. College & Allied Institute	2016-18	32572	procurement plan not devised, bid evaluation not done	104,812,735
33.	Secretary to Govt. of Punjab SHC&M Edu Department LHR	2018-19	32672	procurement plan not devised, bid evaluation not done	6,940,000
34.	Secretary to Govt. of Punjab SHC&M Edu Department LHR	2018-19	32682	procurement plan not devised, bid evaluation not done	398,333
35.	Govt. Mian Munshi DHQ-I Teaching Hospital, LHR	2017-19	32701	procurement plan not devised, bid evaluation not done	161,869,622
36.	Govt. Mian Munshi DHQ-I Teaching Hospital, LHR	2017-19	32702	procurement plan not devised, bid evaluation not done	46,257,782
37.	Govt. Mian Munshi DHQ-I Teaching Hospital, LHR	2017-19	32708	procurement plan not devised, bid evaluation not done	2,186,700
38.	Govt. Mian Munshi DHQ-I Teaching Hospital, LHR	2017-19	32715	procurement plan not devised, bid evaluation not done	2,814,185
39.	Govt. Mian Munshi DHQ-I Teaching Hospital, LHR	2017-19	32717	procurement plan not devised, bid evaluation not done	9,880,445
40.	Govt. Mian Munshi DHQ-I Teaching Hospital, LHR	2017-19	32719	procurement plan not devised, bid evaluation not done	512,250
41.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32826	The contract continued for three years besides re-advertisement on PPRA	2,592,000
42.	Services Institute of	2018-19	32833	The contract continued	99,723,992

Sr. No	Name of formation	Period of audit	PDP No.	Description of irregularity	Amount (Rs.)
	Medical Sciences/ Services Hospital, Lahore			for three years besides re-advertisement on PPRA	
43.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32842	The contract continued for three years besides re-advertisement on PPRA	298,850
44.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32843	Purchase through quotations	188,000
45.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32845	Direct contract was made	1,994,056
46.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32846	Purchase through quotations	461,230
47.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32847	Purchase through quotations /direct contracting was made	1,067,168
48.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32855	annual requirement not uploaded on PPRA website	111,000
49.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32863	Purchase without tendering	927,585
50.	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33476	purchase on previous year approved –rates	78,639,191
51.	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33494	Purchase through quotations	2,096,730
52.	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33498	Purchase through quotations	683,978
53.	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33507	single bid purchase /market rates were not obtained	2,449,215
54.	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33508	purchase on previous year rates	72,834,275

Sr. No	Name of formation	Period of audit	PDP No.	Description of irregularity	Amount (Rs.)
55.	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33512	Purchase through quotations	418,700
56.	Mayo Hospital, Lahore	2018-19	33574	Non- Specification was not genericin advertisement	14,900,350
57.	Mayo Hospital, Lahore	2018-19	33591	procurement plan not devised, bid evaluation not done	57,049,200
58.	Mayo Hospital, Lahore	2018-19	33596	procurement plan not devised, bid evaluation not done	4,516,200
59.	Mayo Hospital, Lahore	2018-19	33603	annual Requirement bid evaluation was not made& purchase against single bid	1,832,111
60.	Punjab Healthcare Commission, Lahore	2012-19	33642	procurement plan not devised, bid evaluation not done	188,821,273
61.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33835	procurement plan not devised, bid evaluation not done	1,000,000
62.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33837	procurement plan not devised, bid evaluation not done	19,250,356
63.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33842	procurement plan not devised, bid evaluation not done	873,708
64.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33850	procurement plan not devised, bid evaluation not done	9,848,415
65.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33851	Indent of purchase not floated on PPRA	976,359
66.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33853	procurement plan not devised, bid evaluation not done	303,161
67.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33854	procurement plan not devised, bid evaluation not done	4,932,146
68.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33857	procurement plan not devised, bid evaluation not done	8,665,724
69.	FJMU, SGRH & Allied	2018-19	33862	procurement plan not	3,047,553

Sr. No	Name of formation	Period of audit	PDP No.	Description of irregularity	Amount (Rs.)
	Institution, Lahore			devised, bid evaluation not done	
70.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33864	procurement plan not devised, bid evaluation not done	2,638,569
71.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33865	procurement plan not devised, bid evaluation not done	2,312,189
72.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33866	procurement plan not devised, bid evaluation not done	2,791,382
73.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33885	Indent of purchase not floated on PPRA	14,159,005
74.	Chairman & Dean SZMC, Lahore	2018-19	34103	procurement plan not devised, bid evaluation not done	259879302
75.	Chairman & Dean SZMC, Lahore	2018-19	34138	procurement plan not devised, bid evaluation not done	38,968,663
76.	Chairman & Dean SZMC, Lahore	2018-19	34147	procurement plan not devised, bid evaluation not done	5,242,950
77.	MS Children Hos. & Inst. of Child Health Multan	2018-19	34350	procurement plan not devised, bid evaluation not done	411,486,361
78.	MS Children Hos. & Inst. of Child Health Multan	2018-19	34362	Direct contracting not made	2,337,918
79.	MS Children Hos. & Inst. of Child Health Multan	2018-19	34376	LP from non-pre-qualified firm	1,601,812
80.	MS Children Hos. & Inst. of Child Health Multan	2018-19	34377	purchase from non- pre-qualified firm	50,428,189
81.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34746	procurement plan not devised, bid evaluation not done	4,402,994
82.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34747	procurement plan not devised, bid evaluation not done	1,857,362
83.	Nishtar Med. Univ. & Allied Institutions,	2018-19	34748	procurement plan not devised, bid evaluation	2,365,212

