



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
GOVERNMENT OF THE PUNJAB  
AUDIT YEAR 2014-15**

**AUDITOR GENERAL OF PAKISTAN**



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## **ABBREVIATIONS & ACRONYMS**

AA	Assignment Account
AARI	Ayub Agriculture Research Institute
ABAD	Agency for Barani Areas Development
ABL	Allied Bank Limited
ACL	Audit Command Language
ADP	Annual Development Program
AG Punjab	Accountant General Punjab
AIMC	Allama Iqbal Medical College
APO	Annual Plan of Operations
APPM	Accounting Policies and Procedure Manual
ATM	Automated Teller Machine
BF	Benevolent Fund
BHU	Basic Health Units
BISE	Board of Intermediate and Secondary Education
BLPRI	Barani Livestock Production Research Institute
BOG	Board of Governors
BOQ	Bill of quantity
BPS	Basic Pay Scale
BS	Basic Scale
BVH	Bhawal Victoria Hospital
CCPO	Capital City Police Officer
CDR	Cash Deposit Receipt
CEO	Chief Executive Officer
CM	Chief Minister
CNIC	Computerized National Identity Card
CPO	City Police Officer
CPO	City Police Officer

CSR	Civil Service Rules
CTD	Counter Terrorism Department
CTO	City Traffic Officer
CVT	Capital Value Tax
DAC	Departmental Accounts Committee
DAO	District Account Officer
DDO	Drawing and Disbursing Officer
DFO	Divisional Forest Officer
DG	Director General
DGHS	Director General Health Services
DGPR	Director General Public Relations
DHQ	District Head Quarter
DNA	Deoxyribo Nucleic Acid
DPC	Departmental Promotion Committee
DPO	District Police Officer
DPWO	District Population Welfare Officer
DTL	Drug Testing Laboratory
EDO	Executive District Officer
EIA	Environmental Impact Assessment
EPA	Environment Protection Agency
EPD	Environment Protection Department
FBR	Federal Board of Revenue
FD	Finance Department
FDP	Higher Education Department
FIEDMC	Faisalabad Industrial Estates Development and Management Company
FIR	First Investigation Report
FJMC	Fatima Jinnah Medical College
FJWU	Fatima Jinnah Women University

FPHC	Family Planning Health Center
FWC	Family Welfare Centers
FWO	Frontier Works Organization
G.P. Fund	General Provident Fund
GCU	Government College University
GEPCO	Gujranwala Electric Power Company
GFF	Government Fish Farm
GI	Group Insurance
GMC	Gujranwala Medical College
GoPb	Government of Punjab
GPF	Government Poultry Farm
GST	General Sales Tax
HBL	Habib Bank Limited
HEC	Higher Education Commission
HED	Higher Education Department
IC&YA	Information Culture & Youth Affairs
ICU	Intensive Care Unit
IG Prisons	Inspector General Prisons
IGP	Inspector General Police
IPL	Information Punjab Lahore
IT	Information Technology
IUCN	International Union for Conservation of Nature and Natural Resources
KG	Kilogram
KMSMC	Khawaja Muhammad Saeed Medical College
L&DD	Livestock and Dairy Development
LC	Letter of Credit
LCWU	Lahore College for Women University
LD Charges	Late Delivery Charges

LES	Livestock Experimental Station
LP	Local Purchase
LPC	Last Pay Certificate
LPR	Leave Preparatory to Retirement
LPRI	Livestock Production Research Institute
M&E	Monitoring & Evaluation
MAO	Muhammadan Anglo O
MCB	Muslim Commercial Bank
MSU	Mobil Service Unit
MTO	Motor Transport Officer
NAB	National Accountability Bureau
NBP	National Bank of Pakistan
NBP	National Bank of Pakistan
NFBE	Non Formal Basic Education
NICL	National Insurance Corporation Limited
NIFT	National Institutional Facilitation Technology
PAC	Public Accounts Committee
PAEC	Pakistan Atomic Energy Commission
PAO	Principal Accounting Officer
PASSCO	Pakistan Agricultural Storage and Supplies Corporation
PC-I	Planning Commission-I
PCPC	Punjab Consumer Protection Council
PEAS	Punjab Education Assessment System
PEC	Punjab Examination Commission
PECS	Punjab Engineering Consultancy Services
PEEDA	Punjab Employees Efficiency and Disciplinary Act
PES	Punjab Emergency Service
PFR Vol-I	Punjab Financial Rules Volume-I



PFSA	Punjab Forensic Science Agency
PHNS	Public Health Nursing School
PHP	Punjab Highway Patrolling
PIEDMC	Punjab Industrial Estates Development and Management Company
PLA	Personal Ledger Account
PLS	Profit and Loss Sharing
POL	Petrol, Oil and lubricants
PPRA	Punjab Procurement Regulatory Authority
PQR	Police Qaumi Razaqar
PRI	Poultry Research Institute
PSIC	Punjab Small Industries Corporation
PST	Punjab Services Tribunal
PUCAR	Punjab Council of Arts
QMC	Quaid-e-Azam Medical College
RCCSC	Research Center for Conservation of Sahiwal Cattle
RHC	Rural Health Center
RHSA	Reproductive Health Services Centre Category-A
RMC	Rawalpindi Medical College
S&GAD	Services and General Administration Department
SDA	Special Drawing Account
SDO	Sub Divisional Officer
SEMS	Strengthening of Emergency Medical Services
SIMS	Services Institute of Medical Sciences
SOP	Standard Operating Procedures
SP	Superintendent of Police
SPL	Special Supplement Punjab Lahore
SRO	Statutory Regulatory Order
SSP	Senior Superintendent of Police

STR	Subsidiary Treasury Rules
SZH	Sheikh Zayed Hospital
TA	Travelling Allowance
TDR	Terms Deposit Receipt
TEVTA	Technical Education and Vocational Training Authority
TOR	Terms of Reference
TTS	Tenure Track System
UAF	University of Agriculture Faisalabad
UBL	United Bank Limited
UET	University of Engineering and Technology
UPS	Un-interrupted Power Supply
UVAS	University of Veterinary and Animal Sciences
VC	Vice Chancellor
VIP	Very Important Person
VRI	Veterinary Research Institute
WHT	Withholding Tax
ZMC	Zoo Management Committee

## **PREFACE**

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Sections 8 and 12 of the Auditor General (Functions, Powers and 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 2013-14 and accounts of some formations for previous years. The Directorate General of Audit Punjab conducted audit during 2014-15 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings. Relatively less significant issues are listed in Annexure-I of the Audit Report. The audit observations listed in Annexure-I shall be pursued with the Principal Accounting Officers at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

Most of the observations included in this report have been finalized in the light of decisions made in the DAC meetings and departmental replies. The response of some of the auditee departments was not up to the mark



despite the fact that observations included in this report were issued to them from July to November 2014 and reminders were also issued to all the Principal Accounting Officers to convene DAC meetings.

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

Dated:

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



## **EXECUTIVE SUMMARY**

### **Audit Report on the Accounts of Government of the Punjab**

This Report contains twenty five chapters incorporating the results of regularity audit and certification audit of the accounts for Financial Year 2013-14 and previous financial years of various departments and autonomous bodies of the Government of the Punjab.

The report in general highlights the issues of weak internal controls, inappropriate use of public funds, disregard to prescribed regularity framework, ineffectiveness of systems to curb irregularities, poor record management, lack of transparency and objectivity in public procurement and mismanagement of public receipts. The report also emphasizes the need of strengthening the overall capacity of the public officials to carry out the financial transactions in an efficient way.

Audit has been conducted in accordance with International Public Sector Auditing Standards, adopted by Department of the Auditor General of Pakistan. Desk Audit exercise was carried out to identify high risk entities and specific transactions that formed universe of our audit sample. The exercise enabled us to bring more focus in our field work and also helped us to achieve efficiency in time utilization. This year's audit activities were conducted within framework of integrated audit approach which required that an auditee formation should be visited once by an audit team to complete its audit activities. Audit samples for this exercise were drawn through use of Audit Command Language (ACL) apart from relying on the judgment of the auditors in the field to cover high value items as well as high risk areas. Audit results have been drawn and recommendations made, taking into consideration the response of the departments audited.

## **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;
- see that the expenditure incurred was in conformity with the laws, rules and regulations framed to regulate the procedure for expending public money;
- see that every item of expenditure was incurred with the approval of the competent authority for expending the public money;
- see that the canons of financial propriety were observed while spending the public funds; and
- review, analyze and comment on various government policies relating to different sectors.

### **a. Scope of Audit**

Out of total expenditure of Government of the Punjab for the Financial Year 2013-14, auditable expenditure under the jurisdiction of Directorate General of Audit Punjab was Rs.889,415.39 million covering 32 PAOs and 2,202 formations. The auditable expenditure of the formations audited was Rs.186,911.88 million which is 21% of the total auditable expenditure. In addition, Directorate General of Audit Punjab conducted three Special Audits and audit of nine Foreign Aided Projects. Moreover, two Special Audits, one Environmental Audit, two Performance Audits, two Special Studies, and one Information System Audit have been planned to be conducted. Audit Reports of these Audits will be published separately.



**b. Recoveries at the instance of audit**

Recovery of Rs.4,433.17 million was pointed out by audit, out of which an amount of Rs.349.34 million was recovered during the year 2014-15 at the time of compilation of this report. Out of the total recovery effected, an amount of Rs.90.46 million was not in the notice of the executive before audit.

**c. Audit Methodology**

The audit year 2014-15 witnessed intensive application of desk audit techniques in the Directorate General of Audit Punjab. This was facilitated by access to SAP/R3 data, internet facility and availability of permanent files. Desk review helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field activity. This greatly facilitated in the identification of high risk areas for substantive testing in the field.

**d. Audit Impact**

Food department executes commodity financing with various scheduled banks for the procurement of wheat during wheat schemes. Previously, this act was done through an arranger i.e., the Bank of Punjab. As a result of Audit, the commodity financing through an arranger was objected to by Audit and the system of competitive bidding as per PPRA was recommended. On the instance of audit the Government of the Punjab has constituted a committee to bring the system of commodity financing in line with PPRA Act and Rules for procurement of wheat.

**e. Comments on Internal Controls:**

Internal controls in government departments comprise of systems, processes, culture and tasks, 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 economical operations.

The report identifies control failure in the following areas:

- Maintenance of records
- Delegation of powers
- Purchase handling and storing
- Contract administration and execution
- Inventory management of tools and equipments
- Payroll procedures
- Fraud awareness
- Asset management
- Budgeting & financial control
- Purchase procedure
- Appointment/extension procedures
- Utilization of grants and development funds

Critical accounting areas which need special attention of the Drawing and Disbursing Officers are:

- Receipts
- Payroll
- Stocks and stores
- Contracts for construction works
- Loans & advances
- Public procurement
- Adherence to rules and regulations

**f. The key audit findings of the report:**

1. Unauthorized payments of Rs.1,511.10 million were noticed in seven cases<sup>1</sup>.
2. Twenty cases amounting to Rs.3,193.83 million pertained to non production of record<sup>2</sup>.
3. Embezzlements, misappropriations and fraud amounting to Rs.635.77 million were noticed in seven cases<sup>3</sup>.
4. There were eighteen cases of irregular expenditure/payments and violation of rules amounting to Rs.11,269.42 million<sup>4</sup>.
5. Recovery pointed out in ten paras amounting to Rs.3,659.92 millions<sup>5</sup>.
6. Lack of internal controls was noted in six cases amounting to Rs.548.20 million<sup>6</sup>.
7. There were three cases pertaining to non protection of assets amounting to Rs.102.31 million<sup>7</sup>.
8. Non adjustment of advances was noticed in two cases amounting to Rs.142.85 million<sup>8</sup>.

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1. Para: 10.4.10; 10.4.13; 12.4.28; 12.4.29; 12.4.41; 12.4.44; 19.4.2

2. Para: 2.4.1; 3.4.1; 5.4.1 ; 8.4.2; 9.4.1; 10.4.4; 11.4.2; 12.4.4; 13.4.1; 14.4.1; 15.4.1; 16.4.1; 17.4.1; 18.4.2; 19.4.1; 20.4.1; 21.4.1; 22.4.1; 23.4.1; 25.4.1

3. Para: 4.4.1; 8.4.1; 10.4.1; 11.4.1; 12.4.1; 12.4.2; 18.4.1

4. Para: 9.4.2; 9.4.3; 10.4.5; 10.4.7; 10.4.8; 10.4.9; 10.4.12; 11.4.3; 11.4.4; 11.4.5; 11.4.6; 12.4.5; 12.4.6; 12.4.7; 12.4.8; 20.4.2; 25.4.2; 25.4.3

5. Para: 8.4.7; 9.4.11; 11.4.17; 12.4.23; 12.4.25; 12.4.26; 14.4.13; 18.4.7; 25.4.5; 25.4.7

6. Para: 2.4.12; 10.4.22; 10.4.23; 10.4.24; 10.4.25; 11.4.15

7. Para: 4.4.2; 10.4.20; 12.4.11

8. Para: 11.4.14; 18.4.18

**g. Recommendations**

- Ensuring production of relevant record for audit in respect of cases of non-production of record pointed out in the report besides taking disciplinary action in terms of Section 14(3) of Auditor General's Ordinance, 2001.
- Strengthening of internal control mechanism to prevent recurrence of irregularities of similar nature.
- Investigation of cases regarding embezzlements/frauds and suspected misappropriation of public money. Taking necessary remedial and preventive measures also.
- Ensuring prompt recovery of government dues and overpayments, wherever applicable, and their deposit into the government treasury.
- Adherence to canons of financial propriety, rules and regulations, especially in autonomous institutions.
- Capacity building of financial managers.
- Uniform interpretation and application of Acts, Statutes and Rules in Autonomous bodies.
- Monitoring of progress regarding holding of DAC meetings by respective Principal Accounting Officers and their output.
- Improving compliance with directives of Public Accounts Committee by the departments.
- Initiation of disciplinary action against the officers/officials responsible for losses to government/ institutions.

## SUMMARY TABLES & CHARTS

**Table 1: Audit Work Statistics**

*(Rupees in millions)*

Sr.No.	Description	No.	Budget
1	Total Entities (PAOs)	32	931,772.63
2	Total Formations	2202	931,772.63
3	Total Entities (PAOs)Audited	26	927,813.07
4	Total Formations Audited	682	216,296.82
5	Audit & Inspection Reports	682	216,296.82
6	Special Audit Reports	5 (3+2)	*20,983.16
7	Performance Audit Reports	2	12,529.77
8	Other Reports(FAP/Special Studies)	13	28,074.02

\* This figure represents the amount of budget of three audit conducted.

**Table 2: Audit observations classified by categories**

*(Rupees in millions)*

Sr. No	Description	Monetary Value of Audit Observations
1	Unsound asset management	579.06
2	Weak financial management	20,378.77
3	Weak Internal controls relating to financial Management	627.02
4	Others	37,266.75
<b>Total</b>		<b>58,851.60</b>

**Table 3: Outcome Statistics***(Rs. in millions)*

Sr. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current Year	Total Last Year
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Outlays Audited	5,9940.58	1,135.22	9,708.08	104,032.71	120,816.59	153,929.87
2.	Monetary Value of Audit Observations	3,750.81	452.51	297.18	54,351.09	58,851.60	15,449.62
3.	Recoveries Pointed Out at the instance of Audit	98.55	40.99	43.50	4,250.13	4,433.17	6,458.37
4.	Recoveries Accepted/ Established at the instance of Audit	98.55	40.99	39.94	4,345.67	4,525.15	2,381.94
5.	Recoveries Realized at the instance of Audit	-	-	-	349.34	349.34	157.31

**Table 4: Irregularities pointed out***(Rupees in millions)*

<b>Sr. No</b>	<b>Description</b>	<b>Monetary Value of Audit Observations</b>
1.	Violation of Rules and regulations and violation of principles of propriety and probity in public operations	13,967.07
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources	641.57
3.	Accounting Errors (accounting policy departure from NAM, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements	-
4.	If possible quantify weaknesses of internal control systems	2,411.94
5.	Recoveries and overpayments, representing cases of established overpayments or misappropriations of public money	4,433.17
6.	Non-production of record	3,193.83
7.	Others, including cases of accidents, negligence etc.	34,204.02

**Table 5: Cost Benefit***(Rupees in millions)*

<b>Sr. No</b>	<b>Description</b>	<b>Amount</b>			<b>2013-14</b>
		<b>2014-15</b>			
		<b>Expenditure</b>	<b>RR</b>	<b>Total</b>	
1	Outlays audited (Item-1 of Table-3)	120,816.59	29,244.52	150,061.11	188,136.14
2	Expenditure on audit	-	-	169.41	98.18
3	Recoveries realized at the instance of audit	349.34	241.72	591.06	261.10
4	Cost-benefit ratio			1: 3.49	1:2.66

**Note:** The above table shows collective figures and ratios of expenditure and receipt wings.





## CHAPTER 1

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

#### **1.1 AUDIT PARAS**

##### ***1.1.1 Unjustified Negative Balances of Foreign Debt-Rs.52.28 billion***

##### ***Risk Categorization: High***

##### ***Observation:***

There was negative foreign debt balance appearing in Annexure-II (E03302) of Finance accounts Rs.52.28 billion.

##### ***Implications:***

- Leads to 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:***

The negative balance was reported due to the fact that the disbursements under Foreign Loan were made by the donor agencies in foreign currency to the Federal Government, whereas the Federal Government credited the equivalent rupees to the account of the Provincial Government. The Federal Government repaid the Foreign Loan to donor agencies in foreign currency and recovered it from the Provincial Government in installments. It was further added that receipt figures pertaining to Third Party Payments were not being accounted for. Whereas Repayment was being made for the whole amount including receipts pertaining to Third Party Payments as well. All of these factors resulted in negative balances appearing in the Finance Accounts of the Government of the Punjab.

***Recommendation:***

Debt balances were 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.

***1.1.2 Excess payment against domestic debt-Rs.9.73 billion***

***Risk Categorization: High***

***Observation:***

Excess paid domestic loans amounting to Rs.9.73 billion were appearing in Annexure-1 of Finance Accounts. It is pertinent to mention here that domestic loans amounting to Rs. 1 billion were raised during the financial year 2013-14 despite the fact that domestic loans amounting to Rs. 8.73 billion were already appearing as excess paid upto 2012-13.

***Implications:***

- Leads to 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:***

The matter had been referred to the Finance Department for clarification.

***Recommendation:***

Debt balances were 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 Difference of cash balances between book and bank-Rs. 12.96 billion**

***Risk Categorization: High***

***Observation:***

There was a difference of Rs.12.96 billion between closing cash balance as per Finance Accounts and closing cash balance as per State Bank of Pakistan during the Financial Year 2013-14.

***Implications:***

- Doubt in the accuracy and reliability of the data used by the Government in preparing the Financial Statements.
- 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:***

The department replied that the difference of Rs.12.96 billion had been investigated in detail. Out of the total amount, Rs.10.88 billion had been reconciled. The reason for the variation was that the State Bank of Pakistan reported certain receipts and payment of Account-IV pertaining to Financial Year 2012-13 in its schedules for Financial Year 2013-14. As such there was no misstatement in the Financial Statements. The matter had been taken up with the State Bank of Pakistan in October 2014 to avoid this issue in future.

***Recommendation:***

The discrepancies need to be rectified timely with a view to enable accurate reporting.

#### ***1.1.4 Non-clearance of pre-audit civil cheques-Rs.0.44 billion***

***Risk Categorization: High***

***Observation***

According to Trust Accounts-Others as on 30<sup>th</sup> June, 2014 there were excess payments of cheques for Rs.0.44 billion.

***Implication:***

Doubt in the accuracy and reliability of the data used by the Government in preparing the Financial Statements.

***Management response:***

Balances had been long outstanding. Significant rectifications had been made in preceding years. Efforts were being made to identify and rectify the outstanding balances.

***Recommendation:***

Un-presented/Excess payments of cheques be reconciled and cleared timely.

#### ***1.1.5 Expenditure against zero budget allocations-Rs.0.42 billion***

***Risk Categorization: High***

***Observation:***

As envisaged in Para 15.1 & 15.2 of Punjab Budget Manual, expenditure should not be incurred on a scheme/service without provision of funds. It was, however, noticed that expenditure of Rs.0.42 billion including Pay & Pension Rs.0.07 billion and other than Pay & Pension Rs.0.35 billion was incurred without any budgetary provision in the original estimates/supplementary grants and without any re-appropriation made to that effect.

***Implications:***

- Incurrence of unauthorized expenditure.
- Leads to financial indiscipline.

**Management response:**

Budget was released by Finance Department in SAP R-3 system whereas the same had not been shown in revised budget book.

**Recommendation:**

Management needs to take effective steps and ensure that no payments are made against zero budget allocation.

**1.1.6 Expenditure excess than budget allocations-Rs.17.15 billion**

**Risk Categorization: High**

**Observation:**

As per 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. However, expenditure of Rs. 17.15 billion including Pay & Pension Rs. 1.01 billion and other than Pay & Pension Rs.16.14 billion had not been got regularized. This was breach of legislative control over appropriations. Further, excess expenditure amounting to Rs. 2.5 billion (119% to 224214%) for the year 2013-14 as detailed below had not been got regularized.

(Amount in Rs.)

Detail Object Description	Original Budget	Final Budget	Progressive	Excess	% age.
A01229-Special Compensatory Allowance	1,757,000	15,032,000	32,993,799	17,961,799	119%
A01233-Unattractive Area Allowance	51,000	1,769,000	6,032,967	4,263,967	241%
A01235-Secretariat Allowance	1,445,000	843,000	18,653,808	17,810,808	2113%
A01240-Utility Allowance For Gas	9,217,000	6,468,835	14,159,539	7,690,704	119%
A01242-Consolidation Travelling Allowance	973,000	1,094,000	2,453,991,073	2,452,897,073	224214%
<b>Total</b>	<b>13,690,000</b>	<b>25,360,835</b>	<b>2,526,393,613</b>	<b>2,500,624,351</b>	

**Implications:**

- Non-compliance of Budget Manual.
- Lack of control over expenditure against allocated budget by the A.G. Punjab.

**Management response:**

Budget was released by Finance Department in SAP R-3 system whereas the same had not been shown in revised budget book.

**Recommendation:**

Management needs to take effective steps to apply checks over expenditure to keep it within budget allocations.

**1.1.7 Unjustified supplementary provision-Rs.2.23 billion**

**Risk Categorization: High**

**Observation:**

Supplementary provisions of Rs.5.46 billion were allocated on demand whereas an amount of Rs.34.95 billion was not utilized in case of grants mentioned in the table below. Un-necessary demand of supplementary grant needed justification, especially when there was saving ranging from 115% to 2,892%.

Grant	Name of Grant	Supplementary	Saving	%age
PC24011	Administration of Justice	85,734,000	173,562,536	202
PC21019	Fisheries	48,847,000	56,988,372	117
PC21021	Co-operation	12,501,000	15,960,198	128
PC12037	Irrigation Works	1,030,112,000	29,786,803,974	2,892
PC12043	Loans to Municipalities / Auto. Bodies	4,287,529,000	4,912,321,929	115
<b>Total</b>		<b>5,464,723,000</b>	<b>34,945,637,009</b>	

***Implications:***

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

***Management response:***

The concerned departments would be answerable to the PAC regarding non utilization of Supplementary Grants.

***Recommendation:***

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

***1.1.8 Un-utilized budget-Rs.190.48 billion***

***Risk Categorization: High***

***Observation:***

According to the Punjab Budget Manual, “all anticipated savings should be surrendered to Government immediately 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”. While scrutinizing Appropriation Accounts it was observed that a sum of Rs.1,231.98 billion was allocated in the annual budget for the year 2013-14 and placed at the disposal of departmental authorities but funds amounting to Rs. 190.48 billion i.e. 15.46% were not utilized for the intended purposes.

***Implications:***

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

***Management response:***

The department replied that they had highlighted the said savings in Appropriation Accounts 2013-14 which would be submitted to the competent authority i.e. PAC which may require reasons from concerned departments.

***Recommendation:***

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

***1.1.9 Excess Payment against Pay & Allowances and Pension Payments-Rs.343.40 million***

***Risk Categorization: High***

***Observations:***

- Under head Pay & Allowances a suspected misappropriation of Rs.8.5 million had occurred in District Accounts Office Rawalpindi due to failure of Pre-audit checks during 2013-14. However a sum Rs.5.3 million had been recovered at DAO Rawalpindi. The matters were under investigation.
- Under head Contingent Payments a sum of Rs.104 million were drawn through fake documents due to the failure of internal controls in Office of the Accountant General Punjab, Lahore during 2013-14 which was subsequently reversed. The matter was under investigation by NAB authority.
- Under head Pay & Allowances Payments of Rs.9 million and Rs.144 million were made to Contractors at District Accounts Office Okara and District Accounts Office Sahiwal respectively due to failure of Pre-audit checks during 2012-13. Further suspected misappropriation of Rs.76.46 million occurred in District Accounts Office, Vehari during 2012-13.



- Further under head Pension Payments, double drawl of Rs.1.4 million by National Bank of Pakistan, Rawalpindi was also detected.

***Implication:***

Weak internal controls on the part of entity and potential of further fraud.

***Management responses:***

The matters were under investigation.

***Recommendations:***

The matter may kindly be probed in detail and any further excess/fraudulent expenditure be recovered.

***1.1.10 Non-Reconciliation of Receipts and Payments***

***Risk Categorization: High***

***Observations:***

- Receipts of Rs.19.95 billion pertaining to Provincial Government were not reconciled by the Principal Accounting Officers (PAOs)/Drawing & Disbursing Officers (DDOs).
- Expenditure of Rs.14.59 billion pertaining to Provincial Government was not reconciled by the Principal Accounting Officers (PAOs)/Drawing & Disbursing Officers (DDOs).

***Implications:***

- Un-authentic Expenditure because reconciliation was the primary requirement of quality financial statements.
- Un-reconciled records may result in errors in the financial statements leading to misstatements.
- Doubt in the accuracy and reliability of the data used by the Government in preparing the Financial Statements.

**Management responses:**

Efforts were being made to reconcile the figures of receipts and expenditure.

**Recommendations:**

100% reconciliation of receipts/payments at all level be ensured.

**1.1.11 Irregular Payment against SDA/PLA, Assignment Accounts and Direct transfer of funds to State Bank of Pakistan.**

**Risk Categorization: High**

**Observation:**

Under Section-5 (b) of Controller General of Accounts (Appointment, Functions & Powers) Ordinance, 2001, the Controller General of Accounts derives his statutory mandate to authorize payment and withdrawals from the Consolidated Fund and Public Accounts of the Federal and Provincial Governments against approved budgetary provisions after pre-audited checks but contrary to above, following expenditure was incurred during financial year 2013-14 by the Accountant General Punjab/District Accounts Offices under head PLA/SDA, Assignment Accounts and direct transfer of funds to State Bank of Pakistan without pre-audit:

Head of Account	Total Expenditure as per Civil Account for the Financial Year 2013-14	Actual Expenditure as per Civil Accounts incurred without pre-audit by AG/DAOs	%age
G11217-Personal Deposits	1,041,492,979,904	48,554,543,520	4.66%
G01190-Special Drawing Account (SDA)	1,041,492,979,904	97,995,326,228	9.41%
G11264-Assignment Accounts (ADB)	1,041,492,979,904	23,230,635,105	2.23%
G11265-Assignment Accounts (Civil)	1,041,492,979,904	17,631,411,257	1.69%
Direct Payments made through State Bank of Pakistan	1,041,492,979,904	4,255,814,315	0.41%

***Implications:***

- Leads to financial indiscipline.
- Failure of pre-audit checks.

***Management response:***

Department replied that Special Accounts (SDA/PLA & Assignments Accounts) were operated under procedures that were part of the New Accounting Model as formulated by the Auditor General of Pakistan and duly approved by the President of Pakistan. Chapter 17 of Accounting Policies & Procedure Manual had not been reviewed/deleted. Therefore, payment through these Special Accounts (SDA/PLA & Assignments Accounts) is not contrary to Section-5 (b) of Controller General of Accounts (Appointment, Functions & Powers) Ordinance, 2001. Further with regards to the direct payments made through State Bank of Pakistan Provision 5 (b) of Controller General of Accounts (Appointment, Functions & Powers) Ordinance, 2001 may kindly be reviewed.

***Recommendation:***

Pre-audit checks are required to be applied on regular basis according to the prescribed rules and regulations and irregularities/shortcomings may be communicated to the concerned departments.

***1.1.12 Irregular Opening of SDA,PLA and Assignment Accounts***

***Risk Categorization: High***

***Observation:***

According to the para 17.2.3.1 of APPM all Assignment Accounts, Personal Ledger Account and Special Drawing Accounts shall be established with the approval of Ministry of Finance or Finance Departments, as the case may be, in consultation with AGPR/AG. The Special Drawing Accounts amounting to Rs.37.04 billion, Personal Ledger

Account amounting to Rs.24.83 billion and Assignment Accounts amounting to Rs. 0.98 billion were sanctioned directly by the Finance Department without prior consultation with Accountant General Punjab in contrary to Para 17.2.3.1 of APPM.

***Implications:***

Leads to financial indiscipline.

***Management response:***

Department replied that in the financial year 2007, in order to improve fiscal management, a policy decision was made by CGA office and all existing PLA's which were non-lapsable were converted into lapsable SDA's. The SDA expenditure of Rs.37.04 billion shown by audit mostly included expense of these SDA's operative since 2007. During the financial year 2013-17 expenditure incurred against newly SDA's in DAO's was Rs.2.9 billion only.

***Recommendation:***

Matter may be taken up with the Finance Department for implementation of rules and regulations in their letter and spirit.

***1.1.13 Doubtful withdrawals of Fixed Daily Allowance-Rs.0.02 billion***

***Risk Categorization: High***

***Observation:***

During field certification audit some selected vouchers were demanded for verification and it was noticed that an amount of Rs.0.02 billion was drawn on account of arrear of Fixed Daily Allowance against some vouchers. The expenditure was held irregular/doubtful due to the following irregularities/shortcomings:

- i. No evidence was provided to audit to verify the non-drawl of the same in relevant period.
- ii. Reason for late submission of arrear claims was not made known to audit.
- iii. Reason for non-drawl of the same at the time of drawl of regular pay and allowances.
- iv. Such heavy amounts of arrears were drawn from the current budget and no separate budget was sought from Finance Department.
- v. Record relating to the disbursement was not shown to audit.
- vi. Record relating to the existence of the employees at the same station was also not provided.

Detail is as under:

Document No.	Date	Cost Centre	Amount
1903142738	30.10.2013	BR4033	6,386,669
1903298086	17.01.2014	BR4033	5,952,000
1903315535	20.02.2014	BR4033	3,555,700
1903317248	30.01.2014	BR4033	3,087,600
1903016883	13.08.2013	SG4018	1,102,000
1903016884	13.08.2013	SG4018	1,008,400
1903044045	10.10.2013	SG4018	1,499,800
1903059572	11.03.2014	SG4018	1,647,200
<b>Total</b>			<b>24,239,369</b>

***Implications:***

- Leads to financial indiscipline.
- Unauthorized payment.

***Management response:***

Management response still awaited.

***Recommendation:***

The relevant record as requisitioned by the audit may be produced to audit for ascertaining the genuineness of the withdrawals of arrear amounts under the object Fixed Daily Allowance.

### ***1.1.14 Excess Payment of SEMS Allowance-Rs.0.01 billion***

***Risk Categorization: High***

***Observation:***

As per minutes of meeting for verification and finalization of SEMS allowance lists Mayo Hospital Lahore dated 08.04.2014 sanctioned posts of officers/officials for SEMS emergency allowance were 247 but payment for the period 2012-13 was made to 707 officers/officials @50% of basic pay, vide Document No. 1903446459 dated 16.05.2014 and Document No.1903127268 dated 12.06.2014 resulting an overpayment of Rs.12,683,581. Further added that approval/authority of 247 posts was also not produced to audit in spite of repeated requests.

***Implications:***

- Leads to financial indiscipline.
- Unauthorized payment.

***Management response:***

Management response still awaited.

***Recommendation:***

The overpaid amounts were required to be recovered from the concerned officers/officials and responsibility be fixed for making such overpayment.

### ***1.1.15 Irregular booking-Rs.0.07 billion***

***Risk Categorization: High***

***Observation:***

The amounts of some vouchers (detailed in the following table) were irregularly booked/punched in SAP system against different heads without verifying budget provision by the A.G. Punjab during financial year 2013-14. Against document at Sr. No.1 & 2 it was noticed that the amounts were not punched / booked according to the bills submitted by

the department and in cases of Sr. No.3 & 4 the cheques were issued in favour of DDO instead of House Surgeons.

Sr. No.	Document No.	Date	Cost Center	Amount charged	Amount (Rs.)
1	1903469791	23.06.2014	LO4071	Ration Allow, Washing Allow, Ad hoc Relief,	28,949,256
2	1903643961	23.06.2014	LO4071	Ration Allow, Washing Allow, Ad hoc Relief,	32,050,962
3	1903003871	22.07.2013	LO4566	Monthly Payment of House Surgeons was booked/punched against A01101 Pay of Officers instead of Stipend.	6,648,000
4	1902987174	29.08.2013	LO4566	Monthly Payment of House Surgeons was booked/punched against A01101 Pay of Officers instead of Stipend.	6,405,670
<b>Total</b>					<b>74,053,888</b>

***Implications:***

- Failure of pre-audit checks.
- Leads to fraud.
- Payments were misclassified.

***Management response:***

*The matter was under investigation.*

***Recommendation:***

The matter may be probed in detail and any expenditure incurred in excess of budget either be recovered or get regularized.

***1.1.16 Excess payment against pay & allowances-Rs.5.4 million***

***Risk Categorization: High***

***Observations:***

Under head Employees Related Expenses there was misappropriation of Rs.5.4 million at DFO Bahawalnagar as pointed out by audit. The matter was under investigation. Prima facie, the

overpayment was a result of lapse of pre-audit checks at DFO, Bahawalnagar.

***Implication:***

Weak internal controls on the part of entity and potential of further fraud.

***Management responses:***

The matter was under investigation.

***Recommendations:***

The matter may kindly be probed in detail and any other excess/fraudulent expenditure be recovered.

***1.1.17 Pre Audit Civil Cheques-Forest Department-Rs.1.01 billion***

***Risk Categorization: High***

***Observation:***

According to Trust Accounts-Others as on 30<sup>th</sup> June, 2014 there were un-presented cheques of Rs.1.01 billion of Punjab Forest Department.

***Implication:***

Doubt in the accuracy and reliability of the data used by the Government in preparing the Accounts.

***Management response:***

Out of the outstanding balance of Forest cheques of Rs. 1.01 billion up to June 30, 2014, this balance pertained to previous years and had been wrongly booked by the DAO's. The reconciliation of cheques



had been made from 2002-03 to 2010-11 and the concerned DAO's and A.G. Punjab had already been requested repeatedly for rectification thereof. The remaining years will be reconciled on provision of the Civil Accounts and detailed books by the A.G. Punjab.

***Recommendation:***

Un-presented cheques be reconciled and cleared timely.

***1.1.18 Unjustified Negative Balance of Forest Department-  
Rs.2.82 billion***

***Risk Categorization: High***

***Observation:***

According to Trust Accounts-Others, Negative closing balance of Rs.2.82 billion was appearing against head G10402-Forest Remittances as on 30<sup>th</sup> June, 2014.

***Implication:***

Existence of such negative balance leads to incorrect reporting.

***Management response:***

Out of the outstanding balance of Forest Remittance an amount of Rs. 2.82 billion up to June 30, 2013, pertained to previous years and had been wrongly booked by the DAO's. The reconciliation of remittances had been made from 2002-03 to 2010-11. The concerned DAO's and A.G. Punjab had already been requested repeatedly for rectification thereof. The remaining years would be reconciled on provision of the Civil Accounts and detailed books by the A.G. Punjab.

***Recommendation:***

Negative balances be reconciled and rectified on timely basis.



## **CHAPTER 2**

### **AGRICULTURE DEPARTMENT**

#### **2.1      *Introduction***

As per Rules of Business, 1974 (amended to-date), the department 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 Culturable 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.
- Agriculture Department is comprised of four attached departments and six autonomous bodies.

## 2.2 Comments on Budget & Accounts (Variance Analysis)

### Introduction

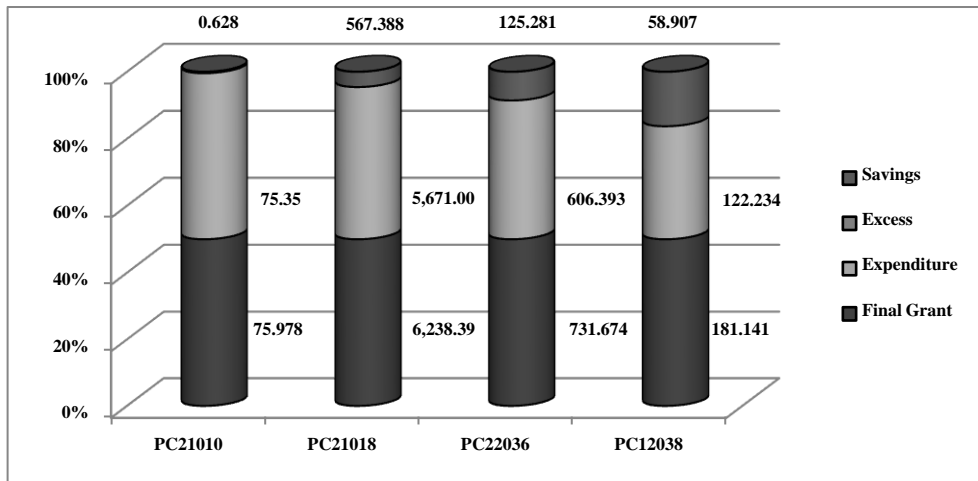
The Appropriation Accounts for the year 2013-14 of Agriculture indicate revenue expenditure on various specified services viz-à-viz those authorized by Government of the Punjab.

### Summary of Appropriation Accounts

The summarized position of actual expenditure during 2013-14 against the total of four grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	86.066	(10.088)	75.978	75.350	(0.628)
PC21018	6,238.389	0.001	6,238.390	5,671.002	(567.388)
PC22036	4,899.981	(4,168.307)	731.674	606.393	(125.281)
PC12038	181.140	0.001	181.141	122.234	(58.907)
<b>Total</b>	<b>11,405.576</b>	<b>(4,178.393)</b>	<b>7,227.183</b>	<b>6,474.979</b>	<b>(752.204)</b>

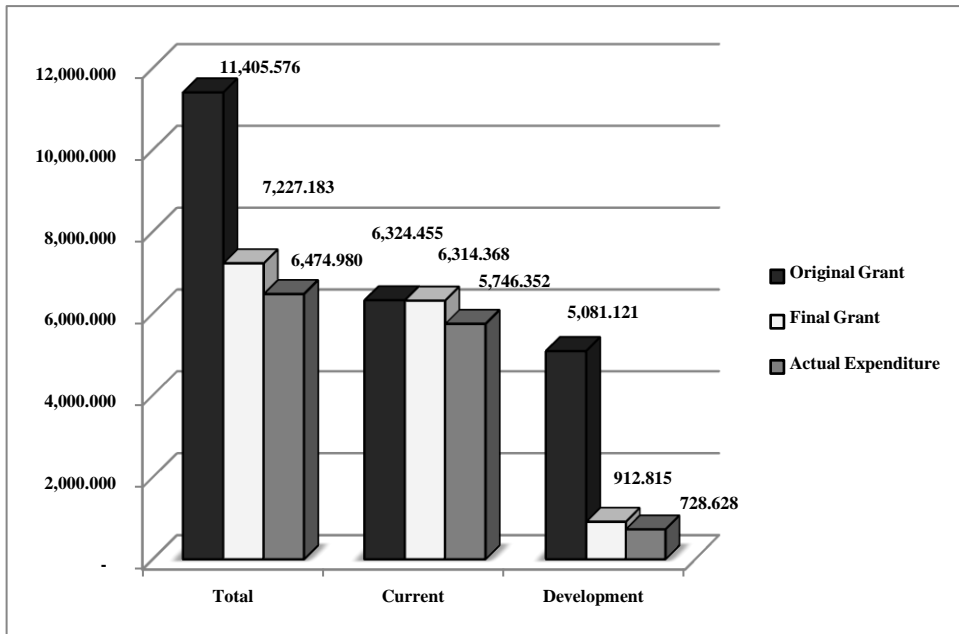


### Overview of Expenditure

The total budget of Agriculture for the year ended 30 June, 2014 was Rs.7,227.183 million. Out of this amount the actual expenditure was Rs.6,474.979 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	6,324,455.000	5,746,352,135	(578,102,865)	(9.14)
Development	5,081,121.000	728,627,912	(4,352,493,088)	(85.66)
<b>Total</b>	<b>11,405,576,000</b>	<b>6,474,980,047</b>	<b>(4,930,595,953)</b>	<b>(43.23)</b>



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)*

<b>Grant Type</b>	<b>Final Grant</b>	<b>Actual Expenditure</b>	<b>Excess/ (Savings)</b>	<b>Variance %</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Current	6,314,368,000	5,746,352,135	(568,015,865)	9.00
Development	912,815,000	728,627,912	(184,187,088)	20.18
<b>Total</b>	<b>7,227,183,000</b>	<b>6,474,980,047</b>	<b>(752,202,953 )</b>	<b>10.41</b>

***Anticipated savings not surrendered***

According to rules laid down in Chapter 14 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 of Rs.752.203 million at the close of the year 2013-14 under grants PC21010, PC21018, PC22036 & PC12038 were not been surrendered well in time.

### 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:

<b>Sr. No.</b>	<b>Audit Report Year</b>	<b>Total Paras</b>	<b>Compliance received</b>	<b>Compliance not Received</b>	<b>Percentage of Compliance</b>
1	1985-86	85	67	18	79
2	1986-87	107	65	42	61
3	1987-88	21	14	7	67
4	1988-89	88	79	9	90
5	1989-90	71	45	26	63
6	1990-91	43	29	14	67
7	1991-92	25	14	11	56
8	1992-93	26	13	13	50
9	1993-94	49	34	15	69
10	1994-95	15	3	12	20
11	1995-96	46	0	46	0
12	1996-97	38	28	10	74
13	1997-98	76	49	27	64
14	1998-99	30	18	12	60
15	1999-00	110	60	50	55
16	2000-01	205	178	27	87
17	2001-02	89	51	38	57
18	2005-06	62	10	52	16
19	2006-07	44	36	8	82
20	2009-10	35	14	21	40
22	2011-12	16	0	16	0
<b>Total</b>		<b>1281</b>	<b>807</b>	<b>474</b>	<b>63</b>

The compliance with PAC Directives in Agriculture Department is better than other departments (in comparative terms), however, the situation needs to be improved.

## 2.4 AUDIT PARAS

### *Non production of record*

#### **2.4.1 Non production of record/vouched accounts-Rs.20.87 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 Agriculture Department, auditable record was not produced. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	University of Agriculture, Faisalabad	2012-13	4434	9,387,586
2	D.G. (Res.) AARI, Faisalabad	2013-14	5712	4,860,000
3	Director Rice Research Institute, Kala Shah Kaku	2013-14	6771	3,963,180
4	Assistant Director Pest Warning Research Faisalabad	1984-13	4744	1,454,618
5	Director General Agriculture Water Management Punjab, Lahore	2013-14	6478	730,000
6	Assistant Director Pest Warning Research, Faisalabad	1984-13	4774	296,322
7	Director, Horticulture Research Institute, Faisalabad.	2011-13	4570	173,770
8	Assistant Director Pest Warning Research Faisalabad	1984-13	4781	0
9	Assistant Director Pest Warning Research Faisalabad	1984-13	4776	0
10	University of Agriculture, Faisalabad	2012-13	4425	0
<b>Total</b>				<b>20,865,476</b>



Due to non production of record, audit could not ascertain the authenticity of accounts.

Audit pointed out the matter during February to September 2014. The managements at Sr. No.1, 4, 5 & 7 to 10 noted the observations for compliance. The rest of the managements did not offer satisfactory replies.

The matter was further reported to the administrative department. DAC meetings were held on 26.11.2014, 24.12.2014, 13.01.2015 and 20.01.2015. The amount of the para at Sr. No. 2 was reduced to the extent shown above after verification of record. The paras at Sr. Nos. 2, 3 & 5 were kept pending for compliance. The para at Sr. No. 10 was kept pending for clarification from Ministry of Finance. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit requires production of record besides fixing responsibility against the officers/officials under Efficiency and Discipline Rules.

### ***Irregularity & Non-compliance***

#### ***2.4.2 Irregular appointments without advertisement-Rs.48.04 million***

Under the Chapter titled “Fundamental Rights” of the Constitution of Pakistan, equality of citizens and safeguard against discrimination in services has been guaranteed. 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. Moreover, Supreme Court of Pakistan in its judgment dated 19.01.1993 in Human Rights Case No. 104 of 1992 stated that recruitments, both ad hoc and regular, without publicly and properly advertising the vacancies, is a

violation of fundamental rights. As such no post could be filled in without proper advertisement, even on ad hoc or contract basis.

During audit of Agriculture Department, it was observed that the contractual/adhoc employees & contingent paid staff were appointed by the Vice Chancellor without advertisement in press and terms & conditions etc. The payment of pay and allowances was therefore, held irregular. The details are given hereunder:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	University of Agriculture, Faisalabad	2012-13	4426	33,565,800
2.	University of Arid Agriculture, Rawalpindi	2013-14	5943	13,104,890
3.	University of Arid Agriculture, Rawalpindi	2013-14	5919	1,365,300
4.	University of Agriculture, Faisalabad	2013-14	6186	-
<b>Total</b>				<b>48,035,990</b>

Audit was of the view that deviation from rules and regulations resulted in irregular appointments.

Audit pointed out the irregularities in August 2014. The management at Sr. No.1 replied that the Syndicate had full powers to make such appointments. The management at Sr. No. 3 stated that appointments were made after proper advertisement in electronic and print media. The management at Sr. No. 2 stated the contingent staff was appointed on need basis without advertisement as per clarification from Finance Department. The replies were not tenable as no documentary evidence in support of reply was produced to audit for verification. The management at Sr. No. 4 did not furnish any reply.

The matter was further reported to the administrative department. DAC meetings were held on 26.11.2014 and 02.01.2015. The paras at Sr. Nos. 1 & 3 were kept pending for approval from Chancellor. The para at Sr. No. 2 was kept pending for regularization from syndicate. Further

progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that the responsibility for non-adherence to rules and appointments without advertisement be fixed and regularization of the matter be sought from the competent authority.

### **2.4.3 Irregular expenditure on construction of buildings- Rs. 34.17 million**

As per Rule 12 (2) of Punjab Procurement Rules 2009, all procurement opportunities over two million rupees should be advertised on the PPRA website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu. Moreover, as per Rule 32(1), all bids shall be evaluated in accordance with the evaluation criteria and other terms and conditions set forth in the prescribed bidding documents.

During audit of University of Arid Agriculture, Rawalpindi for the period 2013-14, it was observed that different HEC funded projects for construction and renovation of university buildings were completed during the financial year and amounts to the stated extent were incurred on construction of buildings. The details are as under:

<b>Sr. No.</b>	<b>Name of the Project</b>	<b>PDP No.</b>	<b>Project Cost (Rs.)</b>
1	Construction of buildings in ARID University	5922	19,826,274
2	HEC funded Projects Construction	5921	7,414,406
3	HEC funded Projects Construction	5923	5,351,114
4	Renovation of Barracks for Hostel (Khushab Campus)	5924	1,577,699
<b>Total</b>			<b>34,169,493</b>

The expenditure was held irregular on the following grounds:

- According to advertisement policy circulated by the Information Department vide circular No. So PEC (INF)-V-5/71 dated 18.10.2003, a tender notice for a work/items of the value of rupees 10 million or above will be released in six newspapers out of which four would be national dailies but tender notice was advertised in only two news papers in violation of advertisement policy.
- Administrative Approval and technical sanction were not obtained from competent authority.
- CDR registers, tender sale registers, contractor's bills were not found attached with the vouchers.
- The work was not completed within the stipulated period.
- The estimated rates of non schedule items was prepared at high side, higher rates were not authenticated by any authority.
- The contract agreement was not made on stamp paper as required under Finance Act, 1995.
- The Electric items were purchased through building contractor who was not even registered with the Sales Tax Department.

Audit was of the view that disregard to the rules and regulations and weak financial controls resulted in irregular works amounting to Rs.34,169,493.

The matter was pointed out during August 2014. The management replied that expenditure was incurred after fulfilling all codal formalities.

The reply was not tenable as no documentary evidence in support of the reply was shown to Audit.

The matter was further reported to the administrative department during November 2014. DAC in its meeting held on 02.01.2015, kept the paras pending for compliance. Further progress was not reported till the finalization of this report.

Audit recommends that the expenditure be got regularized with the sanction of competent authority besides strengthening of internal controls.

**2.4.4 Irregular payment of salaries through manual bills- Rs. 33.99 million**

As per Finance Department 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.

Examination of salary bills and acquaintance rolls revealed that the salaries of officers/officials were paid on manual bills instead of paying the same through their bank accounts on computerized payroll system. Audit could not certify the authenticity of payments through manual bills because no supporting record like LPC, transfer orders, sanctioned strength etc. were maintained/made available to Audit for the purpose of verification. The details are as under:

Sr. No	Name of formation	Period of audit	PDP No	Amount (Rs.)
1	University of Agriculture Faisalabad.	2013-14	5730	32,638,570
2	Assistant Director Pest Warning and Quality Control Pesticides Nankana.	2005-13	4782	1,360,008
<b>Total</b>				<b>33,998,578</b>

Weak financial and supervisory controls resulted in irregular payment of salaries of Rs. 33,998,578.

Audit pointed out the lapse during March to August 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department during August & December 2014. Neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that the matter be investigated to fix the responsibility and the condonation of irregularity be sought besides strengthening of the administrative and financial controls.

#### **2.4.5 Irregular payment of pay & allowances-Rs.29.93 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 University of Agriculture Faisalabad for the period 2012-13, it was observed that the staff was appointed beyond sanctioned strength. Thus, the payment of the salaries amounting to Rs.29,931,060 paid to such employees were held irregular.

Weak financial controls resulted in irregular payment of pay and allowances to the stated extent.

Audit pointed out the irregularity in October 2013. The management replied that university was an educational institute and in order to sustain academic requirements some appointments were made to be charged against other posts. The reply was not acceptable as no documentary evidence in support of the reply was shown to Audit.

The matter was further reported to the administrative department in August, 2014. DAC in its meeting held on 26.11.2014, kept the para pending for decision by the syndicate. Further progress was not reported till the finalization of this report.

Audit recommends that responsibility be fixed and either recovery be made or matter be got regularized from competent authority besides strengthening of financial and internal controls.

*(PDP No. 4431- University of Agriculture, Faisalabad-2012-13)*

#### **2.4.6 Irregular payment to consultants- Rs. 5.74 million**

Rule 2.10 (a) (1) of PFR Vol-1 provides that 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. Moreover, as required under 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 Directorate General of Agriculture (Field) Punjab Lahore, for the period 2013-14, it was observed that an agreement was signed between Director General (Field), Punjab and M/s Full Advantage Thailand to conduct feasibility study for Biomass Power Generation in the Punjab Province. It was decided that the consultant shall prepare feasibility studies for selected five locations in different cropping zones for installation of biomass power plants. The exact location of five (05) sites were to be determined based upon the feasibility report of the consultant. The consultant was to be paid Rs. 9,566,919 as per agreed schedule. Moreover the consultancy firm was to submit (05) copies of each report to the Agriculture Department.

During audit following irregularities were observed:

- i. Payment of Rs. 5,740,152 was made to Director PITCO instead of M/s Full Advantage. Moreover no proof was provided regarding payment to the actual contractor.
- ii. Technical evaluation of the firms was not shown to audit.

- iii. The exact location of five sites was not determined in different cropping zones for installation of biomass power plants.
- iv. Payment was made to Director PITCO before the approval of report by the authority.

Audit was of the view that weak supervisory and financial controls resulted in irregular payment of Rs. 5,740,152.

The irregularity was pointed out in July 2014. The management stated that reply would be submitted after consulting the concerned quarters but no compliance was made/produced to audit.

The matter was further reported to the administrative department during November 2014. DAC in its meeting held on 05.12.2014, kept the para pending for probe at the administrative level. Further progress was not reported till the finalization of this report.

Audit recommends that the matter needs to be investigated and responsibility be fixed for not adhering to government instructions. Department needs to justify the irregularity and get it regularized from the competent authority. Audit also recommends strengthening the supervisory, financial and internal control as the irregularity could have been avoided by proper monitoring of procedures as per rules.

*(PDP No. 5799- Directorate General of Agriculture (Field) Punjab Lahore- 2013-14)*

#### ***2.4.7 Irregular expenditure without advertisement-Rs.3.08 million***

As per Rule 12 of PPRA Rules 2009, procurements over one hundred thousand rupees and upto 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. These procurement



opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

All procurement opportunities over two million rupees should be advertised on the PPRA website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

During audit of Agriculture Department, it was observed that an amount of Rs. 3,084,575 was expended on different purchases but neither advertisement was made on PPRA website nor in print media in violation of the above rules. The details are given here under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Director Water Management and Training Institute Lahore	2012-13	4852	2,099,840
2.	Director Water Management and Training Institute Lahore	2012-13	4853	984,735
<b>Total</b>				<b>3,084,575</b>

Audit was of the view that disregard to the rules and regulations and weak internal controls resulted in irregular/uneconomical expenditure of Rs. 3,084,575.