Sr. No	Name of formation	Period of audit	PDP No.	Description of irregularity	Amount (Rs.)
	Multan			not done	
84.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34749	procurement plan not devised, bid evaluation not done	3,257,775
85.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34751	procurement plan not devised, bid evaluation not done	14,952,938
86.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34753	procurement plan not devised, bid evaluation not done	950,371
87.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34755	procurement plan not devised, bid evaluation not done	165,630
88.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34757	procurement plan not devised, bid evaluation not done	4,171,595
89.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34775	procurement plan not devised, bid evaluation not done	645,840
90.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34777	procurement plan not devised, bid evaluation not done	2,774,120
91.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34778	procurement plan not devised, bid evaluation not done	9,553,847
92.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34783	procurement plan not devised, bid evaluation not done	543,025
93.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34791	procurement plan not devised, bid evaluation not done	18,894,877
94.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34797	procurement plan not devised, bid evaluation not done	24,886,576
95.	Quaid-e-Azam medical College Bahawalpur	2018-19	34853	non transparent purchase was made	8,387,500
96.	Quaid-e-Azam medical College Bahawalpur	2018-19	34862	Not floated on PPRA	1,009,312
97.	Quaid-e-Azam medical College Bahawalpur	2018-19	34863	Not floated on PPRA	1,048,500
98.	Faisalabad Medical university & Allied	2018-19	37400	procurement plan not devised, bid evaluation	24,025,828

Sr. No	Name of formation	Period of audit	PDP No.	Description of irregularity	Amount (Rs.)
	hospital			not done	
99.	Faisalabad Medical university & Allied hospital	2018-19	37406	procurement plan not devised, bid evaluation not done	203,542,048
100.	Faisalabad Medical university & Allied hospital	2018-19	37440	procurement plan not devised, bid evaluation not done	125,860,760
101.	Faisalabad Medical university & Allied hospital	2018-19	37462	procurement plan not devised, bid evaluation not done	149,191,256
102.	A.I. Med. College & Allied Institute, Lahore	2017-18	31082	procurement plan not devised, bid evaluation not done	7,604,264
103.	Punjab Institute of Cardiology, Lahore	2017-18	32288	procurement plan not devised, bid evaluation not done	57,352,159
104.	Govt. Mian Munshi DHQ-I Teaching Hospital, LHR	2017-19	32706	procurement plan not devised, bid evaluation not done	1,706,835
105.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33843	procurement plan not devised, bid evaluation not done	58,950,838
106.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33846	procurement plan not devised, bid evaluation not done	69,175,000
107.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33847	procurement plan not devised, bid evaluation not done	939,147
108.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33849	procurement plan not devised, bid evaluation not done	41,353,783
109.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34798	procurement plan not devised, bid evaluation not done	10,625,055
110.	Punjab Institute of Cardiology, Lahore	2018-19	35544	procurement plan not devised, bid evaluation not done	1,114,236,496
111.	Punjab Institute of Cardiology, Lahore	2018-19	35546	procurement plan not devised, bid evaluation not done	34,410,230
112.	Lady Aitcheson Hospital, Lahore	2018-19	35631	procurement plan not devised, bid evaluation	44,065,000

Sr. No	Name of formation	Period of audit	PDP No.	Description of irregularity	Amount (Rs.)
				not done	
113.	Lady Aitcheson Hospital, Lahore	2018-19	35633	procurement plan not devised, bid evaluation not done	7,643,494
114.	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32363	Award of contract against receipt of single bid	7,227,268
115.	Lady Aitcheson Hospital, Lahore	2018-19	35646	procurement plan not devised, bid evaluation not done	63,705,000
116.	A.I. Med. College & Allied Institute, Lahore	2017-18	31032	Award of contract against receipt of single bid	4,854,715
117.	Punjab Institute of Cardiology, Lahore	2018-19	35561	Award of contract against receipt of single bid	3,205,230
118.	Lady Aitcheson Hospital, Lahore	2018-19	35647	procurement plan not devised, bid evaluation not done	144,540
119.	Lady Aitcheson Hospital, Lahore	2018-19	35656	procurement plan not devised, bid evaluation not done	167,110
120.	Lady Aitcheson Hospital, Lahore	2018-19	35658	Supply of material not according to specification	449,850
121.	Faisalabad Medical university & Allied hospital	2018-19	37494	procurement plan not devised, bid evaluation not done	386,727
122.	Mayo Hospital Lahore	2018-19	33582	procurement plan not devised, bid evaluation not done	288000
123.	SIMS/Services Hospital Lahore	2018-19	32820	Contract awarded to highest bidder by ignoring the lowest	6,306,987
124.	Nawaz Sharif Hospital Yakki gate Lahore	2018-19	32628	Award on receipt of single source/firm response	117,884,000
125.	SIMS/Services Hospital Lahore	2017-18	31523	Sole agent distribution certificate of manufacturer not issued to the firm	50,926,981

Sr. No	Name of formation	Period of audit	PDP No.	Description of irregularity	Amount (Rs.)
126.	SIMS/Services Hospital Lahore	2017-18	31522	Sole agent distribution certificate of manufacturer not issued to the firm	179,193,013
127.	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32354	Annual estimated not devised	296,700
128.	PIC Lahore	2018-19	33578	Purchase on negotiated rates, brand name given in specification	13,229,450
129.	PIC Lahore	2018-19	35577	brand name given in specification	6,148,403
Total					7,225,600,616