Audit pointed out the lapse in January and August 2014. The management at Sr. No. 1 replied that all purchases were made in accordance with rules and regulations of PPRA. The reply was not tenable as the same was not based on facts. The management at Sr. No. 2 submitted no reply.

The matter was further reported to the administrative department in August & November 2014. DAC in its meeting held on 24.12.2014, kept the paras pending for regularization. Further progress was not reported till the finalization of this report.

Audit recommends that irregularity be got condoned with the sanction of the competent authority besides strengthening of internal controls.

#### **2.4.8 Irregular/ un-economical expenditure-Rs. 2.30 million**

As per Rule 4, 9 and 12 of PPRA Rules 2009, the procuring agencies while engaging in procurements, shall ensure that the procurements are conducted in fair and transparent manner, the subject of procurement brings value of money to the agency and the procurement process is efficient and economical and 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 web site as well as on the website of the procuring agency in case the procuring agency has its own website.

During audit of Agriculture Department, it was observed that an amount of Rs. 2,296,128 was incurred on different purchases. The bills were split up to avoid sanction of higher authority as well as evade the advertisement on PPRA website for wider publicity and healthy competition. The details are given here under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Director General Soil Survey of Punjab, Lahore	2011-13	4455	1,232,020
2.	Director General Agriculture (Ext & AR), Punjab, Lahore	2013-14	5546	300,723
3.	Horticulture Research Institute, Rawalpindi	1999-13	4856	452,164
4.	Director Water Management and Training Institute Lahore	2012-13	4851	310,880
5.	Agriculture Engineer (W.D), Multan	2008-13	5020	121, 220
<b>Total</b>				<b>2,296,128</b>

Weak financial and internal controls resulted in irregular and uneconomical expenditure.

Audit pointed out the lapse during January to September 2014. The management at Sr. No. 1 stated that reply would be furnished later on. The managements at Sr. Nos. 3 & 5 noted the observations for compliance. The remaining managements replied that all purchases were made on demand from time to time, according to need of the departments. The reply of the department was not tenable as purchases were made in contravention of rules.

The matter was further reported to the administrative department during March to November 2014. DAC meetings were held on 09.12.2014 and 24.12.2014. The amount of the para at Sr. No. 2 was reduced to the extent shown above after verification. The paras at Sr. Nos. 1, 4 & 5 were kept pending for regularization. Further progress was not reported. As regards remaining para, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that irregularity be got regularized with the sanction of the competent authority besides strengthening of internal controls.

#### **2.4.9 *Irregular purchases in excess of immediate requirement- Rs.1.93 million***

According to Rule 15.2 (4) & (5) of PFR Vol-I, stores, in many cases, represent a locking up of capital which is not justifiable unless essential and purchase and retention of store in excess of the probable requirement of the department in the near future may result in loss to government through deterioration. Moreover, Rule 15.18 *ibid* also provides that balances of store should not be held in excess of the requirements of a reasonable period or in excess of any prescribed maximum limit.

During audit of Agriculture Department, it was observed that spare parts of machinery and equipments were purchased but were not installed/utilized and were lying in stores since long. The warranty of most of the articles had expired prior to utilization. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Agriculture Engineer, (W.D) Multan Region, Multan	2008-13	4746	873,600
2.	Horticulture Research Institute, Rawalpindi	1999-13	4855	535,871
3.	Agriculture Engineer, Lahore Division.	2012-13	4607	355,652
4.	Agriculture Engineer, Soil Conservation, Rawalpindi.	2013-14	6190	169,600
<b>Total</b>				<b>1,934,723</b>

Audit held that stores were procured in excess of the requirements and the public money was blocked by the management due to weak supervisory and financial controls.

Audit pointed out the lapse in January, March, April and September 2014. The managements noted the observations.

The matter was further reported to the administrative department during August & November 2014. DAC meetings were held on 24.12.2014 and 20.01.2015. The para at Sr. No. 3 was kept pending for regularization. The amount of the para at Sr. No. 4 was reduced to the above extent after verification of record. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends probe of the matter to fix the responsibility, appropriate use of the spare parts to avoid deterioration and strengthening of internal controls.

#### ***2.4.10 Irregular appointment of Project Director-Rs.1.80 million***

According to Government of Pakistan, National Accountability Bureau letter No. 6(54)A&P/863/NAB-P dated 02.01.2013, appointing authorities of Project Directors are directed to ensure the competency, relevant professional and academic qualification, practical experience as per requirements of the project while appointing Project Directors.

During audit of University of Agriculture Faisalabad for the period 2012-13, it was observed that two posts for Project Directors were advertised in national press with qualification/experience for appointment on contract basis. The appointment of a Project Director was held irregular as the qualification and experience of the appointee was not in accordance with those prescribed for the post.

Audit was of the view that weak administrative and supervisory controls resulted in irregular appointment of Project Director and thus payment of salary amounting to Rs. 1,800,000.

Audit pointed out the irregularity in October 2013. The management replied that the Vice Chancellor in exercise of his powers under section 15 (3) of the UAF Act 1973 made such appointment. The action taken by the Vice Chancellor was approved by the syndicate.

The matter was further reported to the administrative department in August 2014. DAC in its meeting held on 26.11.2014, kept the para pending for regularization. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that the department should probe the matter and person of specified qualification is appointed after due process.

*(PDP No. 4435-University of Agriculture, Faisalabad - 2012-13)*

#### ***2.4.11 Irregular payment to re-employed civil servants after retirement-Rs. 1.22 million***

As per Government of the Punjab, Education Department Notification No. SO(Uni)/Misc./2008 dated 10.04.2008, all the VCs of the Universities in the Punjab were requested to terminate the services of re-employed officers/officials with immediate effect and submit a compliance report to the S&GAD accordingly.

During audit of University of ARID Agriculture, Rawalpindi for the period 2013-14, it was observed that a professor was re-employed after retirement by the Vice Chancellor. Contrary to the government instructions, the services of the Professor were continued and an amount of Rs.1,216,800 was paid on account of salaries.

Disregard to the government instructions resulted in irregular continuation of service and payment of salary.

Audit pointed out lapse in August 2014. The management replied that appointment was made after adopting the proper procedures and other codal formalities. The reply was not accepted as the appointment was against the government instructions.

The matter was further reported to the administrative department in November 2014. DAC in its meeting held on 02.01.2015, kept the para pending for clarification from S&GAD. Further progress was not reported till the finalization of this report.

Audit recommends that the department should adhere to the government instructions, fix the responsibility and seek regularization of the expenditure from the competent authority.

*(PDP No. 5926-University of Arid Agriculture, Rawalpindi-2013-14)*

### ***Internal Control Weaknesses***

#### ***2.4.12 Non-investment of funds-Rs. 403.62 million***

According to the Market Committees Provincial Fund Board Rules 1980, vide Para 6(2)(C), the Board shall make the investment of market Committees Provincial Fund for profitable purposes.

Examination of record of Director Market Committees Provincial Fund Board Lahore for the period 2008-14 revealed that huge amount of Rs. 403,619,699 was lying idle. As per aforesaid provision, the same should be invested in the profitable schemes but no such initiative was taken by the management to fetch profit and revenue to the government. This resulted into loss to board due to non investment of above mentioned amounts.

Audit was of the view that non observance of rules resulted in non investment of funds in profitable schemes.

Audit pointed out the lapse in September 2014. The management noted the observation for compliance.

The matter was further reported to the administrative department in November 2014. Neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that responsibility for non observance of rules be fixed and the funds be put in profitable schemes to avoid further loss.

*(PDP No. 5914-Director Market Committees Provincial Funds Board, Lahore-2008-14)*

#### ***2.4.13 Loss due to non-utilization of agriculture land- Rs. 8.07 million***

As per Rule 2.33 of PFR Vol-I, every government servant will be held personally responsible for loss sustained by government through negligence or fraud on his part.

During the scrutiny of record of the following formations of Agriculture Department, it was observed that department did not fully utilize the agriculture land. The department cropping register showed that a large area of land was not cultivated during the financial year and the government was deprived of the revenue of approximately Rs. 8,065,900. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	University of Agriculture, Faisalabad	2012-13	4429	5,775,000
2	Director Wheat (AARI), Faisalabad	2013-14	5953	1,274,400
3	Director Wheat Research Institute (AARI), Faisalabad.	2012-13	4737	1,016,500
4	Fodder Research Institute, Sargodha	2013-14	6479	--
<b>Total</b>				<b>8,065,900</b>

Audit was of the view that weak internal controls on management of assets resulted in non cultivation of the land and loss to government.

Audit pointed out the lapse in October 2013 and March to September 2014. The managements at Sr. Nos. 1 & 2 noted the observations for compliance. The management at Sr. No. 4 replied that land was left fallow for trial. The management at Sr. No. 3 replied that the provision of funds for *kharif* crop was not available due to rainy seasons.

The matter was further reported to the administrative department. DAC meetings were held on 26.11.2014, 13.01.2015 and 20.01.2015. The paras at Sr. Nos. 1 to 3 were kept pending for compliance. The para at Sr. No. 4 was kept pending for inquiry. Further progress was not reported till the finalization of this report.

Audit recommends that the department should strengthen its internal controls and put the land into use.



#### **2.4.14 Unjustified expenditure on rent of hostel buildings- Rs. 3.47 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.

During audit of sub-campus of University of Agriculture, Faisalabad for the period 2012-14, it was observed that rent amounting to Rs. 3,469,088 was paid on account of hostel buildings situated in Toba Tek Singh and D.G Khan Campuses. Audit held the expenditure irregular as campus hostels, academic block and other facilities had been constructed but the management had not occupied the hostel buildings and wasting the university resources on the rent of building. It is also worth mentioning that hostel building at D.G Khan Campus had started deteriorating but not yet been taken in regular use.

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	University of Agriculture, Faisalabad (Sub-Campus D.G. Khan)	2013-14	5727	1,800,000
2	University of Agriculture, Faisalabad (Sub-Campus T.T. Singh)	2013-14	5722	915,042
3	University of Agriculture, Faisalabad (Sub-Campus T.T. Singh)	2012-13	4411	754,046
<b>Total</b>				<b>3,469,088</b>

Audit was of the view that weak supervisory and financial controls resulted in non-functioning of the hostels in the newly constructed building and loss in the shape of rent of buildings.

Audit pointed out the lapse in October 2013 and August 2014. The management replied that due to lack of some basic facilities in the newly constructed buildings, the students were not shifted in the hostel. Audit did not accept the plea of the management as a reasonable time had lapsed after completion of buildings.

The matter was further reported to the administrative department during March and November 2014. DAC meeting was held on 26.11.2014. The para at Sr. No. 3 was kept pending for regularization from the syndicate. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that the department should probe the matter to fix the responsibility and make the hostel buildings functional.

#### ***2.4.15 Irregular expenditure on rent of machinery and equipment-Rs. 2.06 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 University of Agriculture, Faisalabad for the period 2012-13, it was observed that the university had its own machinery and equipments i.e. combine harvester and wheat choppers but instead of using the same the Director Farms expended Rs. 2,056,350 on account of hiring machinery for harvesting purpose.

Audit was of the view that weak supervisory and financial controls and disregard to canons of financial propriety resulted in wasteful expenditure.

Audit pointed out the irregularity in October 2013. The management replied that the old combine harvester was out of order and it was uneconomical to repair. The reply was not tenable as no documentary evidence was shown to audit. Moreover, if the machine is repairable it should be disposed of.

The matter was further reported to the administrative department in March 2014. DAC in its meeting held on 26.11.2014, kept the para

pending for compliance. Further progress was not reported till the finalization of this report.

Neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that the decisions of the farm management should be directly reported to the finance and planning committee and be approved at appropriate level.

*(PDP No. 4421-University of Agriculture, Faisalabad-2012-13)*

#### **2.4.16 Loss to government due to illegal occupation of land- Rs. 1.58 million**

As per university constitution section 17 (a), the treasurer shall manage the property, finance and investment of the university.

During the scrutiny of record of University of Agriculture, Faisalabad, Audit observed that 127 acres of land were under encroachment of private persons during 2012-13 but the same had not been re-claimed by the department from illegal occupants. Similarly during the year 2013-14, 79 acres remained un-commanded but the university having all the requisite resources could neither reclaim the soil from illegal occupants nor the un-commanded land was used by the management. Audit was of the view that university could have earned a revenue of Rs. 1,580,000 if the same area would have been rented at the minimum rate of Rs. 20,000 per acre.

Audit was of the view that government sustained a loss of millions of rupees due to weak supervisory controls.

Audit pointed out the lapse in October 2013 and August 2014. The management replied that matter has already been taken up regarding release of encroached land. Moreover un-commanded land was not suitable for cultivation as it was highly saline.

The matter was further reported to the administrative department during March and November 2014. DAC meeting was held on 26.11.2014. The PDP No. 4428 was kept pending for compliance. Further progress was not reported. As regards PDP No. 5951, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that action be taken against the responsible besides strengthening of supervisory controls.

*(PDP No. 4428 & 5951- University of Agriculture, Faisalabad-2012-13 & 2013-14)*

#### **2.4.17 *Unauthorized occupation of government residences***

As per Government of the Punjab Finance Department letter No. FD.SR.1.3-4/85(Pt.I) dated 13.08.2002, penal rent @60% of pay for the period of unauthorized occupation of government residences is to be deducted from the pay of non entitled occupants.

During audit of Agriculture Chemist Soil & Water Testing Laboratory, Rawalpindi for the period 2013-14, it was observed that the designated residences were occupied by unauthorized persons since 1992. Neither any effort was made by the department to vacate the residences from the un-authorized occupants nor the penal rent recovered from concerned officers/ officials.

Deviation from the rules and regulations resulted in unauthorized occupation of government residences.

Audit pointed out the observation in August 2014. The management noted the observation for compliance.

The matter was further reported to the administrative department during December 2014. DAC in its meeting held on 05.12.2014, kept the para pending with the direction to the Agriculture Department for vacation

of the residences from illegal occupants. Further progress was not reported till the finalization of this report.

Audit recommends that responsibility be fixed against the concerned officers/ officials and recovery of penal rent be effected besides strengthening of supervisory controls.

*(PDP No. 6183-Agriculture Chemist Soil & Water Testing Laboratory, Rawalpindi-2013-14)*

### ***Recoveries and overpayments***

#### ***2.4.18 Non recovery of outstanding dues-Rs. 24.21 million***

As per the Section 39-A of the University of Agriculture, Faisalabad Act 1973 the university or any person generally or specially authorized by it may apply to the Collector for recovery of any sum due to the University under any bond and the Collector thereupon proceeds to recover the sum due as if it were an arrear of land revenue. Further, 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 Agriculture Department, it was observed that an amount of Rs. 24,214,766 was outstanding against different departments, tenants, shops & canteens etc. but the dues were not recovered from concerned which caused loss to the government upto stated extent. The details are given below:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Agriculture Engineer, Multan	2012-13	5902	8,266,930
2.	Director Cotton AARI, Faisalabad	2013-14	5575	3,134,650
3.	Agriculture Engineer, Layyah	2010-13	4521	2,951,255
4.	Director Agronomic AARI, Faisalabad	2013-14	5957	1,516,509
5.	Director Cotton Research Institute, Faisalabad	2012-13	4859	2,500,000
6.	Agriculture Engineer, Faisalabad	2012-13	5455	2,151,725

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
7.	Director Water Management Training Institute, Lahore.	2012-13	4845	1,623,710
8.	Director Agronomic AARI, Faisalabad	2013-14	5958	940,913
9.	Director Rice Research Institute, Kala Shah Kaku	2013-14	6768	276,692
10.	University of ARID, Rawalpindi	2013-14	5942	300,048
11.	University of Agriculture, Faisalabad	2013-14	5947	234,329
12.	University of Agriculture, Faisalabad	2013-14	5948	213,592
13.	Director Water Management Training Institute, Lahore.	2012-13	4850	104,413
<b>Total</b>				<b>24,214,766</b>

Audit was of the view that due to weak internal controls on receipts/ recoveries, the institution/government was deprived of revenue.

Audit pointed out the matter from January to September 2014. The managements noted the observation for compliance.

The matter was further reported to the administrative department from April to November 2014. DAC meeting were held on 09.12.2014, 24.12.2014, 02.01.2015, 13.01.2015 and 20.01.2015. The paras at Sr. Nos. 2, 3, 5 to 8 & 10 were kept pending for recovery. The amounts of the paras at Sr. Nos. 4, 9 & 13 were reduced to the extent shown above after recoveries of Rs. 1,066,491, Rs. 134,985 and Rs. 27,587 respectively. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends recovery from the concerned besides fixing of responsibility.

**2.4.19 Non recovery of sales proceeds of wheat from university employees-Rs. 12.52 million**

As per Section 39-A of the University of Agriculture, Faisalabad Act 1973 the university or any person generally or specially authorized by

it may apply to the Collector for recovery of any sum due to the University under any bond and the Collector thereupon proceeds to recover the sum due as if it were an arrear of land revenue. Further, 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 University of Agriculture Faisalabad, for the period 2013-14, it was observed that wheat was sold to the employees of the university but an amount of Rs. 12,520,800 was still outstanding against the employees.

Audit was of the view that weak recovery mechanism led to non recovery of Rs. 12,520,800.

Audit pointed out the matter in August 2014. The managements stated that recovery will be made from concerned employees accordingly.

The matter was further reported to the administrative department in November 2014. Neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends recovery from the concerned officials besides fixing of responsibility for non-recovery.

*(PDP No. 5950 & 5952-University of Agriculture, Faisalabad-2013-14)*

#### **2.4.20 *Inadmissible payment of pay & allowances and non deduction of house rent charges-Rs. 1.78 million***

According to Government of the Punjab Finance department (Monitoring Wing) Notification No. FD (M-I) 1-15/82-P-1 dated 15.01.2000, in case of designated residence the officer / official for which residence is meant, cannot draw house rent allowance. He will have to pay 5% maintenance charges even if he does not avail the facility and residence remains vacant during the period. In case if government officer

is allotted above entitlement residence, he will pay 10% maintenance charges.

During audit of Agriculture Department, it was observed that house rent allowance was being paid to the officers who were provided official residences. Moreover, maintenance charges were not being deducted from their pay and allowances. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	University of Agriculture, Faisalabad	2012-13	4408	636,372
2	University of Agriculture, Faisalabad	2013-14	5721	283,680
3	Director Water Management Training Institute, Lahore	2012-13	4849	198,412
4	University of Agriculture, Faisalabad	2012-13	4412	194,656
5	University of Agriculture, Faisalabad	2013-14	5726	185,592
6	University of Agriculture, Faisalabad	2012-13	4413	184,032
7	Director Rice Research Institute, Kala Shah Kaku	2013-14	6769	93,213
<b>Total</b>				<b>1,775,957</b>

Audit was of the view that weak supervisory controls resulted in non deduction of government dues.

Audit pointed out the lapse in October 2013 and January to November 2014. The management at Sr. No. 1 replied that no employee was residing in the residences above entitlement. The department at Sr. No. 2 & 4 replied that the residences were not occupied by the officers as the same were not worth living. The management at Sr. No. 6 replied that there were no designated residences for BPS 20 & 21. As regard paras at Sr. Nos. 3 & 5, the managements did not submit relevant reply. The management at Sr. No. 7 noted the observation for compliance. The replies were not tenable and not accepted by audit as no record in support of reply was provided to audit.

The matter was further reported to the administrative department. DAC meetings were held on 26.11.2014, 24.12.2014 and 20.01.2015. The



para at Sr. No. 1 was kept pending for re-categorization of residences from the syndicate. The para at Sr. No. 4 was kept pending for approval from the syndicate regarding conversion of residences into rest house and girls hostels besides recovery from the officials concerned. The paras at Sr. Nos. 3 & 6 were kept pending for recovery. The amount of the para at Sr. No. 7 was reduced to the extent shown above after verification of recovery and record. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that overpaid amount be recovered from the concerned besides strengthening the financial and supervisory controls.

**2.4.21 Unauthorized payment of conveyance allowance- Rs. 1.32 million**

As per Rule 9 of Staff Car Rule 1980, the use of staff car shall not be allowed to an officer who is in receipt of conveyance allowance.

During audit of Agriculture Department, it was observed that conveyance allowance was being irregularly paid to the officers who were provided official vehicles. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	University of Agriculture, Faisalabad	2012-13	4416	1,080,000
2.	Director Water Management Training Institute, Lahore	2012-13	4848	180,000
3.	University of Agriculture, Faisalabad	2013-14	5729	60,000
<b>Total</b>				<b>1,320,000</b>

Audit was of the view that weak supervisory controls resulted in unauthorized payment of conveyance allowance.

Audit pointed out the lapse in October 2013, January & August 2014. The managements replied that no staff cars were allotted to the

officers and the cars were used only for official journeys which may be verified from the logbook of the vehicle. Audit disagreed with the stance of the managements as the vehicles were in use of concerned officers.

The matter was further reported to the administrative department. DAC meetings were held on 26.11.2014 and 24.12.2014. The para at Sr. No. 1 was kept pending for recovery. The para at Sr. No. 2 was kept pending for clarification from Finance Department. Further progress was not reported. As regards remaining para, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that responsibility for overpayment be fixed, recovery be made from the officers/officials besides strengthening of supervisory and financial controls.

#### *Others*

#### ***2.4.22 Excess consumption of POL beyond ceiling-Rs. 2.94 million***

Government of the Punjab, S&GAD Department vide letter No.PA/DS (G) 1-57/90, dated 03.07.1991 had fixed POL limits up to 200 liters p.m for patrolling vehicles and 125 liters for others.

During audit of Director Water Management and Training Institute Lahore for the period 2012-13, it was observed that POL amounting to Rs. 2,943,711 was drawn in excess of ceiling fixed by the Government.

Audit was of the view that weak internal controls and disregard to the government instructions resulted in excess consumption of POL.

Audit pointed out the lapse in January 2014. The department replied that all vehicles were allocated for field/training activities which did not fall under such limits. Audit was of the view that limit fixed by the S&GAD should be strictly followed.

The matter was further reported to the administrative department during August 2014. DAC in its meeting held on 24.12.2014, kept the para pending for clarification from S&GAD. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that the department should strengthen its internal controls and effect recovery of the cost of POL consumed in excess of the ceilings.

*(PDP No. 4934- Director Water Management and Training Institute Lahore- 2012-13)*

#### **2.4.23 Misuse of university resources**

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 University of Agriculture, Faisalabad for the period 2012-13, scrutiny of record of sub campus at Toba Tek Singh revealed that Ex-Principal Dr. Mirza Muhammad Aslam was running a private poultry business at the expense of university resources. An inquiry was conducted by Dean Animal Husbandry and matter was referred to ethics committee but neither any recovery was calculated nor penalty was imposed for misuse of government/ university resources.

Audit was of the view that weak administrative controls resulted in misuse of university resources.

The matter was pointed out in October 2013. The department replied that the matter was referred to the Convener, Ethics Committee for investigation. The report of the committee had not so far been received. As and when report is received, the matter would be dealt in accordance with the rules in force.

The matter was further reported to the administrative department during March 2014. DAC in its meeting held on 26.11.2014, kept the para pending for inquiry. Further progress was not reported till the finalization of this report.

Audit is of the view that report of ethics committee may be communicated to audit and profit earned through private business shall be deposited in university account.

*(PDP No. 4430- University of Agriculture, Faisalabad- 2012-13)*

## CHAPTER 3

### BOARD OF REVENUE DEPARTMENT

#### 3.1 *Introduction*

Board of Revenue is the successor of 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.

The Board is the controlling authority in all matters connected with the administration of land, collection of government dues including land taxes, land revenue, preparation of land records and other matters relating thereto.

The Board is the custodian of the rights of the land holders and is the highest Revenue Court in the Province with Appellate/Provisional jurisdiction against orders of subordinate revenue officers/courts including Commissioners and Collectors. All Revenue Officers and Revenue Courts are subject to the general superintendence and control of the Board of Revenue. The Board itself is subject to the administrative control of the Provincial Government.

The Board consists of the following departments/functional units:

- Revenue Department
- Colonies Department
- Consolidation Department

Other functional units:

- Administration Wing
- Research & Gazetteer Cell
- Directorate of Land Records

- Settlement & Rehabilitation Wing
- Punjab Land Commission (Statutory Agency)

### 3.2 *Comments on Budget & Accounts (Variance Analysis)*

#### *Introduction*

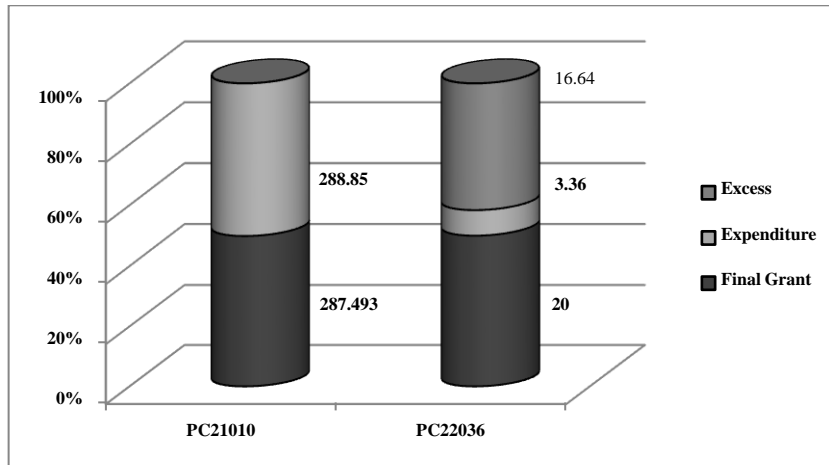
The Appropriation Accounts for the year 2013-14 of Board of Revenue Department indicate capital expenditure on various specified services viz-a-viz those authorized by Government of the Punjab.

#### *Summary of Appropriation Accounts*

The summarized position of actual expenditure during financial year 2013-14 against the total of four grants/appropriations was as follows:

*(Rupees in millions)*

<b>Grant No.</b>	<b>Original Grant</b>	<b>Supplementary Grant/ Re-Appropriation</b>	<b>Final Grant</b>	<b>Actual Expenditures</b>	<b>Excess/ (Savings)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6(5-4)</b>
PC21010	311.491	(23.998)	287.493	288.850	1.357
PC22036	0	20.000	20.000	3.360	(16.640)
<b>Total</b>	<b>311.491</b>	<b>(3.998)</b>	<b>307.493</b>	<b>292.21</b>	<b>(15.283)</b>

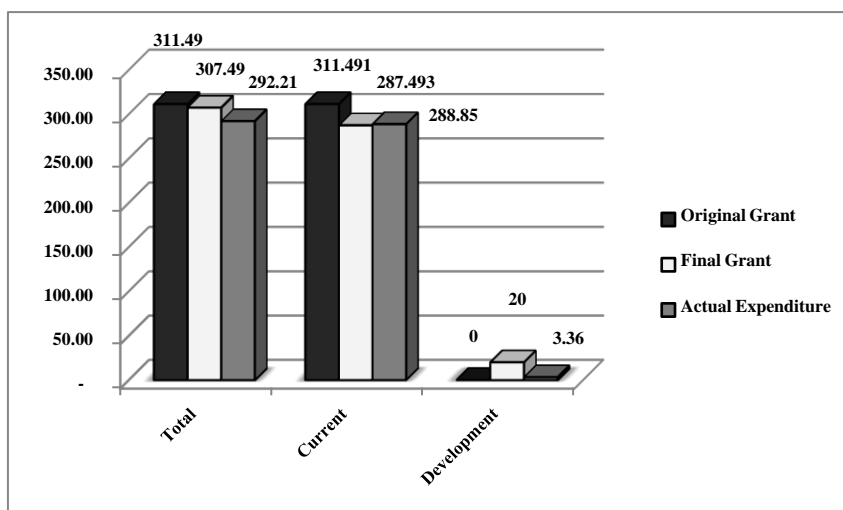


### ***Overview of Expenditure of Board of Revenue Department***

The total budget of Board of Revenue Department for the year ended 30 June, 2014 was Rs.307.493 million. Out of this amount the actual expenditure was Rs. 292.21 million. The breakup of current and development expenditure is given below:

*(Amount in Rupees)*

<b>Grant Type</b>	<b>Original Grant</b>	<b>Actual Expenditure</b>	<b>Excess/ (Savings)</b>	<b>Variance %</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Current	311,491,000	288,850,136	(22,640,864)	(7.3)
Development	0	3,360,411	3,360,411	-
<b>Total</b>	<b>311,491,000</b>	<b>292,210,547</b>	<b>(19,280,453)</b>	<b>(6.19)</b>



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)

<b>Grant Type</b>	<b>Final Grant</b>	<b>Actual Expenditure</b>	<b>Excess/ (Savings)</b>	<b>Variance %</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Current	287,493,000	288,850,136	1,357,136	0.47
Development	20,000,000	3,360,411	(16,639,589)	(83.20)
<b>Total</b>	<b>307,493,000</b>	<b>292,210,547</b>	<b>(15,282,453)</b>	<b>(4.97)</b>

***Anticipated savings not surrendered***

According to rules laid down in Chapter 14 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, saving amount to Rs. 16.640 million at the close of the year 2013-14 under grants PC22036 were not surrendered well in time.

***Excess 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 Rs1.357 million for the year 2013-14 under grant PC21010 had not been got regularized so far. This was breach of legislative control over appropriations.



### 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:

<b>Sr. No.</b>	<b>Audit Report Year</b>	<b>Total Paras</b>	<b>Compliance received</b>	<b>Compliance not Received</b>	<b>Percentage of Compliance</b>
1	1987-88	7	3	4	43
2	1988-89	08	02	06	25
3	1989-90	41	12	29	29
4	1990-91	10	3	7	30
5	1991-92	03	0	03	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
<b>Total</b>		<b>553</b>	<b>134</b>	<b>419</b>	<b>24</b>

The compliance with PAC Directives in Board of Revenue Department is not satisfactory and needs improvement.

### 3.4 AUDIT PARAS

#### *Non production of record*

#### **3.4.1 Non production of vouched account-Rs.40.14 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 Director General Relief and Crises Management, Lahore for the year 2013-14, the vouched accounts and the acknowledgement receipts of the amounts released/paid to various institutions/personnel were not produced to audit for scrutiny. The details are as under:

<b>Sr. No.</b>	<b>PDP No.</b>	<b>Nature of record</b>	<b>Amount (Rs.)</b>
1	6356	Vouched account of amount released to various coordination officers	28,343,846
2	6355	Acknowledgment receipt of the amount released to the next of kin of missing/trapped soldiers of Gayari	6,000,000
3	6354	Vouched accounts of the amounts released to Commander H/Q Engineers 4-Corps for repair of flood relief equipment and Pakistan Commissioner for Indus Water for collection of information from India for flood	5,791,523
<b>Total</b>			<b>40,135,369</b>

Due to non-production of record, audit could not verify the authenticity of the accounts.

The matter was pointed out in July 2014. The management noted the observation for compliance.

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

The department needs to produce record and take disciplinary action against the responsible.

*Others*

**3.4.2      *Unauthorized occupation of government land-Rs. 28,193 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 the Government, through negligence.

During audit of Commissioner Lahore Division Lahore for the period 2008-14, it was observed that state land measuring 3560 Acre involving Rs 28,193 million belonging to Government of the Punjab was occupied by the private persons.

Lahore: 5441 (k)x20x100,000	=10,922 million
Sheikhupura:1440Ax160x50000	=11,520 million
Nankana Sahib:11502Kx20x25000	=5,751 million

Audit was of the view that weak internal control on management of assets resulted in illegal occupation of land.

Audit pointed out the lapse during November 2014. The DDO replied that matter would be taken up referring the case to the concerned department.

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

Audit recommends that appropriate steps are taken and land from illegal occupants may be vacated immediately.

*(PDP No.17913-Commissioner Lahore Division, Lahore-2008-14)*



## **CHAPTER 4**

### **COOPERATIVES DEPARTMENT**

#### **4.1      *Introduction***

Cooperatives Department is essentially concerned with the cooperative societies and cooperative banks for greater socio-economic progress. With this objective, the department not only protects the rights of societies but also facilitates the people. The department is headed by a Secretary. He is the administrative head of the department and is assisted by Additional Secretaries, Deputy Secretaries, Section Officers and a Computer Programmer in the discharge of his official duties.

#### ***Functions of the department***

- The department is responsible to facilitate the people in formation of the cooperative societies.
- Guide the members about the cooperative principles.
- Introduce/ promote thrift among members.
- Provide training to the workers.
- Ensure compulsory savings.
- Supervise/monitor the working of the cooperatives.
- Conduct/arrange audit.
- Inquiries/inspections.
- Recovery of loans.
- Arbitration of disputes.
- Liquidation of Societies.

Overall registration of societies under Cooperative Societies Act would enhance department's responsibility and scope.

## 4.2 Comments on Budget & Accounts (Variance Analysis)

### Introduction

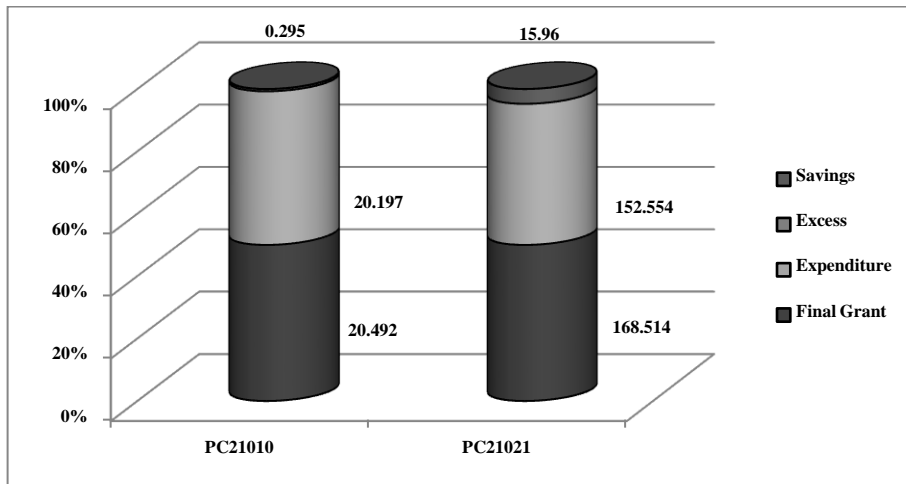
The Appropriation Accounts for the year 2013-14 indicate revenue expenditure on various specified services viz-a-viz those authorized by Government of the Punjab.

### Summary of Appropriation Accounts

The summarized position of actual expenditure during 2013-14 against grant/appropriation was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
PC21010	19.038	1.454	20.492	20.197	(0.295)
PC21021	156.013	12.501	168.514	152.554	(15.960)
<b>Total</b>	<b>175.051</b>	<b>13.955</b>	<b>189.006</b>	<b>172.751</b>	<b>(16.255)</b>

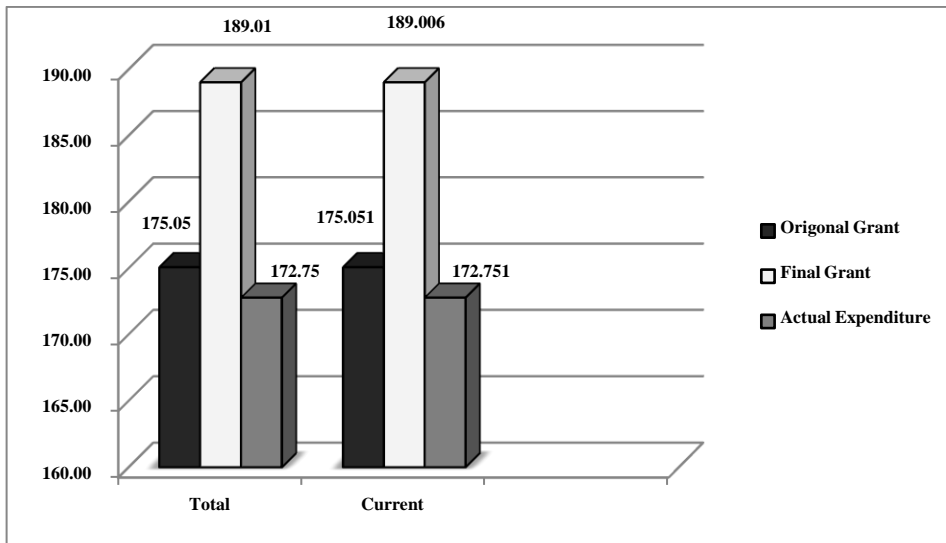


### Overview of Expenditure of Cooperatives

The total budget of Cooperatives for the year ended 30 June, 2014 was Rs. 189.006 million. Out of this amount the actual expenditure was Rs. 172.751 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	175,051,000	172,751,158	(2,299,842)	(1.31)
<b>Total</b>	<b>175,051,000</b>	<b>172,751,158</b>	<b>(2,299,842)</b>	<b>(1.31)</b>



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)*

<b>Grant Type</b>	<b>Final Grant</b>	<b>Actual Expenditure</b>	<b>Excess/ (Savings)</b>	<b>Variance %</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Current	189,006,000	172,751,158	(16,254,842)	(8.60)
<b>Total</b>	<b>189,006,000</b>	<b>172,751,158</b>	<b>(16,254,842)</b>	<b>(8.60)</b>

***Anticipated savings not surrendered***

According to rules laid down in Chapter 14 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, saving amounting to Rs. 16.255 million at the close of the year 2013-14 under grant PC21010 and PC21021 had not been surrendered well in time.



### 4.3 *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:

<b>Sr. No.</b>	<b>Audit Report Year</b>	<b>Total Paras</b>	<b>Compliance received</b>	<b>Compliance not Received</b>	<b>Percentage of Compliance</b>
1	1985-86	0	0	0	0
2	1986-87	09	07	02	78
3	1987-88	03	0	03	0
4	1988-89	05	1	4	20
5	1989-90	2	0	2	0
6	1993-94	1	0	1	0
7	1999-00	23	8	15	35
8	2011-12	3	0	3	0
<b>Total</b>		<b>46</b>	<b>16</b>	<b>30</b>	<b>35</b>

The compliance with PAC Directives in Cooperatives Department for audit years 1989-90, 1997-98 and 1993-94 is not satisfactory. The situation needs improvement.

## **4.4 AUDIT REPORT**

### ***Fraud/Misappropriation***

#### ***4.4.1 Irregular issuance of loans to societies and recovery thereof-Rs. 62.55 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.

Scrutiny of the record revealed that the Lady Assistant Registrar, Cooperative Societies Lahore made registration of bogus cooperative societies in 2007 and the loans were issued to those cooperative societies. The administrative department vide letter No. SO(E)2-9/2003 dated 31.07.2013, imposed recovery of loans alongwith mark up at bank rate amounting to Rs. 62.545 million upon Lady Assistant Registrar, Lahore.

Weak internal controls resulted in irregular registration and non recovery of loans amount to the stated extent.

Audit pointed out the irregularity in September 2013. The management replied that matter was in the court of law.

The matter was further reported to the administrative department during May 2014. DAC in its meeting held on 26.06.2014 kept the para pending for recovery. Further progress was not reported till the finalization of this report.

Audit recommends that the department should vigorously pursue the matter in the court of law and expedite recovery of the stated amount.

*(PDP No. 4732- Lady Assistant Registrar Cooperative Societies, Lahore -2011-13)*

### ***Recoveries and overpayments***

#### ***4.4.2 Illegal occupation of land and non recovery of rent thereof-Rs. 42.88 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.

Scrutiny of record revealed that Frontier Works Organization (FWO) was occupying 10 acres of open land and covered area (23,916 sq. feet) of the Cooperative Training College, Faisalabad since July 1999. The FWO made college premises as its base camp for the renovation of the roads in Faisalabad city. The rent for fourteen years was not deposited in spite of repeated requests.

Weak internal controls on management of assets resulted in illegal occupation of property.

Audit pointed out the irregularity in October 2013. The management replied that case had already been taken up to vacate the college premises.

The matter was further reported to the administrative department during May 2014. DAC in its meeting held on 26.06.2014 kept the para pending with the direction to administrative department to take necessary steps for recovery of rent. Further progress was not reported till the finalization of this report.

Audit recommends that matter should be pursued at higher level and recovery be effected without further loss of time alongwith vacation of college land.

*(PDP No. 4508- Principal Cooperative Training College, Faisalabad -2001-13)*

#### **4.4.3 Loans outstanding against registered cooperative societies-Rs. 11.52 million**

According to 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.

Scrutiny of the record revealed that Cooperative Societies were registered by the following offices and loans given to such societies were outstanding. No register showing particulars of each society was maintained. The present status regarding recovery of loans and amount of loans outstanding has been taken from monthly progress reports. The details of outstanding amounts are as under:

<b>Sr. No.</b>	<b>Name of office</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Lady Assistant Registrar Cooperative Societies, Lahore	2011-13	4505	6,272,200
2	Industrial Assistant Registrar, Cooperatives Societies, Lahore	2011-13	4506	3,583,000
3	Lady Assistant Registrar Cooperative Societies, Bahawalpur	2001-13	4504	635,866
4	Lady Assistant Registrar Cooperative Societies, Multan	2011-13	4734	512,000
5	Lady Assistant Registrar Cooperative Societies, Multan	2011-13	4733	512,000
<b>Total</b>				<b>11,515,066</b>

Weak financial and administrative controls resulted in non recovery of loans to the stated extent.

Audit pointed out the irregularity in September and October 2013. The managements at Sr. Nos.1, 2,4 and 5stated that efforts were being

made to recover the outstanding amount of loans. The formation at Sr. No.3 noted the observation for compliance.

The matter was further reported to the administrative department during May 2014. DAC in its meeting held on 26.06.2014 kept the para at Sr. No. 1 pending for recovery, whereas, the meeting was not convened for para at Sr. No. 2. The committee reduced the amount of the para at Sr. No. 3 from Rs. 921,221 to Rs. 635,866 after verifying partial recovery of Rs. 285,355 and kept pending for balance recovery. The amount of the para at Sr. No. 4 was reduced from Rs. 1,036,515 to Rs. 512,000 as a result of verification. Likewise, the amount of the para at Sr. No. 5 was reduced from Rs. 654,000 to Rs. 512,000. Further progress was not reported till the finalization of this report.

Audit recommends that recovery be made besides strengthening of financial and internal controls.

#### ***4.4.4 Non recovery of house rent allowance and 5% maintenance charges-Rs. 1.53 million***

As per letter No. FD (M-I) 1-15/82-P-I dated 15.01.2000, the payment 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 their salary. Moreover, as per Government of the Punjab, Finance Department letter No. FD.SR.1.3-4/85 (Pt.I) dated: 13.08.2002, penal rent @ 60% of pay for the period of unauthorized occupation of government residences is to be deducted from the pay of non entitled occupants.

Scrutiny of the record of Principal, Cooperative Training College, Faisalabad for the year 2001-13 revealed that staff transferred to other offices was occupying accommodation situated in the college but the record for non-payment of House Rent Allowance and deduction of 5%

maintenance charges was not produced. Moreover, the recovery of penal rent @ 60% of pay was liable to be recovered from officials.

Weak financial and supervisory controls on assets management resulted in unauthorized occupation of accommodations and non recovery of government dues.

Audit pointed out the irregularity in October 2013. The management replied that recovery would be made.

The matter was further reported to the administrative department during May 2014. DAC in its meeting held on 26.06.2014 kept the para pending for recovery and inquiry. Further progress was not reported till the finalization of this report.

Audit recommends that recovery should be made at the earliest besides adoption of remedial measures.

*(PDP Nos. 4509 & 4512-Principal Cooperative Training College, Faisalabad-2001-13)*

## **CHAPTER 5**

### **ENVIRONMENT PROTECTION DEPARTMENT**

#### **5.1        *Introduction***

Environment Protection Department, Government of the Punjab being an administrative body works in accordance with its functions as defined under the Punjab Government's Rules of Business, 1974.

The Environmental Protection Agency Punjab functions under the provisions of Pakistan Environmental Protection Act, 1997. Its main functions and duties are to:

- administer laws, rules and regulations relating to the environment within the province;
- evaluate Initial Environmental Examination (IEE) and Environmental Impact Assessment (EIA) of new projects and issue No Objection Certificates (NOCs);
- provide information and create awareness in public for environmental issues;
- enforce National Environmental Quality Standards (NEQS) to control pollution;
- coordinate environmental policies and programs with the Federal Government as well as with other provincial governments;
- establish systems for surveys, surveillance and monitoring of the pollutants and maintain laboratory for testing and monitoring;
- take measures to promote sustainable development and provide information on environment friendly technology; and provide Ambient Air Quality Testing & Monitoring facilities.

## 5.2 Comments on Budget & Accounts (Variance Analysis)

### Introduction

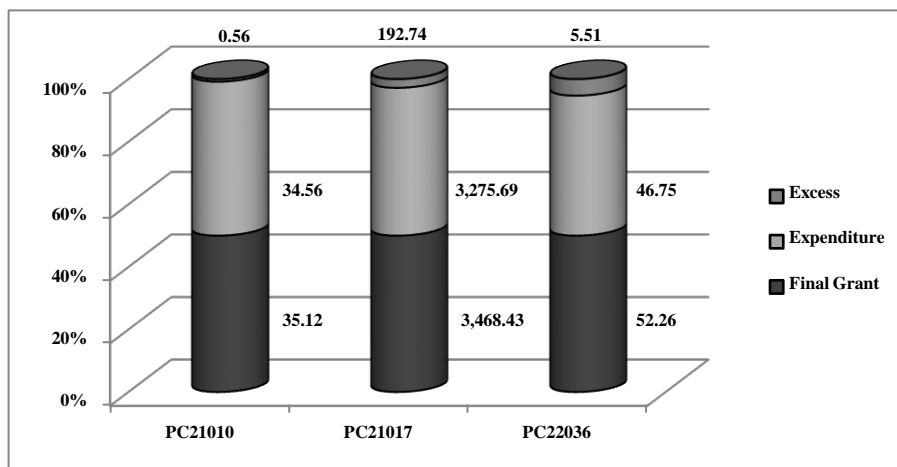
The Appropriation Accounts for the year 2013-14 of Environment Protection Department indicate revenue expenditure on various specified services viz-a-viz those authorized by Government of the Punjab for voted items of budget.

### Summary of Appropriation Accounts

The summarized position of actual expenditure during 2013-14 against the total of three grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	35.81	(0.69)	35.12	34.56	(0.56)
PC21017	3,205.95	262.48	3,468.43	3,275.69	(192.74)
PC22036	164.00	(111.74)	52.26	46.75	(5.51)
<b>Total</b>	<b>3,405.76</b>	<b>150.05</b>	<b>3,555.81</b>	<b>3,357.00</b>	<b>(198.81)</b>



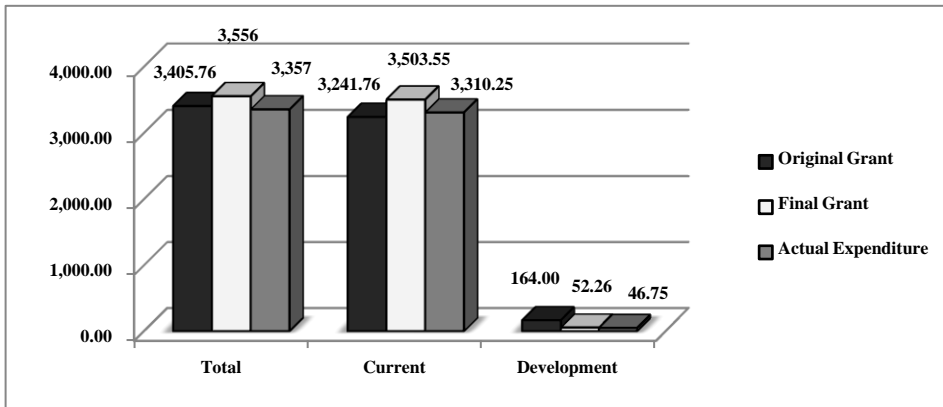


### Overview of Expenditure of Environment Protection Department

The total budget of Environment Protection Department for the year ended 30 June, 2014 was Rs. 3,555.81 million. Out of this amount the actual expenditure was Rs. 3,357 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	3,241,758,000	3,310,246,422	68,488,422	2.11
Development	164,000,000	46,754,267	(117,245,733)	(71.49)
<b>Total</b>	<b>3,405,758,000</b>	<b>3,357,000,689</b>	<b>(48,757,311)</b>	<b>(1.43)</b>



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	3,503,545,000	3,310,246,422	(193,298,578)	5.52
Development	52,263,000	46,754,267	(5,508,733)	10.54
<b>Total</b>	<b>3,555,808,000</b>	<b>3,357,000,689</b>	<b>(198,807,311)</b>	<b>(5.59)</b>

***Anticipated savings not surrendered***

According to the rules laid down in Chapter 14 of Punjab Budget Manual, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department whenever the savings are anticipated. However, saving amount to Rs. 198.807 million at the close of the year 2013-14 under grants PC21010, PC21017 & PC22036 had not been surrendered well in time.

### 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:

<b>Sr. No.</b>	<b>Audit Report Year</b>	<b>Total Paras</b>	<b>No. of Paras in which Compliance received</b>	<b>No. of Paras in which Compliance not Received</b>	<b>Percentage</b>
1	1999-00	13	10	3	77
2	2001-02	18	2	16	11
3	2005-06	4	2	2	50
4	2010-11	12	0	12	0
<b>Total</b>		<b>47</b>	<b>14</b>	<b>33</b>	<b>30</b>

Compliance with PAC directives in Environment Protection Department for the audit years 2001-02 and 2010-11 in stark contrast to compliance percentage in other years due to inexplicable reasons.

## **5.4 AUDIT REPORT**

### *Non production of record*

#### **5.4.1 Non production of vouched account-Rs. 10 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 scrutiny of record of Deputy Director Implementation EPD, Lahore for the period 2013-14, it was observed that an amount of Rs. 10,000,000 was paid as fourth installment to International Union for Conservation of Nature and Natural Resources (IUCN) for "Establishment of Biodiversity Park in Area Development Scheme, Tehsil Murree". The vouched account of the payment was not submitted by the IUCN. Moreover, the project management did not withhold an amount of Rs. 600,000 on account of Income Tax as required under Income Tax Ordinance 2001.

Due to non-production of vouched account, audit could not verify the authenticity of accounts.

Audit pointed out the irregularity in October 2014. The management replied that IUCN was requested to submit the vouched accounts of Rs. 10 million.

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

Audit recommends that vouched account be produced for scrutiny and recovery of income tax be effected.

*(PDP No. 6802-Deputy Director Implementation EPD, Lahore -2013-14)*

## *Irregularities and Non-compliance*

### **5.4.2 *Unauthorized mode of payment of salaries through manual bills-Rs. 5.22 million***

As per Government of the Punjab Finance Department 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 scrutiny of record of the Deputy Director Implementation, Environment Protection Department for the period 2013-14, it was observed that department made payment of Rs. 5,216,093 as salaries to employees of 3 different Projects launched in the Province through manual bills.

Audit was of the view that weak financial and management controls led to unauthorized mode of payment of salaries.

Audit pointed out the irregularity in October 2014. The management replied that employees were non gazetted and on contract. There were certain issues with their bank accounts. Hence, the salaries were paid through manual bills to clear the liabilities. The reply of the department was not tenable as salaries were required to be paid through bank accounts.

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

Audit recommends that the department should seek regularization of the irregularity and strengthen the supervisory and financial controls.

*(PDP No. 6800-Deputy Director Implementation EPD, Lahore-2013-14)*

### **5.4.3 Irregular auction of vehicles-Rs. 3.76 million**

As per Section 236-A of Income Tax Ordinance 2001, department was required to deduct 10% Income Tax on auctioned amount.

During scrutiny of record of office of Director General EPD, Lahore for the period 2013-14, it was observed that department auctioned old vehicles for Rs. 3,763,000 and deducted Income Tax @5% on auctioned amount instead of @10% resulting in less deduction of Rs. 188,150.

Further, it was observed that department did not produce the open auction proceedings like bid of each bidder with signature of auction committee, minutes of auction committee, in the absence of which audit could not ascertain authenticity of the amount of actual bids offered. History Sheet of auctioned vehicles was also not produced to check the repair expenditure history of auctioned vehicles. Further, condemned vehicle report by competent authority was also not produced.

Audit was of the view that weak financial and managerial controls led to irregular auction.

Audit pointed out the irregularity in October 2014. The management returned the observation without any reply.

The matter was further reported to the administrative department in November 2014. Neither any reply was received nor was DAC meeting convened till the finalization of the report.

Audit recommends recovery of less deducted Income Tax Rs. 188,150 from concerned and its deposit into government treasury under report to audit besides production of required record for audit scrutiny.