Annexure-55 (Audit Para No. 20.4.10)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35789	29,252,160
2	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31527	20,069,017
3	Principal G/Wala Medical College & Allied Institute	2016-18	32570	17,980,000
4	Faisalabad Medical university & Allied hospital	2018-19	37457	15,669,971
5	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31556	9,193,480
6	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34790	8,016,597
7	Faisalabad Medical university & Allied hospital	2018-19	37441	4,813,312
8	MS Children Hos. & Inst. of Child Health Multan	2018-19	34360	4,038,178
9	Mayo Hospital, Lahore	2018-19	33564	2,519,501
10	M.S. Govt. Teaching Hospital Shahdara, LHR	2018-19	32485	1,813,000
11	Principal G/Wala Medical College & Allied Institute	2016-18	32582	1,800,988
12	Faisalabad Medical university & Allied hospital	2018-19	37414	1,173,290
13	Govt. Kot Khawaja Saeed Teaching Hos. LHR	2018-19	35459	1,069,200
14	MS Children Hos. & Inst. of Child Health Multan	2018-19	34359	1,050,062
15	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35800	810,056
16	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35807	635,470
17	Secretary to Govt. of Punjab. SHC&M Edu Department Lahore	2018-19	32681	569,750
18	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35817	473,001
19	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35812	458,000
20	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35806	384,060
21	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35798	366,290
22	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35801	318,500
23	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35811	309,450
24	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35808	273,900
25	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35810	243,800
26	MS Children Hos. & Inst. of Child Health Multan	2018-19	34371	251,450
27	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35794	211,000
28	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35799	188,955
29	SZH Lahore	2018-19	34148	26,556,816
30	GMC Gujranwala	2018-19	37372	398,760
Total				150,908,014

Annexure-56 (Audit Para No. 20.4.11)

Sr. No.	Name of formation	Period of audit	PDP No.	Description of para	Amount (Rs.)
1	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32335	Fourteen days for floating tender on the PPRA website was given instead of 15 days	244,371,497
2	A.I. Med. College & Allied Institute, Lahore	2017-18	31029	Less discount than previous year rates was obtained.	125,684,787
3	Punjab. Institute of Cardiology, Lahore	2018-19	35558	LP repeated items purchased through LP not identified to be communicated for purchase through bulk-purchase contract.	106,415,990
4	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33481	LP repeated items purchased through LP not identified to be communicated for purchase through bulk-purchase contract.	88,998,446
5	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32329	Out of the three firms selected for LP purchase of medicine one firm did not offer discount rates hence chances of subletting could not be ruled out.	77,414,130
6	Chairman & Dean SZMC, Lahore	2018-19	34104	purchase of medicine made through tender were made through LP.	65,912,721
7	Chairman & Dean SZMC, Lahore	2018-19	34112	As per List Provided by the Pharmacy Department	60,625,693
8	MS Children Hos. & Inst. of Child Health Multan	2018-19	34352	Medicine included in bulk purchase were purchased through LP at higher rates due to late finalization of contract.	59,107,214
	PIC Lahore	2018-19	35559	Defective automated system of LP medicine	106,415,990
9	Chairman & Dean SZMC, Lahore	2018-19	34105	Purchase of Tender medicines through local purchase basis	29,000,000
10	Postgraduate Medical Institute, AMC, LGH &	2017-18	32328	By adopting on line system the medicine was purchase at a discount rate of 2% to 3%	28,868,782

Sr. No.	Name of formation	Period of audit	PDP No.	Description of para	Amount (Rs.)
	School of Nursing Lahore			instead of 6-7% causing loss to the institution.	
11	Chairman & Dean SZMC, Lahore	2018-19	34107	Purchase of medicine made through LP instead through quotation/tender	21,104,824
12	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32346	16.30% medicine was purchased through LP instead of 15% of total budget	19,599,324
13	Nishtar Medical University & Allied Institutions, Multan	2018-19	34801	Rate analyses was not conducted before execution of tendering process	11,107,570
14	Lady Aitcheson Hospital, Lahore	2018-19	35634	26% expenditure was incurred instead of 15% irregularly.	1,465,420
Total					1,046,092,388

Annexure-57 (Audit Para No. 20.4.21)

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1.	Chairman & Dean SZMC, Lahore	2018-19	34108	802,208,479
2.	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33466	87,144,527
3.	Principal AIMC, Jinnah, Hospital, Lahore	201-19	33472	466,463,447
4.	Principal AIMC, Jinnah, Hospital, Lahore	2017-18	31009	677,347,449
5.	Principal AIMC, Jinnah, Hospital, Lahore	2017-18	31012	128,872,909
6.	Principal AIMC, Jinnah, Hospital, Lahore	2017-18	31031	8,610,438
7.	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31571	80,393,455
8.	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2017-18	31147	33,179,234
9.	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2017-18	31150	550,000
10.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33876	24,957,807
11.	Quaid-e-Azam medical College Bahawalpur	2018-19	34843	22,136,499
12.	Faisalabad Medical university & Allied hospital	2018-19	37495	10,743,536
13.	Faisalabad Medical university & Allied hospital	2018-19	37500	4,660,857
14.	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32331	2,688,000
15.	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31571	80,393,455
16.	AIMC & Jinnah Hospital Lahore	2017-18	31060	3,554,923
17.	Services Institute of Medical Science / Services Hospital Lahore	2018-19	32858	120,192,608
18.	PIC Lahore	2018-19	35560	21615154
19.	PIC Lahore	2018-19	35535	311150141
20.	Director Blood Transfusion Lahore	2017-18	31119	19483686
21.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32854	34,780,117
22.	Gujranwala medical college and Allied institute	2018-19	37356	14,270,806
23.	Gujranwala medical college and Allied institute	2018-19	37328	7,085,760
24.	Gujranwala medical college and Allied institute	2018-19	37319	2,478,381
25.	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32357	1,690,667
Total				2,966,652,335

Annexure-58 (Audit Para No. 20.4.25)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Mayo Hospital, Lahore	2018-19	33571	1,937,190
2.	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31534	15,521,500
3.	Faisalabad Medical university & Allied hospital	2018-19	37386	12,990,025
4.	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35777	10560992
5.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33879	5,317,358
6.	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32365	4,186,400
7.	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31533	3,976,366
8.	A.I. Med. College & Allied Institute, Lahore	2017-18	31025	3,527,944
9.	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31543	2,456,848
10.	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35778	2,452,959
11.	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31536	1,614,850
12.	Punjab Institute of Cardiology, Lahore	2017-18	32312	1,486,743
13.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32859	1,394,496
14.	Nishtar Medical . Univ. & Allied Institutions, Multan	2018-19	34752	833,068
15.	M.S. Govt. Teaching Hospital Shahdara, LHR	2018-19	32468	602,000
16.	MS Children Hos. & Inst. of Child Health Multan	2018-19	34354	364,259
17.	Govt. Kot Khawaja Saeed Teaching Hos. LHR	2018-19	35464	184,152
Total				69,407,150

Annexure-59 (Audit Para No. 20.4.27)

Sr. No	Name of	PDP No.	Period of audit	Title of para	Amount (Rs.)
1	A.I. Med. College & Allied Institute, Lahore	31007	2017-18	Less deduction of income tax on account of payment to PGs and house officers against their services	54,306,611
2	Faisalabad Medical university & Allied hospital	37408	2018-19	Less deduction of income tax on payments made to PG trainees	48,112,529
3	Aziz Bhatti Shaheed Hospital, Gujrat	35785	2014-19	Recovery due to non-deduction of Income Tax on Shares money	2,112,830
4	Faisalabad Medical university & Allied hospital	37469	2018-19	Loss of revenue due to less recovery of income tax at source from the payments of stipend paid to pg trainees	18,560,688
5	Pb. Institute of Cardiology, Lahore	35532	2018-19	Non deduction of income tax from Model Pharmacy of PIC	16,041,337
6	Quaid-e-Azam medical College Bahawalpur	34839	2018-19	Non-deposit of withholding tax deducted	12,271,169
7	Quaid-e-Azam medical College Bahawalpur	34837	2018-19	Non-deposit of deducted withholding tax into Govt. Treasury	11,237,687
8	Punjab Institute of Cardiology, Lahore	32289	2017-18	Loss to Government due to non-deduction of Income Tax on amount paid to Private Pharmacy running on Commercial Basis at PIC Lahore the matter should be investigated at Administrative level.	8,989,276
9	Chairman & Dean SZMC, Lahore	34117	2018-19	Non Recovery of Advance Tax	8,712,329
10	Quaid-e-Azam medical College Bahawalpur	34840	2018-19	Non-deposit of withholding tax deducted from salaries	8,328,050
11	Punjab Institute of Cardiology, Lahore	32291	2017-18	Loss to Government due to less deduction of Income Tax from Pay & Allowances	8,147,903

Sr. No	Name of	PDP No.	Period of audit	Title of para	Amount (Rs.)
12	Mayo Hospital, Lahore	33583	2018-19	Loss of revenue due to less recovery of income tax at source from the suppliers	8,104,448
13	Principal G/Wala Medi. Col & Allied Institute	32566	2016-18	Loss to Govt, due to non/less deduction of Income Tax from employees Recovery thereof	7,831,509
14	A.I. Med. College & Allied Institute, Lahore	31067	2017-18	Loss due to non-recovery of advance income tax (10%) from government dues from contractors (JHL)	3,951,802
15	MS Children Hos. & Inst. of Child Health Multan	34351	2018-19	Non Deduction of Income Tax under Head A03927-Medicines	2,529,058
16	Faisalabad Medical university & Allied hospital	37467	2018-19	Less deduction of income tax on share money	2,503,981
17	Chairman & Dean SZMC, Lahore	34118	2018-19	Un-justified Payment of Advance Tax from the amount of Rent Recovery	2,017,182
18	Govt. M. N/Sharif Hospital Yakki Gate, LHR	32637	2018-19	Non deduction of income tax against purchase of medicine	1,997,460
19	Govt. Mian Munshi DHQ-I Teaching Hospital, LHR	32705	2017-19	Non Deduction of Income Tax	1,744,788
20	FJMU, SGRH & Allied Institution, Lahore	33830	2018-19	Less Deduction of Income Tax on share money	1,943,540
21	Nishtar Med. Univ. & Allied Institutions, Multan	34765	2018-19	Loss due to non-recovery of income tax and irregular award of canteen on daily wages basis.	1,862,980
22	Nishtar Med. Univ. & Allied Institutions, Multan	34782	2018-19	Non deduction of income tax	1,701,602
23	Faisalabad Medical university & Allied hospital	37489	2018-19	Loss due to non-deduction of income tax-	1,556,444

Sr. No	Name of	PDP No.	Period of audit	Title of para	Amount (Rs.)
24	Faisalabad Medical university & Allied hospital	37417	2018-19	Loss due to non-deduction of income tax	1,389,156
25	Principal G/Wala Medi. Col & Allied Institute	32606	2016-18	Loss to Govt, due to less-deduction of Income Tax-Recovery thereof	1,289,369
26	M.S. Govt. Teaching Hospital Shahdara, LHR	32467	2018-19	Non deposit of income tax and undue retention of government receipt	1,258,720
27	A.I. Med. College & Allied Institute, Lahore	31052	2017-18	Loss due to non-recovery of advance income tax (10%) from government dues from contractors (AIMC)	1,195,760
28	Pb. Institute of Cardiology, Lahore	35531	2018-19	Less deduction of income tax from distributors of medicine	1,130,859
29	Quaid-e-Azam medical College Bahawalpur	34833	2018-19	Non-deduction of withholding tax from contractors	1,091,423
30	Faisalabad Medical university & Allied hospital	37434	2018-19	Loss of revenue due to less recovery of income tax at source	960,807
31	Faisalabad Medical university & Allied hospital	37415	2018-19	Non/less deduction of income tax	914,286
32	Govt. Kot Khawaja Saeed Teaching Hos. LHR	35457	2018-19	Non deduction of income tax on share money	905,155
33	Secretary to Govt. of Pb. SHC&M Edu Deptt.: LHR	32677	2018-19	Loss to FBR due to non-deposit of withheld income tax	890,000
34	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	32358	2017-18	Non / Less Deduction of Income Tax	767,414
35	Faisalabad Medical university & Allied hospital	37416	2018-19	Non/less deduction of income tax and non deduction of ld charges	694,047
36	Lady alTcheson Hospital, Lahore	35657	2018-19	Non Deduction of Income tax on payment against	504,382