*(PDP No. 6468-Director General EPD, Lahore-2013-14)*

#### **5.4.4 Irregular procurement of laptops by ignoring the lowest bid-Rs. 1.03 million**

Rule 2.10(a) (1) of PFR Vol-I provides that 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 Deputy Director Implementation EPD, Lahore for the period 2013-14, scrutiny of record of the project “Provision of Missing Facilities to EPA Field Officers for Effective Environmental Monitoring and Compliance”, revealed that project management purchased 9 laptops for Rs. 1,026,675 at the rate of Rs. 114,075 per laptop from ICS Computer. The expenditure was held irregular as the purchase was made by ignoring the lowest bid of Rs. 94,500 per laptop offered by M/s Jillani Enterprises.

Audit was of the view that weak financial and managerial controls led to the irregular procurement of laptops for Rs. 1,026,675.

When pointed out in October 2014, the management stated that reply would be furnished after thorough perusal of the record.

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

Audit recommends that the department should strengthen its internal controls and seek regularization of the expenditure from the competent authority.

*(PDP No. 6805- Deputy Director Implementation EPD, Lahore -2013-14)*





## CHAPTER 6

### EXCISE AND TAXATION DEPARTMENT

#### 6.1 *Introduction*

The Excise & Taxation 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. The Excise & Taxation Department consists of 61 auditable locations/ formations.

Excise & Taxation Department is primarily responsible for the collection of following provincial levies/taxes in the Province of Punjab.

1. Cotton Fee
2. Motor Vehicles Tax
3. Entertainment Duty
4. Professional Tax
5. Hotel Tax
6. Property Tax
7. 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).
8. Farm House Tax
9. Education Cess on club

Excise & Taxation Department is also responsible for the collection of following Federal levies/taxes.

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

## 6.2 Comments on Budget & Accounts (Variance Analysis)

### Introduction

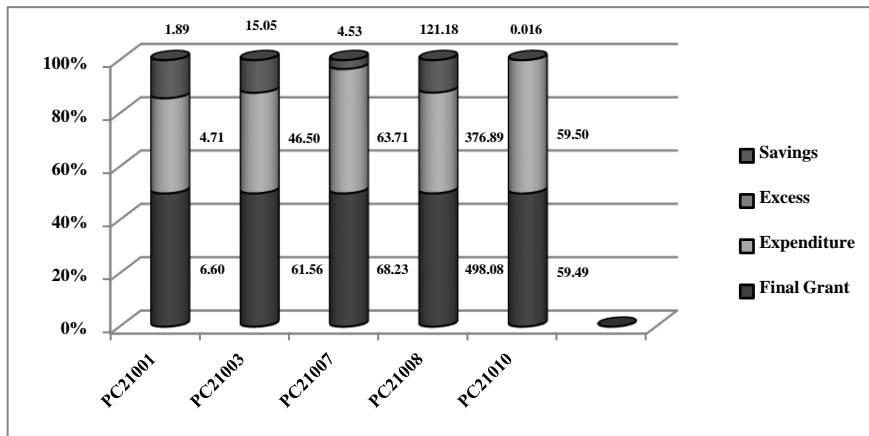
The Appropriation Accounts for the year 2013-14 of Excise & Taxation Department indicate revenue expenditure on various specified services viz-a-viz those authorized by Government of the Punjab.

### Summary of Appropriation Accounts

The summarized position of actual expenditure during 2013-14 against the total of five grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/(Savings)
1	2	3	4	5	6(5-4)
PC21001	6.603	.001	6.604	4.713	(1.890)
PC21003	61.554	.001	61.555	46.504	(15.051)
PC21007	72.052	(5.858)	68.234	63.708	(4.526)
PC21008	286.951	211.125	498.076	376.894	(121.182)
PC21010	47.521	11.965	59.476	59.502	0.016
<b>Total</b>	<b>474.681</b>	<b>223.09</b>	<b>693.945</b>	<b>551.321</b>	<b>(142.633)</b>

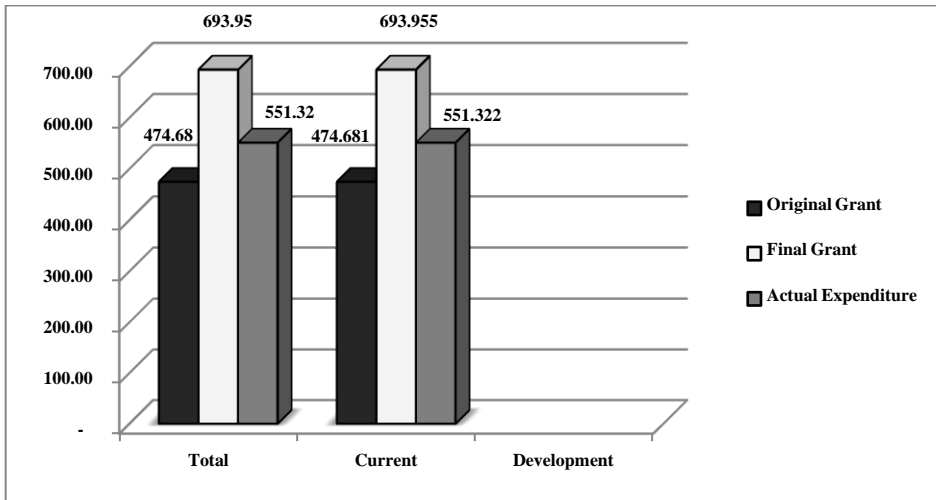


### ***Overview of Expenditure of Excise & Taxation Department***

The total budget of Excise & Taxation Department for the year ended 30 June, 2014 was Rs. 693.955 million. Out of this amount the actual expenditure was Rs. 551.322 million. The breakup of current and development expenditure is given below:

*(Amount in Rupees)*

<b>Grant Type</b>	<b>Original Grant</b>	<b>Actual Expenditure</b>	<b>Excess/ (Savings)</b>	<b>Variance %</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Current	474,681,000	551,322,135	76,411,135	(16.15)
<b>Total</b>	<b>474,681,000</b>	<b>551,322,135</b>	<b>76,411,135</b>	<b>(16.15)</b>



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)

<b>Grant Type</b>	<b>Final Grant</b>	<b>Actual Expenditure</b>	<b>Excess/ (Savings)</b>	<b>Variance %</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Current	693,955,000	551,322,135	(142,632,865)	(20.55)
<b>Total</b>	<b>693,955,000</b>	<b>551,322,135</b>	<b>(142,632,865)</b>	<b>(20.55)</b>

***Anticipated savings not surrendered***

According to rules laid down in Chapter 14 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, saving amounting to Rs. 142.649 million at the close of the year 2013-14 under grants PC21001, PC21003, PC21007, PC21008, had not been surrendered well in time.

***Excess 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. 0.016 million for the year 2013-14 under grant PC21010 had not been got regularized so far. This was breach of legislative control over appropriations.

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

There is no para yet printed in any of the previous Audit Reports. However, the department is requested to reconcile the matter with Audit Department regarding any discrepancy.

## 6.4 AUDIT PARAS

### *Irregularity and Non-compliance*

#### **6.4.1 Irregular mode of payments-Rs. 4.86 million**

According to Rule 4.49(a) of Subsidiary Treasury Rules, read with the 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 Excise and Taxation Department, it was observed that DDOs made payments exceeding Rs. 100,000 to suppliers/service providers in cash. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Secretary Excise & Taxation Department, Lahore	2011-13	17064	2,669,828
2	Director General Excise & Taxation Department, Lahore	2012-13	17103	1,330,313
3	Director General Excise & Taxation Department, Lahore	2013-14	17858	858,868
<b>Total</b>				<b>4,859,009</b>

The deviation from the rules/government instructions resulted into irregular payment of Rs. 4,859,009.

Audit pointed out the irregularity during May and July 2014. The DDOs did not furnish any reply.

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

The department needs to strengthen its internal controls on payments and seek condonation of irregularity from the Finance Department besides fixing of the responsibility.

#### **6.4.2 Irregular expenditure on POL- Rs. 2.85 million**

According to terms and conditions of appointment orders, the officer were entitled to draw lump sum pay without any additional facility and allowance, except 15% annual increase in pay. Moreover, as per list of vehicles provided by the Government of the Punjab, Transport Department, certain vehicles were shown to be available/allocated to various officers and for general duty.

During audit of Excise and Taxation Department, it was observed that some officers were enjoying the facility of government vehicles without entitlement. This resulted into irregular expenditure on account of POL and repair. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Director General Excise & Taxation Department, Lahore	2012-13	17102	1,440,156
2	Director General Excise & Taxation Department, Lahore	2013-14	17522	885,814
3	Secretary Excise & Taxation Department, Lahore	2011-13	17065	526,401
<b>Total</b>				<b>2,852,371</b>

Audit was of the view that non adherence to the “Canons of Financial Propriety” led to unauthorized expenditure of Rs. 2,852,371.

Audit pointed out the matter during May and July 2014. The DDOs did not furnish any reply.

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

Audit recommends that matter be inquired to fix the responsibility and non adherence to the “Canons of Financial Propriety” besides recovery of the stated amount from the delinquents.

### ***Recoveries and overpayments***

#### ***6.4.3 Non deduction/deposit of income tax-Rs. 2.06 million***

According to Section 153 of Income Tax Ordinance 2001, withholding tax @ 3.5% on supply of goods and 6% on all type of services should be deducted at source and deposited into government treasury.

During audit of Excise and Taxation Department, it was observed that income tax was not deducted/less deducted from the payments made to suppliers/services providers. Moreover, the income tax deducted was not deposited into government treasury. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	DG Excise & Taxation Department, Lahore	2012-13	17101	1,757,341
2	Secretary Excise & Taxation Department, Lahore	2011-13	17067	225,000
3	Secretary Excise & Taxation Department, Lahore	2013-14	17526	75,000
<b>Total</b>				<b>2,057,341</b>

Weak internal controls on “Taxation” resulted in non/less deduction of income tax and deposit thereof into government treasury.

Audit pointed out the matter during May and July 2014. The DDOs did not furnish any reply.

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

The department needs to effect recovery from the concerned and its deposit into government treasury besides fixing of responsibility and strengthening of internal controls on “Taxation”.

#### ***6.4.4 Non deduction/deposit of sales tax from the unregistered suppliers- Rs. 2.01 million***

According to Rule 2 of the Sales Tax Special Procedure (Withholding) Rules 2007 (SRO 607/07) 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 @ 16% involved on the taxable supplies made to him from payment due to the supplier and deposit it in the designated branch of the NBP by the 15<sup>th</sup> of the month following the month during which payment has been made to the supplier(s).

During audit of Excise and Taxation Department, it was observed that the department did not deduct the full amount of sales tax shown in the purchase invoices issued by certain suppliers.

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Secretary Excise & Taxation Department, Lahore	2011-13	17061	1,500,000
2	Secretary Excise & Taxation Department, Lahore	2013-14	17524	510,000
<b>Total</b>				<b>2,010,000</b>

Weak internal controls on “Taxation” resulted in non deduction/ deposit of Sales tax to the stated extent.

Audit pointed out the matter during May and July 2014. The DDO did not furnish any reply.

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

The department needs to effect recovery from the concerned besides fixing of responsibility and strengthening of internal controls on taxation.



## **CHAPTER 7**

### **FINANCE DEPARTMENT**

#### **7.1      *Introduction***

According to Rules of Business, 1974 (amended to-date), Finance Department is responsible for supervision and control of provincial finances, preparation of provincial budget, formulation of Financial Rules and Civil Services Rules, Management of Public Debt and administration of treasuries. Some other functions performed by the Finance Department are detailed below:

- Public Accounts and Public Accounts Committee;
- Framing of financial rules for guidance of departments and supervision of maintenance accounts;
- Framing of Civil Service Rules applicable to all government servants and interpretations thereof;
- Flotation and administration of provincial loans;
- Examination and advice on matter effecting directly or indirectly the finances of the Province;
- Communication of financial sanctions; and
- Creation of posts and examination of schemes of new expenditure.

## 7.2 *Comments on Budget & Accounts (Variance Analysis)*

### *Introduction*

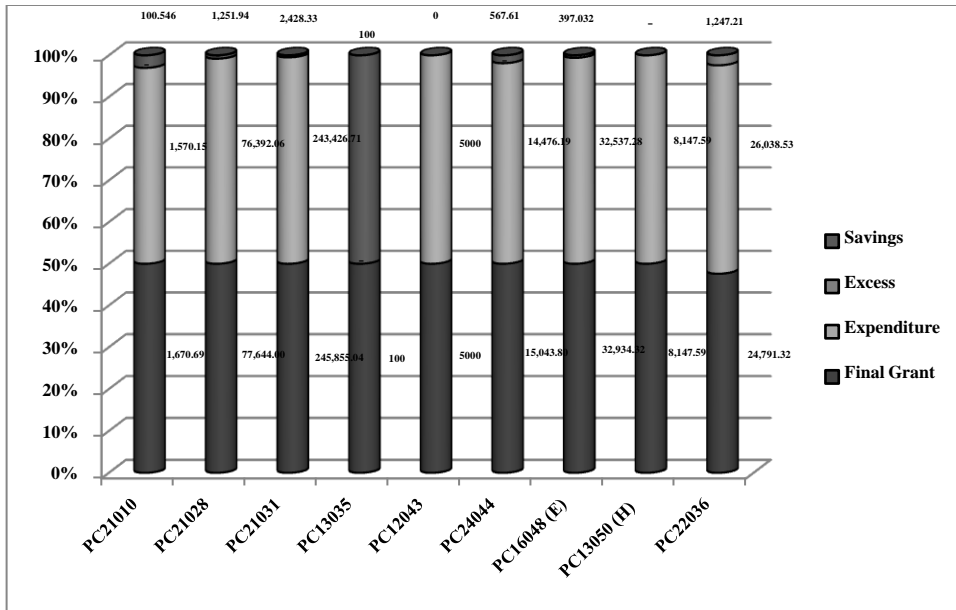
The Appropriation Accounts for the year 2013-14 of Finance Department prepared annually indicate revenue expenditure on various specified services viz-a-viz those authorized by Government of the Punjab.

### *Summary of Appropriation Accounts*

The summarized position of actual expenditure during 2013-14 against grant/appropriation was as follows:

*(Rupees in millions)*

<b>Grant No.</b>	<b>Original Grant</b>	<b>Supplementary Grant/Re-Appropriation</b>	<b>Final Grant</b>	<b>Actual Expenditures</b>	<b>Excess/ (Savings)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6(5-4)</b>
PC21010	1,454.706	215.985	1,670.691	1,570.145	(100.546)
PC21028	74,935.253	2,708.747	77,644.000	76,392.056	(1,251.944)
PC21031	243,960.988	1,894.055	245,855.043	243,426.713	(2,428.330)
PC13035	100.000	-	100.000	-	(100.000)
PC12043	5,000.000	(5,000.000)	-	-	-
PC24044	15,043.802	-	15,043.802	14,476.192	(567.610)
PC16048 (E)	32,934.316	-	32,934.316	32,537.284	(397.032)
PC13050 (H)	8,147.592	-	8,147.592	8,147.592	-
PC22036	26,000.000	(1,208.678)	24,791.322	26,038.532	1,247.210
<b>Total</b>	<b>407,576.657</b>	<b>(1,389.891)</b>	<b>406,186.766</b>	<b>402,588.514</b>	<b>(3,598.252)</b>

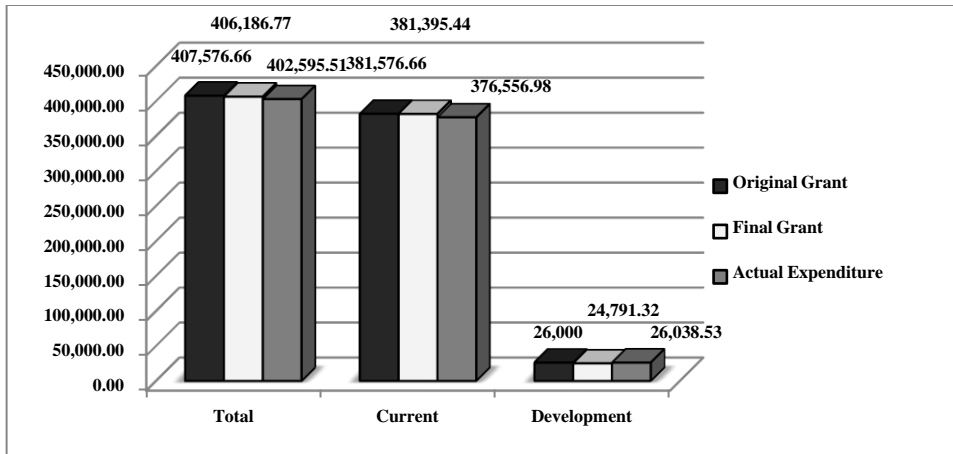


**Overview of Expenditure of Finance Department.**

The total budget of Finance Department for the year ended 30 June, 2014 was Rs. 406,186.766 million. Out of this amount the actual expenditure was Rs. 402,588.514 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	381,576,657,000	376,556,983,123	(5,019,673,877.00)	(1.32)
Development	26,000,000,000	26,038,531,609	38,531,609.00	0.15
<b>Total</b>	<b>407,576,657,000</b>	<b>402,595,514,732</b>	<b>(4,981,142,268.00)</b>	<b>(1.22)</b>



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	381,395,444,000.00	376,556,983,123.00	(4,838,460,877.00)	(1.27)
Development	24,791,322,000.00	26,038,531,609.00	1,247,209,609.00	5.03
<b>Total</b>	<b>406,186,766,000.00</b>	<b>402,595,514,732.00</b>	<b>(3,591,251,268.00)</b>	<b>(0.88)</b>

#### *Anticipated savings not surrendered*

According to rules laid down in Chapter 14 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, saving amounting to Rs.4,838.461 million at the close of the year 2013-14 under grant PC21010, PC21028, PC21031, PC13035, PC24044 & PC16048 (E) had not been surrendered well in time.

***Excess 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.1,247.210 million for the year 2013-14 under grant PC22036 had not been got regularized so far. This was breach of legislative control over appropriations.

### 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:

<b>Sr. No.</b>	<b>Audit Report Year</b>	<b>Total Paras</b>	<b>Compliance received</b>	<b>Compliance not received</b>	<b>Percentage of compliance</b>
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	15	1	14	7
<b>TOTAL</b>		<b>287</b>	<b>132</b>	<b>155</b>	<b>46</b>

The compliance status in Finance Department remained very poor till 1995-1996 and 2009-10. However the situation remained satisfactory for the rest of the years.



## **7.4 AUDIT REPORT**

### ***Fraud/Misappropriation***

#### **7.4.1 *Forgery of treasury challans-Rs. 1.07 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.

During audit of the Treasury Office, Lahore for the period 2009-14, it was observed that treasury challans amounting to Rs. 1.07 million were verified by T.O. Lahore, whereas, when these challans were submitted again for re-verification, the same were found forged. T.O. Lahore did not initiate any inquiry to ascertain the responsibility and reasons for forgery.

Audit was of the view that weak supervisory and financial controls resulted in fraud.

The matter was pointed out in August 2014. The management did not offer reply.

The matter was further reported to the administrative department in November 2014. Neither any reply was received nor DAC meeting convened till finalization of this report

Audit recommends that inquiry be conducted and matter also be reported to Anti-Corruption Establishment.

*(PDP No. 6485-Treasury Officer, Lahore-2009-14)*

#### **7.4.2 *Doubtful deposit of Capital Value Tax (CVT)-Rs. 19.00 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.

During audit of the Treasury Office, Lahore for the period 2009-14, it was observed that in response to the verification report of Capital Value Tax (CVT) sent by Chief Inspector of Stamps, Board of Revenue Punjab to Treasury Office, Lahore, it was reported that 392 cases of CVT valuing Rs. 19,003,611 could not be traced out. However, Finance Department did not take any action for short realization of tax revenue.

Audit was of the view that weak internal controls on taxation resulted in less realization of tax revenue.

The matter was pointed out in August 2014. The management did not offer reply.

The matter was further reported to the administrative department during November, 2014. Neither any reply was received nor DAC meeting convened till finalization of this report

Audit recommends that inquiry be conducted and matter also be reported to Anti-Corruption Establishment.

*(PDP No. 5866-Treasury Officer, Lahore-2009-14)*

### ***Non production of record***

#### ***7.4.3 Non production of record***

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 the Treasury office, Lahore for the period 2009-14, it was observed that department did not produce requisite record relating to Stamp Paper Sale/deposit and Pension Cases despite repeated requests/reminders.

Due to non production of record, audit could not verify the authenticity of the accounts.

The matter was pointed out in August 2014. The management did not offer reply.

The matter was further reported to the administrative department in November 2014. Neither any reply was received nor DAC meeting convened till finalization of this report

The department needs to initiate disciplinary action under PEEDA and ensure production of record.

*(PDP No. 5867-Treasury Officer, Lahore-2009-14)*

### ***Irregularity and Non-compliance***

#### ***7.4.4 Irregularities in budgeting- Rs.229,936.38 million***

As per part (B) of Punjab Government Rules of Business 2011, the Finance Department shall be responsible for preparation and submission of Annual Budget Statement with Explanatory Memorandum, Issuing instructions regarding budget, monitoring and execution of budget including expenditure management.

During audit of Secretary, Government of the Punjab, Finance Department for the period 2013-14, following irregularities were noticed:

<b>Sr. No.</b>	<b>Nature of irregularity</b>	<b>PDP No.</b>	<b>Amount (Million)</b>
1	The Finance Department withdrew budget although the departments had already incurred expenditure.	9264	16,415.362
2	Departments could not utilize the budget allocations of Rs. 190,483.358 million showing cumulative saving of 15.46 %.	9278	190,483.358
3	Supplementary provisions were not utilized (Illogical demand of supplementary grant needed justification)	9279	5,464.723
4	Expenditure was incurred without any provision in the original Estimates/Supplementary Demand and without any re-appropriation	9262	418.543
5	Amount was incurred in excess than budget allocation by the departments	9263	17,154.394
<b>Total</b>			<b>229,936.38</b>

Audit was of the view that weak budgetary and supervisory controls resulted in irregularities.

The matter was pointed out in October 2014. The management replied that reply would be submitted later on.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report

Audit recommends that the Finance Department should prepare mechanism to avoid such irregularities.

#### ***7.4.5 Negative closing balance of foreign loan-Rs.52,277 million***

As per Punjab Government Rules of Business 2011, the Finance Department shall be responsible for management, supervision and control of Provincial Treasuries, ways & means and public debt.

During audit of Secretary to Government of the Punjab, Finance Department, Lahore for the period 2013-14, it was observed that negative closing balances to the extent stated above appeared in Foreign Loans.

Audit was of the view that negative balance shows over payment of foreign loans.

The matter was pointed out in October 2014. The management stated that reply would be submitted later on.

The matter was further reported to the administrative department during December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report

Audit recommends that the department should probe the reasons for the negative closing balance besides adoption of remedial measures.

*(PDP No. 9283-Secretary, Government of the Punjab, Finance Department, Lahore -2013-14)*

#### **7.4.6 Irregular release of loan-Rs.14,433.22 million**

As per Punjab Government Rules of Business 2011, the Finance Department shall be responsible for management, supervision and control of Provincial Treasuries, ways & means and public debt.

Examination of the record of Secretary Finance Department Government of the Punjab Lahore for the period 2013-14 revealed that stated amount was released as loan to various organizations without execution of loan agreements, assessing payback ability and checking periodic usage of loans. The details are as under:

*(Rupees in millions)*

<b>Sr. No.</b>	<b>Name of organization</b>	<b>PDP No.</b>	<b>Amount of loan</b>
1	Punjab Mineral Company	9274	300.000
2	Lahore Waste management Company	9268	11550.026
3	Punjab Agriculture and Meat Company	9276	1490.878

<b>Sr. No.</b>	<b>Name of organization</b>	<b>PDP No.</b>	<b>Amount of loan</b>
4	Punjab Live Stock and Dairy Development Board	9269	679.370
5	Engineering Consultancy Services Punjab Pvt. Ltd	9270	100.000
6	Lahore Ring Road Authority	9273	312.942
<b>Total</b>			<b>14,433.216</b>

Audit was of the view that poor financial management resulted in grant of risky loans.

The matter was pointed out in October 2014. The management stated that reply would be submitted later on.

The matter was further reported to the administrative department during December, 2014. Neither any reply was received nor DAC meeting convened till finalization of this report

Audit recommends that loan agreements be executed besides stopping further loans to these companies.

#### ***7.4.7 Irregular payment of domestic debt-Rs.9,727.92 million***

As per Punjab Government Rules of Business 2011, the Finance Department shall be responsible for management, supervision and control of Provincial Treasuries, ways & means and public debt.

During audit of Secretary, Government of the Punjab, Finance Department for the period 2013-14, it was observed that excess paid domestic loans amounting to Rs. 9,727.92 million were appearing in Annexure-1 of Finance Accounts. It is pertinent to mention that although an amount of Rs. 8,761.02 million was already showing excess in domestic loans upto 2012-13, a further payment of Rs. 966.90 million was made in 2013-14.

Audit was of the view that weak internal controls resulted in overpayment of domestic loans.

The matter was pointed out in October 2014. The management stated that reply would be submitted later on.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that the loans and their repayment should be reconciled to reach at factual position.

*(PDP Nos. 9281 & 9282-Secretary, Government of the Punjab, Finance Department, Lahore-2013-14)*

#### **7.4.8 Loss to government due to non investment of G.P Fund - Rs.4,000 million**

As per Punjab Government Rules of Business 2011, the Finance Department shall be responsible for management, supervision and control of provincial finances.

Examination of the record of Secretary to Government of the Punjab, Finance Department, Lahore for the period 2013-14 revealed that despite the fact that Finance Department had placed an amount of Rs. 4,000 million in Punjab General Provident Investment Fund (G11128) in May, 2007 investment had not been made even after the lapse of seven years. As the Act and the Rules of the Punjab General Provident Investment Fund had been framed in 2009, Finance Department was required to capitalize this fund without any loss of time but no such action was taken. The matter was also pointed out during the previous year audits but no action was taken by the management.

Non investment of funds has caused loss to public exchequer.

The matter was pointed out in October 2014. The management stated that reply would be submitted later on.

The matter was further reported to the administrative department during December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report

Audit recommends that amount available in Punjab General Provident Investment Fund be invested besides adoption of remedial measures.

*(PDP No. 9267-Secretary, Government of the Punjab, Finance Department, Lahore -2013-14)*

#### **7.4.9 Non-receipt of return on investments-Rs.2,043.29 million**

As per Punjab Government Rules of Business 2011, the Finance Department shall be responsible for management, supervision and control of provincial finances.

Examination of the accounts of Finance Department for the year 2013-14 revealed that investment was made in various institutions but investment policy and investment guidelines were not available on record. The expected rate of return on future investments was not calculated before making investments. The terms and conditions on the basis of which initial investments had been made were not available in record. Furthermore, in most of the cases no return/profit/dividend was received. The financial statements of all the institutions were also not available in record in the absence of which the actual net return on investments on yearly basis could not be ascertained.

Due to non working of the initial computations, the exact position of profit could not be assessed.

Audit pointed out the irregularity in October 2014. The management stated that reply would be submitted later on.



The matter was further reported to the administrative department during December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report

Audit recommends that matter of non receipt of profit be taken up with concerned quarters besides adoption of remedial measures.

*(PDP No. 9266-Secretary, Government of the Punjab, Finance Department, Lahore -2013-14)*

#### **7.4.10 Cash short fall and payment of interest-Rs.10.59 million**

As per Punjab Government Rules of Business 2011, the Finance Department shall be responsible for management, supervision and control of provincial finances.

Examination of the record of Secretary Finance Government of the Punjab Lahore for the year 2013-14 revealed that the financial health of the province was not good during the whole year and the government had cash shortfall. To meet the expenditures and cash requirements loans were obtained from State Bank of Pakistan and mark up of Rs. 10.592 million as detailed in the enclosed statement was paid on overdraft to State Bank of Pakistan. The situation was created due to weak supervision and control over provincial resources exercised by Finance department and poor collection of revenue agencies.

Poor financial management resulted into short fall in cash.

Audit pointed out the irregularity in October 2014. The management stated that reply would be submitted later on.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that necessary steps need to be initiated to improve financial management and to increase the provincial sources of income generation and strict controls also needs to be exercised over unnecessary expenditure.

*(PDP No. 9285 -Secretary, Government of the Punjab, Finance Department, Lahore -2013-14)*

**7.4.11 Disbursement of pay and allowances through manual bills-Rs. 1.78 million**

As per Finance Department 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 failing which the salary of defaulting employees may be stopped.

During the course of audit of Secretary Finance Department for the year 2013-14, it was observed that an amount of Rs. 1.78 million was paid on account of pay and allowances through cash instead of bank accounts in contravention to above mentioned instructions.

Audit was of the view that weak financial controls resulted in irregular payments of pay & allowances through manual bills.

The matter was pointed out in October 2014. The management stated that reply would be submitted later on.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that the department should get the matter regularized besides strengthening of financial controls.

*(PDP No. 9284-Secretary, Government of the Punjab, Finance Department, Lahore-2013-14)*

### *Recoveries and overpayments*

#### **7.4.12 Outstanding recovery of loans and interest-Rs.3,097.37 million**

As per Punjab Government Rules of Business 2011, the Finance Department shall be responsible for management, supervision and control of provincial finances.

Examination of the record of Secretary Finance Government of the Punjab Lahore for the period 2013-14 revealed that an amount to the stated extent was released to the different organizations during the period from 2005-06 to 2013-14. The principal amount along with interest accrued thereon was not recovered and deposited into the treasury. The details are as under:

<b>Sr. No.</b>	<b>Name of organization</b>	<b>PDP No.</b>	<b>Amount of loan (million)</b>
1	Punjab Journalist Housing Foundation	9271	1567.609
2	Punjab Industrial Estate Development and Management Company	9277	1099.470
3	Punjab Agriculture and Meat Company	9286	429.295
4	Lahore Ring Road Authority	9272	0.992
<b>Total</b>			<b>3,097.366</b>

Audit was of the view that poor recovery mechanism resulted in non recovery of loans to the tune of Rs. 3,097.366 million.

The matter was pointed out in October 2014. The management stated that reply would be submitted later on.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report

Audit recommends that recovery of loans be expedited besides stopping further loans to the defaulters.



## **CHAPTER 8**

### **FOOD DEPARTMENT**

#### **8.1      *Introduction***

Punjab Food Department 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 Rules of Business 1974, main functions of Food 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.
- Monitoring and co-ordination of sugarcane sector with reference to payment of dues of sugarcane growers and sugarcane cess fund.
- Undertaking all activity related to export of wheat up to supply at port.

Food Department has one attached department i.e., Director Food Punjab, Lahore.

## 8.2 *Comments on Budget & Accounts (Variance Analysis)*

### *Introduction*

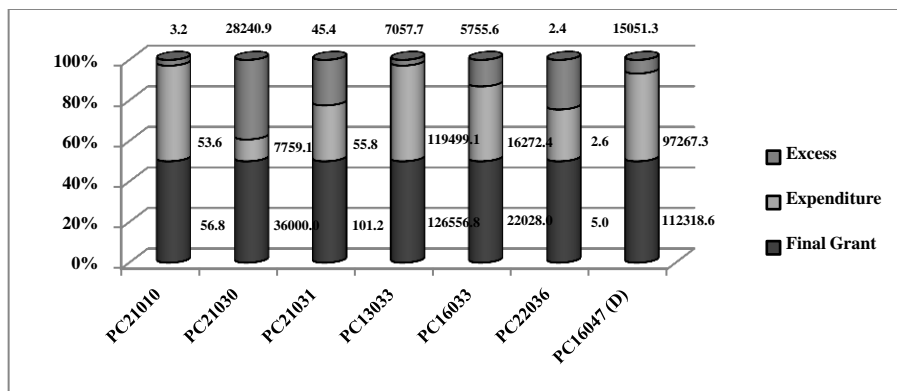
The Appropriation Accounts for the year 2013-14 of Food Department indicate capital expenditure on various specified services viz-a-viz those authorized by Government of the Punjab.

### *Summary of Appropriation Accounts*

The summarized position of actual expenditure during financial year 2013-14 against the grants/appropriations was as follows:

*(Rupees in millions)*

<b>Grant No.</b>	<b>Original Grant</b>	<b>Supplementary Grant/ Re-Appropriation</b>	<b>Final Grant</b>	<b>Actual Expenditures</b>	<b>Excess/ (Savings)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6(5-4)</b>
PC21010	80.224	(23.427)	56.797	53.583	(3.214)
PC21030	36,000.000	0.001	36,000.001	7,759.069	(28,240.932)
PC21031	63.613	37.608	101.221	55.810	(45.411)
PC13033 (Voted)	126,553.069	3.737	126,556.806	119,499.073	(7,057.733)
PC16033 (Charged)	22,028.000	-	22,028.000	16,272.413	(5,755.587)
PC22036	5.000	-	5.000	2.557	(2.443)
PC16047 (D)	112,318.565	-	112,318.565	97,267.300	(15,051.265)
<b>Total</b>	<b>297,048.471</b>	<b>17.919</b>	<b>297,066.390</b>	<b>240,909.805</b>	<b>(56,156.585)</b>

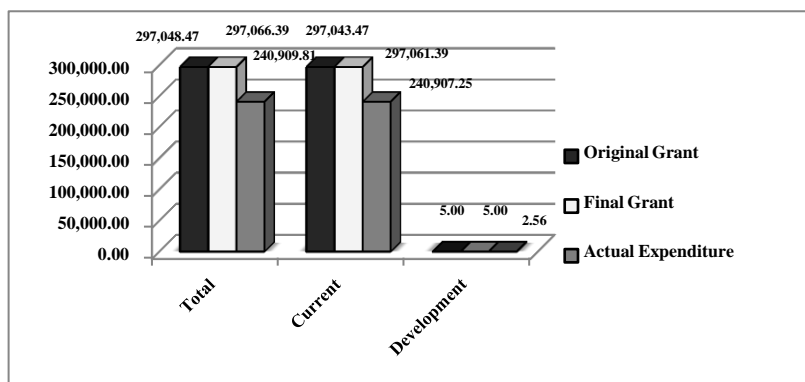


### Overview of Expenditure on State Trading in Food Grain & Sugar

The total budget of Food Department for the year ended 30 June, 2014 was Rs. 297,066.390 million. Out of this amount the actual expenditure was 240,909.805 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	297,043,471,000	240,907,248,310	(56,136,222,690)	(18.90)
Development	5,000,000	2,557,000	(2,443,000)	(48.86)
<b>Total</b>	<b>297,048,471,000</b>	<b>240,909,805,310</b>	<b>(56,138,665,690)</b>	<b>(18.90)</b>



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)

<b>Grant Type</b>	<b>Final Grant</b>	<b>Actual Expenditure</b>	<b>Excess/ (Savings)</b>	<b>Variance %</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Current	297,061,390,000	240,907,248,310	(56,154,141,690)	18.90
Development	5,000,000	2,557,000	(2,443,000)	48.86
<b>Total</b>	<b>297,066,390,000</b>	<b>240,909,805,310</b>	<b>(56,156,584,690)</b>	<b>18.90</b>

***Anticipated savings not surrendered***

According to rules laid down in Chapter 14 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, saving amount to Rs. 56,156.585 million at the close of the year 2013-14 under grants PC21010, PC21030, PC13031, PC13033, PC16033, PC16047(D) & PC22036 had not surrendered well in time.



### 8.3 *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:

<b>Sr. No.</b>	<b>Audit Report Year</b>	<b>Total Paras</b>	<b>Compliance received</b>	<b>Compliance not Received</b>	<b>Percentage of Compliance</b>
1	1985-86	180	114	66	63
2	1986-87	59	37	22	63
3	1987-88	87	17	70	20
4	1988-89	68	21	41	31
5	1989-90	23	3	20	13
6	1990-91	40	3	37	8
7	1991-92	56	6	50	11
8	1992-93	31	4	27	13
9	1993-94	30	11	19	37
10	1995-96	13	0	13	0
11	1996-97	96	38	58	40
12	1997-98	84	31	53	37
13	1998-99	174	104	70	60
14	1999-00	174	104	70	60
15	2000-01	214	167	47	78
16	2001-02	251	212	39	84
17	2005-06	29	8	21	28
18	2006-07	37	24	13	65
19	2009-10	77	0	77	0
20	2010-11	35	0	35	0
21	2011-12	20	0	20	0
<b>Total</b>		<b>1778</b>	<b>904</b>	<b>868</b>	<b>50</b>

The compliance status in Food Department remained very poor during the years 2009-10 to 2011-12. Moreover, the attention of the department is also especially drawn towards the compliance status for the years 1989-90 to 1995-96.

## 8.4 AUDIT REPORT

### *Fraud/Misappropriation*

#### **8.4.1 *Misappropriation/Shortage of stocks articles and jute/PP bags-Rs.9.45 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.

During audit of Food Department, it was observed that various stock articles were not handed over by the previous staff to the next incumbents of centers despite directions of the District Food Controller since long. Further, jute & PP bags were misappropriated/found short which was also evident from the foot note of the inventory register. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	District Food Controller, Muzaffargarh	2013-14	6114	8,441,458
2	District Food Controller, Chiniot	2013-14	5389	942,434
3	District Food Controller, Chiniot	2013-14	5386	70,992
<b>Total</b>				<b>9,454,884</b>

Audit was of the view that negligence besides lack of internal controls led to misappropriation/shortage of assets worth Rs. 9,454,884.

The matter was pointed out in July and September 2014. The managements noted the observations for compliance.

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

Audit recommends that recoveries be effected from the concerned and internal controls on management of assets be strengthened to avoid such recurrences in future.

***Non production of record***

**8.4.2 Non production of record-Rs.17.06 million**

As per Section 14 of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the heads of the departments and the officers 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, applicable to such person.

During audit of Food Department, it was observed that expenditure was incurred on construction/repair works. However, no record was produced to audit. Moreover, GP-6 & GP-7 were also not produced to verify the transfer of PP& jute bags. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	District Food Controller, Multan	2013-14	5850	3,077,815
2.	District Food Controller, Jhang	2013-14	5122	2,881,802
3.	District Food Controller, R.Y. Khan	2013-14	5553	2,343,685
4.	District Food Controller-II, Lahore	2013-14	6323	2,123,847
5.	District Food Controller-I, Lahore	2013-14	6316	1,821,643
6.	District Food Controller, Lodhran	2013-14	6141	1,622,524
7.	District Food Controller, Vehari	2013-14	5118	1,341,216
8.	District Food Controller, Sahiwal	2013-14	6343	796,177
9.	District Food Controller, D.G. Khan	2013-14	6121	646,000
10.	District Food Controller, Gujranwala	2013-14	5563	406,551
<b>Total</b>				<b>17,061,260</b>

Due to non production of record, audit could not verify the authenticity of the accounts.

The observations were served to the local managements from July to November 2014. The managements at Sr. Nos. 1 to 6, 9 &10 noted the observations for compliance. The managements at Sr. Nos. 7 & 8 replied that record would be obtained from PASSCO and would be shown to audit.

The matter was further reported to the administrative department. DAC meeting was held on 16.01.2015. The para at Sr. No. 10 was kept pending for compliance. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till finalization of this report.

The department needs to produce record and take disciplinary action against the responsible.

### ***Irregularity & Non-compliance***

#### ***8.4.3 Irregular payment of market committee fee-Rs.35.47 million***

As per Sr. No. 2(b)(xiii) of Punjab Delegation of Financial Powers Rules, 2006 updated up to 26.03.2010, administrative departments, and officers of category-I are competent to accord sanction for “Fee in other cases in lieu of services rendered” up to Rs. 5,000 while officers of category-II can sanction up to Rs. 1,000 in each case.

During audit of Food Department, it was observed that an expenditure of Rs. 35,466,000 (Annexure-2) was incurred on payment of market committee fee. The payments were held irregular as the sanction

was accorded by the District Food Controller who being the officer of category-IV had no such powers.

The deviation from the Delegation of Financial Powers resulted in irregular expenditure of Rs. 35,466,000.

The observations were served to the local managements from July to November 2014. The managements at Sr. Nos. 1, 2, 9, 14 to 17, 19, 22 to 24 & 26 to 28 noted the observations for compliance. The managements at Sr. Nos. 3 to 7, 11 to 13, 18 & 20 replied that the cases were already referred to Finance Department and action would be taken accordingly. The management at Sr. No. 8 replied that market tax was rightly paid to market committee, as they provide facilities to wheat supplier and reconciliation was also made. The management at Sr. No. 10 stated that cases had already been referred to Deputy Director Food for regularization from Finance Department. The management at Sr. Nos. 21 & 25 stated that payment had been made with the approval of Deputy Director Food.

The matter was further reported to the administrative department. DAC meeting was held on 16.01.2015. The paras at Sr. Nos. 13, 19, 24 & 25 were kept pending for advice from Finance Department. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that responsibility be fixed for non-adherence to government instructions besides regularization of the matter from the Finance Department.

#### ***8.4.4 Irregular expenditure on dunnage material-Rs.7.11 million***

As per Sr. No. 2(b)(xxv)(a) (ii) and (iv) of Delegation of Financial Power updated up to 26.03.2010, Category-I and IV officers were competent to incur expenditure up to Rs. 200,000 and Rs. 100,000 respectively in each case. Moreover, as per Rule 9 of PPRA Rules 2009, 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. Furthermore, 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 Food Department, it was observed that an expenditure of Rs. 7,109,932 was incurred on purchase of dunnage material (Bhoosa and PP bags) by splitting the expenditure to avoid the sanction of the higher authority and advertisement on PPRA website. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	District Food Controller, D.G. Khan	2013-14	6124	2,701,701
2	District Food Controller, Multan	2013-14	5849	2,560,231
3	District Food Controller, Bhakkar	2013-14	6164	1,848,000
<b>Total</b>				<b>7,109,932</b>

The deviation from the rules and regulations resulted in irregular purchase of dunnage material amounting to Rs. 7,109,932.

Audit pointed out the irregularity from August to October 2014. The managements noted the observations for compliance.

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

Audit recommends that responsibility be fixed for non adherence to the government instructions besides regularization of the matter.

#### **8.4.5 Irregular expenditure on construction of plinth-Rs.4.13 million**

As per Sr. No. 2(b)(xxv)(a)(v) of Delegation of Financial Power updated up to 26.03.2010, category-IV officer was competent to incur expenditure up to Rs. 100,000 in each case. Moreover, as per Rule 9 of PPRA Rules 2009, 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. Furthermore, 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's website.

During audit of Food Department, it was observed that an amount of Rs. 4,129,950 was incurred on construction of plinth which was irregular as the sanction of expenditure was given beyond competency. Further, competitive rates were not obtained through PPRA web site and expenditure was split to avoid the sanction of the competent authority. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	District Food Controller, Sahiwal	2013-14	6344	1,969,200
2.	District Food Controller, Bahawalpur	2013-14	5132	923,100
3.	District Food Controller, Muzaffar Garh	2013-14	6111	396,000
4.	District Food Controller, Multan	2013-14	5841	371,250
5.	District Food Controller, Jhang	2013-14	5125	236,400
6.	District Food Controller, D.G. Khan	2013-14	6122	234,000
<b>Total</b>				<b>4,129,950</b>

Audit was of the view that weak management and financial controls resulted in irregular payment of Rs. 4,129,950.

The observations were served to the management from July to November 2014. The managements at Sr. Nos. 1 to 4 & 6 noted the observations for compliance. The management at Sr. No. 5 replied that the sanctions were accorded by considering each center as a single unit. The reply was not tenable as the expenditure was split to avoid the advertisement on PPRA web site as well as sanction from the next higher authority.

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

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

***Internal Control Weakness***

**8.4.6 Non forfeiture of bardana security-Rs.10.99 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.

Scrutiny of the *bardana* inventory Register and CDR register revealed that the security deposits of the growers were not forfeited/deposited into government treasury despite the fact that the *bardana* valuing Rs. 10,996,167 was not recovered. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	District Food Controller, Multan	2013-14	5842	2,717,846
2	District Food Controller, Sahiwal	2013-14	6340	2,507,652
3	District Food Controller, Rajanpur	2013-14	6129	1,719,874
4	District Food Controller, D.G. Khan	2013-14	6125	1,114,464
5	District Food Controller, Layyah	2013-14	6170	905,680
6	District Food Controller, Chiniot	2013-14	5388	733,407
7	District Food Controller, Lodhran	2013-14	6135	670,472
8	District Food Controller, Faisalabad	2013-14	6146	626,772
<b>Total</b>				<b>10,996,167</b>

Audit was of the view that weak supervisory controls resulted in non recovery of Rs. 10,996,167.

Audit pointed out the matter during July to October 2014. The managements noted the observations for compliance.



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

Audit recommends that recovery be effected and internal controls on receipts be strengthened.

***Recoveries and overpayments***

**8.4.7 Unjustified leftover of Fine & Bran with the mill owners-Rs.276.94 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. Moreover, according to Section 153 of Income Tax Ordinance 2001, withholding tax @ 7% on all type of services should be deducted at source.

During audit of Food Department, it was observed that the flourmills delivered 80 kg & 90 kg *atta* against 100 kg wheat issued under *Ramzan/Christmas* packages and *sasti roti/mechanical tandoors* respectively. The management left 20% & 10% produce in shape of Fine & Bran valuing Rs. 276,935,470 with the mill owners. The details are given hereunder:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount of Fine &amp; Bran</b>
1	District Food Controller, Gujranwala	2013-14	5558	94,128,375
2	District Food Controller, Multan	2013-14	5847	56,105,750
3	District Food Controller, Chakwal	2013-14	6325	22,182,120
4	District Food Controller, R.Y. Khan	2013-14	5554	20,463,000
5	District Food Controller, Jhang	2013-14	5127	17,509,830
6	District Food Controller, Nankana Sab	2013-14	5403	14,620,785
7	District Food Controller, Bahawalpur	2013-14	5136	12,583,890
8	District Food Controller, Lodhran	2013-14	6136	10,224,489
9	District Food Controller, Vehari	2013-14	5120	10,201,575
10	District Food Controller, D.G. Khan	2013-14	6119	8,542,305

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount of Fine &amp; Bran</b>
11	District Food Controller, Bahawalnagar	2013-14	5399	4,901,145
12	District Food Controller, Mianwali	2013-14	6306	4,480,406
13	District Food Controller, Chiniot	2013-14	5385	991,800
<b>Total</b>				<b>276,935,470</b>

It is pertinent to mention here that the instructions/guidance on Ramzan & Christmas bazaars were silent on the issue.

Audit was of the view that weak internal controls on inventories resulted into loss of fine & bran valuing Rs. 276,935,470.

The matter was pointed out from July to November 2014. The managements at Sr. Nos. 1, 3, 6, 10, 12 & 13 noted the observations for compliance. The managements at Sr. Nos. 2, 4, 5, 7 to 9 & 11 stated that the matter had already been referred to higher authorities and action would be taken accordingly.

The matter was further reported to the administrative department. DAC meeting was held on 16.01.2015. The para at Sr. No. 1 was kept pending for compliance. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that the department should clarify the position as regards leftover of fine & bran with the mill owners besides strengthening of internal controls.

#### **8.4.8 Non recovery of government dues-Rs.73.14 million**

According to 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 an amount of Rs. 73,143,827 was recoverable from the serving officials and from those who had retired, died or dismissed from the service. The outstanding amounts against these officers/officials were not recovered. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	District Food Controller, Sahiwal	2013-14	6339	31,591,590
2	District Food Controller, Sialkot	2013-14	6309	19,550,260
3	District Food Controller, Multan	2013-14	5846	10,457,838
4	District Food Controller, Rawalpindi	2013-14	6319	10,126,466
5	District Food Controller, Rajanpur	2013-14	6128	963,935
6	District Food Controller, Bahawalpur	2013-14	5135	147,943
7	District Food Controller, Muzaffar Garh	2013-14	6113	132,000
8	District Food Controller, D.G. Khan	2013-14	6120	123,795
9	District Food Controller, Layyah	2013-14	6327	50,000
<b>Total</b>				<b>73,143,827</b>

Audit was of the view that weak internal controls on management of assets and supervisory controls resulted in a loss of Rs. 73,143,827 to the government.

The matter was pointed out from July to October 2014. The managements at Sr. Nos. 1 to 3 and 6 to 9 noted the observations for compliance. The management at Sr. No. 4 stated that the matter is in progress. The management at Sr. No. 5 stated that appeal accepted by Appellant Authority and the case was under inquiry. The reply was not acceptable as no documentary evidence was shown to audit.

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

Audit recommends that the responsibility be fixed besides recovery of the outstanding amounts from the concerned officials.

**8.4.9 Less/non deduction of income tax-Rs.1.16 million**

According to Section 236-A of Income Tax Ordinance 2001, income tax @ 10% of auction value shall be recovered from successful bidder w.e.f. 01.07.2013. Moreover, as per Federal Board of revenue Notification S.R.O.980(I)/2013 dated 18.11.2013, the rate of income tax in case of transport contractors was enhanced up to 2.5% on payment for rendering or providing of carriage services. Furthermore, Board of Revenue vide circular No. C.No.4(36)ITP/2013 dated 19.07.2013 revised the rate of income tax on property under Section 155 of Income Tax ordinance.

During audit of Food Department, it was observed that income tax for Rs. 1,164,080 was either less deducted or not deducted from service charges, auctioned proceeds & income from property etc. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	District Food Controller, Bahawalnagar	2013-14	5398	522,430
2	District Food Controller, Bhakkar	2013-14	6167	238,305
3	District Food Controller, Gujranwala	2013-14	5564	107,450
4	District Food Controller, Pak Pattan	2013-14	6178	125,554
5	District Food Controller, M.B. Din	2013-14	6154	50,992
6	District Food Controller, Bahawalpur	2013-14	5138	49,704
7	District Food Controller, Bahawalnagar	2013-14	5401	39,636
8	District Food Controller, Gujrat	2013-14	6150	30,009
<b>Total</b>				<b>1,164,080</b>

Audit was of the view that weak supervisory controls resulted in less/non deduction of income tax amounting to Rs. 1,164,080.

The matter was pointed out from July to November 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC meeting was held on 16.01.2015. The amount of the para at Sr. No. 3 was reduced to the extent shown above after partial recovery. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that recovery of income tax be effected and deposited into treasury besides strengthening of internal controls.

***Others***

***8.4.10 Unauthorized de-classification of tarpaulins and jute bags-Rs.74.44 million***

As per Food Department letter No. SO(FOOD-II)6(28)/91 dated 02.01.1992, Deputy Director being competent authority shall pass necessary orders for declassification after submission of survey reports by the incharge of the centre through District Food Controller.

During audit of Food Department, it was observed that various District Food Controllers declared number of tarpaulins and jute bags as D-class at their own without approval of the competent authority i.e. Deputy Director Food. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	District Food Controller, Bahawalpur	2013-14	5128	11,627,520
2	District Food Controller, Rajanpur	2013-14	6133	11,115,000
3	District Food Controller, Bahawalnagar	2013-14	5395	9,710,000
4	District Food Controller, Sahiwal	2013-14	6346	8,375,000

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
5	District Food Controller, Multan	2013-14	5844	6,572,500
6	District Food Controller, Layyah	2013-14	6174	4,969,046
7	District Food Controller, Vehari	2013-14	5113	3,980,000
8	District Food Controller, Muzaffar Garh	2013-14	6108	3,970,600
9	District Food Controller, Jhang	2013-14	5121	3,525,000
10	District Food Controller, R.Y. Khan	2013-14	5549	3,385,000
11	District Food Controller, Bhakkar	2013-14	6162	2,570,000
12	District Food Controller, Mianwali	2013-14	6116	2,372,874
13	District Food Controller, Pak Pattan	2013-14	6177	1,785,000
14	District Food Controller, Lodhran	2013-14	6138	265,000
15	District Food Controller, Faisalabad	2013-14	6145	215,000
<b>Total</b>				<b>74,437,540</b>

Audit was of the view that non-adherence to government instructions resulted in unauthorized de-classification of tarpaulins and jute bags amounting to Rs. 74,437,540.

Audit pointed out the matter from July to October 2013. The managements noted the observations for compliance.

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

Audit recommends that responsibility be fixed and irregularity be got condoned.

#### ***8.4.11 Non de-classification and auction of unserviceable items-Rs.26.84 million***

According to 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 Food Department, it was observed that *Tat*, PP bags, *Patri*, Polythene Sheets etc. valuing Rs. 26,838,159 (Annexure-3)

were lying unserviceable at different centers. These items were required to be declassified and auctioned after obtaining necessary sanction from competent authority.

Audit was of the view that weak internal controls on inventories could result into loss of Rs. 26,838,159.

The matter was pointed out from July to September 2013. The managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC meeting was held on 16.01.2015. The paras at Sr. Nos. 14 & 17 were kept pending for compliance. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that auction process be expedited and sale proceeds be deposited into the government treasury besides strengthening of internal controls on inventories.





## **CHAPTER 9**

### **FORESTRY, WILDLIFE & FISHERIES DEPARTMENT**

#### **9.1.      *Introduction***

Forestry, Wildlife & Fisheries Department is headed by a Secretary with Chief Conservators of Forest and Directors General of Wildlife and Fisheries as heads of attached departments. As per Punjab Government Rules of Business, 1974, 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 & to improve the productivity of land.
- Acquisition & transfer of forest lands. Notification/De-notification in respect of reserve, protected & un-classed forests.

## 9.2 Comments on Budget & Accounts (Variance Analysis)

### Introduction

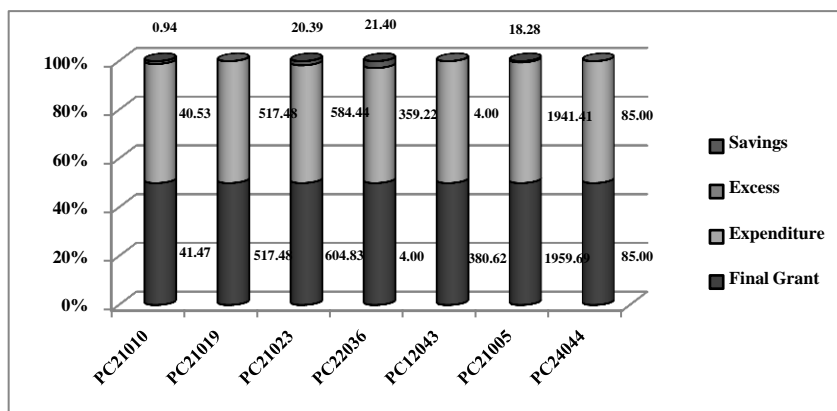
The Appropriation Accounts for the year 2013-14 of Forestry, Wildlife & Fisheries indicate revenue expenditure on various specified services viz-a-viz those authorized by Government of the Punjab.

### Summary of Appropriation Accounts

The summarized position of actual expenditure during 2013-14 against the total of four grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	41.496	(.026)	41.470	40.532	(.938)
PC21019	468.632	48.847	517.479	517.479	0
PC21023	561.061	43.765	604.826	584.440	(20.386)
PC22036	472.053	(91.432)	380.621	359.220	(21.400)
PC12043	0	4.000	4.000	4.000	0
PC21005	2,077.466	(117.777)	1,959.689	1,941.411	(18.277)
PC24044	85.000	0	85.000	85.000	0
<b>Total</b>	<b>3,705.708</b>	<b>(112.623)</b>	<b>3,593.085</b>	<b>3,532.083</b>	<b>(61.001)</b>

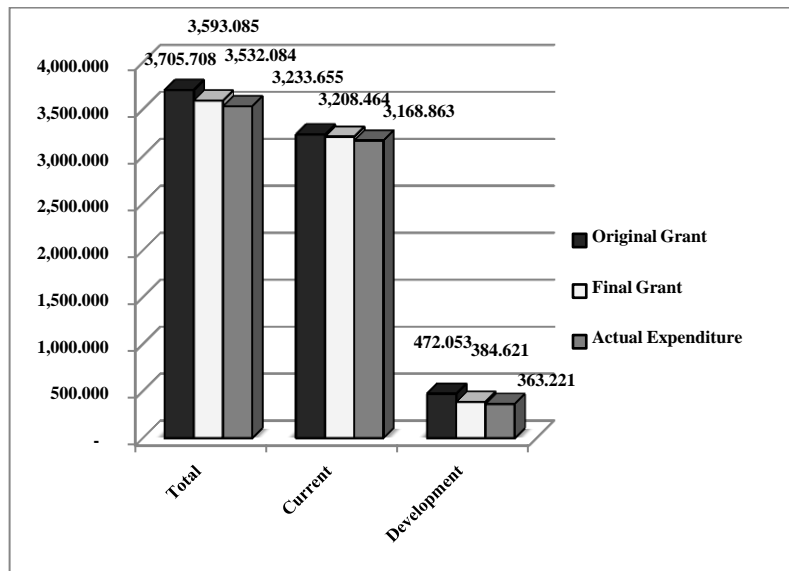


### Overview of Expenditure of Forestry, Wildlife & Fisheries

The total budget of Forestry, Wildlife & Fisheries for the year ended 30 June, 2014 was Rs. 3,593.085 million. Out of this amount the actual expenditure was Rs. 3,532.083 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	3,233,655,000	3,168,862,668	(108,832,168)	(3.37)
Development	472,053,000	363,220,832	(108,832,168)	(23.05)
<b>Total</b>	<b>3,705,708,000</b>	<b>3,532,083,500</b>	<b>(217,664,336)</b>	<b>(5.87)</b>



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)

<b>Grant Type</b>	<b>Final Grant</b>	<b>Actual Expenditure</b>	<b>Excess/ (Savings)</b>	<b>Variance %</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Current	3,208,464,000	3,168,862,668	(39,601,332)	<b>(1.23)</b>
Development	384,621,000	363,220,832	(21,400,168)	<b>(5.56)</b>
<b>Total</b>	<b>3,593,085,000</b>	<b>3,532,083,500</b>	<b>(61,001,500)</b>	<b>(1.7)</b>

***Anticipated savings not surrendered***

According to rules laid down in Chapter 14 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 amount to Rs. 61.001 million at the close of the year 2013-14 under grants PC21010, PC21023, PC22036 & PC21005 had not been surrendered well in time.

### 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:

<b>Sr. No.</b>	<b>Audit Report Year</b>	<b>Total Paras</b>	<b>Compliance received</b>	<b>Compliance not Received</b>	<b>Percentage of Compliance</b>
1	1985-86	33	26	7	79
2	1986-87	39	39	0	100
3	1987-88	26	19	7	73
4	1988-89	71	53	18	75
5	1989-90	25	14	11	56
6	1990-91	28	17	11	61
7	1991-92	31	15	16	48
8	1992-93	10	6	4	60
9	1993-94	17	7	10	41
10	1994-95	28	1	27	4
11	1995-96	13	3	10	23
12	1996-97	4	3	1	74
13	1997-98	154	77	77	50
14	1998-99	151	95	56	63
15	1999-00	141	90	51	64
16	2000-01	258	169	89	66
17	2001-02	258	164	94	64
18	2003-04	16	4	12	25
19	2005-06	76	34	42	45
20	2006-07	138	52	86	38
21	2009-10	122	25	97	20
22	2010-11	15	0	15	0
23	2011-12	9	0	9	0
<b>Total</b>		<b>1663</b>	<b>913</b>	<b>750</b>	<b>55</b>

The compliance with PAC Directives in Forest Department remained very poor during the years 2009-10 to 2011-12. The attention of the department is also drawn towards compliance status during the years 1994-95 to 1995-96 and the year 2003-04.

## **9.4 AUDIT REPORT**

### *Non production of record*

#### **9.4.1 Non-production of record-Rs.358.55 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 Forestry, Fisheries and Wild life Department, the auditable record pertaining to the transactions amounting to Rs. 358,551,567 (Annexure-4) was not produced for audit scrutiny despite repeated requests.

Due to non production of the record, audit could not verify the authenticity of accounts.

The matter was pointed out from June to November 2014. The managements at Sr. Nos. 1, 5, 10 & 13 replied that record was ready/being maintained and be produced to audit for verification. The managements at Sr. Nos. 2, 3, 4, 6, 7 & 9 noted the observations for compliance. The management at Sr. No. 11 contended that no misappropriation had been made. The managements at Sr. Nos. 8, 12 & 14 stated reply would be submitted after consultation of record.

The matter was further reported to administrative department during September, November and December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

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

***Irregularity and Non-compliance***

**9.4.2 *Irregular lease of contracts-Rs.555.61 million and non-recovery-Rs.72.99 million***

As per article 5-A of Punjab Urban Rent Restriction (Amendment) Act, 1991, rent of non-residential building shall stand automatically increased at the end of every three years of its tenancy by twenty-five percent of the rent already being paid by the tenant. Moreover, as per Section 8(D)(b)(i) of Constitution 1969 of Lahore Zoo, Lahore, the Director Zoo shall be responsible for maintenance of cash account relating to income and expenditure of the Zoo and as per Rule 25 of Government of Punjab Forestry, Wildlife and Fisheries Department Notification No. SOP(WL)12.2/12 dated 31.12.2012, the accounts of a Zoo and the Safari Park shall be operated and maintained in accordance with instructions and directives issued by Government.

During audit of Lahore Zoo, Lahore for 2001-13 and Bahawalpur Zoo for 2012-14, it was observed that:

- 1- Lahore Zoo cafeteria/jungle café was leased out to various contractors during the years 2001-15 but their rent was enhanced less than 10 %.
- 2- Contracts of Cafeteria, Kiddy Ride, Parking Stand, Mechanical Elephant, PCO and Camel Ride in Lahore zoo were awarded to different contractors without approval of the competent authority and revision of TORs.

- 3- Contractual amounts, taxes and penalty etc were not recovered as per terms & conditions of agreements/ rules in case of Lahore/ Bahawalpur zoo.
- 4- The management of the Deputy Director Fisheries, Lahore did not re-advertise the contract of auction of natural waters in the newspaper for healthy competition.
- 5- The management of Senior Research Officer Sericulture Lahore awarded auction of shoot material without advertising the tender on PPRA website & preparation of bidding documents.

Audit was of the view that weak supervisory and financial controls resulted in irregular lease of contracts valuing Rs. 555,613,430 and non recovery of Rs. 72,994,555 (Annexure-5).

When Audit pointed out lapse during June, August and October, 2014, the management of Lahore Zoo at Sr. Nos. 1 to 14 & 20 stated that reply would be submitted after consultation of record and Bahawalpur Zoo management at Sr. Nos. 15 to 18 noted the observation for compliance, whereas Deputy Director Fisheries, Lahore management at Sr. No. 19 noted the observation and did not tender reply.

The mater was further reported to administrative department in September, November and December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit stresses upon making good the loss, regularization of the irregularities besides strengthening internal and financial controls.



### **9.4.3 Non-Clearance of amounts lying under P-Deposits- Rs.211.49 million**

According to Rule 7(1) of section 5 of Punjab Treasury Rules, money received by or tendered to government servant shall not be appropriated to meet departmental expenditure nor otherwise kept apart from consolidated fund. Moneys so received shall without undue delay be paid into the treasury. Moreover, as per Para 15.60 of Forest Manual Vol-II, all revenue received by the officers of the department should be paid into treasury immediately.

During audit of various Divisional Forest Officers, it was observed that an amount of Rs. 211,494,014 (Annexure-6) was lying under the head P-Deposits on account of sale of timber, Income Tax, Sales Tax, Zakat, House Rent, Earnest Money and Replenishment Cost and was not deposited into relevant heads of accounts. It was further observed that Rs. 7,581,473 were spent directly from Replenishment cost instead of depositing the stated amounts into relevant heads of accounts into government treasury and allocation of budget for afforestation plan.

Audit was of the view that weak internal controls resulted in non-clearance of P-Deposits and unauthorized expenditure directly from receipts.

The matter was pointed out during October 2013 and July to November 2014. The managements at Sr. Nos. 3, 9, 14, 15, 19 & 23 replied that the afforestation work was carried out according to the approved APO and government policy. The replies of the managements were not acceptable as the approval of the APO did not mean the allowance towards relaxation of the above rules. The rest of the formations noted the observations for compliance.

The matter was further reported to administrative department in November and December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends immediate transfer of the amounts to the relevant heads of accounts besides fixing responsibility and strengthening of internal controls.

#### **9.4.4 Irregular Purchases-Rs.48.12 million**

According to Para-2(vii) of Finance Department letter No. FD.SO(Goods)-44-4/2011 dated 6.8.2013, procurement of items of machinery and equipment including IT Equipment etc. shall not be allowed except with the prior concurrence of austerity committee. Moreover, as per Rule 12 of PPRA Rules 2009, procurement over one hundred thousand rupees and up to the limit of two million rupees shall be advertised in the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. Furthermore, as per Punjab Delegation of Financial Powers Rule 2006 amended 2011, special power to certain Departments(A) Fisheries Wing at Sr. No.02(III) Expenditure on the purchase of fish seed manure fishing implements and breed fish etc. the Deputy Director Officer Category-III is competent to sanction/incur expenditure upto Rs. 30,000 in a year for purchase of manure.

During the audit of Forest, Fisheries and Wildlife Department, it was observed that:

- 1- Purchase of durable goods was made without obtaining approval of the Austerity Committee (Sr. Nos. 6 to 8, 12, 13, 15 &19).
- 2- Animals, medicine and machinery & equipment etc. were purchased without advertising the tenders on PPRA's website (Sr. Nos. 2, 4, 6, 13,14 & 18).

- 3- Expenditure was split up to avoid open advertisement and sanction of higher authority. It is pertinent to mention here that the formation at Sr. No. 16 incurred expenditure in excess of the delegated powers (Sr. Nos. 11, 14, 16, 17, 18, 20 to 22).
- 4- Tenders for purchase of water birds, ostrich were not advertised in newspapers before introduction of PPRA Rule, 2009 (Sr. Nos. 5, 10, 15 & 18).
- 5- Purchase of animals like Hippopotamus Rhinoceros, Addax. white tigers & Giraffe were made without observing the terms & conditions of the contracts violating the specifications thereof (Sr. Nos. 1, 3 & 9).

Audit was of the view that non-adherence to the government instructions resulted in irregular expenditure amounting to Rs. 48,115,324 (Annexure-7).

Audit pointed out the matter in June, July to November 2014. The managements at Sr. Nos. 1, 3, 4, 5, 9, 13, 18 & 20 stated that reply would be submitted later on after consultation of record. The management at Sr. No. 2 replied that the advertisement was carried out through newspapers. The managements at Sr. Nos. 6 to 8, 12, 17, 19 & 22 noted the observation for compliance. The managements at Sr. Nos. 8 & 16 noted the observation only. The managements at Sr. Nos. 10, 11 and 14 to 15 received the observation without giving any reply. The managements at Sr. Nos. 16 & 21 replied that the expenditure was made after observing the competency of officer category-III within the Delegation of Power 2(b)(ii).

The matter was further reported to the administrative department in September, November and December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends fixing of responsibility besides regularization of the matter from the competent authority.

#### **9.4.5 Expenditure without technical sanction-Rs.17.99 million**

As per Sr. No. 2 (a,b) Part-B of Second Schedule of the Punjab Delegation of Financial Powers Rules 2006, administrative department has full powers of Technical Sanction in respect of works chargeable to Forestry construction works in the development and non-development budgets for original works and for special and ordinary repairs including replacements and renewal of existing works and Chief Conservator of Forests upto Rs. 5 million for original works and upto Rs. 0.500 million in case of repairs.

During audit of DFO Kasur at Changa Manga Forest Division Kasur for financial year 2013-14, it was observed that Rs. 17,996,000 were paid to M/s Pakistan Railways Workshops Division, Mughalpura, for manufacturing of 20 numbers of new mini train coaches, repair of 05 numbers of coaches (bogies frame & wheels) and overhauling of 03 steam locos. Following observations came into notice:

- 1- Sanctions of Technical estimates for repair of 5 coaches for Rs. 1,003,000, repair of overhauling of 3 steam locos for Rs. 1,000,000 and manufacturing of 20 new mini train coaches costing Rs. 15,993,000 were not obtained from the competent authority.

- 2- Delivery challan, inspection reports and stock entries showing receipt of new coaches and satisfactory repair of bogies and locos were not shown to audit.

The matter was pointed out in September 2014. The management replied that progress would be shown to audit in due course of time.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit requires sanction of the technical estimates, delivery challans and stock entries duly verified by the inspection committee or regularization of expenditure from the competent authority.

*(PDP No. 6796- DFO, Kasur at Changa Manga-2013-14)*

#### **9.4.6 Irregular grant of Pay & Allowances-Rs.17.16 million**

According to Rule 10&14 of the West Pakistan Government staff vehicles (use and maintenance) Rules 1969 read with Finance Departments letter No.FD.PC-2-1/77 dated 12.07.1977, government servant who is provided with the staff car/government vehicle shall not be eligible for the grant of conveyance allowance. Moreover, as required under 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. The responsibility will then rest primarily with the drawer of the bill and amount overcharged will be recovered from the concerned.

During audit of Forestry, Fisheries and Wildlife Department, it was observed that:

- 1- Lahore Zoo Maintenance Committee granted Welfare Allowance and Extra Daily Allowance in addition to regular pay & allowances granted by Government of the Punjab but rules and by-laws were not framed by the committee in terms of Article 8(b)(iii) of the constitution and in consultation with Government of the Punjab, Finance Department. Moreover, Leave Encashment was wrongly granted at gross pay and allowances instead of basic pay. Residential telephone charges were made over and above the prescribed limit and conveyance allowance was allowed to officers provided with official vehicle by Lahore Zoo.
- 2- House Rent Allowance, 5% Maintenance Charges and Conveyance Allowance was not deducted from the employees provided with official residences within work premises. Recovery of penal rent was also not made from illegal occupants.

Weak management and financial controls on Pay & Allowances resulted into irregular payment of Rs. 17,161,174 (Annexure-8).

The matter was pointed out in June 2014. The managements at Sr. Nos. 1 to 3, 7, 8, 11 & 18 stated that reply would be submitted later on. The management at Sr. No. 9 stated that the payment of residential telephone bills of Director Zoo has been made after approval of ZMC dated 15.11.2001. The managements at Sr. Nos. 5, 10, 12, 14, 16 & 19 noted the observations for compliance. The managements Sr. Nos. 4, 6, 13, 15 & 16 merely signed the observations.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that the department should strengthen its internal controls and effect recoveries.

#### **9.4.7 Irregular consumption of POL-Rs.10.87 million**

Section 19(2) of Vehicle Use and Maintenance Rules 1969 provides that when the Government of vehicle is borrowed by another department the officer in charge in the borrowing department shall be responsible for the borrowed vehicle as if the vehicle belonged to the borrowing department. Moreover, as per Para (A) sub para (b) of Chief Secretary letter No. PA/DG/(G)I-57/90 dated 09.07.1991 of Government of the Punjab provides that the ceiling of POL for Metropolitan Corporation Lahore officers has been fixed up to 150 liter for head of the department and 125 liters for others per month.

During audit of Forestry, Fisheries and Wildlife Department, it was observed that irregular consumption of POL was made by utilization of government vehicle by unauthorized borrowing beyond the prescribed limit. Moreover, no energy conservation plan was made to curtail the consumption of POL by adopting austerity measures. Logbooks of the peter engines were not made and in some cases speedometers were out of order and consumption of POL was made more than average consumption. Logbooks were also not signed by the officers using the vehicles.

This resulted into irregular consumption of POL worth Rs. 10,873,613 (Annexure-9) due to non-compliance of government instructions contained in the letters referred to above.

The matter was pointed out from June to September 2014. The managements at Sr. Nos. 1, 5 & 12 stated that reply would be submitted later on after consultation of record. The managements at Sr. Nos. 2, 6 & 10 noted the observation without any reply. The management at Sr. No. 4 replied that the expenditure was done as and when required in the best interest of government. The managements at Sr. Nos. 6, 9 & 11 noted the observations for compliance. The management at Sr. No. 8 stated that speedometer of the vehicle remained out of order.

The mater was further reported to administrative department in September, November and December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit requires that responsibility may be fixed for non-adherence to rules, matter may be got regularized with sanction of Finance Department besides recovery in the cases of misuse of vehicles under report to Audit.

#### **9.4.8 Irregular expenditure on mini zoo-Rs.9.31 million**

As per Section 18-A (2) of the Punjab Wildlife (Protection, Preservation, Conservation and Management) Act 1974, the government may, by notification in the official gazette, declare an area which is property of the government or over which the government has proprietary rights, to be a Zoological Garden or Zoo to maintain, breed locally extinct, endangered or threatened species of wild animals for re-introduction, recreation and public education.

During audit of Lahore Zoo, Lahore for financial year 2001-13, it was observed that a mini zoo had been maintained in Governor's House Lahore for which animals/birds feed and medical care was being supplied



regularly by Lahore Zoo. The cost of feed/medical care for Rs. 9,310,760 was not paid to Lahore Zoo by the Military Secretary to the Governor of the Punjab on the plea that the small zoo was a part and parcel of Lahore Zoo but no notification/declaration issued by competent authority in its support was shown to audit, which rendered the expenditure irregular.

Audit was of the view that the expenditure was incurred by the authority in disregard to the canon of financial propriety.

The matter was pointed out in June 2014. The management stated that reply would be submitted after consultation of record.

The matter was further reported to the administrative department in September 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit requires production of notification for declaring the mini zoo as part of Lahore Zoo or recovery of the stated amount.

*(PDP No. 5444-Lahore Zoo, Lahore- 2001-13)*

#### ***9.4.9 Irregular expenditure on forest operations-Rs.4.26 million***

As per rule 13(1) of PPRA Rules 2009, the procuring agency may decide the response time for receipt of bids or proposals (including proposals for pre-qualification) from the date of publication of an advertisement or notice, keeping in view the individual procurement's complexity, availability and urgency. However, under no circumstances the response time shall be less than fifteen days for national competitive bidding. Moreover, as per Rule 2.10 (a) (1), 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 on the accounts of Divisional Forest Officer (RM) Chakwal for 2008-13 it was observed that:

- Rs. 1,710,500 were spent on cultivator ploughing with tractor under Development Scheme Revamping Range Lands (Phase-II) without giving prescribed response time after advertisement in tender. Moreover three tractors were available. In the presence of tractors ploughing with tractors from private contractors was unjustified.
- Examination of cash accounts of Kharian (RM) Sub-division revealed that Rs. 1,686,850 were incurred on dry afforestation in hot season in June, 2009. Whereas Season of dry afforestation was monsoon i.e. July to August. Hence expenditure was doubtful.
- Rs. 358,000 were charged on account of weed operation i.e. eradication uprooting of wild growth of two years old crop whereas there was no need of weeding after two years.

The matter was pointed out in March 2014. The management replied that reply would be submitted in due course of time.

The matter was further reported to the administrative department in April 2014. Neither any reply was received nor was DAC meeting convened till finalization of this report.

Audit desires that Government instruction/rules may be adhered to and matter be regularized from Finance Department besides strengthening of financial and supervisory controls.

*(PDP Nos. 5010, 5008 and 5009-Divisional Forest Officer (RM) Chakwal -2008-13)*

### ***Performance***

#### ***9.4.10 Less achievement of revenue targets-Rs.100.55 million***

As per Director Budget & Accounts (Forests) Lahore letter No.B&A/Bud/B-i-2/785-87 dated 07.08.2013 & Conservator of Forests letter No.CF/RWP/BS/286-95 dated 10.09.2013 tentative distribution of revenue targets for the year 2013-14 were fixed with the directions to

achieve the allocated revenue targets fully during the current financial year 2013-14. In case of less realization of revenue targets Divisional Forest Officer will be held personally responsible for the consequences and strict action be taken against the defaulter.

During audit of Forestry, Fisheries and Wildlife Department, it was observed that concerted efforts were not made towards achievement of revenue targets fixed by government causing loss of Rs. 100,552,520. The details are as under:

*(Amount in Rupees)*

Sr. No.	Name of Formation	Period of Audit	PDP No.	Targets fixed	Targets achieved	Difference	Shortfall %age
1.	Divisional Forest Officer, Faisalabad	2013-14	6035	68,536,470	29,072,468	39,464,002	42.42
2.	Divisional Forest Officer, Kasur at Changa Manga	2013-14	6778	45,340,000	21,298,511	24,041,489	53.02
3.	Divisional Forest Officer (South) Rawalpindi	2013-14	6060	1,7610,000	3,208,344	14,401,656	81.78
4.	Divisional Forest Officer, Jhelum	2013-14	6193	16,360,000	9384766	6,975,234	42.64
5.	Curator Bahawalpur Zoo	2013-14	5987	27,504,000	20,720,000	6,784,000	24.66
6.	Deputy Director Wildlife, Lahore Region, Lahore	2005-06 & 2013-14	6781	19,900,000	16,640,579	3,259,421	16.37
7.	District Wildlife Officer, Rawalpindi	2013-14	6043	5,200,000	3,259,451	1,940,549	37.31
8.	Deputy Director Wildlife Lahore Wildlife Park, Lahore	2012-14	5994	21,245,000	19,934,842	1,310,158	6.17
9.	Assistant Director Wildlife, Breeding Farm, Jallo Lahore Region, Lahore	2012-14	6513	2,200,000	1,004,827	1,195,173	54.32
10.	Divisional Forest Officer, Okara	2013-14	5909	6,730,000	5,918,157	811,843	12.06
11.	District Wildlife Officer, Kasur	2012-14	6511	800,000	587,247	212,753	26.59
12.	Director Fisheries (HM), Manawan Lahore	2012-14	6782	750,000	593,758	156,242	20.83
<b>Total</b>						<b>100,552,520</b>	

Audit was of the view that weak supervisory and management controls resulted in non-achievement of targets.

The matter was pointed out from July to October 2014. The management at Sr. No. 1 replied that all the material i.e., forest produce, cut/converted/tress or material under *superdari* was put in *lotwara* for open auction but unluckily the whole material could not be disposed off or not purchased by the contractor hence less achievement of the targets. The managements at Sr. Nos. 2 to 4 stated replies/progress would be shown to audit. The managements at Sr. Nos. 5, 7, 8, 11 & 12 noted the observations. The managements at Sr. Nos. 6, 9 & 10 noted the observation for compliance.

The mater was further reported to administrative department in November and December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that the matter needs to be investigated at administrative level for fixing responsibility and less achievement of revenue target may be got condoned with the sanction of competent authority. Strenuous efforts be made to achieve the revenue target in future.

### ***Recoveries and overpayments***

#### ***9.4.11 Non-collection of government dues-Rs.1,158.76 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, Fisheries and Wildlife Department, it was observed that an amount of Rs. 1,158,756,640 (Annexure-10) was outstanding against various contractors on account of sale of timber and

from officers/officials on account of theft, damages of trees/wood respectively.

Audit was of the view that weak internal controls on management of assets resulted in accumulation of the recovery amounting to Rs. 1,158,756,640 and weak supervisory controls resulted in non-recovery thereof.

The matter was pointed out during December 2013 and April to November 2014. Some of the managements noted the observations for compliance and the others replied that the recoveries were regularly being effected from their pay. Audit was of the view that a meager amount of recovery as against heavy amounts recoverable was a very slow process.

The matter was further reported to the administrative department during September and November to December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that the department should strengthen its internal controls to avoid such lapses in future and effect recovery promptly.

#### ***9.4.12 Non-deduction of advance tax/income tax-Rs.3.17 million***

As per Section 153 of income Tax Ordinance 2001, withholding tax 7% on all type of services should be deducted at source. Moreover, as per Section 236-A *ibid*, income tax should be recovered at the rate of 10% w.e.f. 01.07.2013 on auction/lease of government property at source on gross amount of lease money. Furthermore, as per Section 149 *ibid*, every employer paying salary to an employee shall, at the time of payment, deduct tax from the amount paid at the employee's average rate of tax computed at the rates specified in Division I of Part I of the First Schedule

on the estimated income and prerequisites of the employee chargeable under the head “Salary” for the tax year in which the payment is made.

During audit of Forestry, Fisheries and Wildlife Department, it was observed that department did not deduct Advance Tax/Income Tax from employees, auctioneers and suppliers on account of payment of honoraria, salaries alongwith prerequisites, auction of timber and contracts for canteen, car parking, boating etc. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Lahore Zoo, Lahore	2013-14	5431	680,519
2.	Divisional Forest Officer, Sahiwal	2013-14	6006	662,601
3.	Divisional Forest Officer, Layyah	2013-14	6494	461,622
4.	Deputy Director Wildlife Lahore Wildlife Park, Lahore	2012-14	5997	305,868
5.	Lahore Zoo, Lahore	2001-13	5437	220,129
6.	Divisional Forest Officer, Kasur at Changa Manga	2013-14	6772	212,440
7.	Divisional Forest Officer, Multan	2013-14	6795	111,438
8.	Chief Conservator of Forest (PM&E), Lahore	2012-14	5527	102,140
9.	Divisional Forest Officer, Faisalabad Division, Faisal Abad	2013-14	6041	99,350
10.	Divisional Forest Officer, Chichawatni	2013-14	6524	89,654
11.	Director, Budget & Accounts Forest, Lahore	2011-14	6531	84,791
12.	Lahore Zoo, Lahore	2001-13	5443	72,880
13.	Divisional Forest Officer, National Park Lal Sohanra, Bahwal Pur	2013-14	6570	70,280
<b>Total</b>				<b>3,173,712</b>

Audit was of the view that weak internal controls on taxation resulted in non deduction of income tax amounting to Rs. 3,173,712.

The matter was pointed out during June to October 2014. The managements at Sr. Nos. 1, 5 & 12 stated that reply would be submitted later on. The managements at Sr. Nos. 2, 3, 4, 6 to 8, 10 & 11 noted the observation for compliance. The management at Sr. No. 9 replied that the

contracts were awarded during the month of June 2013. At that time this tax was not enhanced from 5% to 10%. It was enhanced later on. Therefore, it is not justified. The management at Sr. No. 13 replied that clarification would be obtained from Income Tax department.

The matter was further reported to administrative department in September, November and December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that the department should strengthen its internal controls on taxation and effect recovery of the stated amount.

### ***Others***

#### ***9.4.13 Illegal occupation of 13,997 acres of land***

According to Para 2.4(1) of Forest Manual Vol-II, the Divisional Forest Officer is the custodian of Forest/Forest Produce and will be responsible for proper management of the forest business.

During audit of Divisional Forest Officer, Rajanpur for 2013-14, it was observed that Forest Land measuring 13,997 acres valuing Rs. 4 billion (approx.) was under illegal occupation.

Audit was of the view that weak internal controls on management of assets resulted in illegal occupation of the state land.

The matter was pointed out in August 2014. The DDO replied that efforts were being made for getting the land vacated.

The matter was further reported to the administrative department in November 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit stresses upon strengthening of internal controls and vacation of the state land from the illegal occupants besides fixing responsibility and recovery of the loss.

*(PDP No. 5816- Divisional Forest Officer, Rajanpur-2013-14)*

**9.4.14 *Non-disposal of timber, firewood, confiscated wood and potted plants-Rs.106.32 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, Fisheries and Wildlife Department, it was observed that timber, firewood, confiscated wood and potted plants worth Rs. 106,320,826 (Annexure-11) were lying un-disposed off.

Audit was of the view that weak internal controls on management of assets could result in loss of assets valuing Rs. 106,320,826.

The matter was pointed out from July to November 2014. The managements at Sr. Nos. 1, 3, 4, 5, 7 & 8 replied that the funds for cutting and carriage were not provided. The managements at Sr. Nos. 2, 6, 14, 16, 18, 20 to 22, 24, 25 to 27, 29, 32 to 36, 38, 40, 43 & 44 noted the observations for compliance. The managements at Sr. Nos. 9 to 13, 15, 17, 19, 23, 28 to 31, 37 & 39 to 42 replied that the matter was under process.

The mater was further reported to administrative department in November and December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that department should strengthen its internal controls and expedite the disposal of the above items to avoid further deterioration and loss.



**9.4.15 Non-finalization of pending inquiry cases-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 through fraud and negligence.

During audit of the following Divisional Forest Officers, it was observed that Show Cause Notices were issued to various Forest Guards on account of shortage/damage of trees. Neither the inquiry cases had been finalized nor any recovery made to make good the loss of Rs. 66,758,448 sustained by Government. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Divisional Forest Officer, Rahim Yar Khan	2013-14	6013	26,632,700
2.	Divisional Forest Officer, Bhakkar	2013-14	6518	19,953,570
3.	Divisional Forest Officer, Khushab at Jauhar Abad	2013-14	6580	6,982,863
4.	Divisional Forest Officer, Sargodha	2012-13	4952	4,488,690
5.	Divisional Forest Officer, National Park Lal Sohanra, Bahawalpur	2012-13	4554	4,258,125
6.	Divisional Forest Officer, Mianwali	2013-14	6575	2,293,790
7.	Divisional Forest Officer, Multan	2012-13	4957	704,055
8.	Divisional Forest Officer, Lahore/Sheikhupura	2013-14	5967	610,955
9.	Divisional Forest Officer, Muzaffar Garh	2013-14	6022	508,400
10.	Divisional Forest Officer, D.G. Khan	2013-14	6019	325,300
<b>Total</b>				<b>66,758,448</b>

Audit was of the view that weak supervisory and financial controls resulted in the lapses and non recovery of the stated amounts.

The matter was pointed out from July to September and November 2014. The managements at Sr. Nos. 1 to 5 & 7 stated that efforts were being made for early finalization of cases. The managements at Sr. Nos. 6, 8 to 10 noted the observations for compliance.

The matter was further reported to the administrative department during November and December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

The Department is required to finalize the inquiry cases and make recovery from the persons at fault besides strengthening of internal controls.

**9.4.16 Non-finalization of forest offence cases-Rs.24.08 million**

According to sub paras 7 to 12 & 27 of Rule 3.8 (Chapter-III Misc.) of Forest Manual Vol-III, if the offender desires to pay compensation, the case should be finalized by compounding the goods and receiving compensation. 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 Forest, Fisheries and Wildlife Department, it was observed that neither the offenders paid the compensation nor were prosecuted in the court of law which resulted in a loss of Rs. 24,083,471 (Annexure-12).

Audit was of the view that violation of government instructions and weak supervisory controls resulted in loss to the stated extent.

Audit pointed out the matter from October to November 2013 and July to November 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department in April 2014 and November to December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit requires early finalization of cases besides fixing of responsibility for the delay.

**9.4.17 Non-pursuance of forest offence cases registered with police/courts- Rs.10.30 million**

As per Rule 2.4 (i) of Forest Manual Vol-II, forest officers will be responsible for the proper management of the forest business and the finance of his division.

During audit of Forestry, Fisheries and Wildlife Department, it was observed that the cases regarding theft of timber and firewood etc. were registered with the police authorities but due to non-pursuance of the challans these cases were not submitted in the courts by the police. In other cases, the department did not pursue them in the Courts of Law vigorously resulting into non-finalization of the cases causing non-recovery of loss of Rs. 10,296,683 to the government. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Divisional Forest Officer, Bahawalpur	2013-14	5977	4,331,113
2.	Divisional Forest Officer, Bahawalpur	2013-14	5978	2,097,770
3.	Divisional Forest Officer, Gujranwala	2013-14	6505	1,415,480
4.	Divisional Forest Officer, Khushab at Joharabad	2013-14	6584	1,382,520
5.	Divisional Forest Officer, Jhang	2013-14	5111	690,800
6.	Divisional Forest Officer, Layyah	2013-14	6495	236,310
7.	Divisional Forest Officer, Forest Division, Muzaffar Garh	2013-14	6026	76,240
8.	Divisional Forest Officer, Jhelum	2013-14	6194	66,450
<b>Total</b>				<b>10,296,683</b>

Audit was of the view that weak internal controls on management of assets resulted into loss and weak supervisory controls resulted into non-pursuance of cases.

The matter was pointed out from August to November 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department in September, November and December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends strengthening of internal controls on management of assets and pursuance of the cases with Police and Courts for early finalization thereof.

**9.4.18 Non-disposal of unserviceable vehicles-Rs.5.89 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 Forestry, Fisheries and Wildlife Department, it was observed that government vehicles, machinery & equipment were lying unserviceable/off road/condemned. Due to non-disposal their condition was deteriorating. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Divisional Forest Officer, Forest Division, Rajanpur	2013-14	5820	1,005,000
2.	Divisional Forest Officer, Faisalabad Forest Division, Faisalabad	2013-14	6038	1,000,000
3.	Divisional Forest Officer, Muzaffargarh	2013-14	6023	1,000,000
4.	Divisional Forest Officer, Timber Extraction Division, Rawalpindi	2013-14	6536	900,000
5.	Conservator of Forests, Gujranwala	2013-14	6055	500,000
6.	Deputy Director Wildlife, Bahawalpur	2012-14	6525	458,000
7.	Assistant Director Wildlife, Breeding Farm Jallo, Lahore Region, Lahore	2013-14	6516	300,000
8.	Deputy Director Fish Hatchery, Faisalabad	2012-14	6541	300,000

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
9.	Divisional Forest Officer, Kasur at Changa Manga	2013-14	6773	190,972
10.	Curator Bahawalpur Zoo	2012-14	5993	93,500
11.	Divisional Forest Officer, Forest Division, Cholistan Range Management Division, Bahawalpur.	2013-14	6002	84,250
12.	Deputy Director Fish Hatchery, Bahawalpur	2012-14	6526	62,000
<b>Total</b>				<b>5,893,722</b>

Weak internal controls on asset management could result in a loss of Rs. 5,893,722.

The matter was pointed out from July to October 2014. The management at Sr. No. 1 replied that efforts would be made for the repair of vehicle. The managements at Sr. Nos. 2 to 4 & 9 replied that mater was under process and progress would be shown to audit. The managements at Sr. Nos. 5 to 8 & 10 noted the observation for compliance. The management at Sr. No. 11 stated that case had been sent to the authority for condemnation.

The mater was further reported to administrative department in November and December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that department should strengthen its internal controls on management of assets and take appropriate action to avoid further deterioration of the assets.

#### ***9.4.19 Loss due to mortality of animals/birds-Rs.3.85 million***

As per Sr. No. 13 of Second Schedule Part-II Special Powers to Forestry, Wildlife and Fisheries Department of Delegation of Financial Powers Rules 2006, administrative department upto Rs. 0.600 million in each case and Chief Conservator of Forest upto Rs. 0.100 million in each case can write off losses of wild animals /birds and other exhibits due to natural causes other than negligence or fraud provided that the inquiry is

conducted and the report is sent to Finance Department and Audit Department. Moreover, as per Rule 5 of Special Powers of Parks and Wildlife Wing, the administrative department on the recommendation of D.G. Wildlife and Parks after investigation/inquiry in the prescribed manner have full powers to write off losses of wildlife animals and other exhibits due to natural causes other than negligence or fraud and the report shall be sent to Finance Department and audit.

During audit of Forestry, Fisheries and Wildlife Department, it was observed that animals and birds died but inquiry reports were not produced to audit to determine the cause of mortality. Neither loss was reported nor was written off by the competent authority. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Divisional Forest Officer, National Park, Lal Sohanra, Bahawalpur	2013-14	6572	2,088,000
2	Assistant Director Wildlife, Breeding Farm, Jallo Lahore Region, Lahore	2012-14	6514	807,200
3	Deputy Director Wildlife Park, Lahore	2012-14	5995	716,400
4	Lahore Zoo, Lahore	2001-13	5448	-
5	District Wildlife Officer, Kasur	2012-14	6510	241,600
6	Lahore zoo, Lahore	2001-13	5449	-
<b>Total</b>				<b>3,853,200</b>

Audit was of the view that weak internal controls on management of assets resulted into loss to government.

The matter was pointed out from June to October 2014. The management at Sr. No. 1 contended that cause of death was natural. Necessary formality had been completed which would be shown to the audit at the time next meeting. The managements at Sr. Nos. 4 & 6 stated that reply would be submitted later on after consultation of record. The

managements at Sr. Nos. 2, 3 & 5 noted the observations and did not furnish any reply.

The mater was further reported to administrative department in September, November and December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that the department should probe the matter to fix the responsibility/effect recovery and strengthen its internal controls.





## **CHAPTER 10**

### **HEALTH DEPARTMENT**

#### ***10.1 Introduction***

Health Department comprises of four attached departments and nineteen autonomous bodies. As per Rules of Business, 1974 (amended to-date), the department has been assigned the business of:

- Public Health & Sanitation i.e., prevention & control of infectious and contagious diseases.
- Regulation of medical & other professional qualifications & standards.
- Medical registration including medical council
- Medical education including schools, medical colleges and institution for dentistry.
- Control of medicinal drugs, poisons & dangerous drugs (Drugs Act & Rules).
- Collection, compilation, registration & analysis of vital health statistics & estimation of population for future projections.
- Administrative control of the entire Nursing Cadre in the province specially those working under the Provincial Health Department or in the teaching hospitals.

## 10.2 Comments on Budget & Accounts (Variance Analysis)

### Introduction

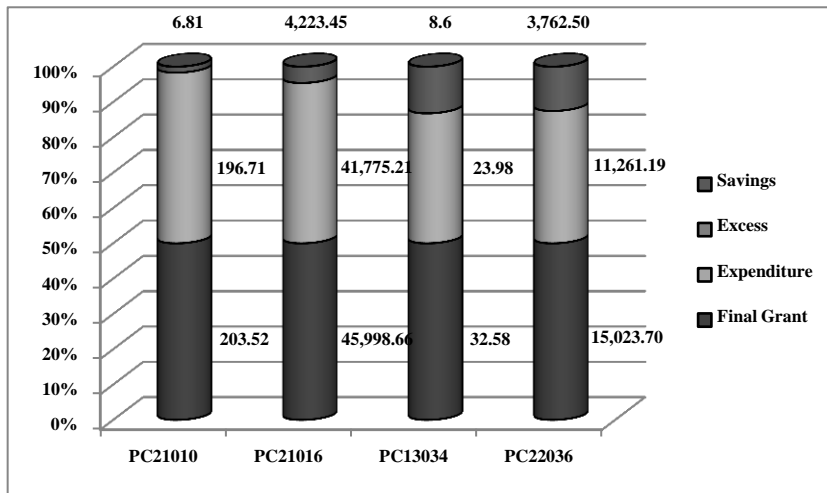
The Appropriation Accounts for the year 2013-14 of Health Department indicate revenue expenditure on various specified services viz-a-viz those authorized by Government of the Punjab.

### Summary of Appropriation Accounts

The summarized position of actual expenditure during 2013-14 against the total of four grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	202.06	1.46	203.52	196.71	(6.81)
PC21016	45,998.66	0.00	45,998.66	41,775.21	(4,223.45)
PC13034	32.58	0.00	32.58	23.98	(8.60)
PC22036	20,495.84	(5,472.15)	15,023.70	11,261.19	(3,762.50)
<b>TOTAL</b>	<b>66,729.14</b>	<b>(5,470.68)</b>	<b>61,258.46</b>	<b>53,257.10</b>	<b>(8,001.36)</b>

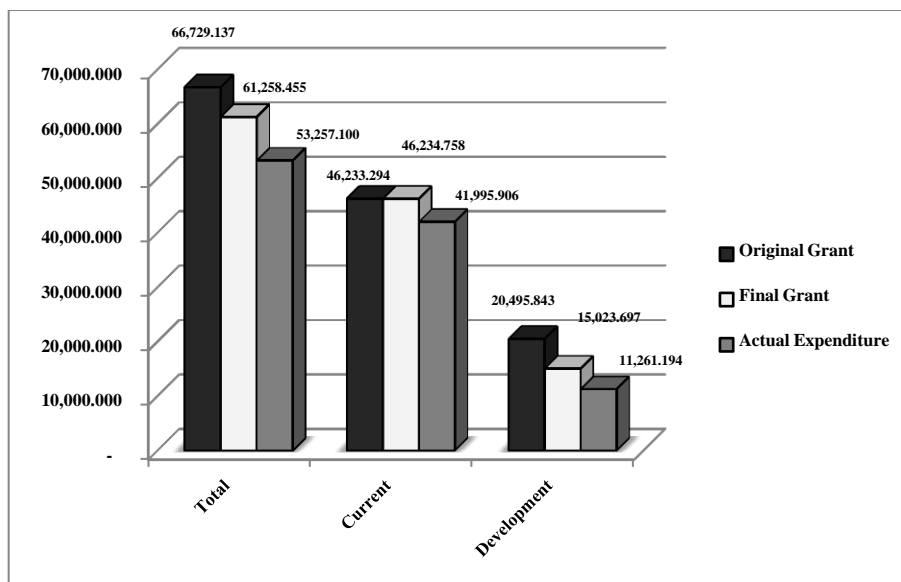


### Overview of Expenditure of Health Department

The total budget of Health Department for the year ended 30 June, 2014 was Rs. 61,258.46 million. Out of this amount the actual expenditure was Rs. 53,257.10 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	46,233,294,000	41,995,905,860	(4,237,388,140)	(9.17)
Development	20,495,843,000	11,261,193,897	(9,234,649,103)	(45.06)
<b>Total</b>	<b>66,729,137,000</b>	<b>53,257,099,757</b>	<b>(13,472,037,243)</b>	<b>(20.19)</b>



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)*

<b>Grant Type</b>	<b>Final Grant</b>	<b>Actual Expenditure</b>	<b>Excess/ (Savings)</b>	<b>Variance %</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Current	46,234,758,000	41,995,905,860	(4,238,852,140)	(9.17)
Development	15,023,697,000	11,261,193,897	(3,762,503,103)	(25.04)
<b>Total</b>	<b>61,258,455,000</b>	<b>53,257,099,757</b>	<b>(8,001,355,243)</b>	<b>(13.02)</b>

***Anticipated savings not surrendered***

According to rules laid down in Chapter 14 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 amount to Rs. 8,001.355 million at the close of the year 2013-14 under grants PC21010, PC21016, PC13034 & PC22036 had not been surrendered well in time.

### **10.3 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:

<b>Sr. No.</b>	<b>Audit Report Year</b>	<b>Total Paras</b>	<b>Compliance received</b>	<b>Compliance not Received</b>	<b>Percentage of Compliance</b>
1	1985-86	48	35	13	73
2	1986-87	67	53	14	93
3	1987-88	145	91	54	63
4	1988-89	79	55	24	70
5	1989-90	101	54	47	53
6	1990-91	128	75	53	59
7	1991-92	67	47	20	70
8	1992-93	71	44	27	62
9	1993-94	88	54	34	61
10	1994-95	76	5	71	7
11	1995-96	122	0	122	0
12	1996-97	108	69	39	64
13	1997-98	201	53	148	26
14	1998-99	297	159	138	54
15	1999-00	154	118	36	77
16	2000-01	411	291	120	71
17	2001-02	270	160	110	59
18	2003-04	31	8	23	26
19	2005-06	95	32	63	34
20	2006-07	235	103	132	44
21	2009-10	295	64	231	22
22	2010-11	125	0	125	0
23	2011-12	97	0	97	0
<b>Total</b>		<b>3311</b>	<b>1570</b>	<b>1741</b>	<b>47</b>

The compliance with PAC Directives in Health Department during the years 2009-10 to 2011-12 is very poor. The attention of the department is also drawn towards the compliance status for the years 1994-95 and 1995-96.

## **10.4 AUDIT REPORT**

### ***Fraud/Misappropriation***

#### ***10.4.1 Misappropriation of stores***

According to 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.

Examination of record of Principal KMSMC & Allied Institutions, Sialkot for the period 2010-13 revealed that medicine and store items were found misappropriated. Electricity charges were collected from residents of hospital but not deposited into Government account besides payments of the work charged employees were drawn but not paid and thus embezzled. Management initiated inquiry and the charges were found established but heavy amount was not recovered which caused loss to the public exchequer due to misappropriation of store and embezzlement of government money.

Audit was of the view that fraud/misappropriation was committed due to weak supervisory and financial controls.

Audit pointed out the loss in January 2014. The management stated that reply would be furnished later on.

The matter was further reported to the administrative department. DAC in its meeting held on 02.01.2015 kept the para pending with the direction to complete the inquiry within fortnight and to get the decision from the Anticorruption Department.

Audit recommends that the outcome of the inquiry be communicated to audit and responsibility be fixed accordingly.

*(PDP No.9189- Principal KMSMC & Allied Institutions, Sialkot-2010-13)*

**10.4.2 Loss due to theft of medicine and equipment-Rs.4.79 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.

During audit of Health Department, it was observed that equipment and medicine valuing Rs. 4,789,000 (approx.) were stolen. In case of Sr. Nos. 2 & 3 neither FIRs were lodged nor were enquiry proceedings initiated. In remaining cases, FIRs were lodged but further proceedings towards recovery were not made. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Punjab Institute of Cardiology, Lahore	2013-14	7947	3,000,000
2	Principal KMSMC & Allied institutions, Sialkot	2013-14	7734	1,590,000
3	Faisalabad Institute of Cardiology Faisalabad	2013-14	7557	199,000
4	Principal, RMC & Allied Institution, Rawalpindi	2013-14	7884	0
<b>Total</b>				<b>4,789,000</b>

Audit was of the view that weak internal controls on management of assets, resulted in theft of medicine and equipment valuing Rs. 4,789,000.

Audit pointed out the matter. The managements noted the observations for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting convened despite repeated reminders till the finalization of this report.

Audit recommends fixing of the responsibility for loss, recovery from responsible(s) besides strengthening of internal controls to avoid recurrence of such lapses in future.

#### ***10.4.3 Non-accountal of stores-Rs.1.02 million***

According to Rule 15.4 (a) of the 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.

Examination of record of Bacteriologist Lahore for the period 2007-13 revealed that laboratory kits required to be used for dengue fever tests were not accounted for in the relevant stock register.

Audit was of the view that non accountal of stores was tantamount to misappropriation of funds valuing Rs. 1,018,024.

Audit pointed out the loss in January 2014. The management noted the observation for compliance.

The matter was further reported to the administrative department. DAC meetings was held in January 2015. The para was kept pending for probe of the matter by administrative department. Further progress was not reported till the finalization of this report.

Audit recommends that matter be probed to fix the responsibility, internal controls be strengthened and corrective measures be taken.

*(PDP No. 7766-Bacteriologist, Lahore-2007-13)*



## *Non-Production of Record*

### **10.4.4 Non production of record- Rs.163.77 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 Health Department, the auditable record and the vouched account of the payments made to Provincial Works Department for construction/repair works was not produced to audit.

Audit was of the view that due to non production of record audit could not ascertain the authenticity of accounts amounting to Rs. 163,766,063 (Annexure-13).

Audit pointed out the matter but the managements at Sr. Nos. 2, 12, 15 & 17 did not furnish any reply. The management at Sr. No. 19 replied that the record was destroyed due to flood water. The rest of the managements noted the observations for compliance.

The matter was also reported to the administrative department. DAC meetings were held in July, December 2013, November 2014 and January 2015. The paras at Sr. Nos. 2, 3, 5, 6, 8, 9, 13, 18 & 19 were kept pending for compliance. The paras at Sr. Nos. 15 & 18 were kept pending for recovery. The para at Sr. No. 22 was kept pending for recovery of the fourth installment and income tax regarding contract of ambulance stand. As regards para at Sr. No. 20, the auditee formation replied that the record was swept away by floods. The committee kept the para pending for probe

at secretariat level. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit requires production of record besides fixing responsibility for not providing record to audit and the officers/officials be proceeded under relevant Efficiency and Discipline Rules.

### ***Irregularity & Non-compliance***

#### ***10.4.5 Irregular receipt of user charges-Rs.908.15 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 certain formations of Health Department, it was observed that user charges were received from patients at the rates prescribed by the board without getting prior approval from the government.

Audit was of the view that collection of user charges amounting to Rs. 908,145,671 (Annexure-14) without prior approval of government was irregular.

The irregularity was pointed out in July and August 2014. The managements at Sr. Nos. 1, 2 & 4 to 11 noted the observations for compliance. The managements at Sr. Nos. 3 & 12 stated that cases had already been sent to government for approval.

The matter was also reported to the administrative department. DACs in its meetings held on 12.06.2014, 19.12.2014 and 30.12.2014 kept the paras at Sr. Nos. 1, 10 & 12 pending till the approval of user charges

from the Government of the Punjab. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that irregular collection of user charges needs to be regularized from competent authority besides getting approval of the rates from the government and strengthening of financial controls to avoid recurrence of such lapses in future.

#### ***10.4.6 Irregular procurement of medicine/surgical items- Rs.563.37 million***

As per Rule 4 of PPRA Rules 2009, the 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 Health Department, it was observed that medicine and surgical/chemical items amounting to Rs. 563,374,243 (Annexure-15) were procured through LP and on quotation basis to avoid tendering process and without devising a fair procurement mechanism.

Audit was of the view that weak supervisory and financial controls resulted in irregular expenditure of Rs. 563,374,243.

The irregularity when pointed out was noted for compliance by most of the managements and some of them did not offer satisfactory reply.

The matter was further reported to the administrative department. DACs meetings were held on 26.08.2013, 29.12.2014 and 23.01.2015. The para at Sr. No. 3 was kept pending for regularization and the para at Sr. No. 5 was kept pending for placing the matter before DDS committee

for change in scope. No further progress was reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that irregular expenditure be got regularized from competent authority besides strengthening of internal controls.

**10.4.7 Undue retention of government money-Rs.512.26 million**

According to Government of the Punjab Finance Department letter No. FD(W&M) 1-1/70 (Vol-XI) dated 09.12.2013, funds kept in the banks other than Bank of the Punjab are to be transferred and placed in Bank of Punjab or to be deposited into PLA.

During audit of certain formations of Health Department, it was observed that amount to the stated extent was drawn from government treasury for purchase of vital sign monitors and Toyota corolla car. Instead of utilizing the amount, it was placed in the bank account being maintained by the institution. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	University of Health Sciences, Lahore	2013-14	7559	66,711,000
2	RIC, Rawalpindi	2012-14	7575	18,065,571
3	Sheikh Zayad Hospital, Lahore	2013-14	7518	402,396,000
4	Faisalabad Institute of Cardiology, Faisalabad	2013-14	7540	25,091,000
<b>Total</b>				<b>512,263,571</b>

Audit was of the view that the deposit of the amounts drawn from treasury for specific purposes in the commercial banks without any authority was irregular.

The matter was pointed out during July to November 2014. The managements at Sr. Nos. 2 & 4 noted the observations for compliance. The replies of managements at Sr. Nos. 1 & 3 were not satisfactory.