Sr. No	Name of	PDP No.	Period of audit	Title of para	Amount (Rs.)
				procurement of Services and Goods	
37	Secretary to Govt. of Pb. SHC&M Edu Deptt.: LHR	32683	2018-19	Non-withholding of Income Tax Recovery thereof.	498,983
38	MS Children Hos. & Inst. of Child Health Multan	34353	2018-19	Non Deduction of PST and Less/Non Deduction of Income	485,063
39	Lady alTcheson Hospital, Lahore	35643	2018-19	Loss to government due to non-collection of advance tax	430,000
40	Punjab Institute of Cardiology, Lahore	32306	2017-18	Loss to Government due to less deduction of Income Tax	345,000
41	Principal G/Wala Medi. Col & Allied Institute	32608	2016-18	Loss of Govt, due to non/less deduction of income tax	317,074
42	Faisalabad Medical university & Allied hospital	37465	2018-19	Loss due to non-deduction of income tax	276,585
43	Govt. Mian Munshi DHQ-I Teaching Hospital, LHR	32720	2017-19	Non Deduction of Advance Income Tax on Auction Proceeds	273,750
44	Faisalabad Medical university & Allied hospital	37418	2018-19	Non/less deduction of income tax	268,022
45	Services Institute of Medical Science / Services Hospital Lahore	31572	2017-18	Less deduction of discount and withholding tax on library books	253,236
46	M.S. Govt. Teaching Hospital Shahdara, LHR	32465	2018-19	Non deduction of income tax	247,564
47	MS Children Hos. & Inst. of Child Health Multan	34361	2018-19	Loss to Government Due To Non Deduction of Income Tax on Share	181,415
48	Faisalabad Medical university & Allied hospital	37449	2018-19	Non/less deduction of income tax	176,098

Sr. No	Name of	PDP No.	Period of audit	Title of para	Amount (Rs.)
49	Quaid-e-Azam medical College Bahawalpur	34830	2018-19	Less deduction of withholding tax	175,967
50	MS Children Hos. & Inst. of Child Health Multan	34356	2018-19	Non / Less Deduction of Income Tax from Unregistered Firm	100,870
51	Faisalabad Medical university & Allied hospital	37479	2018-19	Loss due to non-deduction of income tax	53,635
Total					251,639,843

Annexure-60 (Audit Para No. 20.4.28)

Sr. No	Name of formation	Period of audit	PDP No.	Description	Amount (Rs.)
1.	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33493	GST paid to supplier	33,834,055
2.	A.I. Med. College & Allied Institute, Lahore	2017-18	31040	GST paid on utility bills	28,105,716
3.	Quaid-e-Azam medical College Bahawalpur	2018-19	34851	GST paid on utility bills	22,952,448
4.	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35766	GST paid on utility bills	17,201,206
5.	Ch.Pervaiz Elahi Institute of Cardiology, Multan	2017-18	31152	GST paid on utility bills	13,257,781
6.	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31570	GST paid on utility bills	13,119,641
7.	Govt. M. N/Sharif Hospital Yakki Gate, LHR	2018-19	32636	GST paid on utility bills	4,050,762
8.	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32338	GST paid on utility bills	7,613,230
9.	Gujranwala medical college and Allied institute	2018-19	37340	GST paid on utility bills	6,356,017
10.	Govt. Kot Khawaja Saeed Teaching Hos. LHR	2018-19	35455	GST paid on utility bills	5,875,889
11.	Govt. Mian Munshi DHQ-I Teaching Hospital, LHR	2017-19	32703	GST paid on utility bills	5,708,673
12.	Quaid-e-Azam medical College Bahawalpur	2018-19	34852	GST paid on utility bills	4,933,701
13.	Punjab Institute of Mental Health Lahore	2018-19	32265	GST paid on utility bills	4,926,988
14.	A.I. Med. College & Allied Institute, Lahore	2017-18	31063	GST paid on utility bills	4,750,182
15.	Faisalabad Medical university & Allied hospital	2018-19	37412	GST paid on utility bills	4,578,392
16.	M.S. Govt. Teaching Hospital Shahdara, LHR	2018-19	32477	GST paid to supplier	3,997,365
17.	Mayo Hospital, Lahore	2018-19	33601	GST paid on utility bills	2,985,147
18.	Lady Atchison Hospital, Lahore	2018-19	35644	GST paid to supplier	2,720,356
19.	Quaid-e-Azam medical College Bahawalpur	2018-19	34850	GST paid on utility bills	2,429,008
20.	Lady Atchison Hospital, Lahore	2018-19	35632	GST paid to supplier	362,708
Total					189,759,265

Annexure-61 (Audit Para No. 20.4.29)