The matter was further reported to the administrative department. DAC in its meeting held on 29.12.2014 kept the para at Sr. No. 1 pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that responsibility be fixed for unauthorized withdrawal and retention of government money, either the amount be utilized for the purpose for which it was drawn or deposited in government treasury besides strengthening of financial as well as supervisory controls.

#### ***10.4.8 Non deposit of income into PLA-Rs.332.43 million***

According to Rule 17.1 of Punjab Medical and Health Institutions Rules 2003, grants in aid, development funds, all receipts generated by the institutions, donations and contributions received shall be kept in the personal ledger account (PLA) of the institution.

During audit of Health Department, it was observed that hospital receipts valuing Rs. 332,429,173 (Annexure-16) were retained in bank accounts and not deposited into respective PLA accounts in violation of the above stated provision.

Audit was of the view that non-deposit of hospital receipts in PLA in violation of prescribed procedure was due to weak financial and supervisory controls.

Audit pointed out the lapse from August to November 2014. The managements at Sr. Nos. 1 to 4 & 6 undertook to submit reply after verification of record. The replies of the managements at Sr. Nos. 5, 7 & 8 were not tenable.

The matter was also reported to the administrative department. DAC meetings held on 16.03.2014, 17.12.2014 and 06.01.2015. The para at Sr. No. 8 was kept pending for want of clarification of Health Department and production of bank statements respectively. The amount of the para at Sr. No. 4 was reduced to Rs. 125,190 after partial recovery. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened despite repeated reminders till the finalization of this report.

Audit requires that government receipts be deposited in Personal Ledger Account besides fixing the responsibility for keeping them in commercial bank accounts besides strengthening the financial controls.

***10.4.9 Loss due to unauthorized payment of pay & allowances- Rs.231.63 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 personally responsible for any over charges.

During audit of Health Department, it was observed that the pay and allowances like teaching allowance, project allowance, health sector allowance and adhoc relief allowance etc. were drawn and paid to employees without admissibility.

Audit was of the view that unauthorized payment of Rs. 231,631,941 (Annexure-17) was made due to weak supervisory and financial controls.

The irregularity was pointed out from January to October 2014. Most of the managements noted the observations for compliance. In remaining cases managements of the respective institutions did not furnish satisfactory replies.

The matter was further reported to the administrative department. DAC meetings were held in March, July, August and November 2014 to January 2015. The paras at Sr. Nos. 1, 2, 5, 7, 10, 11, 14, 16, 23, 25, 33, 35, 37, 40, 52, 54, 56, 59, 63 & 66 were kept pending for compliance. The para at Sr. No. 13 was kept pending for seeking advice from the Finance Department. The para at Sr. No. 44 was kept pending for inquiry from administrative department. The paras at Sr. Nos. 62 & 68 were kept pending for clarification from Health Department/recovery. The amounts of paras at Sr. Nos. 51, 53 & 60 were reduced to the extent shown in the annexure after partial recoveries. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that internal controls be strengthened and recoveries be effected.

#### ***10.4.10 Un-authorized payment of sales tax-Rs.212.61 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 exempted from payment of sales tax.

During audit of various formations of Health Department, it was observed that an amount of Rs. 212,609,446 (Annexure-18) was paid on account of GST in respect of various payments despite the fact that the hospitals were exempt from the payments of sales tax.

Audit was of the view that weak supervisory and financial controls resulted in unauthorized payment of sales tax.

The matter when pointed out was noted for compliance by the managements.

The matter was further reported to the administrative department. DAC meetings were held in December 2014 and January 2015. The paras at Sr. Nos. 18, 24 & 25 were kept pending with the direction that the matter be taken up with FBR authorities. The paras at Sr. Nos. 2, 12, 26, 28, 29 & 31 were kept pending for compliance. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened despite repeated reminders till the finalization of this report.

Audit recommends that irregular payment of GST be got recovered/adjusted in the next utility bills besides strengthening the supervisory and financial controls.

#### ***10.4.11 Irregular expenditure on contingent paid staff-Rs.99.74 million***

According to Finance Department letter No. FD.SO(GOODS) 44-4/2011 dated 06.07.2013, no contingent paid staff shall be appointed without prior approval of the Finance Department.

During audit of Health Department, it was observed that appointments of the contingent paid staff were made without approval of the Finance Department.

Audit was of the view that disregard of the government instructions resulted in irregular appointment of contingent paid staff and the expenditure thereon amounting to Rs. 99,740,512 (Annexure-19).

The matter was pointed out from July to November 2014. The managements at Sr. Nos. 2 to 6 noted the observations for compliance. Replies of the managements at Sr. Nos. 7 & 8 were not satisfactory.

The matter was further reported to the administrative department. DAC meetings were held on 28.10.2014, 30.12.2014 and 09.01.2015. The



paras at Sr. Nos. 2 & 7 were kept pending for regularization from Finance Department. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

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

**10.4.12 Cost overrun due to purchase of medical equipment at higher rates-Rs.85.84 million**

According to Rule 2.32 (a) of PFR Vol-I, 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 Health Department, it was observed that medical equipment were purchased over and above the cost prescribed in the revised PC-1 of the schemes. The details of the cost overrun are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Mayo Hospital, Lahore	2013-14	7616	43,978,158
2	Principal, SIMS/Services Hospital, Lahore	2013-14	7838	41,865,866
<b>Total</b>				<b>85,844,024</b>

Audit was of the view that due to weak supervisory and financial controls the institutions faced cost overrun amounting to Rs. 85,844,024.

The lapse was pointed out from July to November 2014. The managements at Sr. Nos. 1 replied that the increase in cost was due to long period between the approval of PC-I and completion of process of purchases. The management at Sr. No. 2 stated that the reply would be submitted after scrutiny of relevant record.

The matter was reported to the administrative department. Neither any reply was received nor DAC meeting convened despite repeated reminders till the finalization of this report.

Audit recommends regularization of the cost overrun besides strengthening of financial as well as supervisory controls to avoid recurrence of such lapses in future.

***10.4.13 Un-authorized payments of share money-Rs.45.76 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%

During audit of Health Department, it was observed that the doctors were paid share of fee as well as N.P.A. in violation of the government instructions. Moreover, the share money was also paid to the doctors and staff related to the administration and not providing services in the requisite laboratories.

Audit was of the view that due to non observance of government instructions and weak financial controls unauthorized payment of Rs. 45,759,267 (Annexure-20) was made to the non-entitled doctors/staff.

The matter when pointed out by audit, the managements at Sr. Nos. 1, 2, 4 to 9, 12 & 13 noted the observations for compliance. Replies of the

management at Sr. Nos. 3, 10, 12 and 14 to 17 were not accepted being unsatisfactory.

The matter was further reported to the administrative department. DAC meetings were held on 12.06.2014, 25.11.2014, 19.12.2014, 02.01.2015 and 06.01.2015. As regards paras at Sr. Nos. 11, 12, 17 & 19, the department reported that a policy regarding distribution of share money was being formulated by the Government of the Punjab. The committee kept the paras pending till the finalization of said policy. The paras at Sr. Nos. 7, 16 & 18 were kept pending for recovery. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends recovery of the unauthorized payment besides fixing of responsibility for negligence.

#### ***10.4.14 Irregular award of contracts-Rs. 40.86 million***

As per Rule 20 of PPRA Rules 2009, the procuring agencies shall use open competitive bidding as the principal method of procurement for the procurement of goods, services and works. Moreover, as per Rule 4 of PPRA Rules, 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 Health Department, it was observed that the contracts for lease of car parking stands and janitorial services were made with various contractors without resorting to competitive bidding as prescribed in the above rules.

Audit was of the view that the contracts amounting to Rs. 40,856,127 (Annexure-21) were awarded to the contractors in disregard to the rules on the subject.

The matter was pointed out from July to November 2014. The management at Sr. No. 1 noted the observation for compliance. The management at Sr. No. 3 stated that reply would be submitted after consultation of record.

The matter was further reported to the administrative department. DAC meetings were held on 12.06.2014 and 06.01.2015. The para at Sr. No. 2 was kept pending for compliance. The amount of para at Sr. No. 3 was reduced to the extent shown in annexure after partial recovery and for production of income tax return. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that matter be inquired and the irregularity be got condoned with the sanction of the competent authority besides strengthening of financial and supervisory controls to avoid recurrence of such lapses in future.

***10.4.15 Irregular expenditure on purchase of items during ban-Rs.31.87 million***

According to Clause 2(vii) of the austerity measures issued by the Government of the Punjab, Finance Department vide letter No. FD.SO(GOODS)44-4/2011 dated 28.08.2013, establishment of offices, purchase of vehicles, furniture & fixtures, machinery & equipments including I.T equipments, printers, fax machines, photocopiers, generators, air conditioners and luxury items etc. shall not be allowed except with prior concurrence of the austerity committee constituted for the purpose.

During audit of Health Department, it was observed that managements purchased banned items without approval of the austerity committee.

The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	University of Health Sciences, Lahore	2012-13	9234	2,696,847
2.	University of Health Sciences, Lahore	2013-14	7566	29,171,275
<b>Total</b>				<b>31,868,122</b>

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

The matter was pointed out from July to November 2014. The managements at Sr. Nos. 1 & 2 replied that university was autonomous body and procurement was made from its own resources according to the needs of the concerned department.

The matter was further reported to the administrative department. DAC in its meetings held on 09.09.2014 and 29.12.2014 kept the paras pending for regularization. Further progress was not reported till the finalization of this report.

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

#### ***10.4.16 Blockage of capital-Rs.10.03 million***

According to Rule 15.21(4) & (5) of PFR Vol-I, stores, in many cases, represent a locking up of capital which is not justifiable unless essential and purchase and retention of store in excess of the probable requirement of the department in the near future may result in loss to government through deterioration. Moreover, Rule 15.18 ibid also provides that balances of stores should not be held in excess of the requirements of a reasonable period or in excess of any prescribed maximum limit.

During audit of Health Department, it was observed that equipment valuing Rs. 10,028,728 (Annexure-22) was purchased but the same was still lying unused even after a lapse of considerable time. The warranty of most of the articles was likely to expire prior to its utilization.

Audit held that stores were procured in excess of the requirement. Thus, public money was blocked by the management due to weak supervisory and financial controls.

Audit pointed out the matter from August to November 2014. The managements at Sr. Nos. 1 to 4 noted the observations for compliance. Reply of the management at Sr. No. 5 was not tenable.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting convened despite repeated reminders till the finalization of this report.

Audit recommends that responsibility be fixed for procurement of stores in excess and irregularity be got regularized besides strengthening of financial as well as supervisory controls.

***10.4.17 Unauthorized transfer of money from SDA to hospital receipt account- Rs. 5.17 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 Executive Director, Rawalpindi Institute of Cardiology, Rawalpindi for the period 2012-14, it was observed that liquidation damages amounting to Rs. 5,169,436 were imposed on the suppliers for late delivery of consignments were deducted at source from

the payments made to them. Later on, the amount so deducted was irregularly transferred from SDA to hospital receipt account. Audit was of the view that late delivery charges imposed on the suppliers were the receipt of the government and not of the institution. Therefore, the transfer of the said amount into PLA of the institution was irregular.

Weak financial and supervisory controls resulted in unauthorized transfer of amount of the SDA into hospital receipt account.

The matter was pointed out in September 2014. The management noted the observation for compliance.

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

Audit recommends that the department should strengthen its internal controls, probe the matter to fix the responsibility and deposit the stated amount into government treasury.

*(PDP No. 7569-Rawalpindi Institute of Cardiology, Rawalpindi -2012-14)*

#### ***10.4.18 Unauthorized continuation of the services of reemployed personnel - Rs. 3.39 million***

According to S&GAD letter No.SI-2-36/2000 dated 10.4.2008, all heads of government departments/autonomous bodies in Punjab were directed to terminate the services of civil servants re-employed after their retirement from government service with immediate effect.

During audit of Secretary Health, Lahore for the year 2013-14, it was observed that the services of the re-employed personnel were not terminated in contravention of the above instructions.

Disregard to the government instructions resulted in unauthorized continuation of the services of re-employed personnel and payment of salaries amounting to Rs. 3,390,000.

Audit pointed out the matter in July 2014. The management noted the observation for compliance.

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

Audit recommends that responsibility be fixed for non implementation of government instructions and regularization of the expenditure be sought from the competent authority.

*(PDP No. 7608 -The Secretary, Health Government of Punjab Lahore-2013-14)*

#### ***10.4.19 Irregular expenditure beyond competence-Rs.1.19 million***

The Director Drug Testing being category-II Officer was competent to incur expenditure up to Rs 10,000 in a financial year on account of non-recurring items vide Sr. No 2(b)(xxv)(a)(iii) of the Delegation of Financial Powers Rules 2006.

Schedule-V of the Delegation of Financial and Administrative Powers of the Punjab Medical & Health Institutions Act 2003, has empowered Principal and MS to sanction expenditure according to prescribed limits under various heads of expenses.

During audit, it was observed that principal/M.S of various institutions of Health Department sanctioned expenditure beyond their competency to avoid sanction of the higher authority/tendering process by way of splitting the indent.



The detailed are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Principal, KMSMC & Allied Institutions, Sialkot	2013-14	7748	636,764
2.	University of Health Sciences, Lahore	2012-13	9233	550,780
<b>Total</b>				<b>1,187,544</b>

Audit was of the view that sanctioning authorities did not adhere to financial rules and sanctioned irregular expenditure of Rs. 1,187,544 beyond competency.

Audit pointed out the matter from July to November 2014. The management at Sr. No. 1 noted the observation for compliance.

The matter was further reported to the administrative department. DAC in its meetings held on 09.09.2014 and 29.12.2014 directed the management at Sr. No. 2 to probe the matter. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor DAC meeting convened despite repeated reminders till the finalization of this report.

Audit requires regularization of the expenditure from the competent authority besides fixing responsibility.

### ***Performance***

#### ***10.4.20 Loss due to non functional equipment-Rs. 31.94 million***

According to 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 Health Department, it was observed that life saving equipment remained non-functional for a considerable period. No efforts

were made for the installation of machines which deprived not only poor patients from getting benefits but also caused huge loss to the respective institutions. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Mayo Hospital Lahore	2013-14	7622	21,983,000
2	Principal KSMC, Sialkot	2010-13	9185	6,360,000
3	RMC & Allied Hospital, Rawalpindi	2012-13	5358	3,600,000
<b>Total</b>				<b>31,943,000</b>

Audit was of the view that weak supervisory controls caused non-functioning of life saving machines.

When pointed out the matter, the managements at Sr. Nos. 2 & 3 noted the observations for compliance. The management at Sr. No. 1 did not offer satisfactory reply.

The matter was also reported to the administrative department. DAC meetings were held in July & December 2013 and January 2015. The para at Sr. No. 2 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 convened till the finalization of this report.

Audit requires that the matter for non maintenance of machines be inquired at appropriate level and responsibility be fixed.

***10.4.21 Purchase of medicine declared Sub-standard by DTL-Rs.2.94 million***

Clause 4 of terms & conditions of contract stated that the sample will be sent to the DTL for test/analysis. If declared substandard, spurious, misbranded, counterfeit, the complete stores will be confiscated and the supplier will be bound to replace the stores within seven days

from the date of DTL report without any charges, and Drug Act 1976 that the firm will be bound to replace the substandard stock free of cost.

During audit of the following formations of Health Department, it was observed that medicine was declared substandard by the drug testing laboratory. Medicine was neither replaced nor its cost was recovered. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Faisalabad Institute of cardiology, Faisalabad	2013-14	7549	1,495,000
2	Services Hospital/SIMS, Lahore	2013-14	7836	975,000
<b>Total</b>				<b>2,470,000</b>

Audit was of the view that due to weak supervisory controls, the general public was deprived of the benefits.

When pointed out by audit, the managements at Sr. Nos. 1 & 2 stated that reply would be submitted later on.

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

Audit recommends fixing the responsibility for purchasing the substandard medicine besides strengthening of internal controls to avoid recurrence of such lapses in future.

#### *Internal Control Weakness*

#### ***10.4.22 Purchase of medicines and disposable items at higher rates-Rs. 64.70 million***

According to Rule 4 of PPRA Rules 2009, 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 Health Department, comparison of rates for medicines/surgical items offered by the firms in organizations revealed that lesser rates were offered by the same firms for purchase of same items during the same period. Similarly, purchases were also made at higher rates in comparison with sister organizations for amounting to Rs. 64,703,033 (Annexure-23).

Audit was of the view that loss occurred due to weak financial and administrative controls.

When pointed out the matter, most of the managements noted the observations for compliance. The managements at Sr. Nos. 5, 9, 10, 12 to 14 & 25 replied that after adopting prescribed procedure the contract was awarded to the lowest bidder. Replies of the managements were not tenable as no relevant record was produced to audit.

The matter was further reported to the administrative department. DAC meetings were held in December 2014 and January 2015. The paras at Sr. Nos. 3 & 5 were kept pending for recovery. The para at Sr. No. 8 was kept pending for regularization. The amount of para at Sr. No. 12 was reduced to the extent shown in annexure after partial recovery. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends fixing of responsibility against the concerned, recovering the amount and stopping the practice in future under intimation to audit.

**10.4.23 Irregular expenditure on repair of machinery and equipment-Rs. 23.85 million**

As per Rule 4 of PPRA Rules 2009, the 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. Moreover, Rule 12 *ibid* provides that 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.

During audit of Punjab institute of Cardiology, Lahore for the period 2013-14, it was observed that an expenditure of Rs. 23,852,711 was incurred on the repair of machinery and equipment of the hospital. The expenditure was incurred without observing above rules and quotations were collected from the firms of own choice without advertisement on PPRA website.

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

The matter was brought to the notice of department in October 2014. The observation was noted for compliance.

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

Audit recommends that the matter be inquired, responsibility be fixed and expenditure be regularized from the competent authority besides strengthening of financial and internal controls.

*(PDP No. 7941 -Punjab Institute of Cardiology, Lahore-2013-14)*

#### ***10.4.24 Purchase of substandard chiller/heater- Rs.19.86 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 Punjab Institute of Cardiology, Lahore for the period 2013-14, it was observed that management purchases substandard “New Sanyo Absorption Japanese chiller/heater” through M/s Mecatech (Pvt.) Limited amounting to Rs. 19,864,000. The same was delivered to the department in 2010-11. But no action was taken by the management of the Hospital against the firm.

Audit was of the view that lapse occurred due to weak supervision and financial controls

The matter was brought to the notice of departmental. The management noted the observation for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting convened despite repeated reminders till the finalization of this report.

Audit recommends that the matter be looked into, responsibility be fixed besides strengthening of financial and internal controls to improve financial discipline and to avoid such recurrences in future.

*(PDP No. 7948 -Punjab Institute of Cardiology, Lahore-2013-14)*

#### ***10.4.25 Irregular payment of stipend to house officers of other medical colleges-Rs. 16.83 million***

As per Para II of Government of the Punjab, Health Department Letter No. SO(ME)2-26/2010(P) dated 08.05.2014, after inducting of

house officers as per reference given to the fresh medical graduates from the host medical college and then other public medical institutions functioning in Punjab. These graduates will be given paid house job and graduates of other institutions shall be given only honorary house jobs.

During audit of Health Department, it was observed that stipend was paid to house job doctors who were not graduates from the host medical colleges. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	QMC, Allied Institutions, Bahawalpur	2013-14	9097	13,824,000
2	Lady Aiticheison Hospital, Lahore	2013-14	6438	1,728,000
3	GMC, Allied institution, Gujranwala	2013-14	7823	843,535
4	FJMC & Ganga Ram and Allied Institution, Lahore	2013-14	9069	432,000
<b>Total</b>				<b>16,827,535</b>

Audit was of the view that weak management controls led to irregular payment of stipend to house officers.

Audit pointed out the lapse. The management at Sr. No. 1 replied that direction was received from the Secretary Health that all colleges graduate were allowed to draw their stipend. The reply of department was not tenable as no proof was shown in favor of their reply. The managements at Sr. Nos. 2 & 3 noted the observation for compliance. The management at Sr. No. 4 replied that stipend was being paid to doctors as per the instruction of government.

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

Audit recommends that responsibility be fixed for unauthorized payment of stipend, loss sustained by the government be recovered besides strengthening of financial and supervisory controls.

**10.4.26 Loss to government due to non replacement of expired stock of medicine- Rs.7.21 million**

Rule 2.33 of PER Vol-I provides that every government servant is personally responsible for any loss to government arising from negligence on his part

During audit of Punjab Institute of Cardiology, Lahore for the period 2013-14, it was observed that medicines/disposables valuing Rs. 7,210,758 were expired but the same were not replaced.

Audit was of the view that loss occurred due to weak administrative controls.

The matter was pointed out in October 2014. The management noted the observation for compliance.

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

Audit recommends fixing the responsibility for non replacement of expired medicine besides strengthening of internal controls to avoid recurrence of such lapses in future.

*(PDP No. 7940- Punjab Institute of Cardiology, Lahore -2013-14)*

**10.4.27 Loss due to late payment surcharge on account of utility bills-Rs.2.99 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 Health Department, it was observed that utility bills were not paid within due date. Due to non-payment of utility bills within due dates, late payment charges were invoked. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	RMC & Allied institution, Rawalpindi	2013-14	7903	2,785,198
2.	PHNS, Dera Ghazi Khan	2011-13	5704	200,419
<b>Total</b>				<b>2,985,617</b>

Audit was of the view that weak internal controls led to loss of government revenue.

Audit pointed out the lapse. The managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC meeting was held in December 2014. The para at Sr. No. 2 was kept pending for compliance. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened despite repeated reminders till the finalization of this report.

Audit recommends that responsibility be fixed for payment of late payment surcharge, loss sustained by the government be recovered besides financial and supervisory controls be strengthened.

#### ***Recoveries and overpayments***

#### ***10.4.28 Non/less deduction of income tax-Rs. 62.81 million***

According to Section 153(1) of Income Tax Ordinance 2001, every prescribed person making a payment shall deduct tax @ 3.5% on sale of goods and 6% on services rendered from the gross amount payable as specified in Division III of Part III of the First Schedule. Moreover, the Federal Board of Revenue (Revenue Wing) vide Letter No.

C.No.4(45)ITP/2011-67023-R dated 21.05.2013 clarified that the stipend/emoluments paid to the Post Graduate Trainee Doctors is taxable under Section 149 of the Income Tax Ordinance, 2001 read with clause 1(a) of Division-1 of First Schedule to Income Tax Ordinance, 2001. Furthermore, as per Section 236-A of the Income Tax Ordinance, 2001 (Finance Act 2013) advance tax @ 10% percent is required to be deducted on sale of confiscated property or goods, through public auction and are also applicable to transactions involving awarding of lease, lease of the right to collect tolls, fees or other levies.

During audit of Health Department, it was observed that income tax was either not deducted or less deducted from the payments made to the contractors/employees.

Audit was of the view that weak internal controls on taxation resulted in non/less deduction of income tax amounting to Rs. 62,814,640 (Annexure-24).

The matter when pointed out was noted for compliance by the managements.

The matter was also reported to the administrative department. DAC meetings were held in August 2013, February, July, November 2014 to January 2015. The paras at Sr. Nos. 2, 4, 6 & 7 were kept pending for verification and clarification from quarters concerned. The paras at Sr. Nos. 10, 11, 19, 26, 36, 38, 41, 44, 46, 51 & 52 were kept pending for recovery. The amount of paras at Sr. Nos. 21, 23 & 48 were reduced to the extent shown in annexure after partial recoveries. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends fixing of responsibility and immediate recovery besides strengthening of financial as well as supervisory controls to avoid recurrence of such lapses in future.

***10.4.29 Non/less recovery of rent and utility charges from contractors- Rs.30.98 million***

According to Rule 4.1 of PFR Vol-I, the departmental authorities should see that all sums due to government are correctly assessed and regularly received and checked against the demands and they are paid into government treasury accordingly.

During audit of Health Department, it was observed that canteens, shops, pharmacies and car parking/cycle stands were leased out to various contractors. The rent of these business places and electricity charges from the contractors were not/less recovered.

Audit was of the view that weak supervisory controls, defective recovery mechanism and non enforcement of the contractual clauses resulted in non/less recovery of Rs. 30,978,070 (Annexure-25).

The matter when pointed out was noted for compliance by the managements at Sr. Nos. 2, 3, 6 to 12, 14, 17 & 19. The management at Sr. No. 4 did not furnish any reply. The rest of the formations furnished unsatisfactory replies.

The matter was further reported to the administrative department. DAC meetings were held in January, December 2014 and January 2015. The paras at Sr. Nos. 1, 10 & 12 were kept pending for recovery. The amounts of paras at Sr. Nos. 11, 13 & 19 were reduced to the extent shown in annexure after partial recoveries. Further progress was not reported. As

regards remaining paras neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends fixing of responsibility, immediate recovery from responsible(s) as well as strengthening of financial and supervisory controls to avoid recurrence of such lapses in future.

**10.4.30 Non-recovery of penal rent from illegal occupants of government residences-Rs.19.04 million**

According to Government of the Punjab Finance Department Letter No. SO (PW-II) XV (24)176 dated 27.9.1980, penal rent @ 60% of pay is to be charged from unauthorized occupants of government residences.

During audit of Health Department, it was observed that various government servants were transferred to other stations/departments. The residences allotted to these officers were neither got vacated nor recovery of penal rent amounting to Rs. 19,035,870 was made. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Allama Iqbal Medical College & Allied Institution, Lahore	2012-13	9162	7,275,640
2.	Principal AIMC/JHL/Nursing School, Lahore	2013-14	7642	3,541,630
3	Allama Iqbal Medical College & Allied Institution, Lahore	2012-13	9163	2,582,440
4	Principal RMC & Allied Institutions Rawalpindi	2013-14	7901	1,618,560
5	RMC & Allied Hospitals Rawalpindi	2012-13	9224	568,800
6	Executive Director, Punjab Institute of Mental Health, Lahore	2012-13	9208	1,185,000

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
7	Nishtar Medical College and Allied Institutions, Multan	2013-14	9117	1,121,400
8	Public Health Nursing School Dera Ghazi Khan	2011-13	5703	633,600
9	Lady Aitcheson Hospital, Lahore	2013-14	7952	364,800
10	Government College of Paramedics, Faisalabad	2012-13	9180	144,000
<b>Total</b>				<b>19,035,870</b>

Audit was of the view that weak financial and management controls resulted in non recovery of penal rent amounting to Rs. 19,035,870.

The matter when pointed out was noted for compliance by the managements except that at Sr. No. 2 which did not offer reply.

The matter was reported to the administrative department. DAC meetings were held in January, July, December 2014 and January 2015. The paras at Sr. Nos. 1, 3, 6 & 8 were kept pending for recovery and the para at Sr. No. 6 was kept pending for verification. The para at Sr. No. 5 was reduced to the extent shown above after partial recovery. Further progress was not reported by the department. As regards remaining paras neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends immediate vacation of government accommodations from the unauthorized occupants and recovery of penal rent besides fixing responsibility.

#### ***10.4.31 Non recovery of liquidated damages-Rs.17.77 million***

As per clause of 11(b) of the tender document, in case of late delivery of goods beyond the periods specified in the schedule of

requirements, penalty @ 2% per month, 0.067% per day of the cost of late delivered supply shall be imposed upon the supplier.

During audit of Health Department, it was observed that firms failed to supply the consignments within the stipulated period as per terms of the agreements/supply orders. The respective managements failed to recover liquidation damages. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Nishtar Medical College and Allied Institutions Multan	2013-14	9123	12,160,170
2	Nishtar Medical College and Allied Institutions Multan	2013-14	9109	2,113,727
3	Nishtar Medical College and Allied Institutions Multan	2013-14	9125	1,787,218
4	Punjab Medical College and its Institutions, Faisalabad	2013-14	7686	817,260
5	RMC & Allied Hospital, Rawalpindi	2012-13	5341	461,203
6	Punjab Medical College and its Institutions, Faisalabad	2013-14	7677	294,400
7	Principal KMSMC & Allied Institutions, Sialkot	2010-13	9198	136,708
<b>Total</b>				<b>17,770,686</b>

Audit was of the view that weak financial controls resulted in non recovery of late delivery charges.

The matter was pointed out in January, August, October and November 2014. The managements at Sr. Nos. 1, 2, 5 & 7 noted the observations for recovery. In remaining cases no satisfactory reply was furnished.

The matter was also reported to the administrative department. DAC meetings were held in December 2014 and January 2015. The paras at Sr. Nos. 4, 6 & 7 were kept pending for recovery. Further progress was

not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends fixing of responsibility, early recovery of loss from responsible(s) besides strengthening of financial and supervisory controls.

**10.4.32 Non deduction of professional tax-Rs.10.81 million**

Section 3 of Punjab Finance Act 1977, every contractor/supplier who during the proceed financial year supplied to the Federal/ Province/local or District Government Goods, commodities, services etc, will pay professional tax. The clarification from Finance Department vide letter No.SO (M-I) 1-1/2000(P-I) dated 20.05.2011 that it is responsibility of contractor/supplier to make payment in Government Treasury on a demand Issued by E &T Department obtain a certificate an furnish the same to the department concerned for record. However in case a contractor/supplier fails to comply with legal obligation, it is for the department concerned to deduct the professional tax at prescribe rate and deposit in the Government Treasury Immediately.

Examination of record revealed that professional tax was not deducted from the contractors/ suppliers of following health institutions.

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	FJMC & Ganga Ram Hospital, Lahore	2013-14	9068	10,300,000
2	Faisalabad Institute of Cardiology Faisalabad	2013-14	7556	191,000
3	Principal D.G Khan Medical College and Teaching Hospital, D.G Khan	2013-14	7589	171,000
4	Executive Director Punjab Institute of Mental Health, Lahore	2012-13	9212	145,000
<b>Total</b>				<b>10,807,000</b>

Audit was of the view that non-observance of government instructions caused a loss of Rs. 10,807,000 to public exchequer due to weak supervision and financial controls.

The matter when pointed out, was noted for compliance by the management at Sr. No. 5. The rest of the managements did not offer reply.

The matter was also reported to the administrative department. DAC meetings were held in July, December 2014 and January 2015. The paras at Sr. No. 3 & 4 were kept pending for compliance. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends fixing of responsibility for loss, early recovery from responsible(s) besides strengthening of internal controls to avoid recurrence of such lapses in future.

#### ***10.4.33 Less recovery of stamp duty-Rs.10.31 million***

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.

During audit of Health Department, it was observed that various managements entered into contracts with various firms/contractors for procurement of stores but the stamp duty at prescribed rates was not recovered. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of Audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Executive Director, Rawalpindi Institute of Cardiology, Rawalpindi	2012-14	7570	2,805,070
2.	QMC & Allied Institution, Bahawalpur	2013-14	9096	1,243,000



<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
3.	Principal AIMC/JHL/Nursing School, Lahore	2013-14	7645	1,168,327
4.	Principal , RMC & Allied Institutions, Rawalpindi	2013-14	7874	1,164,852
5.	Faisalabad Institute of Cardiology Faisalabad	2013-14	7555	1,141,292
6.	FJMC & Ganga Ram Hospital, Lahore	2013-14	9057	900,000
7.	Principal AIMC/JHL/Nursing School, Lahore	2013-14	7648	897,107
8.	Ch. Pervaiz Ellahi Institute of Cardiology Multan	2012-13	9171	523,531
9.	Principal KMSMC & Allied Institution, Sialkot (Sardar Bagum Teaching Hospital)	2013-14	7742	163,193
10.	Principal KMSMC & Allied Institution, Sialkot (Government Allama Iqbal Teaching Hospital)	2013-14	7753	154,933
11.	Shaikh Zayed Hospital, Lahore	2012-13	9230	95,055
12.	Principal KMSMC & Allied Institution, Sialkot	2010-13	9183	54,745
<b>Total</b>				<b>10,311,105</b>

Audit was of the view that weak financial and supervisory controls resulted in loss to public exchequer amounting to Rs.10,311,105.

The matter when pointed out, was noted for compliance by the managements at Sr. Nos. 1, 2, 4 & 9 to 11. The managements at Sr. Nos. 3, 5 to 7 did not furnish any reply. In remaining cases no satisfactory reply was furnished.

The matter was also reported to the administrative department. DAC meetings were held January, June & October 2014 and January 2015. The paras at Sr. Nos. 8 & 11 were kept pending for recovery. The amounts of paras at Sr. Nos. 8 & 12 were reduced to the extent shown above after partial recoveries. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends fixing of responsibility for loss, early recovery from responsible(s) besides strengthening of internal controls to avoid recurrence of such lapses in future.

#### ***10.4.34 Non-recovery of fuel adjustment charges-Rs.9.82 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. Further, as per clause 1 of the Purchase orders; the delivery period was within 30 days as per delivery schedule, failing which risk purchase will be done without further notice.

Examination of record of the Principal Allama Iqbal Medical College and Allied Institutions, Lahore for the period 2012-13 revealed that fuel adjustment charges at the specified rates were not recovered from the commercial shops. Moreover, all the shops were charged bulk tariff instead of commercial rates.

Audit was of the view that due to weak financial and supervisory controls Government was put to a loss of Rs. 9,824,354.

Audit pointed out the loss in November 2013. The management replied that actual recoverable amount was only Rs. 155,082.

The matter was further reported to the administrative department. DAC meeting was held in June 2014 and January 2015. The committee kept the para pending for recovery. Further progress was not reported till the finalization of this report.

Audit recommends fixing the responsibility for loss, early recovery from responsible(s) besides strengthening of internal controls to avoid recurrence of such lapses in future.

*(PDP No.9161- Allama Iqbal Medical College and Allied Institutions, Lahore -2012-13)*

**10.4.35 Non imposition of penalty on medicine below fixed shelf life-Rs.8.76 million**

According to the 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 Health Department, it was observed that managements purchased/accepted medicine/drugs at the shelf life below the limit of 85 % and 75 % without imposing penalty charges. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Executive Director, Rawalpindi Institute of Cardiology, Rawalpindi	2012-14	7572	4,132,286
2	Children's Hospital & the Institution of Child Health, Lahore	2012-13	9167	3,589,568
3	RMC & Allied Hospital, Rawalpindi	2012-13	5338	386,799
4	Principal , RMC & Allied Institutions, Rawalpindi	2013-14	7894	345,154
5	Principal KMSMC & Allied Institution, Sialkot	2013-14	7752	173,137
6	Principal , GMC & Allied Institutions, Gujranwala	2012-14	7832	137,428
<b>Total</b>				<b>8,764,372</b>

Audit was of the view that acceptance of medicine/drugs below prescribed limit without imposing penalty charges in violation of Government instructions resulted in loss of Rs. 9,044,834.

The matter when pointed out, was noted for compliance by the managements

The matter was reported to the administrative department. DAC meeting was held in February 2014. The committee kept the para at Sr. No. 2 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 convened till the finalization of this report.

Audit recommends that responsibility be fixed for violation of the government instructions besides recovery of the penalty charges from the responsible(s) and strengthening of supervisory and management controls.

**10.4.36 Non recovery of room rent and utility charges-Rs.7.85 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 Health Department, it was observed that rent and utility charges etc. were not recovered from the concerned quarters. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Faisalabad Institute of Cardiology Faisalabad	2013-14	7542	3,795,000
2.	Nishtar Medical College and Allied Institutions , Multan	2013-14	9121	1,167,200
3.	Faisalabad Institute of Cardiology Faisalabad	2013-14	7541	1,116,000
4.	Executive Director, Punjab Institute of Mental Health, Lahore	2012-13	9214	972,985

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
5.	FJMC & Ganga Ram Hospital, Lahore	2013-14	9073	459,000
6.	Executive Director, Punjab Institute of Mental Health, Lahore	2012-13	9211	282,000
7.	DHQ Teaching Hospital Sargodha	2012-13	9143	54,000
<b>Total</b>				<b>7,846,185</b>

Audit was of the view that non recovery of Rs. 7,846,185 indicated weak supervisory controls and defective recovery mechanism.

The matter when pointed out, was noted for compliance by the managements at Sr. Nos. 1, 2 & 7. The rest of the managements did not furnish reply.

The matter was also reported to the administrative department. DAC meeting was held in July 2014 and January 2015. The paras at Sr. Nos. 4 & 7 were kept pending for recovery. The amount of para at Sr. No.6 was reduced to the extent shown above after partial recovery. Further progress was not reported by the department. As regards remaining paras neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that recovery should be effected from the responsible(s) besides strengthening of financial and supervisory controls to avoid recurrence of such lapses in future.

***10.4.37 Unauthorized payment of special incentive allowance- Rs. 3.31 million***

According to 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

During audit of Allama Iqbal Medical College and Allied Institutions Lahore for the period 2012-13, it was observed that a sum of Rs. 3,312,000 was paid on account of special incentive allowance to the selected employees viz. Principal and Medical Superintendent etc. without the approval of the government in violation of the above mentioned rule.

Audit was of the view that deviation from the rules resulted in unauthorized payment of Rs. 3,312,000.

The matter was pointed out in November 2013. The management replied that allowance was paid after getting approval from the Board of Management. Reply was not satisfactory because payment was made without consultation with the Finance Department.

The matter was also reported to the administrative department. DAC meeting was held in January 2014 and January 2015. The para was kept pending for recovery. Further progress was not reported till the finalization of this report.

Audit recommends to stop the payment forthwith and to recover the amount from the concerned officers.

*(PDP No. 9154-Allama Iqbal Medical College & Allied Institutions, Lahore 2012-13)*

#### ***10.4.38 Non recovery of stipend from student nurses-Rs.2.79 million***

According to 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 Health Department, examination of the record revealed that number of nurses left their trainings incomplete but stipend paid amounting to Rs. 2,798,260 was not recovered.

The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Principal RMC & Allied Institutions Rawalpindi	2013-14	7930	1,113,181
2	Principal , GMC & Allied Institutions, Gujranwala	2013-14	7825	457,900
3	QMC & Allied Institution , Bahawalpur	2012-13	9219	374,734
4	Nishtar Medical College and Allied Institutions, Multan	2013-14	9120	303,035
5	Punjab Medical College & Allied Institutions Faisalabad	2013-14	7688	257,391
6	Principal KSMC & Allied Institution, Sialkot	2013-14	7759	239,219
7	Public health Nursing School Dera Ghazi Khan	2011-13	5705	41,400
<b>Total</b>				<b>2,786,860</b>

Audit was of the view that weak financial controls resulted in non recovery of stipend from student nurses to the tune of Rs. 2,786,860.

The matter when pointed out was noted for compliance by the managements.

The matter was also reported to the administrative department. DAC meetings were held in August and December 2014. The committee kept the paras at Sr. Nos. 3 & 5 pending for recovery. The amount of the para at Sr. No. 7 was reduced to the above extent after partial recovery. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends fixing of responsibility, early recovery of loss from responsible(s) besides strengthening of financial and supervisory controls.

**10.4.39 Non-deduction of cost of x-ray films from share money-  
Rs.2.62 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 audit of Health Department, it transpired that the x-ray films were consumed but cost of the same was neither deducted nor deposited into the government treasury before making distribution of share money in violation of above instructions. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Faisalabad Institute of Cardiology Faisalabad	2013-14	7554	1,310,200
2	Nishtar Medical College and Allied Institutions, Multan	2013-14	9128	943,000
3	Principal Services Hospital/SIMS Lahore	2013-14	7658	367,005
<b>Total</b>				<b>2,620,205</b>

Audit was of the view that non-observance of government instructions caused a loss of Rs. 2,620,025 to public exchequer due to weak supervisory and financial controls.

The matter when pointed out was noted for compliance by the managements.

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

Audit recommends that recovery be effected at the earliest besides strengthening the recovery mechanism.



## *Others*

### ***10.4.40 Non disposal of unserviceable store/vehicles-Rs.27.71 million***

According to 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 Health Department, it was observed that the vehicles/store lying unserviceable were not disposed off. The delay in their disposal was causing deterioration of the assets.

Audit was of the view that weak management controls could result in deterioration of the valuable assets amounting to Rs. 27,710,000 (approx.) (Annexure-26).

The matter when pointed out, was noted for compliance by the managements at Sr. No. 2, 3, 4, 5, 7, 8, 9, 10, 11, 12 & 13. The management at Sr. No. 1 did not offer any reply and management at Sr. No. 6 replied that matter was under process with DGHS.

The matter was also reported to the administrative department. DAC meetings were held in December 2013, August, December 2014 and January 2015. The para at Sr. No. 2 was kept pending with the direction to auction the stock within 3 months. The para at Sr. No. 7 was kept pending for repair of vehicle and the paras at Sr. Nos. 1, 6, 10 & 12 were kept pending for compliance. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that assets be disposed off and supervisory controls be strengthened.

### ***10.4.41 Loss of revenue due to non auction of medical store/canteen/cycle stand- Rs.11.26 million***

Rule 4.1 of PFR Vol-I provides that 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 Health Department, it was observed that the canteens and medical store were not auctioned therefore recoveries were not effected from the contractors which resulted in loss to government for Rs. 11,263,500 (Annexure-27).

Audit was of the view that weak management controls led to loss of government revenue.

Audit pointed out the lapse. The management at Sr. No. 1 did not reply. The management at Sr. No. 6 replied that SEMS was a part of hospital and there was no need for separate auction. The rest of the managements noted the observations for compliance.

The matter was also reported to the administrative department. DAC meetings were held in December 2013, August 2014 and January 2015. The para at Sr. No. 2 was kept pending being sub-judice. The amount of the para at Sr. No. 11 was reduced to the extent shown in annexure after verification of recovery and record. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

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

Audit recommends that responsibility be fixed for non auction of canteens and medical store, loss sustained by the government be recovered besides strengthening of financial and supervisory controls.

#### ***10.4.42 Non-receipt of ICU Motorized Beds-Rs.6.18 million***

Rule 4 of PPRA Rules 2014 states that 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 2.33 of PFR Vol-1, 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, and that he will also be held personally responsible for any loss, arising from fraud or negligence on.

During audit of Mayo Hospital Lahore for the period 2013-14, it was observed that purchase order of 16 ICU motorized beds at a total cost of €45,600 was issued to M/s Radiant Medical Lahore. Examination of record revealed that despite retirement of LC, equipment was not received till 25.09.2014.

Audit was of the view that weak supervisory controls led to a loss of Rs. 6,176,520 due to non-receipt of equipment.

When pointed out the matter, the management replied that due to delay of payment, some release issue was conveyed by the firm. It was told that customs and sea port authorities were not releasing the beds. The matter was taken seriously by the management of the hospital. The issue is shared with the Secretary Health and the supplier firm was asked for strict compliance.

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

Audit recommends that responsibility be fixed for non delivery of equipment and loss be recovered from the responsible.

*(PDP No. 7621- Mayo Hospital Lahore-2013-14)*



## **CHAPTER 11**

### **HIGHER EDUCATION DEPARTMENT**

#### ***11.1 Introduction***

Education is the medium and vehicle for the preservation, transmission and promotion of cultural, social and economic values and provides the means to realize the objectives through the process of curricula, teaching and learning. Education is universally recognized to be the prime key to multi-dimensional development of a nation to create a safe and secure environment where the human beings can live with dignity, peace and equality.

Higher education, according to National Education Policy 1998, is recognized as a capital investment and is of paramount importance for economic and social development of the country. Institutions of higher education have the main responsibility for equipping individuals with advanced knowledge and skills required for keeping the country on the crossroad of progress and prosperity.

The Higher Education Department, Government of the Punjab deals with Universities, Boards and colleges from Inter to Postgraduate level in various disciplines. There are two attached departments of Higher Education Department:

- Directorate Public Instructions (Colleges)
- Director General Public Libraries

## 11.2 Comments on Budget & Accounts (Variance Analysis)

### Introduction

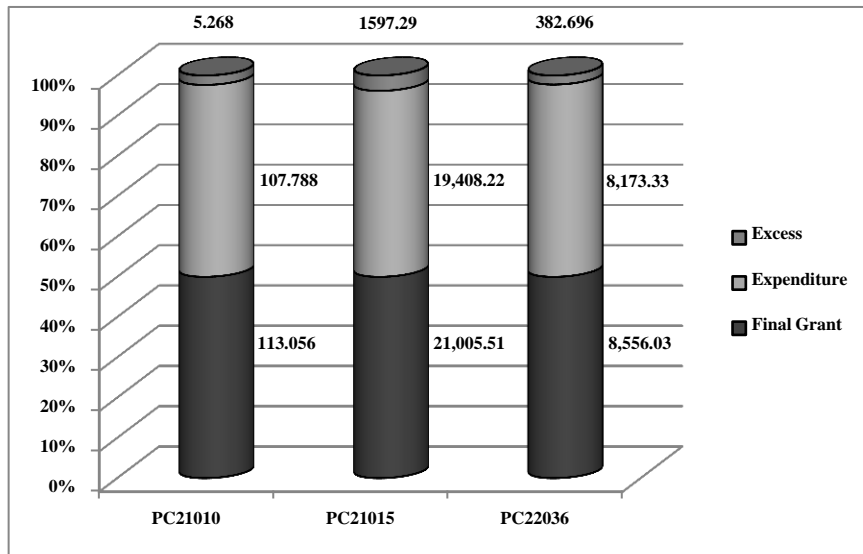
The Appropriation Accounts for the year 2013-14 of Higher Education Department indicate revenue expenditure on various specified services viz-a-viz those authorized by Government of the Punjab for voted items of budget.

### Summary of Appropriation Accounts

The summarized position of actual expenditure during 2013-14 against the total of three grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	226.092	(113.04)	113.056	107.788	(5.268)
PC21015	22,593.543	(1588)	21,005.510	19,408.222	(1,597.29)
PC22036	4,298.706	4,257.32	8,556.030	8,173.334	(382.696)
<b>Total</b>	<b>27,118.341</b>	<b>2,556.26</b>	<b>29,674.596</b>	<b>27,689.344</b>	<b>(1,985.254)</b>

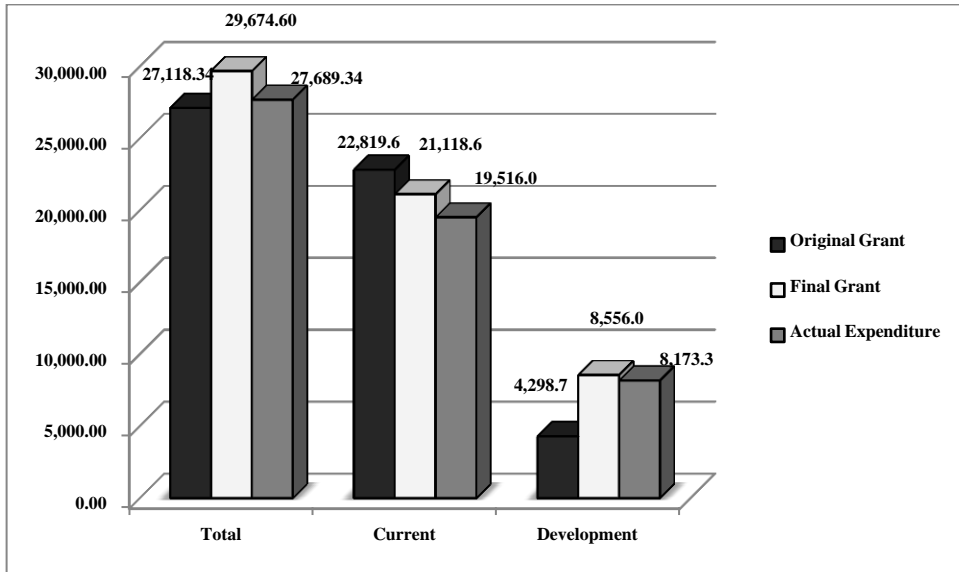


### ***Overview of Expenditure of Higher Education Department***

The total budget of Higher Education Department for the year ended 30 June, 2014 was Rs. 29,674.596 million. Out of this amount the actual expenditure was Rs. 27,689.334 million. The breakup of current and development expenditure is given below:

*(Amount in Rupees)*

<b>Grant Type</b>	<b>Original Grant</b>	<b>Actual Expenditure</b>	<b>Excess/ (Savings)</b>	<b>Variance %</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Current	22,819,635,000	19,516,008,918	(3,303,626,082)	(14.48)
Development	4,298,706,000	8,173,334,229	3,874,628,229	90.13
<b>Total</b>	<b>27,118,341,000</b>	<b>27,689,343,147</b>	<b>571,002,147</b>	<b>2.10</b>



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

(Amount in Rupees)

<b>Grant Type</b>	<b>Final Grant</b>	<b>Actual Expenditure</b>	<b>Excess/ (Savings)</b>	<b>Variance %</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Current	21,118,566,000	19,516,008,918	(1,602,557,082)	7.59
Development	8,556,030,000	8,173,334,229	(382,695,771)	4.47
<b>Total</b>	<b>29,674,596,000</b>	<b>27,689,343,147</b>	<b>1,985,252,853</b>	<b>6.69</b>

***Anticipated savings not surrendered***

According to the rules laid down in Chapter 14 of Punjab Budget Manual, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department whenever the savings are anticipated. However, saving amount to Rs. 1,985.254 million at the close of the year 2013-14 under grants PC21010, PC21015 & PC22036 had not been surrendered well in time.



### **11.3 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:

<b>Sr. No.</b>	<b>Audit Report Year</b>	<b>Total Paras</b>	<b>Compliance received</b>	<b>Compliance not Received</b>	<b>Percentage of Compliance</b>
1	1985-86	65	53	12	82
2	1987-88	112	93	19	83
3	1989-90	165	48	117	29
4	1991-92	67	17	50	25
5	1993-94	41	21	20	51
6	1995-96	50	22	28	44
7	1997-98	197	103	94	52
8	1999-00	447	244	203	55
9	2001-02	471	328	143	70
<b>Total</b>		<b>1615</b>	<b>929</b>	<b>686</b>	<b>58</b>

The Education Department was split into Four Departments i.e. Higher Education Department, Special Education Department, School Education Department & Literacy Department in the Financial Year 2003-04. The status of compliance with PAC Directives, for reports of Higher Education Department discussed so far, is given below:

<b>Sr. No.</b>	<b>Audit Report Year</b>	<b>Total Paras</b>	<b>Compliance Received</b>	<b>Compliance not Received</b>	<b>Percentage of Compliance</b>
1	2003-04	61	0	61	0
2	2005-06	86	0	70	81
3	2009-10	91	35	56	37
4	2010-11	26	9	17	35
5	2011-12	77	0	77	0
<b>Total</b>		<b>341</b>	<b>44</b>	<b>281</b>	<b>13</b>

The compliance with PAC Directives in Higher Education Department remained very poor except for the year 2005-06. The department is required to improve it.

## 11.4 AUDIT REPORT

### *Fraud/Misappropriation*

#### **11.4.1 Misappropriation of stores-Rs.1.60 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.

During audit of institutions of Higher Education Department, it was observed that stores valuing to Rs. 1,601,338 were not physically found in the audited institutions which led to misappropriation of stores.

<b>Sr. No.</b>	<b>Name of formation</b>	<b>PDP No.</b>	<b>Period of audit</b>	<b>Amount (Rs.)</b>
1	Government Degree College (W), Kapoorwali, Sialkot	6691	2010-13	500,000
2	Government Degree College for (W), T.T. Singh	6692	2006-13	1,000,000
3	Government Degree College, Rajana, T.T. Singh	7000	2009-13	101,338
<b>Total</b>				<b>1,601,338</b>

Audit was of the view that weak financial controls resulted in misappropriation.

When pointed out in February, April and November 2013, the management noted the observation for compliance.

The matter was further reported to the administrative department. DAC meetings were held on 03.06.2014, 06.06.2014 and 19.12.2014. The paras at Sr. Nos. 1 & 2 were kept pending for probe and the para at Sr. No. 3 for regularization. Further progress was not reported till the finalization of this report.

Audit recommends to probe the matter for fixing responsibility and effecting recovery from the defaulters besides strengthening of internal controls.

***Non production of record***

**11.4.2 Non production of record-Rs.362.23 million**

According to Section 14 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Article 171(2) of the Constitution of Islamic Republic of Pakistan 1973, the head of the department and 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, applicable to such person.

During audit of Higher Education Department, the auditable record was not produced to audit. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	UET, Lahore	2012-13	6758	307,988,855
2.	UET, Lahore	2012-13	6745	38,299,000
3.	BISE, Faisalabad	2013-14	8089	13,250,000
4.	UET, Lahore	2012-13	6755	1,037,200
5.	BISE Bahawalpur	2012-13	6727	619,476
6.	University of Education, Lahore	2013-14	7371	574,340
7.	UET, Lahore	2012-13	6746	461,979
8.	UET, Lahore	2012-13	6759	-
9.	UET, Lahore	2012-13	6760	-
10.	UET, Lahore	2012-13	6761	-
11.	UET, Lahore	2012-13	6762	-
12.	UET, Lahore	2012-13	6763	-
13.	Lahore College for Women University, Lahore	2013-14	7410	-
14.	BISE, Sahiwal	2012-14	7388	-
<b>Total</b>				<b>362,230,850</b>

Due to non production of record audit could not verify the authenticity of accounts.

The matter was pointed out in October 2013 and February, August, September, October 2014. In reply, some formations stated that record was available and rest of the formations noted the observations for compliance.

The matter was further reported to the administrative department in December 2014. The DAC meetings were held on 13.06.2014 and 16.12.2014. The committees kept the paras at Sr. Nos. 3, 5 & 14 pending for compliance. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends disciplinary action against the responsible for hindering the auditorial functions besides production of record.

### ***Irregularity and Non-compliance***

#### ***11.4.3 Unauthorized investment without approval of competent authority-Rs.3,781.33 million***

As per Finance Department letter No. FD (W&M) 1-1/70 (VII) dated 15.05.2009, 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 are offered by the above mentioned banks should be referred to the Finance Department for advice.

During audit of institutions of Higher Education Department, it transpired that an amount to the stated extent was invested without approval of the Syndicate and Finance Department.

The details are as under:

<b>Sr. No</b>	<b>Name of formation</b>	<b>PDP No.</b>	<b>Period of audit</b>	<b>Amount (Rs.)</b>
1	FJWU, Rawalpindi	8094	2013-14	1,037,500,000
2	Lawrence College Ghora Gali, Murree	7348	2013-14	1,028,983,537
3	LCWU, Lahore	7406	2013-14	805,107,000
4	UET, Lahore	6732	2012-13	385,500,000
5	BISE, Sahiwal	7389	2012-14	334,446,289
6	Lawrence College Ghora Gali Murree	7349	2013-14	80,000,000
7	FJWU, Rawalpindi	8095	2013-14	70,000,000
8	BISE, Lahore	9302	2013-14	31,552,000
9	BISE, Lahore	9312	2013-14	8,238,000
<b>Total</b>				<b>3,781,326,826</b>

Audit was of the view that non observance of rules and weak administrative controls resulted in unauthorized investments.

The matter was pointed out in October 2013 and September to November 2014. The management at Sr. No. 1 replied that investment has been reported to syndicate for approval. The management at Sr. No. 2 stated that investment had been made at competitive rates. The management at Sr. Nos. 3 & 6 replied that investment was made through investment committee/authority. The management at Sr. Nos. 4, 5 & 9 noted the observations for compliance. The management at Sr. No. 8 stated that it was difficult to invest amount in long term investment. The management at Sr. Nos. 8 & 10 replied that matter would be placed before the Board for decision. The replies of the managements were not tenable.

The matter was further reported to the administrative department in December 2014. DAC meeting was held on 16.12.2014. The paras at Sr. Nos. 4 & 5 were kept pending for compliance. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that the department should adhere to the rules and regulations and seek condonation of irregularity from the competent authority besides strengthening of administrative controls.

**11.4.4 Irregular expenditure on construction & repair works- Rs.269.28 million**

As per Rule 2.10 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 institutions of Higher Education Department, it was observed that different projects of construction, renovation and repair were started and an amount to the stated extent was spent on constructions, renovation and repair works. Competitive rates were not obtained through PPRA. The details are as under:

Sr. No.	Name of formation	PDP No.	Period of audit	Amount (Rs.)
1	University of Education, Lahore	7369	2013-14	149,661,943
2	BISE, Faisalabad	8086	2013-14	73,367,000
3	Lawrence College Ghora Gali Murree	7418	2013-14	26,908,130
4	FJWU, Rawalpindi	9017	2013-14	8,060,271
5	GCU, Lahore	9038	2013-14	3,289,413
6	FJWU, Rawalpindi	9018	2013-14	3,149,202
7	BISE, Faisalabad	8090	2013-14	2,825,000
8	University of Education, Lahore	7377	2013-14	1,092,868
9	GCU, Lahore	9037	2013-14	927,817
<b>Total</b>				<b>269,281,644</b>

Scrutiny of the bills revealed the following irregularities:

- Works were not got done from the pre-qualified firms.
- The contractor's specialization, prequalification, financial standing and PEC affiliation was not available in record.

- Construction drawings of the works were not available on record.
- Construction drawings were not compared with the built drawings before making payment.
- 10% performance guarantee was not deducted from the contractor.
- The works were not completed in the prescribed time limit.
- Income tax was not deducted.
- Water and electricity charges were not deducted.
- Rate analyses were not prepared before awarding contract.
- Payment of Schedule items were made as non schedule items.

Audit was of the view that weak supervisory and financial controls of the institutions resulted in irregular expenditure.

The matter was pointed out from July to November 2014. The managements at Sr. Nos. 1 & 8 replied that small/petty projects do not need tender drawings. The managements at Sr. Nos. 2 & 7 stated that all work was got done after codal formalities. The managements at Sr. Nos. 3, 5 & 9 noted the observations for compliance. The managements at Sr. Nos. 4 & 6 stated that mild steel was not specified in the estimates therefore, it was taken as non schedule items and project was completed within the extended time. The replies of the managements were not in accordance with the observations raised by audit, hence not acceptable.

The matter was further reported to the administrative department in December 2014. DAC in its meeting held 05.12.2014, kept the paras at Sr. Nos. 4, 5 & 9 pending for regularization/probe. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that the department should probe the matter for fixing responsibility and seek condemnation of irregularity besides strengthening of internal controls.

#### ***11.4.5 Irregular placement of bank accounts other than Bank of Punjab-Rs.211.11 million***

According to Higher Education Department letter No. SO (Univ.) Misc-12/2013 dated 21.10.2013, addressed to Vice Chancellors of all the Public Sector Universities of Punjab, funds/accounts of Public Sector Universities be placed with the Bank of Punjab.

During audit of Lahore College for Women University, Lahore for the period 2013-14, it was observed that there were 21 accounts having balances of Rs. 211.110 million being operated with the banks other than Bank of Punjab.

The investments made in disregard of the instructions of Higher Education Department were held irregular.

The matter was pointed out in October 2014. The management replied that the University had been maintaining its accounts with National Bank of Pakistan since its inception. The reply of the management was not tenable as the instructions of Higher Education Department were not being followed.



The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that the departmental instructions be adhered to and the condonation of irregularity be sought.

*(PDP No.7398-Lahore College for Women University-2013-14)*

#### ***11.4.6 Irregular expenditure on purchases-Rs.117.02 million***

As per Rule 12 of PPRA Rules 2009, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA website in the manner and format specified by regulation by the PPRA from time to time. Moreover, as per Rule 50 *ibid*, any unauthorized breach of these Rules shall amount to miss-procurement.

During audit of following entities of Higher Education Department for the period 2012-14, it was observed that an amount to the stated extent was expended on purchases.

The purchases were held irregular on the following grounds:

1. Competitive rates were not obtained through PPRA website in violation of Punjab Procurement Rule 2009.
2. Precise and unambiguous bidding documents were not formulated by the procuring agency in violation of Rule 23 (1) of PPRA 2009.
3. Specifications and drawings or performance criteria (where applicable) were not made before making purchases in violation of Rule 23 (1) and (2) (f) of PPRA 2009.
4. Quotations were not obtained on the basis of single stage one envelope or two envelope method in violation of Rule 36 (a) and (b) of PPRA 2009.
5. Procuring agency of the institutions did not formulate an appropriate evaluation criterion listing all the relevant

information against which a bid is to be evaluated in violation of Rule 29 of PPRA 2009.

6. The results of the evaluation so made were not communicated to the concerned firms in violation of Rule 35 of PPRA 2009.
7. The performance security was not obtained as required under Rule 25 of PPRA 2009.

Audit was of the view that weak supervisory and financial controls resulted in irregular expenditure of Rs. 117,019,497 (Annexure-28).

The matter was pointed out in October 2013 and from July to November 2014. Some formations stated that purchases were made in accordance with rules and rest of the formations noted the observations for compliance.

The matter was further reported to the administrative department in December 2014. DAC in its meeting held on 12.12.2014, kept the para at Sr. No. 27 pending for regularization. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit emphasizes on implementation of PPRA Rules 2009 in letter and spirit besides fixing responsibility for non adherence to the rules and seeking of the regularization of expenditure from the Finance Department.

#### ***11.4.7 Irregular payment to NIFT for result preparation- Rs.97.64 million***

As per Rule 2.10 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 the BISE, Faisalabad for the period 2012-14, it was observed that an amount of Rs. 97.64 million was paid to NIFT Karachi for outsourcing of result preparation of matriculation & intermediate examinations announced in 2012 and 2013. Audit observed the following irregularities in the process:

- In the presence of hundreds of employees, outsourcing of result preparation caused an extra burden on public resources.
- Extravagant rates were charged by the NIFT for each category of payments regarding different services.
- There were certain mistakes and flaws in result preparation as pointed out by Board Management. Moreover penalties were also imposed on NIFT time and again for unsatisfactory work.
- Competitive rates either through print media or electronic media were not obtained.
- Initially agreement was made for compilation of results of Inter Part-I and Part-II examinations 2012 and subsequently contract for printing of cover sheets was also awarded to M/s NIFT irregularly.

Audit was of the view that disregard to the canons of financial propriety resulted in irregular expenditure of Rs. 97.64 million.

The matter was pointed out in September 2014. The management replied that Secretary concerned decided to compile the Boards results through any outsource firm. The reply was not tenable.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that the matter be probed for fixing responsibility and taking appropriate action accordingly.

( PDP No.8087-BISE, Faisalabad -2012-14)

**11.4.8 Irregular appointments without advertisement-Rs.35.39 million**

According to Section 9 (4) (3) (a) of the Public Sector Universities (Amendment) Act 2012, the vice Chancellor shall within seven days of taking an action under sub section (3) submit a report of the action taken to the pro-chancellor and to the member of the syndicate; and, the Syndicate shall, within forty five days of such an action of the Vice chancellor, pass such order as the syndicate deems appropriate. Moreover, Supreme Court of Pakistan in its judgment dated 19.01.1993 in Human Rights Case No. 104 of 1992 stated that recruitments, both ad hoc 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.

During audit of Higher Education Department, it was observed that the appointments were made by various universities without advertisement through press by the Vice Chancellors of the Universities under emergency powers. It was also observed that the appointments were initially made for a period of six months/one year on fixed salary packages. Later on, the extensions were granted with revised higher pay packages without the approval of the Chancellor. The details are as under:

Sr. No.	Name of formation	PDP No.	Period of audit	Amount (Rs.)
1	FJWU, Rawalpindi	9011	2013-14	29,057,000
2	Lahore College for Women University, Lahore	7407	2013-14	4,201,397
3	UET, Lahore	6741	2012-13	2,127,360
4	FJWU, Rawalpindi	9009	2013-14	-
5	Lahore College for Women University, Lahore	7403	2013-14	-
<b>Total</b>				<b>35,385,757</b>

Audit was of the view that disregard to the provision of the Act resulted in irregular appointments.

The matter was pointed out in October 2013 and from July to November 2014. The managements replied that the appointments were made with the approval of competent authority. The reply was not acceptable because all the appointments were made without open advertisement.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that the matter be probed for fixing the responsibility, adoption of the corrective measures and/or regularization of the services/expenditure on salaries of the incumbents.

***11.4.9 Irregular Purchases without concurrence of the Austerity Committee-Rs.26.91 million***

As per Finance Department letter No. SO(GOODS)44-4/2011 dated 06.08.2013, refurbishment/Interior decoration of offices, establishment of offices, purchase of furniture and fixture, procurement of items of machinery and equipments including IT equipments software(S), printer/fax machine, photocopier, generators, Air conditioners and luxury items etc shall not be allowed except with the concurrence of Austerity committee constituted for the purpose.

During audit of following entities of Higher Education Department for the period 2012-14, it was observed that an amount to the stated extent was incurred on purchase of machinery & equipments, furniture & fixture, computers etc. but concurrence of the austerity committee was not

obtained in violation of the instructions issued by the Finance Department.  
The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>PDP No.</b>	<b>Period of Audit</b>	<b>Amount (Rs.)</b>
1	FJWU, Rawalpindi	8099	2013-14	9,633,150
2	Lahore College for Women University, Lahore	7412	2013-14	4,291,629
3	UET, Lahore	6749	2012-13	3,700,000
4	UET, Lahore	6739	2012-13	2,649,704
5	BISE, Lahore	9308	2013-14	2,580,122
6	University of Education, Lahore	7365	2013-14	1,507,977
7	FJWU Rawalpindi	9000	2013-14	1,371,731
8	Lawrence College Ghora Gali, Murree	7414	2013-14	705,000
9	Government Degree College(B) Chowk Azam, Layyah	8030	2005-13	470,420
<b>Total</b>				<b>26,909,733</b>

Audit was of the view that weak internal controls and financial management led to irregular expenditure.

Audit pointed out the matter in October 2013 and from March to November 2014. The managements at Sr. Nos. 1 & 7 replied that the matter was reported to HED. The management at Sr. No. 2 stated that austerity rules were not applicable on the university. The managements at Sr. Nos. 3 & 4 replied that all procurement was made as per PPRA Rules, whereas, rest of the formations noted the observation for compliance. The replies being evasive were not acceptable.

The matter was further reported to the administrative department in December 2014. No DAC meeting convened till the finalization of this report.

Audit recommends probe of the matter to fix the responsibility, strengthening of internal controls and condonation of irregularity.

**11.4.10 Non recoupment and non acknowledgment of cash awards-Rs.19.95 million**

As per Government of the Punjab, Higher Education Department Notification No. S.O(BOARDS)1-16/2009 dated 06.08.2009, the cash award to the first, second and third position holders students as well as the heads of the institutions of the respective students of the SSC Annual Examination 2009 was allowed to BISE's of the Punjab since the process of getting amount from the Finance Department is a time taking procedure.

During audit of BISE, Bahawalpur for the period 2012-13, it was observed that an amount of Rs. 19,950,000 was distributed among the students and heads of the institutions by the Board but the amount was not recouped by the Finance Department. Moreover, no vouched account regarding further distribution of cash award was produced for verification of the distributed amounts.

Audit was of the view that due to weak supervisory and financial controls resulted into non receipt of Board funds.

The matter was pointed out in January 2014. The management noted the observation for compliance.

The matter was further reported to the administrative department in December 2014. DAC in its meeting held on 13.06.2014 kept the para pending for compliance. Further progress was not reported till the finalization of this report.

Audit recommends that vouched accounts be produced and also stresses for recoupment of board finances besides strengthening of supervisory controls.

*( PDP No.6728- BISE Bahawalpur-2012-13)*

**11.4.11 Unjustified re-employment of retired employees-Rs.15.98 million**

As per Sr. No. I & III (8) of S&GAD Notification No.SOR.I-IC-1/2003 dated: 16.06.2003, re-employment shall not be allowed to retired officer beyond the age of 63 years and the Services Wing of S&GAD shall make Summary for the Chief Minister for his approval as per recommendation of the Re-employment Board regarding re-employment for the posts in BS-18 and above.

During audit, it was observed that retired persons were retained / recruited beyond the age of 63 years and retired persons were recruited without approval of Chief Minister in violation of the above mentioned instructions. The details are as under:

Sr. No.	Name of formation	PDP No.	Period of audit	Amount (Rs.)
1	FJWU, Rawalpindi	9006	2013-14	8,061,816
2	Lahore College for Women University, Lahore	7402	2013-14	5,519,355
3	FJWU, Rawalpindi	8097	2013-14	2,400,000
4	FJWU, Rawalpindi	9003	2013-14	-
<b>Total</b>				<b>15,981,171</b>

Audit was of the view that deviation from government instructions and weak management controls resulted in irregular re-employments.

The matter was pointed out in September and November 2014. The management at Sr. No. 1 replied that summery for approval had been sent to the chancellor. The management at Sr. No. 2 stated that appointments were made in accordance with the university rules. The management at Sr. No. 3 stated that post of Project Director did not fall under the category of re-employment. The management at Sr. No. 4 replied that all the appointments were made on lump sum pay package. The contentions of



managements were not acceptable as appointments were made in contravention of the government instructions.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends strict implementation of government instructions and adoption of corrective measures to streamline the irregularity.

#### ***11.4.12 Irregular award of scholarship-Rs.6.85 million***

As per Clause (vii) and (viii) of surety bond guarantor/scholar was required to surrender the entire scholarship amount in case the scholar fails to qualify the course for which he was awarded scholarship. Further as per basic eligibility criteria of HEC for scholarship under Faculty Development Program, maximum age should be 35 years relaxable to 40 years only for regular employees of the public sector universities/DAIs and R&D institutions. The HEC if required can arrange a Local GRE type test for the selection of FDP scholarship through National Testing Services for facilitation of the universities/DIAs.

During audit of institutions of Higher Education Department, it was observed that an amount of Rs. 3,479,228 was paid to a scholar to complete the PhD from 01.09.2008 to 31.08.2012 but after expiry of the period, neither leave was extended nor the scholar joined the university. Moreover, an amount of Rs. 3,371,479 was also paid to a scholar without fulfilling the HEC criteria.

Audit was of the view that the above lapse occurred due to weak supervisory and financial controls of the university management.

The matter was pointed out in September 2014. The management replied that action was being taken against the scholar and guarantor and for award of scholarship without fulfilling criteria. The management also stated that funds were released on the directives of the higher authorities. The reply of the management was not supported with record, hence not acceptable.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends to expedite the matter for recovery and get the irregularity condoned with the sanction of competent authority besides strengthening of internal controls

*(PDP Nos. 9001& 9010-FJWU, Rawalpindi-2013-14)*

**11.4.13 Irregular auction of canteen-Rs.1.09 million**

As per Rule 12 of PPRA Rules 2009, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA website in the manner and format specified by regulation by the PPRA from time to time. Moreover, as per Rule 50 ibid, any unauthorized breach of these Rules shall amount to miss-procurement.

During audit of Higher Education Department, an examination of record revealed that canteen contracts were awarded by ignoring the highest bids and without observing PPRA Rules. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>PDP No.</b>	<b>Period of audit</b>	<b>Amount (Rs.)</b>
1	FJWU, Rawalpindi	8096	2013-14	594,000
2	University of Education, Lahore	7374	2013-14	498,097
<b>Total</b>				<b>1,092,097</b>

Audit was of the view that non-observance of government rules/instructions resulted in irregular auction and loss to government amounting to Rs. 1,092,097.

Audit pointed out the matter in August and September 2014. The management at Sr. No. 1 stated that M/s Oliva Garden Caters obtained 79 marks and secured 1st position while M/S Unity Standard Cafeteria was highest bidder in term of rent only and the management at Sr. No. 2 stated that Director would be asked to follow the case at personal level. The reply was not tenable as the contract was required to be awarded according to the instructions of the government.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that matter should be inquired into at appropriated level and outcome be provided to audit in detail. Moreover the amount collected be deposited into university main account immediately.

### *Performance*

#### ***11.4.14 Non adjustment of advances-Rs.99.16 million***

As per Rule 2.20 of PFR Vol-I, 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 Higher Education Department, it was observed that advances to the stated extent were sanctioned to different staff for various purposes. Sanctions and adjustment of the advances was not regulated by approved procedure. It was also observed that adjustment/recovery process of the advances was ineffective and inefficient.

The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>PDP No.</b>	<b>Period of audit</b>	<b>Amount (Rs.)</b>
1.	BISE, Lahore	9303	2013-14	35,999,000
2.	BISE, Sahiwal	7386	2012-14	11,642,400
3.	BISE, Bahawalpur	6726	2012-13	19,950,000
4.	UET, Lahore	6733	2012-13	12,304,253
5.	UET, Taxila	8075	2012-13	11,126,731
6.	Govt. Institute of Commerce Boys, Sargodha	6976	2012-13	5,000,000
7.	BISE, Sahiwal	7384	2012-14	1,675,900
8.	Lawrence College Ghora Gali, Murree	7352	2013-14	1,124,900
9.	University of Education, Lahore	8018	2013-14	341,050
<b>Total</b>				<b>99,164,234</b>

Audit was of the view that weak internal controls on advances resulted in non adjustment.

The matter was pointed out in October 2013 and February, September, October, November 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department in December 2014. DAC meetings were held on 12.12.2014 and 16.12.2014. The para at Sr. No. 6 was kept pending for refund of advances from TEVTA to Higher Education Department. The para at Sr. No. 7 was kept pending for regularization from BOG and the amounts of the paras at Sr. Nos. 2 & 3 were reduced to Rs. 11,642,400 and Rs. 19,950,000 respectively. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor DAC meeting convened.

Audit recommends that the department should devise mechanism for prompt adjustment and take effective measures to adjust outstanding advances.

### *Internal Control Weakness*

#### ***11.4.15 Non refund/disbursement of student scholarship-Rs.19.30 million***

As per Section 16 (a) of UET Act 1974, the treasurer shall manage the property, the finance and investment of the University.

During audit of University of Engineering & Technology, Lahore for the period 2012-13, it was observed that funds were lying in the University scholarship account but the same were neither disbursed to the relevant students nor the amount was refunded to the donor agency.

Audit was of the view that student scholarship funds amounting to Rs. 19,299,333 were retained without any justification.

The matter was pointed out in October 2013. The management replied that audit did not provide any details in this regard. The reply was not based on fact because the detail was provided in the annexure of the observation.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends to look into matter and fate of outstanding amount be communicated to audit besides strengthening the supervisory controls.

*( PDP No.6756 -UET Lahore-2012-13)*

#### ***11.4.16 Non remittance of sale proceed of prospectus-Rs.2.63 million***

As per section 16 (a) of UET Act 1974, the treasurer shall manage the property, the finance and investment of the University.

During audit of University of Engineering & Technology, Lahore for the period 2012-13, it was observed that 3088 copies of prospectus amounting to Rs. 2,624,800 were sold by the Multan campus but the sale proceed of the prospectus was not deposited into university main account.

Audit was of the view that weak supervisory and financial controls resulted into non deposit of receipt into University main account.

The matter was pointed out in October 2013. The management noted the observation for compliance.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends to recover the amount from the Multan Campus and deposit into University main account besides strengthening of supervisory internal controls.

( PDP No. 6754-UET, Lahore-2012-13)

### ***Recoveries and overpayments***

#### ***11.4.17 Irregular payment of allowances without approval of the Chancellor-Rs.202.50 million***

The provision of the Acts of the Universities 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 and the 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 shall not be effective until it has been approved by the Chancellor.

During audit of following institutions of Higher Education Department, it was observed that various allowances were paid to the University employees without the approval of Chancellor. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>PDP No.</b>	<b>Period of audit</b>	<b>Amount (Rs.)</b>
1	UET, Lahore	6747	2012-13	187,143,252
2	UET, Lahore	6998	2012-13	10,510,504
3	UET, Lahore	6744	2012-13	1,584,000
4	Lahore College for Women University, Lahore	8019	2013-14	1,287,117
5	UET, Taxila	8076	2012-13	780,000
6	Lahore College for Women University, Lahore	7401	2013-14	771,500
7	UET, Lahore	6753	2012-13	301,400
8	UET, Lahore	6743	2012-13	120,000
9	UET, Lahore	6767	2012-13	-
<b>Total</b>				<b>202,497,773</b>

Audit was of the view that payment of inadmissible allowances worth Rs. 202,497,773 were made due to weak financial and management internal controls.

Audit pointed out the matter in October and November 2013 and November 2014. The management replied that said allowances were paid with the approval of syndicate. The reply was not tenable because the approval of the Chancellor was not obtained.

The matter was further reported to the administrative department in December 2014. DAC in its meeting held on 05.03.2014 kept the para at Sr. No. 5 pending for approval of the Chancellor. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends recovery of inadmissible allowances from the concerned at the earliest besides fixing responsibility and strengthening of internal controls.

**11.4.18 Non deposit of student dues into government/university account-Rs.36.09 million**

Rule 4.1 of PFR Vol-1 provides that 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 institutions of Higher Education Department, it was observed that government institutions did not deposit the students fee amounting to Rs. 9,499,339 into government account. Similarly, university receipt amounting to Rs. 26,752,612 was placed in various accounts of the university departments which was required to be deposited into university main receipt account. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>PDP No.</b>	<b>Period of audit</b>	<b>Amount (Rs.)</b>
1	University of Education, Lahore	7380	2013-14	26,752,612
2	Government Post Graduate College for Women, Rawalpindi	7001	2009-13	7,389,417
3	Government Institute of Commerce Boys, Sargodha	6985	2012-13	1,948,849
<b>Total</b>				<b>36,090,878</b>

Audit was of the view that fee being government receipt was required to be deposited into the government treasury and university receipt should be deposited into university main account.

The matter was reported in March and August 2014. The managements at Sr. Nos. 1 & 2 noted the observation for compliance. The management at Sr. No. 3 stated that the matter was under consideration of PAC.



The matter was further reported to the administrative department in December 2014. DAC meeting was held on 12.12.2014. The para at Sr. No. 3 was kept pending for compliance. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that government receipt be deposited into government account and university receipt into university main receipt account besides action against the responsible and strengthening of internal controls.

**11.4.19 Non deduction of liquidated damages-Rs.20.31 million**

As per clause 7 of special instruction of the construction projects, there will be 0.05% of Liquidated Damages of contract price of each day of delay in completion of the works subject to maximum of 10% of contract price.

During audit of institutions of Higher Education Department, it was observed that the management had awarded work order/contracts to complete the work within the specified time given in the agreement/work order. The contractors failed to complete the construction works/supply within the stipulated period but the management did not deduct liquidated damages charges from the contractor due to which management had to sustain loss to the stated extent. The details are as under:

Sr. No.	Name of formation	PDP No.	Period of audit	Amount (Rs.)
1	FJWU, Rawalpindi	9016	2013-14	16,800,000
2	Lawrence College Ghora Gali, Murree	7417	2013-14	3,505,927
<b>Total</b>				<b>20,305,927</b>

Audit was of the view that weak internal controls and financial management led to non deduction of liquidated damages.

The matter was pointed out in September and October 2014. The management at Sr. No. 1 replied that the work was completed within extended time and at Sr. No. 2 noted the observation for compliance.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that LD charges be recovered from the concerned firms besides strengthening of internal controls.

**11.4.20 Non recovery of fee from students-Rs.15.95 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 created to government account.

During audit of institutions of Higher Education Department, it was observed that an amount to the stated extent was found outstanding against the students on account of fee but the same was not realized till the close of audit. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>PDP No.</b>	<b>Period of audit</b>	<b>Amount (Rs.)</b>
1	UET, Lahore	6734	2012-13	11,512,150
2	Lahore College for Women University, Lahore	7404	2013-14	4,321,400
3	University of Education, Lahore	7378	2013-14	120,600
<b>Total</b>				<b>15,954,150</b>

Audit was of the view that fee was not collected due to weak supervisory internal financial controls of the institutions.

The matter was reported in October 2013 and August & November 2014. The management noted the observation for making recovery.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends to recover the outstanding dues besides strengthening financial internal controls.

**11.4.21 Non Recovery of government/university dues from the contractors/employees-Rs.14.23 million**

As per Rule 2.33 of PFR Vol-I, every government servant will be held personally responsible for any loss sustained by government through fraud or negligence on his part.

During audit of institutions of Higher Education Department, it was observed that government dues/university dues recoverable from contractors/employees amounting to the stated extent were not recovered by the management of the institutions till the finalization of this report.

<b>Sr. No.</b>	<b>Name of formation</b>	<b>PDP No.</b>	<b>Period of audit</b>	<b>Amount (Rs.)</b>
1.	FJWU, Rawalpindi	9004	2013-14	5,090,000
2.	University of Education, Lahore	7368	2013-14	2,993,238
3.	Lawrence College Ghora Gali, Murree	7357	2013-14	2,954,019
4.	BISE, Lahore	9304	2013-14	1,422,000
5.	FJWU, Rawalpindi	9007	2013-14	783,200
6.	Lawrence College Ghora Gali, Murree	7353	2013-14	364,030
7.	University of Education, Lahore	7372	2013-14	334,793
8.	Government College(W) Darya Khan, Bhakkar	6711	2005-13	127,000
9.	Lawrence College Ghora Gali, Murree	7354	2013-14	157,251
<b>Total</b>				<b>14,225,531</b>

Audit was of the view that non recovery of dues against the contractors/employees was due to weak supervisory and financial controls of the management.

The matter was pointed out in October 2013 and August to November 2014. The management admitted the recovery and promised to recover the amount.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that amount be recovered besides strengthening of internal controls.

**11.4.22 Non-deduction of income tax/advance tax-Rs.9.09 million**

According to Section 153 (1) of income tax ordinance 2001, income tax is required to be deducted at source @ 3.5% on supply of goods and 6% on services rendered respectively. Moreover, as per section 236-A ibid, department is required to deduct 10% income tax on auctioned amount.

During audit of institutions of Higher Education Department, it transpired that payments were made to different contractors and employees of institutions but income tax/Advance tax worth Rs. 9,096,888 was not deducted at source. The details are as under:

Sr. No.	Name of formation	PDP No.	Period of audit	Amount (Rs.)
1	BISE, Lahore	9306	2013-14	3,444,163
2	FJWU, Rawalpindi	9008	2013-14	1,962,520
3	BISE, Bahawalpur	6730	2012-13	765,403
4	Lawrence College Ghora Gali, Murree	7361	2013-14	604,000
5	Lawrence College Ghora Gali, Murree	7416	2013-14	558,935
6	University of Education, Lahore	7376	2013-14	494,156
7	BISE, Bahawalpur	6729	2012-13	404,501
8	University of Education, Lahore	7375	2013-14	242,045
9	Government College Civil Line, Multan	6696	2012-13	237,068
10	Lahore College for Women University, Lahore	7405	2013-14	207,964
11	BISE, Lahore	9309	2013-14	98,961
12	Lawrence College Ghora Gali, Murree	7356	2013-14	77,172
<b>Total</b>				<b>9,096,888</b>

Audit was of the view that weak internal controls and financial management led to non deduction of taxes.

The matter was pointed out from February to November 2014. The management of the formations noted the observations for compliance.

The matter was further reported to the administrative department in December 2014. DAC in its meeting held on 13.06.2014. The paras at Sr. Nos. 3 & 7 were kept pending for recovery. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends to effect recovery from the concerned besides strengthening of internal controls.

***11.4.23 Irregular grant of study leave with full pay beyond prescribed limit-Rs.6.08 million***

As per Note below Rule 9 of Study Leave and Medical Leave Rules, the period of two years may be extended to four years on the merit of each case for obtaining a Doctorate, subject to the condition that the extension should not be available for scholars who fail to complete the courses within the prescribed time limit.

During audit of institutions of Higher Education Department, it was observed that staff/teachers were granted study leave on full pay beyond 4 years in contravention of above rules, due to which stated amount was paid on account of pay irregularly. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>PDP No.</b>	<b>Period of audit</b>	<b>Amount (Rs.)</b>
1	GCU, Lahore	9039	2013-14	2,665,844
2	GCU, Lahore	9042	2013-14	1,728,000
3	FJWU, Rawalpindi	9002	2013-14	1,685,417
<b>Total</b>				<b>6,079,261</b>

Audit was of the view that weak internal controls and financial management led to irregular grant of study leave beyond the prescribed limit and payment of salary.

The matter was reported in August and September 2014. The management at Sr. Nos. 1 & 3 replied that leave was granted with the approval of Syndicate and Sr. No. 2 stated that matter will be inquired into. The reply of the management was not acceptable to audit.

The matter was further reported to the administrative department in December 2014. DAC in its meetings held 05.12.2014, kept the paras at Sr. Nos. 1 and 2 for recovery. Further progress was not reported till the finalization of this report. As regards para at Sr. No. 3 neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends to recover the amount from concerned besides strengthening of internal controls.

***11.4.24 Irregular payment of allowances and non deduction of 5% maintenance charges-Rs.4.30 million***

As per Government of the Punjab, Finance Department Notification No. FD(N-1)1-15/82-P-1 dated 15.01.2000, in case of designated residence, the officer/officials for whom residence is meant, cannot draw house rent allowance and will have to pay 5% house rent maintenance charges even if he does not avail the facility and residence remains vacant during the period.

During audit of institutions of Higher Education Department, it was observed that inadmissible allowances amounting to Rs. 4,304,226 (Annexure-29) were drawn by the officials and officers of various institutions.

Audit was of the view that irregular pay and allowances were drawn due to weak supervisory and financial controls of the institutions.

The matter was reported from February to May 2014. The management noted the observations for compliance

The matter was further reported to the administrative department in December 2014. DAC meetings were held on 24.06.2014 and 19.12.2014. The para at Sr. No. 7 pending for compliance and the amount of the para at Sr. No. 11 was reduced to the extent shown in the annexure after verification. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends to recover the amount of inadmissible allowances and deposited into government treasury besides strengthening the supervisory and financial internal controls.

***11.4.25 Less credit of profit on investments-Rs.3.21 million***

As per rule 9 (f) of Regulations of Lawrence College Ghora Ghali, Muree, Finance Committee shall oversee the investment of College funds.

During audit of institutions of Higher Education Department, it was observed that profit on investments made in various banks amounting to Rs. 3,207,826 was less credited by the banks due to which institutes had to sustain loss. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>PDP No.</b>	<b>Period of audit</b>	<b>Amount (Rs.)</b>
1	Lawrence College Ghora Gali, Murree	7350	2013-14	1,565,272
2	Lawrence College Ghora Gali, Murree	7351	2013-14	1,428,606
3	Lahore College for Women University, Lahore	7397	2013-14	213,948
<b>Total</b>				<b>3,207,826</b>

Audit was of the view that weak internal controls and financial management led to less credit of interest by the banks.

The matter was pointed out in September and November 2014. The management noted the observation for compliance.

The matter was further reported to the administrative department during December 2014. Neither any reply received nor DAC meeting convened till the finalization of this report.

Audit recommends the department to look into the matter and recover the less credited profit from concerned bank besides strengthening of internal controls.

#### **11.4.26 Non-payment of GST on services-Rs.2.18 million**

According to Sr. No. 19 and 27 of second schedule of Punjab Sales Tax on Services Act 2012, 16% sales tax on services shall be applicable. Moreover, As per Rule 2(2) of Sales Tax Special procedure (withholding) Rules 2007, withholding agent shall deduct an amount equal to one fifth of the total sales tax shown in the sales tax invoice.

During audit of institutions of Higher Education Department, it transpired that payment of GST was either not paid to the concerned firm or retained by the management without depositing the same into government treasury. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>PDP No.</b>	<b>Period of audit</b>	<b>Amount (Rs.)</b>
1	FJWU, Rawalpindi	9005	2013-14	1,496,642
2	Lawrence College Ghora Gali, Murree	7362	2013-14	288,000
3	FJWU, Rawalpindi	9013	2013-14	235,786
4	UET, Taxila	8085	2012-13	154,240
<b>Total</b>				<b>2,174,668</b>



Audit was of the view that weak internal controls and financial management led to non-payment/deposit of GST.

The matter was pointed out in October 2013 and September 2014. The management at Sr. No. 1 stated that sales tax will be deposited. The management at Sr. No. 2 noted the observation for compliance. The management at Sr. No. 3 stated that end user was the university and Sr. No. 4 stated that reply would be furnished shortly.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends to effect recovery from the concerned besides strengthening of internal controls.

**11.4.27 Unjustified collection of computer fees after expiry of contract-Rs.1.72 million**

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 Higher Education Department, scrutiny of record revealed that following formations made payments to computer department after expiry of agreement/contract. Fees collected beyond the contract period were held unauthorized/unjustified against the provision of agreement. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>PDP No.</b>	<b>Period of audit</b>	<b>Amount (Rs.)</b>
1	Government College for (W), Toba Tek Singh	6693	2006-13	1,601,682
2	Government College for (W), Shahpur Sadar, Sargodha	6719	2006-13	120,000
<b>Total</b>				<b>1,721,682</b>

Audit was of the view that due to weak financial and supervisory controls payment of Rs. 1,721,682 was made to the contractor.

Audit pointed out the matter in February and April 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department in December 2014. DAC meetings were held on 03.06.2014 and 19.12.2014. The para at Sr. No. 1 was kept pending for probe and the para at Sr. No. 2 for recovery. Further progress was not reported till the finalization of this report.

Audit recommends that responsibility be fixed for not adhering to the rules besides strengthening of financial controls and effecting recovery from the defaulters.

## **CHAPTER 12**

### **HOME DEPARTMENT**

#### ***12.1 Introduction***

Home Department comprises six attached departments. As per Rules of Business, 1974 (amended to-date), 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.
- Hoarding and Black-marketing.
- Civil Defence and Afghan Refugees.

## 12.2 Comments on Budget & Accounts (Variance Analysis)

### Introduction

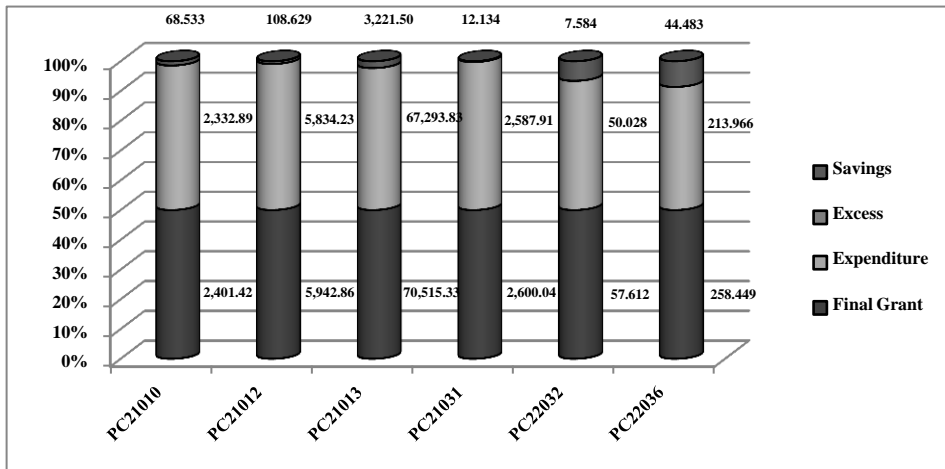
The Appropriation Accounts for the year 2013-14 of Home Department indicate revenue expenditure on various specified services viz-a-viz those authorized by Government of the Punjab.

### Summary of Appropriation Accounts

The summarized position of actual expenditure during 2013-14 against the total of six grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	2,963.366	(561.947)	2,401.419	2,332.886	(68.533)
PC21012	5,746.794	196.066	5,942.860	5,834.231	(108.629)
PC21013	70,515.333	0.001	70,515.334	67,293.832	(3,221.502)
PC21031	3,150.113	(550.069)	2,600.044	2,587.910	(12.134)
PC22032	57.611	0.001	57.612	50.028	(7.584)
PC22036	1,344.500	(1,086.051)	258.449	213.966	(44.483)
<b>Total</b>	<b>83,777.717</b>	<b>(2,001.999)</b>	<b>81,775.718</b>	<b>78,312.853</b>	<b>(3,462.865)</b>

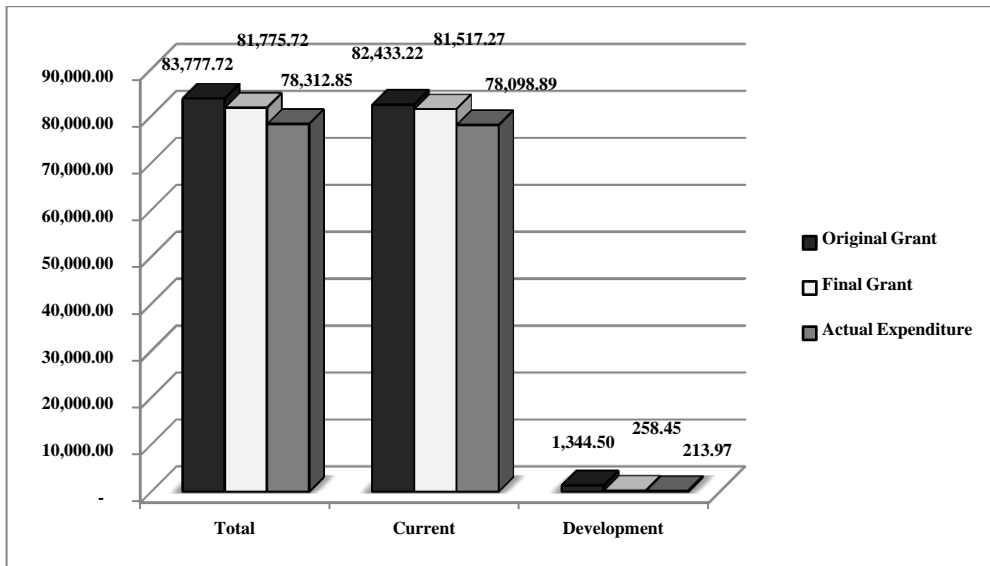


### Overview of Expenditure of Home Department

The total budget of Home Department for the year ended 30 June, 2014 was Rs. 81,775.718 million. Out of this amount the actual expenditure was Rs. 78,312.853 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	82,433,217,000	78,098,886,460	(4,334,330,540)	(5.26)
Development	1,344,500,000	213,966,060	(1,130,533,940)	(84.09)
<b>Total</b>	<b>83,777,717,000</b>	<b>78,312,852,520</b>	<b>(5,464,864,480)</b>	<b>(6.52)</b>



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)

<b>Grant Type</b>	<b>Final Grant</b>	<b>Actual Expenditure</b>	<b>Excess/ (Savings)</b>	<b>Variance %</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Current	81,517,269,000	78,098,886,460	(3,418,382,540)	4.19
Development	258,449,000	213,966,060	(44,482,940)	17.21
<b>Total</b>	<b>81,775,718,000</b>	<b>78,312,852,520</b>	<b>(3,462,865,480)</b>	<b>4.23</b>

***Anticipated savings not surrendered***

According to rules laid down in Chapter 14 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, saving amounting to Rs. 3462.865 million at the close of the year 2013-14 under grants PC21010, PC21012, PC21013, PC21031, PC22032 & PC22036 had not been surrendered well in time.

**12.3 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:

<b>Sr. No.</b>	<b>Audit Report Year</b>	<b>Total Paras</b>	<b>Compliance received</b>	<b>Compliance not Received</b>	<b>Percentage of Compliance</b>
1	1985-86	35	32	3	91
2	1986-87	25	21	4	84
3	1987-88	22	16	6	73
4	1988-89	96	76	20	79
5	1989-90	10	2	8	20
6	1990-91	29	15	14	52
7	1991-92	27	14	13	52
8	1992-93	19	7	12	37
9	1993-94	11	6	5	55
10	1994-95	21	4	17	19
11	1995-96	16	0	16	0
12	1996-97	38	13	25	34
13	1997-98	122	47	75	39
14	1998-99	190	118	72	62
15	1999-00	323	183	140	57
16	2000-01	577	493	84	85
17	2001-02	345	238	107	69
18	2003-04	23	5	18	22
19	2005-06	140	11	129	8
20	2006-07	123	12	111	10
21	2009-10	229	17	212	7
22	2010-11	150	0	150	0
23	2011-12	246	0	246	0
<b>Total</b>		<b>2817</b>	<b>1330</b>	<b>1487</b>	<b>47</b>

The downward trend in the status of compliance with PAC directives is continuing since 2005-06. As regards previous years, the same is prevailing for the years 1989-90, 1994-95 and 1995-96.

## 12.4 AUDIT REPORT

### *Fraud/Misappropriation*

#### **12.4.1 Embezzlement in Police receipts-Rs.21.76 million**

As per Rule 2.33 PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by the government through fraud or negligence on his part. Moreover, as per Rule 2.1 (a) *ibid*, every government servant is personally responsible for the money which passes through his hands and for the prompt record of receipts and payments in the relevant account as well as for the correctness of the account in every respect.

During audit of DPO, Vehari for the period 2013-14, it was observed that payment on account of Police Guards Charges amounting to Rs. 6,811,632 was received through pay orders from concerned banks. These pay orders were deposited in the account maintained in NBP by the DPO. The same was withdrawn by the then Accountant on very next day vide two cheques amounting to Rs. 2,200,000 and Rs. 4,620,000. Neither the amount of receipt was remitted into government treasury nor its effect was given in the cash book.

Similarly, it was observed that an amount of Rs. 14,950,921 was withdrawn by the then Accountant vide two cheques amounting to Rs. 1,350,921 and Rs. 13,600,000. These payments were neither shown recorded in the cash book nor were supporting vouchers/bills, sanction orders, acknowledgements of payments and acquaintance roll available on record. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	District Police Officer, Vehari	2013-14	5737	14,950,921
2	District Police Officer, Vehari	2013-14	5736	6,811,632
<b>Total</b>				<b>21,762,553</b>



Audit was of the view that poor weak supervisory and administrative controls led to the embezzlement of Rs. 21,762,553.

The lapse was pointed out in July 2014. The management received the observation without any comments.

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

Audit recommends probe of the matter to fix the responsibility and effecting recovery besides strengthening of supervisory and financial controls.

#### ***12.4.2 Likely misappropriation of funds-Rs.10.15 million***

As per Rule 2.1 (a) of PFR Vol-I, every government servant is personally responsible for the money which passes through his hands and for the prompt record of receipts and payments in the relevant account as well as for the correctness of the account in every respect.

During audit of District Police Officer, Vehari for the period 2013-14, it was observed that an amount of Rs. 10,145,566 was drawn from government treasury on account of contingencies etc. for disbursement, but the same had not been disbursed.

Audit was of the view that weak financial and management controls resulted in non disbursement of Rs. 10,145,566.

The lapse was pointed out in July 2014. The management just received the observation without any comments.

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

Audit recommends that the department should inquire the matter to fix the responsibility and take appropriate action accordingly besides strengthening of internal controls.

*(PDP No. 5747-DPO, Vehari -2013-14)*

### **12.4.3 Bogus appointments**

According to 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 the CCPO, Lahore for the period 2012-13, it was observed that 50 officials were transferred from CCPO Office, Lahore to CPO office, Multan through bogus transfer orders issued under the Stamp of DIG/Establishment for IGP Punjab, Lahore. It was noticed that when service rolls/books were demanded by the accounts branch CPO, Multan from CCPO Office, Lahore, no record was produced, which resulted in payment of salary to bogus appointees. An FIR was also lodged at Multan against the responsible person(s). No further progress was made known to audit.

Audit was of the view that weak administrative controls resulted in bogus appointments.

The matter was pointed out in September 2013. The management noted the observation for compliance.

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

Audit recommends that the matter be got probed at an appropriate level, amount paid to Bogus appointees may be worked out and action be

taken against the responsible besides strengthening internal and supervisory controls.

( PDP No.4474-CCPO, Lahore-2012-13)

***Non production of record***

***12.4.4 Vouched account not produced-Rs.65.46 million***

As per Rule 2.20 of PFR Vol-I, every payment including repayment of money previously lodged with Government for whatever purpose, must be supported by setting forth full and clear particulars of the claim. Moreover, 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 and the vouched account of the releases/payments made to various organizations/personnel amounting to Rs. 65,461,832 (Annexure-30) was not produced for audit scrutiny.

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

The lapse was pointed out from November 2012, September to November 2013 and January to February 2014. Most of the managements noted the observations for compliance. The management mentioned at Sr. No. 1 replied that as the PES was under the administrative control of Home Department, the appointment record was with them. The record regarding donation, court cases and advance payment register was available for audit. However, no record was produced to audit.

The matter was further reported to the administrative department. DAC meetings were held on 22.05.2014, 25.09.2014, 15.01.2015 and 29.01.2015. The paras at Sr. Nos. 1, 5 & 12 were kept pending for production of complete record. The para at Sr. No. 11 was kept pending for probe. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that the matter be probed and responsibility be fixed besides production of vouched account for verification of the authenticity of the expenditure.

#### ***Irregularity and Non-compliance***

##### ***12.4.5 Irregular award of contracts for the supply of dietary articles without planning-Rs.1,813.74 million***

According to Rule 8 of Punjab Procurement Rules 2009, all procuring agencies shall make annual procurement planning and shall devise a mechanism, for planning in detail 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.

During examination of accounts of the Inspector General Prisons Punjab Lahore for the period 2010-13, it was observed that contracts for Rs. 1,813,738,404 had been awarded to various firms by the IG Prisons Punjab Lahore for the supply of dietary articles of (LOT-I) to all Jails in Punjab but no annual procurement plan was found to have been prepared by inserting input of Superintendents of all Jails/local administration.

The action of the management in disregard of the PPRA rules resulted in irregularity in award of contracts.

When pointed out in April 2014, the management replied that the audit observation pertained to jails wherefrom payments were made. The reply was not acceptable as all the procurement process of dietary articles had been made by the IG Prisons Punjab Lahore as procuring agency.

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

Audit recommends that the matter be inquired into and condonation of irregularity be sought from the competent authority.

*(PDP No.5631-IG Prisons Punjab, Lahore-2010-13)*

***12.4.6 Unauthorized investment of public funds without obtaining approval of competent authority-Rs.709 million***

As required in FD letter No. FD (FR)V-6/2 dated 29.10.1978, 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 Finance Department. In case any bank account has been opened by some offices without the sanction of the Finance Department the same may be closed forthwith and the balance standing therein is credited to government account.

During scrutiny of accounts of the Inspector General Prisons Punjab Lahore for the period 2010-13, it was observed that an investment of Rs. 709 million had been made by the local administration in the form of PLS TDR with the Bank of Punjab (main branch Lahore) since long out of Government Receipts/Income generated through auction money of Canteens etc in different Jails of Punjab Province.

The approval of the Government and Sanction of the Finance Department was required to be obtained in the instant case of investment of public funds but the same had not been obtained by the local administration from the quarter concerned and Government money/receipts amounting to rupees noted above was invested unauthorized.

It is further pointed out that Bids of the Banks for open competition on account of rate of profit offered by the Banks was also not produced along with the status of profit earned so far.

When pointed out during audit in April 2014, the management replied that the investment was made with approval of the Secretary of the Punjab Prisons Foundation. The reply is not tenable as the approval from the Finance Department was needed which was not obtained.

Audit recommends that the matter therefore, may be clarified/ investigated and either the irregularity got condoned from the competent authority or the amount recovered to be deposited into Government Treasury under intimation to audit besides strengthening of supervisory and financial internal controls.

*(PDP No.5476-IG Prisons Punjab, Lahore-2010-13)*

#### ***12.4.7 Consumption of POL beyond prescribed ceiling- Rs.337.16 million***

According to Chief Secretary Punjab letter No. PA/ DG(G)1.57/90 dated 03.07.1991, the officers/officials using patrolling/ operational vehicles in Police Department will adhere to the prescribed ceiling of POL. However, journeys performed outside the Municipal limits for official duties and duty entered in the log book from point to point shall be in addition to the above mentioned fuel limits.

During audit of Home Department, it was observed that operational/patrolling vehicles belonging to police were consuming POL more than the prescribed ceiling.

Audit was of the view that weak financial and supervisory controls led to consumption of POL over and above the ceiling causing unauthorized expenditure of Rs. 337,160,375 (Annexure-31).

The lapse was pointed out during September 2012 & September to November 2013 and July to November 2014. The management at Sr. No. 27 replied that the scope of duty had been expanded due to terrorism activities which ultimately resulted in excess use of POL beyond prescribed limit. The management at Sr. No. 37 replied that POL was utilized as per law, whereas most of the managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC meetings were held on 24.06.2014, 25.09.2014 and 29.01.2015. The paras at Sr. No. 4 & 30, 27 & 29 and 6, 31 & 42 were kept pending for verification of record, regularization and compliance respectively. The para at Sr. No. 27 was kept pending for probe. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that matter be inquired, responsibility be fixed for not adhering to the laid down policy besides strengthening of supervisory, financial and internal controls to improve financial discipline and to avoid such recurrence in future.

#### ***12.4.8 Unauthorized retention of government receipts- Rs.147.69 million***

As per Government of the Punjab, Finance Department letter No. FD(FR)V-6/2 dated 29.10.1978, 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 Finance Department, and in case any bank account has been opened by some offices/institutions without the sanction of the Finance Department the same may be closed

forthwith and the balances standing therein be credited to government account.

During audit of Inspector General Prisons Punjab Lahore for the period 2010-13, it was observed that a sum of Rs. 147,685,515 was received from different Jails of the Province on account of income generated through auction money of canteens. The said amount which was required to be deposited into government treasury by the department, was found to have been credited into a profit bearing account (0904481-08 maintained with the Bank of Punjab, Main Branch Lahore). It was further observed that the said account was opened without specific sanction of the Finance Department.

Disregard to the government instructions resulted in irregular retention of government receipts amounting to Rs. 147,685,515 out of the consolidated fund.

When pointed out in April 2014, the management replied that as per Memorandum of Association of the Punjab Prisons Foundation approved by the CM on 21.01.2013, the auction money of the jail canteen shall be deposited into account of Punjab Prisons Foundation. The reply was not tenable as a specific approval of the Finance Department was not obtained in the instant case.

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

Audit recommends that the department should adhere to the government instructions and take corrective measures accordingly.

*(PDP No.5470-I.G. Prisons Punjab, Lahore-2010-13)*



#### ***12.4.9 Unauthorized sanction of expenditure beyond competence-Rs.38.84 million***

Rule 2(b) (i) of Delegation of Financial Powers Rules, 2006 provides powers to sanction expenditure on stationery charges for different categories of officers. Furthermore, rule 2(b)(i)(ii) *ibid* provides that officer of category-I was competent to accord sanction of Rs. 400,000 and Rule 2(b)(i)(iii) *ibid* provides that officer of category-II was competent to accord sanction of Rs. 300,000 during one financial year. Moreover, Rule 4 (ii) *ibid* provides that City Police Officer being officer of category-I was competent to accord sanction of uniform up to Rs. 300,000 at one time.