Sr. No	Name of formation	Period of audit	AIR Para No.	PDP No.	Description	Amount (Rs.)
1.	Faisalabad Medical university & Allied hospital	2018-19	1	37385	Non deduction of punjab sales tax (pst) on car parking/ canteen	13,308,000
2.	Faisalabad Medical university & Allied hospital	2018-19	70	37454	Non deduction of punjab sales tax (pst) on car parking/canteen	6,904,320
3.	Pb. Institute of Cardiology, Lahore	2018-19	20	35547	Less deduction of PST and income taxes from services provider firms-	5,961,759
4.	Secretary to Govt. of Pb. SHC&M Edu Deptt.: LHR	2018-19	10	32673	Non/Less deduction of PST on repair of Transport, Machinery & Equipment and Furniture & Fixtures	5,540,976
5.	Pb. Institute of Cardiology, Lahore	2018-19	1	35528	Less/non-deduction of permissible taxes from M/s Bilal Enterprises for providing janitorial services with supply of goods	3,728,924
6.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	15	34760	Loss due to non recovery of income tax and Punjab Sales Tax on auction of Rs.3,006,602.. Recovery of penalty Rs.128000 and interest 1201001	3,006,602
7.	A.I. Med. College & Allied Institute, Lahore	2017-18	72	31073	Non deduction of PRA 16% on repair of machinery and equipment through bio medical workshop of Rs. 1434062/- and 10% income tax of Rs. 896289/- 5% security Rs. 448144/- 0.25% stamp duty Rs. 23953	2,803,448
8.	Gujranwala medical college and Allied institute	2018-19	36	37345	Less deduction of PST	2,693,668
9.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	20.	32829	Unauthorized payment of Punjab Sales Tax Rs.2,198,123	2,198,123
10.	M.S. Govt. Teaching Hospital Shahdara, LHR	2018-19	1	32461	Less Deduction of Punjab Sales Tax-Rs. 1,829,657	1,829,657

Sr. No	Name of formation	Period of audit	AIR Para No.	PDP No.	Description	Amount (Rs.)
11.	Faisalabad Medical university & Allied hospital	2018-19	47	37431	Non deduction of punjab sales tax (pst) on car parking/canteen-RS. 1,775,360/-]	1,775,360
12.	Principal G/Wala Medi. Col & Allied Institute	2016-18	49.	32594	Loss to Govt, due to irregular payment released on account of wrong taxation and non deduction of PST on services, justification and recovery thereof-Rs.1.542 million	1,541,883
13.	Punjab Institute of Cardiology, Lahore	2017-18	10	32292	Non deduction of Punjab Sales Tax (PST) for Rs.1.202.846	1,202,846
14.	Govt. M. N/Sharif Hospital Yakki Gate, LHR	2018-19	14.	32641	Loss Due To Non Deduction of Punjab Sales Tax On service contracts Rs. 938,488	938,488
15.	Gujranwala medical college and Allied institute	2018-19	73	37382	Non Deduction of PST on repair of building	858,956
16.	FJMU, SGRH & Allied Institution, Lahore	2018-19	10	33880	Non/less deduction of PST-Rs. 596.347	596,347
17.	M.S. Govt. Teaching Hospital Shahdara, LHR	2018-19	2	32462	Less Deduction of Punjab Sales Tax - Rs. 546,654	546,654
18.	Govt. Kot Khawaja Saeed Teaching Hos. LHR	2018-19	17	35467	Loss to Government due to non-deduction of Income Tax and Provincial Sale Tax from contractors-Rs-527962/-	527,962
19.	Principal G/Wala Medi. Col & Allied Institute	2016-18	82.	32627	Irregular/excess payment to the contractor being unregistered with Punjab Revenue Authority Rs. 514,472/- Justification / Recovery thereof	514,472
20.	Gujranwala medical college and Allied institute	2018-19	64	37373	overpayment and less recoevry of PST	355,425
21.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	13.	32822	Unjustified over charging of Punjab Sales Tax by adding in original invoice/ bill-Rs.349,136	349,136

Sr. No	Name of formation	Period of audit	AIR Para No.	PDP No.	Description	Amount (Rs.)
22.	Faisalabad Medical university & Allied hospital	2018-19	106	37490	Non deduction of punjab sales tax (pst) on cafeteria	328,896
23.	Faisalabad Medical university & Allied hospital	2018-19	84	37468	Loss due to less-deduction of punjab sales tax on repairs - \$s. 94,400/- non deduction of income tax-RS. 59,000/-	153,400
Total						57,665,302

Annexure-62 (Audit Para No. 20.4.30)

Sr No	Name of formation	Period of audit	PDP No	Amount (Rs.)
1.	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31538	20,212,412
2.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32828	20,212,412
3.	Quaid-e-Azam medical College Bahawalpur	2018-19	34818	18,406,068
4.	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33468	15,540,000
5.	Punjab Health care Commission Lahore	2012-19	33649	14498654
6.	Aziz Bhatti hospital Gujrat	2014-19	35756	9,306,729
7.	Faisalabad Medical university & Allied hospital	2018-19	37498	8,400,000
8.	A.I. Med. College & Allied Institute, Lahore	2017-18	31005	7,548,000
9.	Quaid-e-Azam medical College Bahawalpur	2018-19	34821	5,580,000
10.	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35764	5,498,501
11.	Gujranwala medical college and Allied institute	2018-19	37311	5,284,000
12.	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35765	5,064,406
13.	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32359	4,860,000
14.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34758	4,642,167
15.	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31531	4,456,625
16.	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31525	4,050,000
17.	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35760	4,005,430
18.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32811	3,924,000
19.	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35758	3,243,123
20.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34771	3,224,962
21.	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35759	2,744,897
22.	Faisalabad Medical university & Allied hospital	2018-19	37455	2,378,010
23.	Mayo Hospital, Lahore	2018-19	33575	2,150,301
24.	Faisalabad Medical university & Allied hospital	2018-19	37410	1,860,000
25.	Gujranwala medical college and Allied institute	2018-19	37368	1,650,000
26.	Mayo Hospital, Lahore	2018-19	33573	1,620,000
27.	FJMU, SGRH & Allied Institution, Lahore	2018-19	33838	1,568,616
28.	Faisalabad Medical university & Allied hospital	2018-19	37413	1,500,000
29.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34786	1,487,409
30.	A.I. Med. College & Allied Institute, Lahore	2017-18	31051	1,422,477
31.	Faisalabad Medical university & Allied hospital	2018-19	37430	1,156,226
32.	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31541	1,125,000
33.	Chairman & Dean SZMC, Lahore	2018-19	34114	1,080,000