During audit of Home Department, it was observed that purchase of stationery and computer stationery for Rs. 38,838,782 (Annexure-32) was made in violation of aforesaid Delegation of Financial Power Rules.

Audit was of the view that weak internal and supervisory controls resulted in expenditure beyond competency.

The lapse was pointed out from September to November 2013, April and July to November 2014. The managements noted the observations for compliance.

The matter was further reported to the Administrative Department. DAC meetings held on 24.04.2014, 24.06.2014, 25.09.2014 and 29.01.2015. The paras at Sr. Nos. 2, 3, 6 & 17 were kept pending for regularization. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report despite reminders.

Audit recommends that the matter be probed to fix responsibility besides regularization from the competent authority

**12.4.10 Unlawful retention of public money out of consolidated fund-Rs.29.37 million**

According to Rule 7 (i) of Section V of Punjab Treasury Rules, moneys received by or tendered to government servant shall not be appropriated to meet departmental expenditure nor otherwise kept apart from the Consolidated Fund. Moneys so received shall, without undue delay, be paid in full into the treasury or bank.

During audit of Home Department, it was observed that amounts collected as rent of canteens, scrap bread and forfeited securities and CDRs drawn were not being deposited into consolidated fund and were being utilized unlawfully. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	I.G. Prisons Punjab, Lahore	2010-13	5484	6,634,150
2.	Central Jail, Faisalabad	2012-13	5192	4,225,000
3	District Jail, Lahore	2013-14	6301	3,815,000
4	I.G. Prisons Punjab, Lahore	2010-13	5480	3,409,550
5	District Jail, Lahore	2012-13	5233	3,330,000
6	District Jail, Gujrat	2013-14	7121	2,020,000
7	District Jail, Sialkot	2013-14	6843	2,000,000
8	Central Jail, DG Khan	2013-14	7114	1,377,000
9	District Jail, Kasur	2013-14	7266	1,200,000
10	District Jail, TT Sing	2012-13	4640	850,000
11	I.G. Prisons Punjab, Lahore	2010-13	5479	505,000
<b>Total</b>				<b>29,365,700</b>

Audit was of the view that weak financial and management controls led to unlawful retention/deposit of public money out of consolidated fund for Rs. 29,365,700.

The matter was pointed during September 2013, January to May and July to November 2014. The managements at Sr. Nos. 2 & 4 simply received the observations but did not offer reply. Whereas, the rest of the managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC meetings were held on 08.05.2014, 27.06.2014 and 25.09.2014. The paras at Sr. Nos. 2, 5 & 10 were kept pending for compliance. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that undue retention of public money be inquired, amount be recovered from the quarters concerned and deposited into government treasury without any further delay.

**12.4.11 Loss of vehicles and weapons-Rs.27.49 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. Moreover, as per Rule 2.35 (2) *ibid*, losses occurring in offices, should at once be reported to the Head of the Department concerned. The report on a loss occurring in the office of a Head of a Department may be submitted direct to government.

During audit of Home Department, it was observed that some vehicles, motorcycles and arms were stolen/burnt in a protest or badly damaged in accidents. Although the department got registered FIRs with the police stations concerned but record pertaining to any departmental inquiry, if held, was not produced to audit. Further, the write off cases for the losses were not initiated. The details are under.

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Capital City Police Officer, Lahore	2012-13	4467	9,000,000
2.	DPO, Rajanpur	2013-14	6231	4,332,400
3.	Commandant Punjab Constabulary, Farooqabad	2013-14	6241	4,000,000
4.	Capital City Police Officer, Lahore	2012-13	4465	2,500,000

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
5.	DPO, Sheikhpura	2012-13	5204	2,370,000
6.	DPO, Rajanpur	2013-14	6226	1,500,000
7.	Capital City Police Officer, Lahore	2012-13	4477	900,000
8.	DPO, Muzaffargarh	2013-14	6267	850,000
9.	DPO, Chakwal	2012-13	5241	800,000
10.	CPO, Gujranwala	2013-14	7098	750,000
11.	CPO, Gujranwala	2013-14	7087	350,000
12.	DPO, DG Khan	2013-14	7147	100,300
13.	CTO, Lahore	2013-14	7072	40,950
<b>Total</b>				<b>27,493,650</b>

Audit was of the view that weak internal controls on asset management led to theft of vehicles and weapons amounting to Rs. 27,493,650.

The matter was pointed out in September 2013 and from July to October 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC meetings were held on 25.09.2014 and 29.01.2015. The para at Sr. No. 9 was kept pending for completion of inquiry and appropriate action thereon. The paras at Sr. Nos. 12 & 13 were reduced to extent shown above after partial recovery. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

The matter needs to be inquired and appropriate action as to write off or recovery of the loss be taken besides strengthening of supervisory controls to avoid such recurrences in future.

#### ***12.4.12 Unauthorized purchase of IT equipments during ban-Rs.25.60 million***

According to Government of the Punjab, Finance Department letter No.FD.SO(GOODS)44-4/2011 dated 07.07.2012, there was a complete ban on the purchase of IT Equipments and Software etc. from

the current and development budgets. Under un-avoidable circumstances, said purchases shall only be made with the prior concurrence of the austerity committee, constituted for the purpose in 2012-13 and subsequent approval by the Chief Minister, Punjab.

During audit of I.G. Prisons Punjab, Lahore for the period 2010-13, it was observed that above instructions have not been followed by the local administration and contrarily incurred heavy expenditure of Rs. 25,596,000 on purchase of new IT equipments during ban which was held irregular and unauthorized.

The matter was pointed out in August 2013. The management replied that the purchases were made with the approval of competent authority. The reply was not tenable as no prior concurrence of the austerity committee and subsequent approval by the Chief Minister, Punjab was shown to audit.

The matter was further reported to the administrative department. DAC meeting was held on 24.06.2014. Neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that matter be investigated and irregularity be regularized from the competent authority besides strengthening of supervisory and financial controls.

*(PDP No.5478-I.G. Prisons Punjab, Lahore -2010-13)*

#### ***12.4.13 Unauthorized expenditure on dietary charges beyond approved cost-Rs.18.10 million***

As per Government of the Punjab, Home Department letter No. SO(R&P)1-9/99 Vol-II dated 26.07.2008, the dietary charges @ Rs.50 per prisoner per day and vide Notification No. SO(R&P)1-9/99 Vol-II dated 26.03.2013, the dietary charges @ Rs.59.70 per prisoner per day were fixed.

During audit of District Jail Faisalabad for the period 2013-14, it was observed that the above criteria was not observed and the dietary charges exceeding these limits were incurred.

Audit was of the view that weak financial and management controls led to incurrence of dietary charges amounting to Rs. 18,103,569 beyond the prescribed limits.

When pointed out during July 2014, the management noted the observation for compliance.

The matter was further reported to the administrative department. DAC in its meeting held on 29.01.2015, kept the para pending for regularization. Further progress was not reported till the finalization of this report.

Audit recommends that the department should strengthen its internal controls and seek condonation of irregularity from the competent authority.

*(PDP No.6217-District Jail, Faisalabad-2013-14)*

#### ***12.4.14 Irregular payment to Contingent Paid Staff and PQR-Rs.14.36 million***

According to West Pakistan Qaumi Razaqars Rules 1966, all citizens of Pakistan between the ages of eighteen to forty five years, shall be eligible for the selection as Police Qaumi Razaqar (PQR). Each recruit should be examined by an authorized Medical Doctor, who should satisfy himself that each recruit is in good health and is fully capable of carrying out the duties of a Police Qaumi Razaqar. Moreover, Finance Department vide letter No. RO(Tech)FD2-2/2001 dated 03.11.2008 issued instructions that appointment of contingent paid staff shall be made on merit and after advertisement in leading newspapers.

During audit of Home Department, it was observed that an expenditure of Rs. 14,362,818 was incurred on payment of pay and allowances to PQR and contingent paid staff during the period 2013-14. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	DPO, M.B. Din	2013-14	7142	7,272,880
2.	DPO, Chiniot	2013-14	7192	4,137,000
3.	DPO, Hafizabad	2012-13	4668	1,951,375
4.	DPO, Nankana Sahib	2013-14	7157	587,650
5.	DPO, Chiniot	2013-14	7185	413,913
<b>Total</b>				<b>14,362,818</b>

The expenditure was held irregular due the following reasons:

- Appointments were made without advertising the posts.
- Copies of CNIC were not provided for verification.
- Approved sanction strength of PQR was not shown to audit.
- Transfer TA was paid but transfer orders, last pay certificate and list of family members of the officers/officials were not provided.

Audit was of the view that the action of the management in violation of rules resulted in irregular payment of Rs. 14,362,818.

The lapses were pointed out from September to November 2014. The managements noted the observations for compliance.

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

Audit recommends that matter be probed to fix responsibility besides condonation of irregularity.

**12.4.15 Irregular expenditure from irrelevant heads of accounts-Rs.11.68 million**

According to Rule 3.15 of PFR Vol-I, all transactions of receipt and payment occurring at a treasury should be classified in the treasury accounts in accordance with the provisions of Chapter II of Account Code, Volume II. Furthermore, the Paragraph 5 of Finance Department letter No.PS/FS/808/78 dated 26.08.1978 provides that the PAO should issue instructions to the controlling and disbursing officers that all payments are correctly classified under the appropriate heads of accounts

During audit of Home Department, it was observed that an expenditure of Rs. 11,676,782 was incurred on purchase of stationery and computer stationery, machinery & equipment and others from irrelevant head of accounts. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Additional IGP Special Branch, Lahore	2012-13	4654	1,879,208
2.	SSP /TELE, Lahore	2013-14	7222	1,502,395
3.	DPO, Chaniot	2013-14	7183	124,3802
4.	Additional I.G. CTD, Lahore	2013-14	6430	1,116,217
5.	I.G. Prisons Punjab, Lahore	2010-13	5483	1,060590
6.	DPO, Muzaffargarh	2013-14	6260	894,387
7.	DPO, M.B. Din	2013-14	6877	829,332
8.	DPO, Nankana Sahib	2013-14	7155	755,140
9.	Central Jail, Sahiwal	2013-14	7120	459,700
10.	SSP Special Branch, Multan	2013-14	6925	381,519
11.	DPO, Hafizabad	2012-13	4671	360,960
12.	Chemical Examiner, Multan	2007-13	5189	281,840
13.	SP PHP, Sargodha	2013-14	6386	195,133
14.	DPO, T.T. Singh	2013-14	6901	175,297
15.	Secretary Home Punjab, Lahore	2012-13	5268	151,199
16.	SP Traffic, Gujranwala	2013-14	6863	137,790
17.	SP PHP, Bahawalpur	2013-14	6835	131,002
18.	SP PHP, Gujranwala	2012-13	6377	121,271
<b>Total</b>				<b>11,676,782</b>



Audit was of the view that the above action of the management was in violation of rules which indicated failure of controls on appropriations.

The lapse was pointed out from September to November 2013, February to April and August to November 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC meetings were held on 22.05.2014, 24.06.2014 and 29.01.2015. The paras at Sr. Nos. 1, 2, 4 & 15 were kept pending for regularization from Finance Department. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that irregularity be got condoned with the sanction of the competent authority besides strengthening of internal controls.

***12.4.16 Irregular expenditure due to unauthorized rate contract  
-Rs.7.45 million***

As per letter No. M.D(PPRA)1-21/2010 dated 01.10.2011, PPRA Rules 2009 do not allow rate contract.

Examination of paid bills and rate contracts of the Central Jail Sahiwal for the period 2012-13, revealed that dietary items, medicines and other store items were purchased through rate contracts in contravention of above stated instructions.

Audit was of the view that weak procurement and management controls led to irregular expenditures of Rs. 7,453,531.

The matter was pointed out in October 2013. The management noted the observation for compliance.

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

The responsibility for violation of the laid down procedure against the officers concerned needs to be fixed besides strengthening of supervisory and financial controls.

*(PDP No. 5047-Central Jail, Sahiwal-2012-13)*

#### ***12.4.17 Unauthorized expenditure on use of vehicles-Rs.7.06 million***

As per Government of the Punjab, S&GAD (Cabinet Wing) letter No. S.O(GAB-II)6-5/2004 dated 11.03.2011, no government resources (vehicles and government work force) shall be used by the retired or serving officers beyond their entitlement.

During audit of District Police Officer, Sargodha for the period 2012-13, scrutiny of the record of MTO branch revealed that a number of retired or ex-officers were using official vehicles along with staff since long which was tantamount to misuse of government resources. It is added that fake particulars of journeys were being recorded in the log books and the facts were being concealed.

Non adherence to the government instructions resulted in unauthorized expenditure of Rs. 7,056,000.

The observation when raised in October 2013, was simply received/ acknowledged by the departmental representative but no formal reply was offered.

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

Audit recommends probe of the matter to fix the responsibility, strengthening of internal controls, withdrawal of the facility from the non entitled officers and recovery of the stated amount.

*(PDP No.5044-DPO, Sargodha-2012-13)*

#### ***12.4.18 Doubtful purchase of NC batteries-Rs.6.99 million***

As per Rule 15.10 of PFR Vol-I, an inventory of the dead stock should be maintained in all government offices.

During audit of SSP Telecommunication, Lahore for the period 2013-14, it was observed that department purchased batteries for Rs. 6,998,914 and issued to various districts. On physical verification of the stores, it was found that neither any used battery was available in the store nor any entry in the dead sock register was available.

Audit was of the view that weak internal controls on inventories and non accountal of used batteries in the dead stock register rendered the purchase of batteries amounting to Rs. 6,998,914 doubtful.

The lapse was pointed out in September 2014. The management noted the observation for compliance.

The matter was further reported to the administrative department. DAC in its meeting held on 29.01.2015, kept the para pending for probe. Further progress was not reported till the finalization of this report.

Audit recommends that the department should strengthen its internal controls and take appropriate action.

*(PDP No.7220-SSP TELE, Lahore-2013-14)*

**12.4.19 Irregular expenditure on cost of investigation-Rs.6.74 million and less deduction of income tax-Rs.268,477**

The Additional Inspector General Police, Investigation Branch, Punjab has issued standing order No. 1/2005 regarding cost of investigation vide letter No. 3115-3195/Legal dated 28.06.2005 which specifies the procedure for incurring expenditure on investigation. Furthermore, IGP, Punjab has issued comprehensive instructions for utilization of budget grant under the Head of account “Investigation Cost” vide letter No. 4710-4820/RA dated 14.07.2008.

During audit of Home Department, it was observed that an expenditure of Rs. 6,736,147. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	DPO, Jhang	2012-13	5069	3,213,947
2	DPO, Mandi Bahaudin	2013-14	6887	1,261,000
3	DPO, Chaniot	2013-14	7187	1,024,200
4	DPO, Sheikhpura	2012-13	5225	846,000
5	DPO, Narowal	2013-14	6243	391,000
<b>Total</b>				<b>6,736,147</b>

The expenditure was held irregular as:

- DNA test fees were paid but site plan/receipt of payment, laboratory reports were not produced.
- Vouched account of advances paid to Police stations and at head quarters were not made available to audit,
- Less deduction of income tax amounting Rs. 268,477 was made.

Audit was of the view that non observance of the government instructions resulted in irregular expenditure on cost of investigation.

The lapse was pointed out during September & October 2013 and July to November 2014. The managements noted the observations for compliance.

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

Audit recommends that the matter be probed to fix the responsibility besides regularization of the expenditure from the competent authority and recovery of income tax.

**12.4.20 Non recovery of penal rent-Rs.5.21 million**

According to Government of the Punjab, Finance Department letter No. FD.SR.1.3-4/85(Pt.I) dated 13.08.2002, penal rent @ 60% of pay for the period of unauthorized occupation of government residences is to be deducted from the pay of non entitled occupants.

During audit of Home Department, it was observed that penal rent amounting to Rs. 5,207,738 was not recovered from unauthorized occupants of government residences. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	I.G. Prisons Punjab, Lahore	2010-13	5486	1,938,360
2.	Central Jail, Sahiwal	2013-14	7135	1,081,200
3.	Commandant EPTS, Lahore	2012-13	5278	705,600
4.	Superintendent District Jail, Kasur	2013-14	7265	489,378
5.	Commandant Punjab Constabulary, Faisalabad	2013-14	6240	357,696
6.	Superintendent District Jail, Mandi Bahauddin	2011-13	4678	241,200
7.	District Jail, Rahim Yar Khan	2008-13	5469	200,000
8.	District Jail, Sialkot	2013-14	6839	194,304
<b>Total</b>				<b>5,207,738</b>

Audit was of the view that weak supervisory and financial controls led to non recovery of penal rent.

Audit pointed out the matter during September 2013 and from January to October 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC meetings were held on 25.09.2014 and 15.01.2015. The para at

Sr. No. 6 was kept pending for provision of certificate regarding non availability of residence. The para at Sr. No. 7 was kept pending for compliance. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that responsibility for overpayment be fixed, recovery be made from the officers/officials concerned besides strengthening of internal controls.

***12.4.21 Unauthorized use of vehicles beyond entitlement-Rs.3.25 million***

As per letter No. MTO(S& GAD)AT-II/(2-9)2006 dated 22.4.2008, Government of the Punjab, S&GAD has issued a policy for the retention of transport. The entitlements are as under:

- Secretary/Head of the department shall be authorized one car as per entitlement.
- Additional Secretary may also be allowed to retain one car either 1300 cc or 1000 cc depending upon the availability in the department.
- Deputy Secretary up to 1000 cc
- One car for touring vehicle.
- General duty/one car for three section officers.

Moreover, as per Para 9(2) of Punjab Emergency Service Rules 2007, Administrative Officers of BS-18 and above are entitled to a vehicle for official use.

During audit of Home Department, it was observed that certain vehicles were used by the non entitled officers of BPS-17. Moreover, 1300

CC cars were being used by the officers of BS-18 instead of 1000 CC cars. The details are as under.

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	DG Punjab Emergency Service Rescue 1122, Lahore	2012-13	5608	2,406,180
2	DG Punjab Emergency Service Rescue 1122, Lahore	2012-13	5604	839,107
<b>Total</b>				<b>3,245,287</b>

Audit was of the view that weak internal controls resulted in unauthorized use of vehicles in excess of the entitlements.

The lapse was pointed out in November 2013. The management in respect of paras at Sr. Nos. 1 & 2 replied that the Government of the Punjab had allowed the DG (PES) to use two vehicles, one for provincial monitoring/field visits and the other for official assignments. The reply of the management was not acceptable as it was not covered by the rules.

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

Audit recommends that the department should strengthen its internal controls, withdraw the facility of official vehicle from the non entitled officers and take appropriate action for early realization of recovery from non entitled use of vehicle.

#### ***12.4.22 Irregular mode of payments-Rs.2.74 million***

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

During audit of District Police Officer, Vehari for the period 2013-14, it was observed that the payments exceeding Rs. 100,000 to the suppliers/service providers were made in cash in violation of the above rule.

Non observance of rules and weak internal controls on payments resulted in payment of Rs. 2,743,640 in irregular mode.

When pointed out during audit in July 2014, no reply was offered by the DDO and he simply acknowledged the receipt of audit observation.

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

Audit recommends that the department should strengthen its internal controls and seek condonation of the irregularity.

*(PDP No.5758-DPO, Vehari-2013-14)*

#### ***12.4.23 Purchase of substandard dietary items-Rs.306.91 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.

During audit of Home Department, it was observed that an expenditure of Rs. 306,913,454 was incurred on purchase of dietary items (packed milk, Shams cooking oil and tea leaves) which were declared substandard by Public Analyst Multan Region Multan. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	I.G. Prisons Punjab, Lahore	2010-13	5630	303,274,142
2	District Jail, Vehari	2011-13	5614	3,639,312
<b>Total</b>				<b>306,913,454</b>



Audit was of the view that weak supervisory controls led to irregular expenditure of Rs. 306,913,454.

The matter was pointed out during January and April 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC meeting was held on 26.12.2014. The para at Sr. No. 2 was kept pending for compliance. Further progress was not reported. As regards para at Sr. No. 1, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that responsibility be fixed besides strengthening of supervisory controls and adoption of corrective measures.

***12.4.24 Irregular expenditure due to violation of tendering process-Rs. 213.74 million and Non deduction of income tax/sales tax-Rs.342,234***

According to Rule 9 read with Rule 12 of PPRA Rule 2009, a procuring agency shall announce in an appropriate manner, all proposed procurements for each financial year and shall proceed accordingly without any splitting or re-grouping of the procurement so planned. The annual requirement thus determined would be advertised on the PPRA website as well as on the website of 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 on the PPRA website in the manner and format specified by regulation by the PPRA from time to time.

During audit of Home Department, it was observed that expenditure to the extent of Rs. 213,738,082 (Annexure-33) was incurred

on purchase of stationery articles, diet charges, mobil oil, live stock, uniform stitching material, without floating the job on the website as warranted by the above stated rules. The department deprived the government of economical and competitive rates which could be fetched through open tendering. Moreover:

- income tax amounting to Rs. 229,080, Rs. 33,495 and Rs. 25,116 by the formations at Sr. Nos. 34 and 35 respectively was not deducted/recovered from the firms.
- 1/5<sup>th</sup> GST amounting to Rs. 54,543 was not withheld by formation at Sr. No. 8.

Audit was of the view that disregard to the PPRA Rules resulted in irregular expenditure of Rs. 213,738,082 and weak internal controls on taxation resulted in non deduction/recovery of income tax/sales tax amounting to Rs. 342,234.

The matter was pointed out from September to November 2013 and January to February & July to October 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC meetings were held on 08.05.2014, 21.08.2014, 26.12.2014 and 29.01.2015. The paras at Sr. Nos. 1, 2 to 5, 14 & 39 were kept pending for compliance. The paras at Sr. Nos. 6, 21, 45, 58 & 63 were kept pending for regularization. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that the department should strengthen its internal controls on rules and regulations, get the expenditure regularized and effect recovery of the income tax/sales tax.

### *Recoveries and overpayments*

#### **12.4.25 Non recovery from ex-employees as per surety bond- Rs.101.80 million**

As per Para No. 5 & 6 of surety bond, the appointees were bound to serve in the Punjab Emergency service (RESCUE) 1122 for 5 years from the date of appointment. In case of breach of contract, they shall pay the amounts as under:

- Basic pay scale 1 to 10 Rs. 100,000
- Basic pay scale 11 to 15 Rs. 200,000
- Basic pay scale 16 and above Rs. 300,000

During audit of Director General Punjab Emergency Service (RESCUE) 1122 Lahore for the period 2012-13, it was observed that the staff appointed in different cadres on contract basis breached the contracts. Therefore, they were liable to pay Rs. 101.80 million being defaulters as per clause of the surety bond. The details are as under:

<b>Sr. No.</b>	<b>Basic pay scale</b>	<b>No. of employees</b>	<b>Amount of Bond</b>	<b>Recoverable amount</b>
1.	01-10	134	100,000	13,400,000
2.	11-15	418	200,000	83,600,000
3.	16 and above	16	300,000	4,800,000
<b>Total</b>				<b>101,800,000</b>

Non implementation of the terms and conditions of contract resulted in non recovery of Rs. 101,800,000.

The lapse was pointed out in November 2013. The management replied that the services of officers/officials were regularized and therefore they were not liable to pay compensation. The reply of the management was not based on facts as the list of the employees provided by the department showed that they had breached the contracts.

The matter was further reported to the administrative department. DAC in its meeting held on 22.05.2014 kept the para pending for recovery. Further progress was not reported till the finalization of this report.

Audit recommends that the department should strengthen its administrative controls to ensure the implementation of the clauses of contracts and effect recovery from the defaulting officers/officials.

*( PDP No.5607-DG Emergency Rescue 1122 Lahore- 2012-13)*

#### **12.4.26 Non recovery of police guard charges-Rs. 84.34 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. Moreover, Rule 2.37 ibid says that 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 by various formations to various departments, autonomous bodies and banks but the amounts of service charges were not recovered.

Audit was of the view that ineffective supervisory/management controls led to non recovery of government dues amounting to Rs. 84,339,768 (Annexure-34).

The matter was pointed out from September to November 2013, January and July to November 2014. Most of the managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC meeting was held on 24.06.2014. The amount of para at Sr. No. 7 was reduced to the extent shown in the annexure after verification of partial recovery. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that strenuous efforts be made to recover the outstanding government dues besides strengthening of supervisory and management controls to avoid such recurrence in future.

#### ***12.4.27 Inadmissible payment of allowances-Rs.42.22 million***

As per Home Department letter No. I.O(Prs)18-24/2009 dated 26.03.2010, Finance Department letters No. FD(M-I)1-15/82-P-I dated 15.01.2000, letter No. FD.SR-IV 9-1/77 dated 30.08.1992 and letter No. FD-PC.2-1/2008 dated 11.07.2008, Auditor General of Pakistan letter No. 1074/Reg-I/50/C/85(II) dated 03.11.1988 and Rule 9 of Staff Car Rules 1980, some allowances are admissible subject to some conditions and some allowances are not admissible.

During audit of Home Department, it was observed that various allowances amounting to Rs. 42,216,733 (Annexure-35) were paid to the officers/officials who were not entitled thereof.

Audit was of the view that weak internal controls on payroll led to payment of inadmissible allowances.

The lapse was pointed out from February to November 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC meetings were held on 25.09.2014, 26.12.2014,15.01.2015 and 29.01.2015. The department reported a recovery of Rs. 156,090 in respect

of para at Sr. No. 20, the committee kept the para pending for balance recovery. The paras at Sr. Nos. 8, 12, 32 & 42 were kept pending for recovery and the para at Sr. No. 43 was kept pending for provision of record. The para at Sr. No. 7 was kept pending for clarification from Finance Department. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that responsibility for payment of inadmissible allowances be fixed, recovery be effected and internal controls be strengthened.

#### ***12.4.28 Unauthorized payment of allowances-Rs.41.59 million***

According to 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. Further, according to Finance Department letter No. FD. PR-6-3/2002 dated 06.06.2009, letter No. FD.PR.6-3/2002, dated 03.02.2010, letter No. F.D.PR-6-2/04 dated 20.04.2006 and order No. 8904/F-I dated 26.5.2009, risk and fixed daily allowances are not admissible under certain conditions enumerated in above mentioned letters.

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. But 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.

During audit of Home Department, it was observed that fixed daily allowance, risk allowance, conveyance allowance and special pay

packages were paid to the police officials who were suspended from service or proceeded on leave for more than 11 days during a calendar month or remained on training.

Audit was of the view that non-observance of laid down instructions and weak supervisory controls lead to unauthorized payment of allowances amounting to Rs. 41,588,343(Annexure-36).

The matter was pointed out from September to November 2013 and January to November 2014. Most of the managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC meetings held on 24.04.2014, 24.06.2014 and 29.01.2015. The paras at Sr. Nos. 9, 30, 47, 59, 67 and 77 were kept pending for recovery. The paras at Sr. Nos. 16, 18, 32, 55 & 70 were reduced to the extent shown in annexure after partial recoveries. Further progress was not reported. As regards other paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that responsibility for overpayment be fixed, recovery be effected from officers/officials concerned and credited into government treasury besides strengthening of the supervisory and financial controls.

#### ***12.4.29 Unauthorized payment of ration allowance-Rs.11.30 million***

As per Government of the Punjab, Finance Department letter No. FD/SR.1-9-5/98-1 dated 24.09.2010, ration allowance is admissible only to the subordinate jail staff who are in receipt of the same prior to the introduction of revised pay package to the jail staff. Furthermore, as per I.G of Police letter No. 10370-480/F-IV/Dir-F&W dated 10.06.2009, ration allowance @ Rs. 1,038 p.m. is not admissible to the Elite Force as they were already in receipt of ration allowance @ Rs. 3,000 p.m.

During audit of Home Department, it was observed that ration allowance amounting to Rs. 11,299,937 was paid to the officials who were not entitled thereof. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	SP PTS, Multan	2012-13	5228	3,884,765
2	PTS, Multan	2013-14	6898	2,869,032
3	DPO, Narowal	2012-13	5289	880,224
4	DPO, Sheikhupura	2012-13	5223	547,026
5	SP PHP, Bahawalpur	2013-14	6833	496,560
6	DPO, Rajanpur	2013-14	6224	397,554
7	DPO, Vehari	2013-14	5756	326,403
8	DPO, Pakpattan	2013-14	7240	316,308
9	SP PHP, Gujranwala	2013-14	6378	235,600
10	DPO, Muzaffargarh	2013-14	6257	219,018
11	District Jail, MB Din	2012-13	4675	209,000
12	CPO, Faisalabad	2013-14	5746	205,524
13	DPO, Nankana	2012-13	5199	200,853
14	District Jail, Bahawalnagar	2012-13	5660	179,000
15	DPO, Muzaffargarh	2012-13	5038	117,294
16	BI & Jail, Bahawalpur	2012-13	5494	58,000
17	SP SB, Rawalpindi	2012-13	4659	83,040
18	SP Special Branch, DG Khan	2012-13	4646	74,736
<b>Total</b>				<b>11,299,937</b>

Audit was of the view that weak internal controls on payroll led to unauthorized payment of ration allowance amounting to Rs. 11,299,937.

Audit pointed out the matter from September to November 2013, January, February, July and October 2014. Most of the managements noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meetings were held on 27.06.2014, 25.09.2014 and 26.12.2014, the managements at Sr. Nos. 15 & 16 reported partial recoveries. The same having verified, the amounts of the paras was reduced to the extent



given above.. The paras at Sr. Nos. 11 & 14 were kept pending for recovery. Further progress was not reported. As regards other paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that recovery be effected from the concerned officials and credited into government treasury besides strengthening of internal and financial controls.

**12.4.30 Non recovery of traffic ticket fines-Rs.10.78 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.

During audit of Home Department, it was observed that traffic fines of Rs. 10,778,475 imposed on defaulters were not recovered. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	CTO, Faisalabad	2013-14	7109	4,612,500
2.	SP PHP, Sargodha	2013-14	6384	2,255,750
3.	SP PHP, DG Khan	2013-14	6856	1,265,500
4.	CTO, Lahore	2013-14	7073	869,875
5.	SP Traffic Region, Bahawalpur	2012-13	5252	764,600
6.	SP Traffic Region, Faisalabad	2013-14	6390	617,400
7.	SP PHP, Gujranwala	2013-14	6375	392,850
<b>Total</b>				<b>10,778,475</b>

Audit was of the view that weak and ineffective mechanism of recovery resulted in non recovery of Rs. 10,778,475.

The lapse was pointed in November 2013 and August to November 2014. The management at Sr. No. 1 replied that efforts were being made to

get the fate of outstanding challans, the management at Sr. No. 3 replied that they had no authority to retain the documents against challans, recovery of pending challans were in the court of Law for final decision against defaulters. The management at Sr. No. 7 replied that recovery notices had already been issued. Most of the managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC meeting was held on 29.01.2015. The amount of the para at Sr. No. 4 was kept pending for compliance. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends to expedite recovery process and pursue the cases of recovery with the court of Law, besides an effective recovery mechanism be adopted.

***12.4.31 Non recovery of fine from officials-Rs. 10.64 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 Home Department, it was observed that fines imposed on police officials were not recovered and deposited in government treasury. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	CTO, Lahore	2013-14	7162	572,662
2	CTO, Lahore	2012-13	5272	3,067,404
3	CPO, Gujranwala	2013-14	7101	952,800
4	CCPO, Lahore	2012-13	4476	906,689
5	DPO, MB Din	2013-14	6880	704,800
6	SP Battalion Commander PC-4, Faisalabad	2013-14	6907	642,473

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
7	CPO, Gujranwala	2013-14	7092	500,000
8	DPO, Muzaffargarh	2013-14	6261	424,219
9	SP Traffic Region, Sheikhpura	2012-13	5041	315,210
10	DPO, Sheikhpura	2012-13	5222	299,550
11	SSP Tele, Lahore	2013-14	7225	280,046
12	DPO, Lodhran	2013-14	5772	255,000
13	CPO, Faisalabad	2013-14	5740	206,900
14	SP PHP, Sargodha	2013-14	6380	191,838
15	DPO, Sahiwal	2013-14	6290	184,557
16	SP Battalion Commander PC-6, Farooqabad	2013-14	6873	179,668
17	SSP Constabulary Battalion-3, Multan	2012-13	5635	162,297
18	SP Commandant Battalion PC-3, Multan	2013-14	7126	162,297
19	SP PHP, Gujranwala	2013-14	6373	156,121
20	DPO, Vehari	2013-14	5754	142,500
21	DPO, Jhang	2012-13	5073	108,935
22	SP PHP, DG Khan	2013-14	6859	102,500
23	SP Traffic, Gujranwala	2013-14	6866	61,150
24	SP Battalion-2, Rawalpindi	2013-14	7177	56,000
<b>Total</b>				<b>10,635,616</b>

Audit was of the view that weak internal controls led to non recovery of Rs.10,635,616.

Audit pointed out the matter from September to November 2013, February, April and July to November 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC meeting was held on 29.01.2015. The amount of the para at Sr. No. 1 was reduced to the extent shown above after partial recovery. The para at Sr. No. 11 was kept pending for recovery. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that matter be inquired, responsibility be fixed, recovery of amount of fines be recovered and deposited into government treasury besides strengthening of financial and internal controls.

**12.4.32 Loss to government due to purchase of dietary articles at higher rate-Rs.8.84 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.

During audit of Home department, it was observed that purchase of dietary articles were made from the 2<sup>nd</sup> lowest firm without assigning reasons and at higher rates than the approved rate of the Prisons department. This resulted in extra payment and loss to government to the stated extent. The details are as under:

Sr. No	Name of formation	Period of audit	PDP No	Amount (Rs.)
1	I.G. Prisons Punjab, Lahore	2010-13	5481	7,797,619
2	Commandant Police Training College Chung, Lahore	2013-14	6201	528,553
3	Superintendent Central Jail, Sahiwal	2013-14	7136	518,549
<b>Total</b>				<b>8,844,721</b>

Audit was of the view that weak supervisory and financial controls resulted in purchase of dietary articles at higher rates.

When pointed out in July, August and September 2014, the management at Sr. No. 1 & 3 only noted the observation and the management at Sr. No. 2 stated that reply will follow.

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

Audit recommends that the matter may be inquired into and amount excess paid be recovered and deposited into the treasury.

**12.4.33 Non deduction of income tax-Rs.7.76 million**

According to Section 236 (A) of Income Tax Ordinance 2001, income tax @ 10% of auction value shall be recovered from successful bidder w.e.f. 01.07.2009. Moreover, as per Section 13 ibid, for the purpose of computing the income of an employee for a tax year chargeable to tax under the head “Salary”, the value of any perquisite provided by an employer to the employee in that year that is included in the employee’s salary under section 12 shall be determined in accordance with this section.

During audit of Home Department, it was observed that income tax was either less deducted or not deducted from pay & allowances. Similarly, it was either less collected or not collected from supplier and on auction value. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1	Director General Child Protection & Welfare Bureau, Lahore	2011-12	4481	1,685,265
2	I.G. Prisons Punjab, Lahore	2010-13	5471	1,620,888
3	Director General Child Protection & Welfare Bureau, Lahore	2011-12	4480	1,232,334
4	I.G. Prisons Punjab, Lahore	2010-13	5482	895,860
5	District Jail, Lahore	2013-14	6298	502,075
6	CTO, Lahore	2013-14	7174	303,131
7	DPO, Vehari	2013-14	5749	282,435
8	District Jail, Sialkot	2013-14	6840	200,000
9	District Jail, Muzaffargarh	2012-13	5202	193,251

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
10	District Jail, Lahore	2013-14	6293	190,750
11	Superintendent District Jail, Lahore	2012-13	5234	166,500
12	SP PHP, Faisalabad Region	2013-14	7106	163,806
13	District Jail, Attock	2013-14	6851	147,304
14	DPO, Bahawalpur	2013-14	7204	91,257
15	District Jail, Multan	2011-13	5505	81,500
<b>Total</b>				<b>7,756,356</b>

Audit was of the view that weak internal controls and financial mismanagement led to non deduction of income tax amounting to Rs. 7,756,356.

The matter was pointed out during November 2012, September 2013 and April to October 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC meetings were held on 08.05.2014, 26.12.2014, 13.01.2015, 15.01.2015 and 29.01.2015. The paras at Sr. Nos. 5, 10, 11, 13 & 15 were kept pending for recovery. The para at Sr. No. 6 was kept pending for compliance. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends recovery of income tax and its deposit into government treasury besides strengthening of internal and financial controls.

***12.4.34 Non recovery of emoluments from terminated forensic scientist-Rs.5.00 million***

As per clause-7 of accepted terms and conditions regarding appointment to the post of Forensic Scientist in Punjab Forensic Science Agency Lahore vide letter No. HP-III/3-11/2007(Pt) dated 14.07.2009, the indemnifier will be bound to serve the Forensic Science Agency for

5 years from the date of appointment. In case of default, the indemnifier or either of the two sureties shall pay the amount of Rs. 5 million to the said agency as compensation.

During audit of Punjab Forensic Science Agency Lahore for the period 2012-13, it was observed that Forensic Scientist was appointed on contract basis by the Home Department for a period of five years. The services of the officer concerned were terminated on misconduct by Home Department by imposing major penalty (Removal from service), but the amount of Rs. 5 million, as indemnified in the surety bond was not recovered.

Weak administrative and supervisory controls resulted in non recovery of indemnified amount of Rs. 5 million.

The matter was pointed out in August 2013. The management replied that efforts were being made to get the amount recovered through arrears of land revenue.

The matter was further reported to the administrative department. DAC in its meeting held on 24.06.2014, kept the para pending for compliance. Further progress was not reported till the finalization of this report.

Audit recommends to effect recovery and deposit it in government treasury besides strengthening internal and supervisory controls.

*(PDP No.5584-DG Punjab Forensic Science Agency/Lab, Lahore- 2012-13)*

#### ***12.4.35 Non-recovery of liquidated damages-Rs.2.93 million***

According to the terms and conditions of Contract Agreements executed between the Project Director Forensic Science Agency and various contractors if the contractor failed to deliver the store within agreed delivery period, liquidated damages @1% per week would be recovered from the contractor.

During audit of Home Department, it was observed that despite late supply of stores by the contractors liquidate damages amounting to Rs. 2,930,609 were not recovered. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	D.G. Punjab Emergency Service Rescue 1122, Lahore	2012-13	5611	2,576,609
2	D.G. Punjab Emergency Service Rescue 1122, Lahore	2012-13	5598	354,000
<b>Total</b>				<b>2,930,609</b>

Audit was of the view that weak supervisory controls resulted in non recovery of late delivery charges.

The lapse was pointed out in November 2013. The replies being evasive were not acceptable.

The matter was further reported to the administrative department. DAC in its meeting held on 22.05.2014 kept the paras pending. Further progress was not reported till the finalization of this report.

Audit recommends that the matter be probed to fix responsibility besides recovery of liquidated damages from the contractors concerned.

***12.4.36 Inadmissible payment of pay and allowances-Rs.2.06 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 personally responsible for any over charges.

During audit of the accounts of City Traffic Officer, Lahore for the period 2012-13, it was observed that inadmissible payment of pay and allowances amounting to Rs. 2,060,062 was made to the City Traffic Wardens who were transferred to Lahore Ring Road Authority.



Weak internal controls on payroll resulted in inadmissible payment of pay and allowances.

The lapse was pointed out in November 2013. The management replied that recovery in almost all the cases had been effected and the deposit challans would be traced out from record and produced to audit.

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

Audit recommends that the department should either produce documentary evidence in support of the claim of recovery effected or recovery be effected from the defaulters and deposited into the government account.

*(PDP No.5271-CTO, Lahore -2012-13)*

**12.4.37 Arms outstanding against the officers transferred/retired -Rs.1.94 million**

As per Rule 15.16 of PFR Vol-I, special attention should be paid by a government servant in direct charge of stores to ensure that in case of transfer the stores in his charge are made over correctly to his successor and receipt taken from the relieving government servant.

During audit of Home Department for the period 2012-13, it was observed that arms valuing Rs. 1,940,800 were outstanding against the officers transferred/retired. No concrete efforts were made to recover the outstanding arms/ammunition from the defaulters. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	CCPO, Lahore	2012-13	4472	1,735,000
2	CPO, Chakwal	2012-13	5244	205,800
<b>Total</b>				<b>1,940,800</b>

Audit was of the view that weak internal controls on asset management led to loss of sensitive and valuable arms.

The matter was pointed out in September 2013. The management noted the observation for compliance.

The matter was further reported to the administrative department. DAC meeting was held on 25.09.2014. The para at Sr. No. 2 was kept pending for probe of the matter. Further progress was not reported. As regards para at Sr. No. 1, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that matter needs to be looked into and arms may be recovered from the concerned officers/officials besides strengthening supervisory and internal controls.

#### ***12.4.38 Recovery of cost of POL used by lifters-Rs. 1.93 million***

Rule 2.31(a) of PFR Vol-I provides that a drawer of bill for pay, allowances, contingent and other expenses will be held personally responsible for any loss sustained by government due to negligence on his part. Moreover, as per direction of the Honourable Lahore High Court Lahore vide judgment dated 10.04.2007, expenditure on POL of fork lifters was required to be met from the receipt of fine/income generated through the operation of fork lifters.

Examination of the record of CTO, Lahore for the period 2012-13 revealed that an expenditure of Rs. 1,925,102 was incurred on the purchase of POL for fork lifters from consolidated fund instead of the income generated through operation of fork lifters.

Audit was of the view that non compliance of the directions of the Honourable Court resulted in non recovery of cost of POL.

The matter was pointed out in November 2013. The management noted the observation for compliance.

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

Audit recommends that the department should devise SOP for receipt from and expenditure on fork lifters, strengthen its internal controls and effect recovery of the stated amount.

*(PDP No.5274-CTO, Lahore-2012-13)*

#### ***12.4.39 Less recovery of stamp duty-Rs.1.38 million***

Section 22(A) (b) of Schedule-I of Stamp Act 1899 read with Finance Act 1995 (Act-VI of 1995) provides that Government of the Punjab has 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 paise for every Rs. 100 or part thereof of the amount of contract.

During audit of Director General Punjab Emergency Service (Rescue) 1122 Lahore for the year 2012-13, it was observed that the department 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. 1,376,856.

Audit was of the view that weak financial and administrative controls resulted into non recovery of stamp duty amounting to Rs. 1,376,856.

Audit pointed out the lapse during August and November 2013. The management replied that other Government

Departments also enter into contracts for procurement of stores without levy of stamp duty. The reply of the management was evasive.

The matter was further reported to the administrative department. DAC in its meeting held on 22.05.2014, kept the para pending for recovery. Further progress was not reported till the finalization of this report.

Audit recommends that department needs to take appropriate action for early realization of recovery from concerned and strengthening of internal controls.

*(PDP No.5595-D.G. Punjab PES, (Rescue-1122), Lahore -2012-13)*

#### **12.4.40 Overpayment of fixed daily allowance-Rs.1.24 million**

As per clarification made by the A.G Punjab vide letter No. PR-III/HM900 dated 30.04.2011 and the O.O. No. 8570/FI dated 10.07.2006, traffic wardens in all five districts are entitled to monthly fixed daily allowance @ 20 ordinary dailies only.

During audit of the office of Chief Traffic Officer Multan for the period 2012-2013, it was observed that officers/officials were being paid fixed daily allowance @ 20 special dailies per month instead of ordinary dailies in contravention of above stated clarification.

Audit was of the view that weak financial controls resulted in overpayment of fixed daily allowance amounting to Rs. 1,244,250.

Audit pointed out the lapse in October 2013. The management noted the observation for compliance.

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

Audit recommends strengthening of financial controls and recovery of overpayment.

(PDP No.5065-CTO, Multan-2012-13)

*Others*

***12.4.41 Unauthorized mode of payment of salaries- Rs.1,065.25 million***

According to Government of the Punjab, Finance Department 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 audit of Home Department, it was observed that salaries of the officers/officials amounting to Rs. 1,065,252,463 (Annexure-37) were paid on manual bills instead of paying the same through their bank accounts on computerized Pay Roll system. Audit could not ascertain the authenticity of payment through manual bills because supporting record like LPC, transfer orders, sanctioned strength of police force etc. were not produced to audit for verification.

Audit was of the view that weak financial and management controls led to unauthorized mode of payment of salaries amounting to Rs. 1,065,252,463.

The matter was pointed out from October to November 2013 and February to July 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC meetings were held on 24.06.2014, 27.06.2014, 25.09.2014, 13.01.2015, 15.01.2015 and 29.01.2015. The paras at Sr. Nos. 2, 5, 6, 7, 8, 9, 13 & 20 were kept pending for probe. The para at Sr. No. 14 was kept

pending for regularization. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that matter be probed to fix responsibility besides condonation of irregularity from the Finance Department.

**12.4.42 Non disposal of trees and unserviceable vehicles/store-Rs.160.23 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 trees and unserviceable vehicles/stores valuing Rs. 160,229,711 (Annexure-38) were lying un-disposed off.

Audit was of the view that weak internal controls on management of assets could result in deterioration of the assets and a loss of Rs. 160,229,711.

Audit pointed out the matter from September to November 2013 and February to November 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC meeting was held on 29.01.2015. The paras at Sr. Nos. 4, 6 & 13 were kept pending for compliance. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that auction process be expedited and sale proceeds thereof be deposited into the government treasury besides strengthening of supervisory and internal controls.

***12.4.43 Unlawful contract for purchases made without immediate requirement-Rs.24.70 million***

While incurring and sanctioning expenditure from government revenues the Disbursing officers and sanctioning authorities should be guided by the fundamental canons of financial propriety as laid in para-. Accordingly, 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 / pocket. Moreover, the balances of stores must not be held in excess of the requirements of a reasonable period or in excess of any prescribed maximum limit as required in Rules 15.18 & 15.21(5) of PFR Vol-I.

During audit of the Inspector General Prisons Punjab Lahore for the period 2010-13, it was observed that dietary articles (Basmati Rice) valued to above amount were purchased on 30<sup>th</sup> June 2013 from the supplier of their own choice without observing their need assessment. It was transpired that initially, annual requirement of 112200 kg of Rice Basmati was finalized / advertised by the department, but it was increased to 421400 kg which is 275% above from the original demand without stating any cogent reason.

Therefore, audit was of the view that said increase in quantity resulted in undue financial benefits to the Contracting Firm.

When pointed out during audit in April 2014, the management replied that the para pertains to jails wherefrom payments were made.

The reply was not tenable as all the procurement process of dietary articles of (LOT-I), required by the all Jails in Punjab for each year, had been made by the IG Prisons Punjab, Lahore as procuring agency.

Audit recommends that the matter may be inquired at higher level and responsibility be fixed against the persons held responsible, besides strengthening of supervisory and financial internal controls.

(PDP No. 5485-IG Prison Punjab, Lahore -2012-13)

**12.4.44 Un authorized advance payment-Rs.14.09 million**

According to Rules 17.19 and 2.10(b)(5) of PFR Vol I, it is not permissible to draw advances from the treasury just to prevent the lapse of appropriations. Moreover, as per Rule 17.2 ibid, the expenditure (from government revenue) should be sanctioned by the competent authority.

During audit of Home Department, it was observed that an amount of Rs. 14,088,399 was drawn from the treasury for the advance payment of POL, electricity charges and dietary charges without prior approval of the finance department. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	CTO, Lahore	2013-14	7169	12,400,000
2.	DPO, Muzaffargarh	2013-14	6269	1,688,399
<b>Total</b>				<b>14,088,399</b>

Non adherence to government rules resulted in irregular drawl of advances amounting to Rs. 14,088,399.

The lapse was pointed out during August 2013 July, September and October 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC meeting was held on 29.01.2015. The para at Sr. No. 1 was kept pending for regularization. Further progress was not reported. As regards remaining para, neither any reply was received nor DAC meeting convened till the finalization of this report.



Audit recommends to inquire the matter and to fix the responsibility besides strengthening of supervisory and financial controls.

**12.4.45 Blockage of government money due to excess purchase than requirement-Rs.10.66 million**

Rule 15.18 of PFR Vol-I requires that balances of stores must not be held in excess of the requirements of a reasonable period. Stores remaining in stock for over a year should be considered surplus unless there is any good reason to treat them otherwise.

During audit of Home Department, it was observed that general store items, dietary items, metal detectors, and Jersey were purchased during the month of June, despite the fact that a large quantity was available in store. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Director General Child Protection & Welfare Bureau Punjab, Lahore	2011-12	4487	4,788,080
2.	Director General Child Protection & Welfare Bureau Punjab, Lahore	2011-12	4486	3,944,962
3.	DG Punjab Emergency Service Rescue 1122 Lahore	2012-13	5606	1,922,150
<b>Total</b>				<b>10,655,192</b>

Audit was of the view that unnecessary purchase in blockage of government capital.

The lapses were pointed out during November 2012, November 2013 and January 2014. The managements noted the observations for compliance.

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

Audit recommends that the department should strengthen its internal controls on inventories, put the balances into appropriate use and seek condonation of irregularity.

***12.4.46 Irregular expenditure on purchase of stores and POL and repair of vehicles-Rs.1.02 million***

As per Clause (G) of agreement between Baloch Levy Dera Ghazi Khan and Pakistan Atomic Energy Commission (PAEC) Dera Gazi Khan, expenditure on stores and POL and repair of vehicles will be borne by PAEC.

During audit of the account of Commandant Baloch Levy Dera Ghazi Khan for the period 2013-14, it was observed that a Platoon of police officials of 45 personnel was deployed on security of PAEC and the expenditure on POL, repair of vehicle, provision of store articles and uniform was borne by Bloch Levy D.G Khan in contravention of the clause of the agreement.

Audit was of the view that non adherence to the clause of the agreement resulted in irregular expenditure of Rs. 1,016,000.

When pointed out in July 2014, the management noted the observation for compliance.

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

The department needs to strengthen its internal controls on contracts, seek the provision of funds to the stated extent from the PAEC fund deposit the same into government treasury.

*(PDP No.7242 -Commandant Baloch Levy, Dera Ghazi Khan-2013-14)*

## **CHAPTER 13**

### **INDUSTRIES, COMMERCE AND INVESTMENT DEVELOPMENT DEPARTMENT**

#### ***13.1 Introduction***

Industries, Commerce and Investment Department, Government of the Punjab aims at achieving orderly, planned and rapid industrialization of Punjab by providing turnkey 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 department is headed by a Secretary. 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).

### 13.2 Comments on Budget & Accounts (Variance Analysis)

#### Introduction

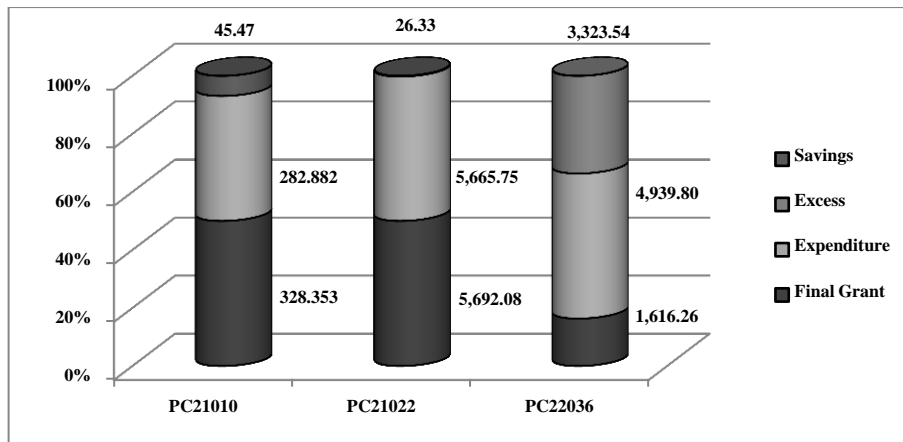
The Appropriation Accounts for the year 2013-14 of Industries Department indicate revenue expenditure on various specified services viz-a-viz those authorized by Government of the Punjab for voted items of budget.