Sr No	Name of formation	Period of audit	PDP No	Amount (Rs.)
34.	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35761	1,001,568
35.	Faisalabad Medical university & Allied hospital	2018-19	37425	1,000,000
36.	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32366	966,471
37.	Faisalabad Medical university & Allied hospital	2018-19	37424	949,362
38.	Principal G/Wala Medi. Col & Allied Institute	2016-18	32623	942,720
39.	Principal G/Wala Medi. Col & Allied Institute	2016-18	32602	823,391
40.	Mayo Hospital, Lahore	2018-19	33576	910,251
41.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34767	810,000
42.	Faisalabad Medical university & Allied hospital	2018-19	37458	772,129
43.	Faisalabad Medical university & Allied hospital	2018-19	37499	707,174
44.	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33511	648,693
45.	Principal G/Wala Medi. Col & Allied Institute	2016-18	32622	645,000
46.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34768	625,000
47.	Aziz Bhatti Shaheed Hospital, Gujrat	2014-19	35762	566,060
48.	M.S. Govt. Teaching Hospital Shahdara, LHR	2018-19	32463	549,334
49.	Quaid-e-Azam medical College Bahawalpur	2018-19	34825	520,626
50.	Faisalabad Medical university & Allied hospital	2018-19	37470	513,000
51.	Govt. M. N/Sharif Hospital Yakki Gate, LHR	2018-19	32635	465,366
52.	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31563	476,408
53.	Pb. Institute of Cardiology, Lahore	2018-19	35552	459,895
54.	Director Blood Transfusion Services, Pb.LHR	2017-18	31128	440,000
55.	Govt. Kot Khawaja Saeed Teaching Hos. LHR	2018-19	35462	427,558
56.	Mayo Hospital, Lahore	2018-19	33570	75,278
57.	Govt. Mian Munshi DHQ-I Teaching Hospital, LHR	2017-19	32713	325,531
58.	Quaid-e-Azam medical College Bahawalpur	2018-19	34827	363,667
59.	MS Children Hos. & Inst. of Child Health Multan	2018-19	34375	276,903
60.	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31555	283,263
61.	Punjab Institute of Mental Health Lahore	2018-19	32277	249,219
62.	Mayo Hospital, Lahore	2018-19	33593	239,400
63.	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33510	234,892
64.	Faisalabad Medical university & Allied hospital	2018-19	37477	234,000
65.	Govt. Kot Khawaja Saeed Teaching Hos. LHR	2018-19	35463	229,531
66.	Faisalabad Medical university & Allied hospital	2018-19	37426	195,000
67.	Ch.Pervaiz Elahi Institute of Cardiology, Multan	2017-18	31155	159,427
68.	Quaid-e-Azam medical College Bahawalpur	2018-19	34829	156,323
69.	Govt. M. N/Sharif Hospital Yakki Gate, LHR	2018-19	32648	156,139
70.	MS Children Hos. & Inst. of Child Health Multan	2018-19	34358	151,200

Sr No	Name of formation	Period of audit	PDP No	Amount (Rs.)
71.	MS Children Hos. & Inst. of Child Health Multan	2018-19	34365	150,840
72.	Gujranwala medical college and Allied institute	2018-19	37325	100,000
73.	M.S. Govt. Teaching Hospital Shahdara, LHR	2018-19	32466	79,422
74.	Govt. M. N/Sharif Hospital Yakki Gate, LHR	2018-19	32651	51,618
Total				208,632,084

Annexure-63 (Audit Para No. 20.4.39)

Sr. No	Name of formation	Period of audit	PDP No,	Amount (Rs.)
1.	Nishtar Med. Univ. & Allied Institutions, Multan	2018-19	34784	15,706,806
2.	Postgraduate Medical Institute, AMC, LGH & School of Nursing Lahore	2017-18	32344	10,848,000
3.	QMC and allied institutions Bahawalpur	2018-19	34819	8,000,000
4.	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31532	4,745,661
5.	PGMI, Lahore	2017-18	32351	4,248,000
6.	Quaid-e-Azam medical College Bahawalpur	2018-19	34832	3,900,000
7.	A.I. Med. College & Allied Institute, Lahore	2017-18	31004	3,329,250
8.	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31561	2,608,000
9.	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33484	2,333,000
10.	Principal G/Wala Medi. Col & Allied Institute	2016-18	32576	1,827,000
11.	A.I. Med. College & Allied Institute, Lahore	2017-18	31010	1,659,348
12.	Principal G/Wala Medi. Col & Allied Institute	2016-18	32626	615,000
13.	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31537	973,546
14.	Govt. Kot Khawaja Saeed Teaching Hos. LHR	2018-19	35460	638,836
15.	Quaid-e-Azam medical College Bahawalpur	2018-19	34826	541,662
16.	Gujranwala medical college and Allied institute	2018-19	37320	400,000
17.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32860	277,000
18.	Services Institute of Medical Science / Services Hospital Lahore	2017-18	31562	151,200
19.	Services Institute of Medical Sciences/ Services Hospital, Lahore	2018-19	32861	151,200
20.	Principal AIMC, Jinnah, Hospital, Lahore	2018-19	33500	135000
Total				63,088,509

Annexure-64 (Audit Para No. 20.4.41)

Sr No.	Name of formation	PDP No.	Period of audit	Type of recovery	Amount (Rs.)
1.	Services Institute of Medical Sciences/ Services Hospital, Lahore	32818	2018-19	ROP-pharmacy	102,025,234
2.	Services Institute of Medical Science / Services Hospital Lahore	31529	2017-18	ROP-pharmacy	66,657,104
3.	Services Institute of Medical Science / Services Hospital Lahore	31528	2017-18	ROP-pharmacy	31,557,306
4.	FJMU, SGRH & Allied Institution, Lahore	33877	2018-19	ROP-cafeteria	22,553,392
5.	Mayo Hospital, Lahore	33569	2018-19	ROP-parking	4,504,476
6.	Principal AIMC, Jinnah, Hospital, Lahore	33482	2018-19	ROP-cafeteria	8,177,700
7.	SIMS/Services hospital	32815	2018-19	ROP-cafeteria	4,733,120
8.	Faisalabad Medical university & Allied hospital	37433	2018-19	ROP-contractor	3,600,000
9.	Lady alTcheson Hospital, Lahore	35649	2018-19	ROP-pharmacy	3,380,000
10.	Services Institute of Medical Science / Services Hospital Lahore	31542	2017-18	ROP-cafetaria	2,916,200
11.	Punjab Institute of Cardiology, Lahore	32316	2017-18	ROP-banks	2,835,000
12.	A.I. Med. College & Allied Institute, Lahore	31049	2017-18	ROP-contractor	2,642,475
13.	Services Institute of Medical Science / Services Hospital Lahore	31530	2017-18	ROP-parking	2,498,483
14.	Aziz Bhatti Shaheed Hospital, Gujrat	35796	2014-19	ROP-cycle stand	2,205,089
15.	Aziz Bhatti Shaheed Hospital, Gujrat	35771	2014-19	ROP-cafeteria	1,819,636
16.	FJMU, SGRH & Allied Institution, Lahore	33878	2018-19	ROP-bank	1,676,108
17.	FJMU, SGRH & Allied Institution, Lahore	33844	2018-19	ROP-cafeteria	1,737,616
18.	Nishtar Med. Univ. & Allied Institutions, Multan	34779	2018-19	ROP-post office	1,305,896
19.	Gujranwala medical college and Allied institute	37336	2018-19	ROP-pharmacy	1,200,000

Sr No.	Name of formation	PDP No.	Period of audit	Type of recovery	Amount (Rs.)
20.	Principal AIMC, Jinnah, Hospital, Lahore	33489	2018-19	ROP-cafeteria	1,120,000
21.	Faisalabad Medical university & Allied hospital	37432	2018-19	ROP-cafeteria	1,080,000
22.	Nishtar Med. Univ. & Allied Institutions, Multan	34759	2018-19	ROP-contractor sarai	997,932
23.	M.S. Govt. Teaching Hospital Shahdara, LHR	32464	2018-19	ROP-contractor	924,984
24.	Lady aITcheson Hospital, Lahore	35642	2018-19	ROP-pharmacy	750,000
25.	Chairman & Dean SZMC, Lahore	34119	2018-19	ROP-parking	580,000
26.	Pb. Institute of Cardiology, Lahore	35555	2018-19	ROP-parking	552,050
27.	Nishtar Med. Univ. & Allied Institutions, Multan	34780	2018-19	ROP-cafeteria	515,000
28.	Services Institute of Medical Science / Services Hospital Lahore	31558	2017-18	ROP-cafeteria	416,400
29.	Principal G/Wala Medi. Col & Allied Institute	32616	2016-18	ROP-cafeteria	272,896
30.	Principal AIMC, Jinnah, Hospital, Lahore	33514	2018-19	ROP-contractor	160,222
31.	Gujranwala medical college and Allied institute	37318	2018-19	ROP-bank	120,000
32.	Gujranwala medical college and Allied institute	37354	2018-19	ROP-parking stand	80,000
Total					275,594,319

Annexure-65 (Audit Para No. 21.4.2)

Sr. No.	Name of formation	Audit Period	PDP No.	Brief description of Observation	Amount (Rs.)
1.	Sports Board Punjab	2017-18	33281	Pre-qualification, technical & financial evaluation not provided	107,100,992
		2017-18	33284	Pre-qualification, technical & financial evaluation not provided	88,783,340
		2017-18	33286	Pre-qualification, technical & financial evaluation not provided	83,066,147
		2017-18	33288	Pre-qualification, technical & financial evaluation not provided	74,112,429
		2017-18	33292	Pre-qualification, technical & financial evaluation not provided	59,842,748
		2017-18	33295	Pre-qualification, technical & financial evaluation not provided	47,503,000
		2017-18	33293	Pre-qualification, technical & financial evaluation not provided	35,436,109
2.	Sports Board Punjab	2017-18	33296	Pre-qualification, technical & financial evaluation not provided	22,435,100
		2017-18	33300	Pre-qualification, technical & financial evaluation not provided	14,657,000
		2017-18	33283	Pre-qualification, technical & financial evaluation not provided	125,052,230
		2017-18	33301	Pre-qualification, technical & financial evaluation not provided	12,021,788
		2017-18	33302	Pre-qualification, technical & financial evaluation not provided	11,538,625
		2017-18	33304	Pre-qualification, technical & financial evaluation not provided	6,700,000
		2017-18	33309	Hiring of cricket coach without advertisement	5,000,000
		2017-18	33308	Pre-qualification, technical & financial evaluation not provided	3,706,716
		2017-18	33307	Pre-qualification, technical & financial evaluation not provided	3,071,993
		2017-18	33311	Pre-qualification, technical & financial evaluation not provided	2,368,000
		2017-18	33312	Pre-qualification, technical & financial evaluation not provided	2,359,739
		2017-18	33315	Without advertisement	1,253,696
		2017-18	33317	Pre-qualification, technical & financial evaluation not provided	536,080
Total					706,545,732