#### Summary of Appropriation Accounts

The summarized position of actual expenditure during 2013-14 against the total of three grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	347.971	(19.618)	328.353	282.882	(45.470)
PC21022	5,565.781	126.298	5,692.079	5,665.748	(26.330)
PC22036	10,692.000	(9,075.739)	1,616.261	4,939.798	3,323.537
<b>Total</b>	<b>16,607.752</b>	<b>(8,969.059)</b>	<b>7,636.693</b>	<b>10,888.428</b>	<b>3,251.735</b>

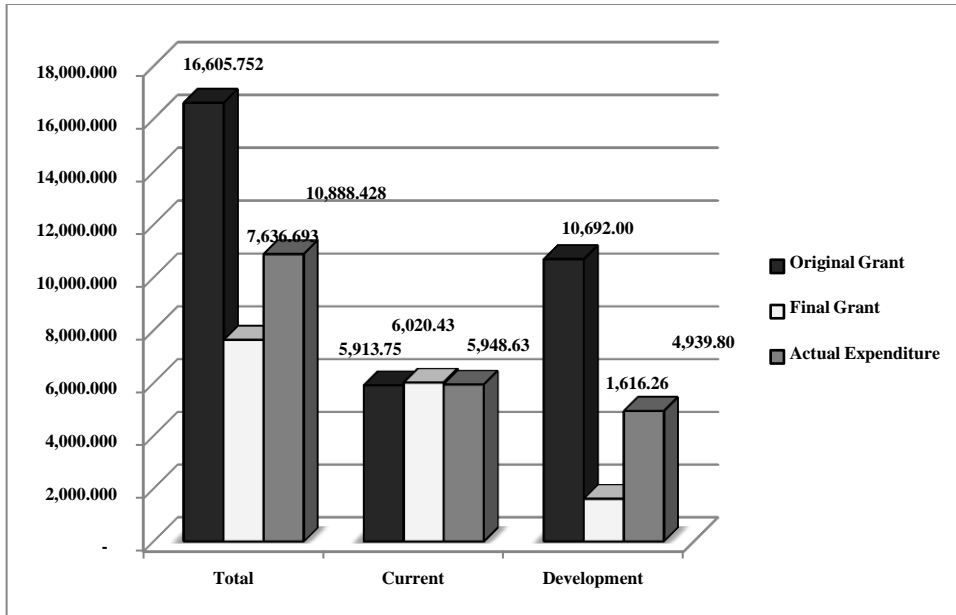


### ***Overview of Expenditure of Industries Department***

The total budget of Industries Department for the year ended 30 June, 2014 was Rs. 7,636.693 million. Out of this amount the actual expenditure was Rs. 10,888.428 million. The breakup of current and development expenditure is given below:

*(Amount in Rupees)*

<b>Grant Type</b>	<b>Original Grant</b>	<b>Actual Expenditure</b>	<b>Excess/ (Savings)</b>	<b>Variance %</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Current	5,913,752,000	5,948,630,886	34,878,886	0.59
Development	10,692,000,000	4,939,798,052	(5,752,201,948)	53.80
<b>Total</b>	<b>16,605,752,000</b>	<b>10,888,428,938</b>	<b>(5,717,323,062)</b>	<b>34.43</b>



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

*(Amount in Rupees)*

<b>Grant Type</b>	<b>Final Grant</b>	<b>Actual Expenditure</b>	<b>Excess/ (Savings)</b>	<b>Variance %</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Current	6,020,432,000	5,948,630,886	(71,801,114)	(1.19)
Development	1,616,261,000	4,939,798,052	3,323,537,052	205.63
<b>Total</b>	<b>7,636,693,000</b>	<b>10,888,428,938</b>	<b>3,251,735,938</b>	<b>42.58</b>

#### ***Anticipated savings not surrendered***

According to the rules laid down in Chapter 14 of Punjab Budget Manual, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department whenever the savings are anticipated. However, saving amount to Rs. 71.80 million at the close of the year 2013-14 under grants PC21010, PC21022 had not been surrendered well in time.

#### ***Excess 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. 3,323.537 million for the year 2013-14 under grant PC22036 had not been got regularized so far. This was breach of legislative control over appropriations.

### **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:

<b>Sr. No.</b>	<b>Audit Report Year</b>	<b>Total Paras</b>	<b>No. of Paras in which Compliance received</b>	<b>No. of Paras in which Compliance not Received</b>	<b>Percentage of compliance</b>
1	2001-02	80	13	67	16
2	2010-11	7	0	7	0
<b>Total</b>		<b>87</b>	<b>13</b>	<b>74</b>	<b>15</b>

The compliance with PAC Directives in Industries, Commerce and Investment Development Department is very low. The department needs to improve it.



## **13.4 AUDIT REPORT**

### *Non production of record*

#### **13.4.1 Non production of vouched account- Rs.174.62 million**

As per Section 14 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, and constitution of Pakistan 1973 Article 171(2) the head of the Department and 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, applicable to such person.

During the audit of Industries Commerce & Investment Department, it was observed that a sum of Rs. 174,620,000 was drawn from SDA account No. 123 but vouched accounts was not produced for audit scrutiny.

Due to non production of vouched accounts and log books, audit could not ascertain the authenticity of the accounts.

The matter was pointed out in July 2014. The management noted the observation for compliance.

The matter was further reported to the administrative department. DAC in its meeting held on 23.01.2015, kept pending for compliance. Further progress was not reported till finalization of this report.

Audit recommends fixing of responsibility for non production of record and production of record for audit scrutiny.

*(PDP No.5576- Secretary Industries Commerce & Investment, Lahore-2012-14)*



## **CHAPTER 14**

### **INFORMATION & CULTURE DEPARTMENT**

#### ***14.1 Introduction***

The Information and Culture Department is focal point for the projection of the Government through the media. It is therefore, linked up with the activities and plans of other Government Departments and offices acting as a service Department for other Offices. The Department also acts a bridge between the Government and the Press and electronic media providing a well suited platform for free exchange of views from both sides. The Department acts as the enabling arm of the Government for the promotion of art and culture and preservation and display of archaeological treasures of Punjab.

These objectives are achieved by providing infrastructure in form of buildings for Arts Councils and Art Galleries, arranging cultural programmes, preservation and projection of archaeological/ cultural heritage through the establishment of museums, financial assistance to cultural and literary bodies and awards for literary/publishing endeavors. The Department also patronizes and facilitates meaningful activities by Youth Organizations in coordination with the Federal Government. The following institutions/formations are under the administrative control of IC&YA department:

The department has been assigned the duties of;

- Publicity & Public Relations
- Administration of Press Laws relating to newspapers, books, magazines, etc.

- Policy & Procedures regarding release of official & semi-official advertisement through electronic media of press.
- Arranging seminars or exhibitions, etc. relating to such events as International Youth Year, National Youth Festivals, etc.
- Facilities for the journalists including accreditation of press correspondents & press photographers, etc.
- Grant-in-aid to cultural & literary bodies.

## 14.2 Comments on Budget & Accounts (Variance Analysis)

### Introduction

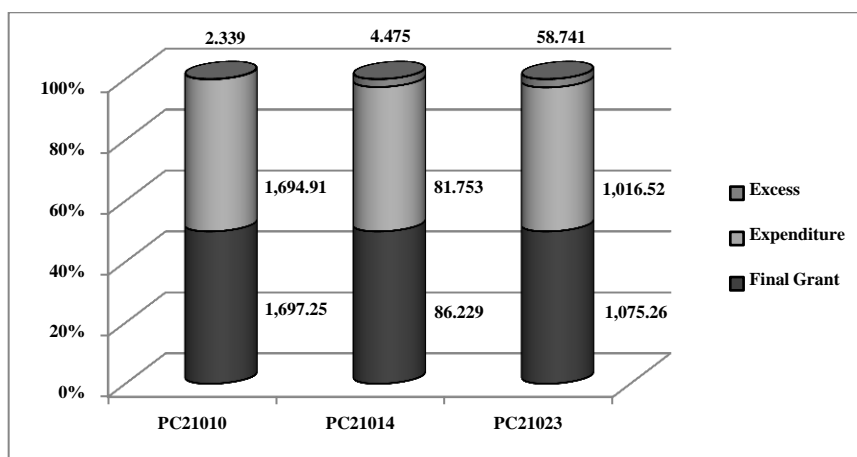
The Appropriation Accounts for the year 2013-14 of Information and Culture Department indicate capital expenditure on various specified services viz-a-viz those authorized by Government of the Punjab.

### Summary of Appropriation Accounts

The summarized position of actual expenditure during financial year 2013-14 against the total of four grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	203.283	1,493.964	1,697.247	1,694.907	(2.339)
PC21014	86.228	.001	86.229	81.753	(4.475)
PC21023	934.876	140.384	1,075.260	1,016.518	(58.741)
<b>Total</b>	<b>1,224.387</b>	<b>1,634.349</b>	<b>2,858.736</b>	<b>2,793.179</b>	<b>(65.556)</b>

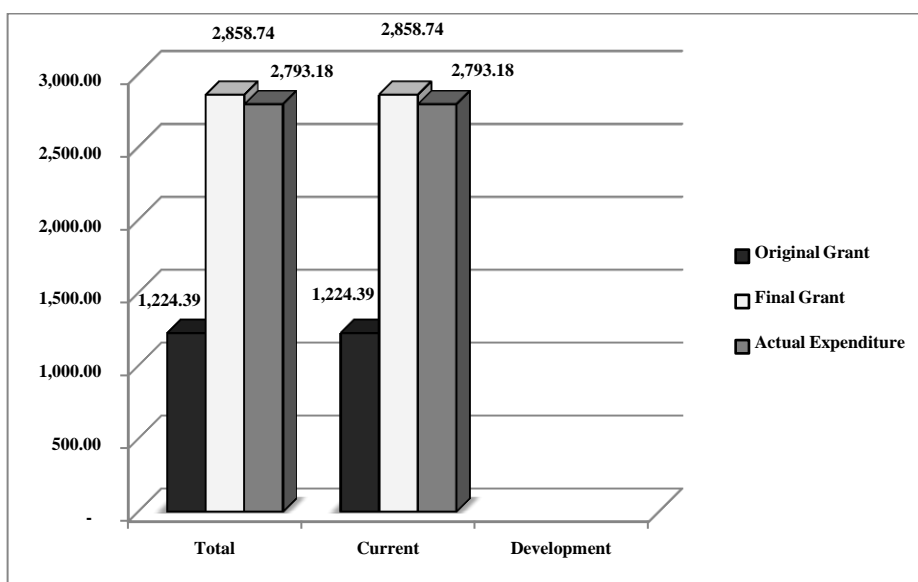


### ***Overview of Expenditure of Information and Culture Department***

The total budget of Information and Culture Department for the year ended 30 June, 2014 was Rs. 2,858.736 million. Out of this amount the actual expenditure was Rs. 2,793.179 million. The breakup of current and development expenditure is given below:

*(Amount in Rupees)*

<b>Grant Type</b>	<b>Original Grant</b>	<b>Actual Expenditure</b>	<b>Excess/ (Savings)</b>	<b>Variance %</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Current	1,224,387,000	2,793,179,000	1,568,792,000	128.13
<b>Total</b>	<b>1,224,387,000</b>	<b>2,793,179,000</b>	<b>1,568,792,000</b>	<b>128.13</b>



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)

<b>Grant Type</b>	<b>Final Grant</b>	<b>Actual Expenditure</b>	<b>Excess/ (Savings)</b>	<b>Variance %</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Current	2,858,736,000	2,793,179,000	65,556,000	2.29
<b>Total</b>	<b>2,858,736,000</b>	<b>2,793,179,000</b>	<b>65,556,000</b>	<b>2.29</b>

***Anticipated savings not surrendered***

According to rules laid down in Chapter 14 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, saving amount to Rs. 65.556 million at the close of the year 2013-14 under grants PC21010, PC21014 & PC21023 had not surrendered well in time.

**14.3      *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:

<b>Sr. No.</b>	<b>Audit Report Year</b>	<b>Total Paras</b>	<b>Compliance received</b>	<b>Compliance not Received</b>	<b>Percentage of Compliance</b>
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
6.	2010-11	36	0	36	0
7.	2011-12	7	0	7	0
<b>Total</b>		<b>200</b>	<b>83</b>	<b>117</b>	<b>42</b>

The compliance of PAC Directives in Information and Culture Department remained very poor for the years 1999-2000, 2001-02, 2010-11 and 2011-12. The department needs to improve it.



## 14.4 AUDIT REPORT

### *Non production of record*

#### **14.4.1 Non production of record/vouched account-Rs.1,316.88 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 Information and Culture Department, the vouched accounts for the amounts released were not available/produced to audit. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs. in million)</b>
1	Director General Public Relation, Lahore	2012-13	5457	1,246.415
2	Secretary Information & Culture, Lahore	2013-14	5526	62.633
3	Director General Public Relation, Lahore	2012-13	5458	4.283
4	Director General Public Relation, Lahore	2013-14	6454	3.550
<b>Total</b>				<b>1,316.881</b>

Due to non production of vouched accounts, audit could not ascertain the authenticity of the accounts.

The matter was pointed out in September 2013, July and November 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC meeting was held on 27.01.2015. The para at Sr. No. 2 was kept pending for compliance. The para at Sr. No. 4 was reduced to the extent

shown above after verification of record. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends fixing of responsibility for non production of record and vouched accounts may be produced to audit for verification.

***Irregularity and Non-compliance***

***14.4.2 Improper operation of Special Drawing Accounts- Rs.91.45 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 31<sup>st</sup> August 2012. Further, section 17.3.1.2 of Accounting Policies and Procedure Manual (APPM) provides that, signing of cheques drawn on the account, by the authorized cheque signatory, and counter signed by a co-signatory from the responsible ministry or department.

During audit of Information and Culture Department, it was observed that SDA accounts were being maintained by the department and an amount of Rs. 91,448,069 was drawn by signing of cheques by a single signatory instead of two signatories. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Secretary Information & Culture, Lahore	2013-14	5510	87,248,069
2	Director General Public Relation, Lahore	2013-14	6453	4,200,000
<b>Total</b>				<b>91,448,069</b>

Audit was of the view that non adherence to government instructions resulted in irregular operation of SDA.

The matter was pointed out during July and November 2014. The management at Sr. No. 1 noted the observation for compliance. The management at Sr. 2 stated that reply would be submitted later on.

The matter was further reported to the administrative department. DAC in its meeting was held on 27.01.2015, kept the paras pending for regularization. Further progress was not reported till the finalization of this report.

Audit recommends that matter be got regularized from the Finance Department besides fixing of responsibility against the concerned officers and strengthening of management and financial controls.

#### ***14.4.3 Irregular expenditure due to violation of PPRA Rule-Rs. 54.14 million***

As per Rule 9 read with Rule 12 of PPRA Rules 2009, 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 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 web site in the manner and format specified by regulation by the PPRA from time to time.

During audit of Information and Culture Department, it was observed that an amount of Rs. 54,142,310 was incurred on account of campaigns on electronic media, stationery, computer stationery, cultural activities, printing charges, engine overhauling of vehicle and purchase of spare parts without observing the PPRA rules. The department deprived the government of economical and competitive rates which could be fetched through open tendering.

The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Director General Public Relations, Lahore	2013-14	6450	51,535,745
2	Secretary Information & Culture, Lahore	2013-14	5515	1,187,672
3	Executive Director Punjab Council of Arts, Lahore	2013-14	6445	890,150
4	Director General Public Relations, Lahore	2013-14	6465	197,200
5	Director Lahore Museum, Lahore	2012-14	6443	167,743
6	Director Lahore Museum, Lahore	2012-14	6442	163,800
7	Director General Public Relations, Lahore	2013-14	6449	-
<b>Total</b>				<b>54,142,310</b>

Audit was of the view that non adherence to government instructions resulted in irregular expenditure.

The matter was pointed out from July to November 2014. The management at Sr. No. 1 replied that matter of relaxation of PPRA Rules was in process. The managements at Sr. Nos. 2 & 7 noted the observations for compliance. The managements at Sr. Nos. 3, 4, 5 & 6 stated that replies would be furnished later on.

The matter was further reported to the administrative department. DAC meeting was held on 27.01.2015. The paras at Sr. Nos. 1, 2, 4 & 7 were kept pending for regularization. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that responsibility for violation of the laid down procedure against the officers concerned be fixed besides regularization of the expenditure from competent authority.

#### ***14.4.4 Irregular expenditure out of receipts of the Arts Council- Rs.23.05 million***

As per Sr. No. 13 to the chapter No. iv of the Punjab Council of the Arts Regulations. 1982, the income/donations received on any account of

the Arts Council shall be properly remitted to the Head Office and demand against such income may be sent to the head office.

During audit of Information and Culture Department, it was observed that a sum of Rs.23,048,559 realized on account of script scrutiny fee and rent of hall etc. was credited into PLS account maintained in the Bank of Punjab. It was further observed that the expenditure was being incurred out of this account without authentication of the competent authority (PUCAR). The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Faisalabad Arts Council, Faisalabad	2007-13	4626	19,441,657
2	Multan Arts Council, Multan	2013-14	6439	2,284,902
3	Multan Arts Council, Multan	2012-13	4625	1,322,000
<b>Total</b>				<b>23,048,559</b>

Audit was of the view that weak supervisory and budgetary controls resulted in unauthorized placement of funds out of main account of PUCAR and expenditure therefrom.

The matter when pointed out was noted for compliance by the managements.

The matter was further reported to the administrative department. DAC meeting was held on 27.01.2015. The para at Sr. No. 1 was kept pending for regularization. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that the department should strengthen its internal controls and seek regularization of the matter from the competent authority.

**14.4.5 Non disposal of off road/condemned vehicles and stock articles- Rs.7.87 million (Approx.)**

As required under rules 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 Director General Public Relation Lahore, it was observed that 15 vehicles (07 condemned & 08 off road) and various stock articles were lying unused/un-auctioned. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Director General Public Relation Lahore	2013-14	6461	7,100,000
2	Director General Public Relation Lahore	2013-14	6464	768,730
<b>Total</b>				<b>7,868,730</b>

Due to non auction of vehicles, government could result in a loss of assets valuing Rs. 7,868,730.

The matter was pointed out in November 2014. The management replied that the technical section had been directed to take immediate steps for auction of vehicles.

The matter was further reported to the administrative department. DAC meeting was held on 27.01.2015. The paras were kept pending for compliance. Further progress was not reported till the finalization of this report.

Audit recommends that auction process be expedited and sale proceeds be deposited into the government treasury besides strengthening supervisory and internal controls.

**14.4.6 Irregular purchase of various items-Rs.5.44 million**

Finance Department letter No. FD.SO(Goods)44-4/2011 dated 06.08.2013 regarding Austerity/Economy Measures for Financial Year

2013-14 provides that procurement of items of Machinery and Equipments including IT equipments, Software's, Printer, Fax Machine, Photocopier, Generator, Air Conditioners and Luxury Items etc shall not be allowed except with the prior concurrence of the Austerity Committee constituted for the purpose.

During audit of Director General Public Relation, Lahore, it was observed that an expenditure of Rs. 5,441,000 was incurred on purchase of one Toyota Corolla XLI (1300 cc) Car and one Toyota Hi-Ace Van, digital cameras and mini digital video camera cassette without prior approval of the austerity committee.

Audit was of the view that non adherence to government instructions resulted in irregular expenditure.

The matter was pointed out in November 2014. The management stated that reply would be submitted later on. The reply of the management was not in line with the observation.

The matter was further reported to the administrative department. DAC in its meeting was held on 27.01.2015, kept the para pending for the approval of sanction strength of vehicles. Further progress was not reported till the finalization of this report.

Audit recommends that responsibility be fixed for non adherence to government instruction besides condonation of irregularity from the Finance Department.

*(PDP No.6452-Director General Public Relations, Lahore -2013-14)*

#### ***14.4.7 Irregular appointment of Information Commissioner- Rs. 4.63 million***

As per Supreme Court of Pakistan ruling dated 19.01.1993 passed in human rights case No.104(I to IV)1992 read with S&GAD 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. Moreover, as per section (5)(2) of the Punjab Transparency and Right to Information Ordinance 2013, The commission shall consist of not more than three information commissioners to be appointed from amongst the following (a) A person who has been or is qualified to be a judge of the High Court (b) A person who is or has been in the service of Pakistan in basic pay scale 21 or equivalent and (c) a person from civil society having experience of not less than fifteen years in the field of mass communication, academic or right to information. Further, as per section (5)(5) *ibid*, no person shall be appointed as commissioner if he is more than sixty five year of age on the date of appointment.

During audit of office of Secretary Information and Culture Department for the period 2013-14, it was observed that government appointed three commissioners for the new department without considering the criteria like advertisement, age limit and experience etc. and paid Rs. 4,625,000 on account of their salaries in MP-I (Max) scale irregularly.

Audit was of the view that non adherence to government instructions resulted in irregular expenditure.

The matter was pointed out in July 2014. The management noted the observation for compliance.

The matter was further reported to the administrative department. DAC in its meeting was held on 27.01.2015, kept the para pending for compliance. Further progress was not reported till the finalization of this report.

Audit recommends that the department should probe the matter and take corrective measures accordingly.

*(PDP NO.5511-Secretary Information & Culture, Lahore-2013-14)*



***14.4.8 Irregular expenditure on cultural activities-Rs.3.06 million***

As per Para No. 6 under Chapter III of financial powers, the Executive Director shall have the powers to incur expenditure upto Rs. 5,000 on single item. He may, however, incur expenditure upto Rs. 10,000 in emergencies subject to the condition that ex-post-facto approval of the Chairman, Executive Committee is obtained.

During audit of Executive Director Punjab Council of Arts Lahore for the period 2013-14, it was observed that proposal for incurrence of expenditure (proposed) was sent to Secretary, Information and Culture. The Secretary/Chairman Executive Committee accorded approval of the tentative expenditure. The administration of the PUCAR incurred the expenditure but did not send the vouched account to the Chairman for ex-post facto approval.

Audit was of the view that non adherence to the financial powers resulted in irregular expenditure of Rs. 3,055,782 on cultural activities.

The matter was pointed out in August 2014. The management noted the observation for compliance.

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

Audit recommends probe of the matter and regularization of the expenditure from the competent authority.

*(PDP No. 5965-Executive Director Punjab Council of Arts, Lahore -2013-14)*

#### **14.4.9 Irregular hiring of contractor and tour to China-Rs.2.50 million**

As per Rule 12(1) of PPRA Rules 2009, procurement over one hundred thousand 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. Moreover, as per Finance Department letter No. SO(GOODS)44-4/2011 dated 06.08.2013, no official function shall be arranged in Hotel. However, for "State Delegation", where it is essential, a function may be held in a hotel with the prior approval of the Chief Minister. For all official meetings tea with biscuits only, shall be served.

During audit of Information & Culture Department, it was observed that an amount of Rs. 2,495,132 was paid to the contractors for arranging functions and tour to China without observing the PPRA Rules and approval of the Chief Minister which was irregular. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Secretary Information & Culture, Lahore	2013-14	5514	1,060,000
2	Secretary Information & Culture, Lahore	2013-14	5513	724,042
3	Secretary Information & Culture, Lahore	2013-14	6054	711,090
<b>Total</b>				<b>2,495,132</b>

Audit was of the view that non adherence to government instructions resulted in irregular expenditure.

The matter was pointed out in July 2014. The management noted the observation for compliance.

The matter was further reported to the administrative department. DAC in its meeting was held on 27.01.2015, kept the paras pending for

compliance. Further progress was not reported till the finalization of this report.

Audit recommends that matter be inquired and the expenditure be got regularized from the competent authority.

***14.4.10 Unauthorized mode of payment of salaries through manual bills-Rs. 1.52 million***

As per Finance Department 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 audit of Secretary Information and Culture Department for the period 2013-14, it was observed that the salaries of officers/officials were paid on manual bills instead of paying the same through their bank accounts on computerized payroll system.

Audit was of the view that weak financial and management controls led to unauthorized mode of payment of salaries amounting to Rs. 1,523,479.

The matter was pointed out in July 2014. The management did not offer reply.

The matter was further reported to the administrative department. DAC in its meeting was held on 27.01.2015, kept the para pending for verification of record. Further progress was not reported till the finalization of this report.

Audit recommends that responsibility for violation of the laid down procedure against the officers concerned be fixed besides condonation of irregularity from the competent authority.

*(PDP NO.5516-Secretary Information & Culture, Lahore-2013-14)*

#### ***14.4.11 Irregular opening of bank account***

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 Director Public Relations, Sargodha for the period 2007-13, it was observed that a bank account No. 5733-8 was opened with National Bank of Pakistan, Sargodha by the management without obtaining the approval of Finance Department. Cash book, bank statements, bank reconciliation statements, counter folios of cheque books were not produced to audit.

Audit was of the view that the above action of the management was irregular due to non observance of government instruction/rules.

Audit pointed out the irregularity in February 2014. The management noted the observation for future compliance.

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

Audit recommends that responsibility be fixed for non observance of rules and government instructions, the matter be got regularized from the Finance Department and record be produced/shown to audit besides strengthening of supervisory and internal controls.

*(PDP NO.4566 -Director Public Relations, Sargodha-2007-13)*

### *Recoveries and overpayments*

#### **14.4.12 Non-repayment of loans by Punjab Journalist Housing Foundation-Rs.1,603.09 million**

According to Para No. 4-iii-b of part-A to PC-I of the Lahore Press Club Housing Scheme, initially the activities of the scheme were financed from funds provided by the Government of the Punjab. The recoveries on account of cost of land and development charges from allottees were to be made in two installments of six months each. The repayment of loan was to be made within ten equal installments after grace period of three years.

During audit of the Secretary Information & Culture, Lahore for the period 2013-14, it was observed that the Government of the Punjab allocated loan of Rs. 1,603.086 million for Lahore Press Club Housing Scheme but the same was not recovered. The Punjab Journalists Housing Foundation was working under the supervision of Secretary Information Department.

Audit was of the view that weak financial controls resulted in non repayment of loans amounting to Rs. 1,603.086 million.

The matter was pointed out in July 2014. The management noted the observation for compliance.

The matter was further reported to the administrative department. DAC in its meeting was held on 27.01.2015, kept the para pending for compliance. Further progress was not reported till the finalization of this report.

Audit recommends that internal controls be strengthened and repayment of loans be expedited.

*(PDP No.5507-Secretary Information & Culture, Lahore-2013-14)*

#### ***14.4.13 Non-recovery of outstanding dues-Rs. 362.48 million***

As per Rule 4.1 of PFR Vol-I, the department controlling officer should see that all sums due to government are regularly received and checked against demands and that are paid into government treasury.

During audit of the office of the Director General Public Relations Lahore, it was observed that an amount of Rs. 362,479,093 was outstanding against the government departments on account of advertisements but the same was not recovered. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Director General Public Relations, Lahore	2012-13	5005	197,783,109
2	Director General Public Relations, Lahore	2013-14	6451	164,695,984
<b>Total</b>				<b>362,479,093</b>

Audit was of the view that weak financial and management controls resulted in non recovery of advertisement charges and subsequent delay in payments to other agencies.

The matter was pointed out in September 2013 and November 2014. The management as against para at Sr. No. 1 stated that reply would be submitted later on and in case of para at Sr. No. 2 noted the observation for compliance.

The matter was further reported to the administrative department. DAC meeting was held on 27.01.2015. The para at Sr. No. 2 was kept pending for compliance. Further progress was not reported. As regards remaining para, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends recovery of the outstanding amount from the concerned departments besides strengthening of financial and management controls.

**14.4.14 Non/less recovery of rent-Rs.2.98 million**

As per Rule 4.1 of PFR Vol-I, the department controlling officer should see that all sums due to government are regularly received and checked against demands and that are paid into government treasury.

During audit of Information and Culture Department, it was observed that an amount of Rs. 2,981,247 was not/less recovered on account of rent of halls/shops. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Lahore Arts Council, Lahore	2011-13	4961	1,716,000
2	Lahore Arts Council, Lahore	2012-13	4828	1,089,164
3	Executive Director Punjab Council of Arts, Lahore	2013-14	5964	87,683
4	Lahore Arts Council, Lahore	2012-13	4827	88,400
<b>Total</b>				<b>2,981,247</b>

Audit was of the view that weak financial controls led to non recovery of Rs. 2,981,247.

The matter was pointed out during October 2013, January and August 2014. The management at Sr. No. 1, 2 & 4 noted the observation for compliance. The management at Sr. No. 3 stated that record will checked and reply will be made accordingly.

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

Audit recommends recovery of the stated amount and its deposit into main account of PUCAR.

**14.4.15 Unauthorized/irregular deposit of fee into Commercial Bank-Rs.2.62 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.

Scrutiny of record of JIANGSU CULTURAL CENTRE, operating under the administrative control of Information Department, revealed that an amount of Rs. 931,000 was received on account of fees from students of cooking and language classes and the same was deposited into commercial bank instead of depositing the same into government treasury. It is pertinent to mention here that balance as on 30.06.2014 was Rs. 2,619,923.

Audit was of the view that non observance of rules resulted in maintenance of unauthorized bank account and placement of government funds therein.

Audit pointed out the lapse in July 2014. The management noted the observation for compliance.

The matter was further reported to the administrative department. DAC in its meeting was held on 27.01.2015, kept the para pending for defining the status of entity. Further progress was not reported till the finalization of this report.

Audit recommends that the department should adhere to the rules and regulations and deposit the stated amount into government treasury.

*(PDP No.5508- Secretary Information & Culture Lahore-2013-14)*



**14.4.16 Unauthorized payment of conveyance allowance-Rs.1.59 million**

As per Rule 1&14 of S&GAD Notification dated 09.10.1969, the head of the department shall specify the officers of categories of officers. who shall normally be entitled for the use of Government Vehicles and no officer who is in receipt of a fixed conveyance allowance shall subject to the provision of sub Rule (3) of rule (7) be entitled to the use of Government vehicles. 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, frauds and misappropriations.

During audit of Information and Culture Department it was observed that conveyance allowance of Rs. 1,590,655 was being drawn by the persons who were allotted government vehicles or were on leave. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Director General Public Relations, Lahore	2013-14	6458	653,696
2	Director General Public Relations, Lahore	2012-13	5007	605,000
3	Director General Public Relations, Lahore	2013-14	6459	331,959
<b>Total</b>				<b>1,590,655</b>

Audit was of the view that weak financial controls led to non recovery of Rs. 1,590,655.

The matter was pointed out during September 2013 and November 2014. The management at Sr. No. 1 replied that the report in respect of deduction of conveyance allowance will be submitted later on. The management at Sr. No. 2 noted the observation for compliance. The management at Sr. No. 3 stated that recovery of conveyance allowance was in process.

The matter was further reported to the administrative department. DAC meeting was held on 27.01.2015. The paras at Sr. Nos. 1 & 3 were kept pending for compliance. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit requires immediate action for recovery besides adoption of remedial measures.

***14.4.17 Overpayment due to excess claim regarding advertisement-Rs.1.34 million***

As required under 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. Moreover, Rule 2.10(a)(i) ibid states that some 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 Director General Public Relations Punjab Lahore for the period 2012-13, a comparison of release orders issued by DGPR with the payment made to the Time and Space Media (Pvt.) Ltd. revealed that payment for 15 spot telecasts was made as against 10 spot release orders issued by the Director General. Thus an overpayment of Rs. 1,373,092 was made to the firm.

Audit was of the view that weak supervisory and financial controls resulted in overpayment of Rs. 1,373,092.

The matter was pointed out in September 2013. The management stated that reply would be submitted later on.

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

Audit recommends that the department should strengthen its internal controls, fix the responsibility for overpayment and take corrective measures.

*(PDP No. 5004- Director General Public Relations Punjab, Lahore -2012-13)*



## CHAPTER 15

### LABOUR AND HUMAN RESOURCE DEPARTMENT

#### *15.1 Introduction*

Labour and Human resource Department is essentially concerned with the promotion of healthy labour management relations for greater socio-economic progress. With this objective, the department not only protects the rights of the workers but lays equal stress on their commitment to work. The department provides medical aid, cash and other benefits in case of sickness, injury, death etc. to secure workers. It also undertakes other welfare measures for the industrial workers and their families including housing and education.

The department is headed by a Secretary. He is the administrative head of the department and is assisted by Additional Secretaries, Deputy Secretaries, Section Officers and a Computer Programmer in the discharge of his official duties.

#### *Functions of the department*

The department is responsible for;

- Welfare of labour.
- Implementation of labour laws.
- Labour legislation (Provincial).
- Manpower and employment including foreign employment.
- Technical, apprenticeship and vocational training.
- Administration of labour courts.
- Implementation of weights and measures enactment.

- Punjab Employees Social Security Institution.
- Minimum wages Board.
- Vocational guidance and employment counseling.
- Service matters except those entrusted to S&GAD.
- Purchase of stores and capital goods for the department.
- Education and grant of scholarships to the children of industrial workers.

Overall industrialization as well as geographical productivity will require more efforts to implement labour laws and thus department's responsibility and scope will increase.

## 15.2 Comments on Budget & Accounts (Variance Analysis)

### Introduction

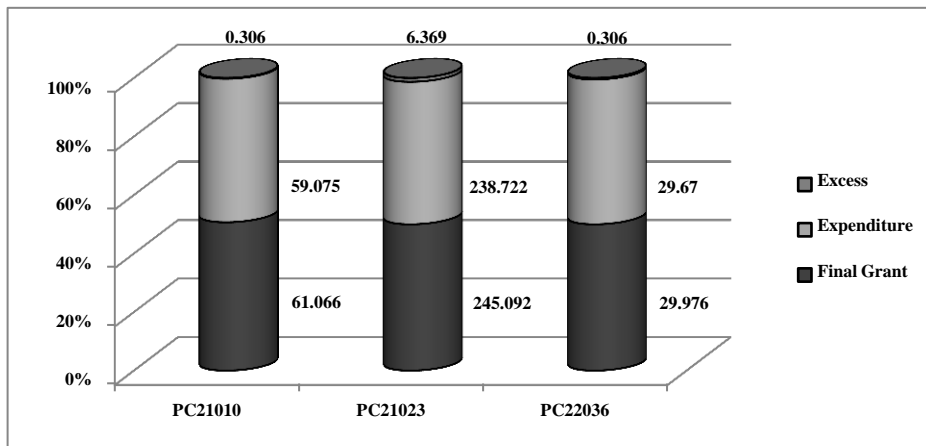
The Appropriation Accounts for the year 2013-14 of Labor & Human Recourse Department indicate capital expenditure on various specified services viz-a-viz those authorized by Government of the Punjab.

### Summary of Appropriation Accounts

The summarized position of actual expenditure during financial year 2013-14 against the total of four grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	27.375	2.601	61.066	59.075	(1.991)
PC21023	233.356	11.736	245.092	238.722	(6.369)
PC22036	40.000	(10.024)	29.976	29.670	(.306)
<b>Total</b>	<b>300.731</b>	<b>4.313</b>	<b>336.134</b>	<b>327.467</b>	<b>(8.666)</b>

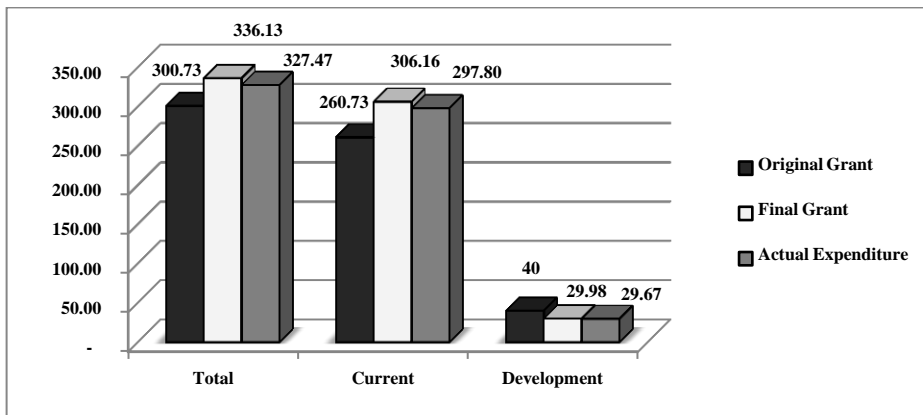


### Overview of Expenditure of Labor & Human Recourse Department

The total budget of Labor & Human Recourse Department for the year ended 30 June, 2014 was Rs. 336.134 million. Out of this amount the actual expenditure was Rs. 327.467 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	260,731,000	297,797,868	37,066,868	14.21
Development	40,000,000	29,670,325	(10,329,675)	(25.82)
<b>Total</b>	<b>300,731,000</b>	<b>327,467,325</b>	<b>26,737,193</b>	<b>(8.89)</b>



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	306,158,000	297,797,868	(8,360,132)	(2.73)
Development	29,976,000	29,670,325	(305,675)	(1.02)
<b>Total</b>	<b>336,134,000</b>	<b>327,468,193</b>	<b>(8,665,807)</b>	<b>(2.58)</b>



***Anticipated savings not surrendered***

According to rules laid down in Chapter 14 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, saving amount to Rs. 8.666 million at the close of the year 2013-14 under grants PC21010, PC22036 & PC21023 had not surrendered well in time.

**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:

<b>Sr. No.</b>	<b>Audit Report Year</b>	<b>Total Paras</b>	<b>Compliance received</b>	<b>Compliance not Received</b>	<b>Percentage of Compliance</b>
1	1985-86	05	03	02	60
2	1986-87	03	02	01	67
3	1989-90	01	0	01	0
4	1991-92	02	0	02	0
5	1993-94	05	01	04	20
6	1995-96	01	0	01	0
7	2001-02	37	13	24	35
8	2011-12	4	0	4	0
<b>Total</b>		<b>58</b>	<b>19</b>	<b>39</b>	<b>33</b>

The compliance with PAC Directives in Labour & Human Resources Department is very poor as compared with the years 1985-86 and 1986-87. The situation needs improvement.

## **15.4 AUDIT REPORT**

### ***Non production of Record***

#### ***15.4.1 Non production of record***

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 the Director General Labour Welfare Punjab, Lahore for the period 2012-13, complete record of two development projects namely, "Establishment of Labour Market Information and Resource Centre" and "Combating Worst Form of Child Labour in Four Districts of the Punjab" was not produced to audit for verification.

Due to non-production of record audit could not verify the authenticity of the record.

Audit pointed out the matter in September 2013. The management did not reply.

The matter was further reported to the administrative department during May 2014. Neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit requires production of record besides fixing responsibility for not providing record to audit and the officers/officials be proceeded under relevant Efficiency and Discipline Rules.

*(PDP No. 4501- Director General Labour Welfare Punjab, Lahore-2012-13)*

### *Irregularity and Non-compliance*

#### **15.4.2 Purchase of durable goods without concurrence of Austerity Committee-Rs. 2.92 million**

In accordance with Finance Department Austerity Measures circulated vide letter No. FD. SO (GOODS) 44-4/2011 dated 23.07.2011, purchase of computers, printers, LCD, battery, working standard was not allowed without concurrence of austerity committee.

Scrutiny of the record of development scheme titled “Provision of Checking Kits of Weights and Measures and Allied Training Facilities for Inspection Staff” revealed that purchase of machinery and equipments was made without obtaining relaxation of ban from Austerity Committee.

Audit was of the view that weak supervisory and financial controls led to irregular purchase.

Audit pointed out the matter during January 2013. The management replied that record was available and para be settled, but record was not produced to audit.

The matter was further reported to the administrative department during September 2013. Neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit requires to regularize the irregularity besides strengthening the internal as well as financial control.

*(PDP No. 2710- Director General Labour Welfare Punjab, Lahore-2011-12)*

## **CHAPTER 16**

### **LAHORE HIGH COURT**

#### ***16.1 Introduction***

Judiciary is a pillar of the government and enjoys immense importance and esteemed respect. The Honourable 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 Honourable 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 Honourable 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.

## 16.2 Comments on Budget & Accounts (Variance Analysis)

### Introduction

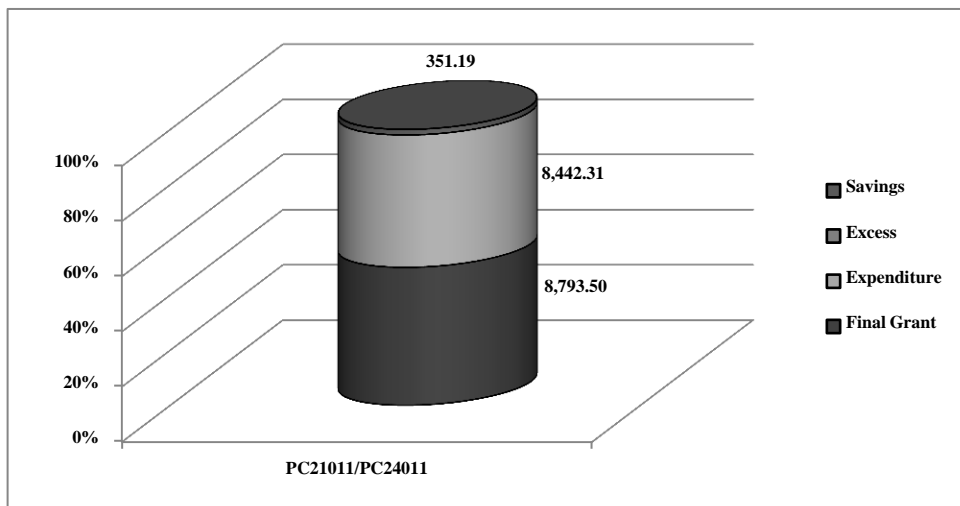
The Appropriation Accounts for the year 2013-14 of Administration of Justice prepared annually indicate revenue expenditure on various specified services viz-a-viz those authorized by Government of the Punjab.

### Summary of Appropriation Accounts

The summarized position of actual expenditure during 2013-14 against grant/appropriation was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21011/ PC24011	9,517.546	(724.049)	8,793.497	8,442.307	(351.190)
<b>Total</b>	<b>9,517.546</b>	<b>(724.049)</b>	<b>8,793.497</b>	<b>8,442.307</b>	<b>(351.190)</b>

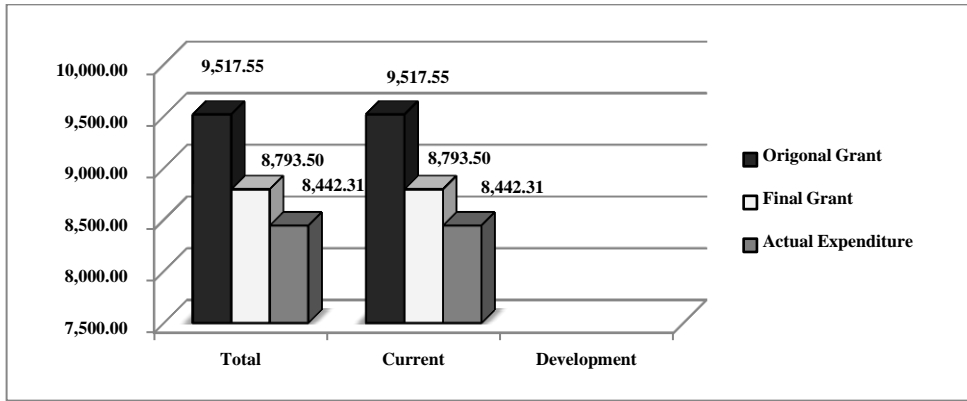


**Overview of Expenditure of Administration of Justice.**

The total budget of Administration of Justice for the year ended 30 June, 2014 was Rs. 8,793.497 million. Out of this amount the actual expenditure was Rs. 8,442.307 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	9,517,546,000	8,442,306,587	(1,075,239,413)	(11.29)
<b>Total</b>	<b>9,517,546,000</b>	<b>8,442,306,587</b>	<b>(1,075,239,413)</b>	<b>(11.29)</b>



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	8,793,497,000	8,442,306,587	(351,190,413)	3.99
<b>Total</b>	<b>8,793,497,000</b>	<b>8,442,306,587</b>	<b>(351,190,413)</b>	<b>3.99</b>

***Anticipated savings not surrendered***

According to rules laid down in Chapter 14 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, saving amounting to Rs. 351.190 million at the close of the year 2013-14 under grant PC21011/ PC24011 had not been surrendered well in time.



**16.3 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:

<b>Sr. No.</b>	<b>Audit Report Year</b>	<b>Total Paras</b>	<b>Compliance received</b>	<b>Compliance not received</b>	<b>Percentage of compliance</b>
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
<b>Total</b>		<b>27</b>	<b>7</b>	<b>20</b>	<b>26</b>

The overall compliance of PAC Directives in Lahore High Court is not satisfactory. The situation is required to be improved.

## 16.4 AUDIT PARAS

### *Non production of record*

#### **16.4.1 Non maintenance of record-Rs.6.58 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. Moreover, 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 produce to Audit on time for its verification otherwise disciplinary action may be taken against the concerned Principal Accounting Officer/DDO.

During audit of sub-ordinate formations of the Lahore High Court, the record pertaining to court fee in shape of court fee stamps collected/affixed was not produced despite repeated requests. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Senior Civil Judge, Okara	2007-13	4994	6,584,852
2	Senior Civil Judge, Jhang	2007-13	4873	-
<b>Total</b>				<b>6,584,852</b>

The non production of record implied that the record was not maintained and thus the authenticity of the accounts could not be verified.

Audit pointed out the irregularities during March and April 2014. The managements noted the observations for compliance.

The matter was further reported to the Registrar Lahore High Court Lahore. DAC meeting was held on 16.09.2014. The para at Sr. No. 1 was

kept pending. Further progress was not reported. As regards para at Sr. No. 2, neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends inquiry under PEEDA Act 2006, action against the delinquents and production of record for audit.

### *Irregularity and Non-compliance*

#### **16.4.2 Irregular purchases of various items-Rs. 51.79 million**

Finance Department letters No. FD.SO(GOODS)44-4/2011 dated 07.07.2012 regarding austerity/economic measures provides that there shall be complete ban on purchases of vehicles, furniture & fixture, procurement of items of machinery and equipments including I.T. equipments, software(s), printer, fax machine, photocopier, generators, air conditioners and luxury items etc. except with the prior concurrence of the Austerity Committee constituted for the purpose. Further, as per Rule 12 of PPRA Rules 2009, procurement over one hundred thousand 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 Lahore High Court, it was observed that some formations incurred expenditure on purchase of various items. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	District & Session Judge, Chakwal	2006-13	4985	6,761,818
2	District & Sessions Judge, Okara	2012-13	4582	6,641,872
3	District and Sessions Judge, Layyah	2006-13	4795	5,301,554
4	Senior Civil Judge, Okara	2007-13	4995	4,489,369
5	Senior Civil Judge, T.T.Singh	2007-13	4915	4,432,019
6	Senior Civil Judge, Sahiwal	2007-13	4874	4,178,042

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
7	District & Session Judge Jhang	2007-13	4867	4,022,337
8	Senior Civil Judge, Sahiwal	2007-13	4875	2,284,272
9	Senior Civil Judge, Okara	2007-13	4993	2,099,990
10	Senior Civil Judge Chakwal	2007-13	4586	2,099,885
11	Senior Civil Judge Chakwal	2007-13	4585	2,045,838
12	Senior Civil Judge, Jhang	2007-13	4868	1,948,208
13	Senior Civil Judge, T.T. Singh	2007-13	4882	1,199,382
14	Senior Civil Judge, Sialkot	2012-13	4518	1,133,700
15	Senior Civil Judge, Jhang	2007-13	4870	1,133,700
16	Senior Civil Judge, Sahiwal	2007-13	4876	1,070,800
17	Senior Civil Judge Sahiwal	2011-13	4753	945,000
<b>Total</b>				<b>51,787,786</b>

The expenditure was held irregular as the approval from the austerity committee was not obtained. Moreover:

- The advertisement on PPRA web site in some cases of Sr. Nos. 1 to 7, 8 to 13 & 17 was not made/shown to audit.
- The negotiations were made in violation of rule 40 of the PPRA Rules 2009 in some cases of Sr. Nos. 5, 9 & 11.
- The payments were made in advance in some cases of Sr. Nos. 1, 4 to 6, 11 and 14 to 16 but the approval of the Finance Department was not sought/shown to audit.
- The professional tax certificates were not shown to audit (Sr. Nos. 1,2, 4 and 6 to 16).

Non adherence to the rules/government instructions resulted in irregular expenditure for Rs. 61,751,132.

The lapse was pointed out from January to May 2014. The managements noted the observations for compliance.

The matter was further reported to the Registrar Lahore High Court Lahore. DAC meetings were held on 10.06.2014,16.09.2014 and

28.10.2014. The paras at Sr. Nos. 1, to 4, 9 to 11& 14 were kept pending. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that responsibility be fixed for non observance of rules and government instructions, the expenditure be got regularized from the Finance Department besides strengthening of internal controls.

**16.4.3 Unauthorized sanction of expenditure-Rs.13.47 million**

According to Rule 2(b)(i)(i) and (ii) of Delegation of Financial Power Rules 2006 amended up to 26.05.2009, Category-I and Category-II officers were competent to accord the sanction to incur expenditure upto Rs. 50,000 on local purchase of stationery (including computer stationery) during a financial year. These powers were enhanced to Rs. 400,000 and Rs. 300,000 respectively w.e.f. 26.03.2010. Moreover, as per Rule 12(1) of Punjab Procurement Rules 2009, all procurement opportunities from one hundred thousand to two million rupees shall be advertised on the PPRA’s website.

During audit of subordinate formations of the Lahore High Court, it was observed that expenditure was incurred on local purchases of stationery (including computer stationery) without adhering to the prescribed sanctioning limits. Further, in the cases of expenditure/claims exceeding Rs. 100,000, the tenders were not floated in the press and on the website of PPRA. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Senior Civil Judge Sialkot	2007-13	4798	1,128,850
2	Senior Civil Judge, Faisalabad	2011-13	4939	2,688,594
3	Senior Civil Judge, Sahiwal	2007-13	4877	2,281,508
4	Senior Civil Judge, Okara	2007-13	4996	1,691,557
5	Senior Civil Judge, Jhang	2007-13	4869	1,583,372

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
6	Senior Civil Judge, Chinot	2009-13	4888	1,160,859
7	Senior Civil Judge, Chinot	2009-13	4891	1,053,000
8	District & Session Judge, Sialkot	2012-13	4911	794,953
9	District & Sessions Judge, Okara	2012-13	4584	611,082
10	Senior Civil Judge, Bahawalpur	2012-13	4528	473,555
<b>Total</b>				<b>13,467,330</b>

The transgression of the rules due to weak supervisory controls entailed unauthorized sanctions of expenditure for Rs. 13,467,330.

Audit pointed out the lapses from January to April 2014. The managements noted the observations for compliance.

The matter was further reported to the Registrar Lahore High Court Lahore. DAC meetings were held on 10.06.2014, 16.09.2014 and 28.10.2014. The paras at Sr. Nos. 4, 8, 9 & 10 were kept pending for regularization. The para at Sr. No. 1 was reduced to Rs. 1,128,850 after verification of record amounting to Rs. 1,718,000. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that responsibility be fixed for non-observance of rules and government instructions, the expenditure be got regularized from the Finance Department besides strengthening of internal controls.

#### ***16.4.4 Irregular purchase of items during ban-Rs.10.72 million***

As pre Finance Department letters No. FD.SO(GOODS)44-4/2011 dated 07.07.2012, there shall be a complete ban on purchase of vehicles, furniture & fixture and procurement of items of machinery and equipments including I.T. equipments, software(s), printer, fax machine, photocopier, generators, air conditioners and luxury items etc. except with the prior concurrence of the austerity committee constituted for the purpose.

Some of the formations of Lahore High Court made purchases of various items during ban.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	District & Session Judge, Muzaffargarh	2006-13	4807	3,197,178
2	Senior Civil Judge, Faisalabad	2011-13	4924	2,199,653
3	Lahore High Court, Multan Bench	2010-13	4903	1,221,502
4	Lahore High Court, Multan Bench	2010-13	4896	1,200,561
5	Senior Civil Judge, Chinot	2009-13	4889	945,000
6	Senior Civil Judge, Muzaffargarh	2012-13	4573	589,982
7	Lahore High Court, Multan Bench	2010-13	4905	528,000
8	Senior Civil Judge, Chinot	2009-13	4892	474,375
9	Senior Civil Judge, D.G. Khan	2007-13	4922	367,539
<b>Total</b>				<b>10,723,790</b>

Non adherence to the rules/government instructions resulted in irregular expenditure of Rs. 10,723,790.

The lapse was pointed out in February, March and May 2014. The managements noted the observations for compliance.

The matter was further reported to the Registrar Lahore High Court Lahore. DAC meetings were held on 10.06.2014 and 16.09.2014. The paras at Sr. Nos. 1, 3, 4, 6 & 7 were kept pending for clarification from Finance Department regarding applicability of austerity measures. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that responsibility be fixed for non observance of rules and government instructions, the expenditure be got regularized from the Finance Department besides strengthening of internal controls.

#### **16.4.5 Uneconomical purchase of items without advertisement- Rs.9.63 million**

As per Rule 12 of PPRA Rules 2009, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on PPRA's website.

During audit of Lahore High Court, it was observed that some formations incurred expenditure on purchase of various items. The expenditure was held uneconomical as it was incurred without advertisement as per above rule. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Senior Civil Judge, Chinot	2009-13	4887	4,788,033
2	Senior Civil Judge, Faisalabad	2011-13	4927	2,362,809
3	Senior Civil Judge, Faisalabad	2011-13	4931	1,195,960
4	Senior Civil Judge, Sahiwal	2007-13	4878	1,068,225
5	Senior Civil Judge, Chakwal	2007-13	4588	214,812
<b>Total</b>				<b>9,629,839</b>

Disregard to the rules resulted in irregular expenditure of Rs. 9,629,839.

The lapse was pointed out from February to April 2014. The managements noted the observations for compliance.

The matter was further reported to the Registrar Lahore High Court Lahore. DAC meeting was held on 10.06.2014. The paras at Sr. No. 5 was kept pending for regularization. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that responsibility be fixed for non observance of rules and government instructions, the expenditure be got regularized from the Finance Department besides strengthening of internal controls.

#### ***16.4.6 Splitting of expenditure to avoid open tenders-Rs.4.10 million***

As per para 9 of PPRA Rules, 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 annual requirements thus determined would be advertised on website.

During audit of Lahore High Court it was observed that some formations thereof purchased some items through split up bills/ expenditure within very short intervals of time to remain within the limit of Rs. 100,000 to avoid open tenders. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Lahore High Court, Multan Bench	2010-13	4900	2,262,248
2	Senior Civil Judge, Faisalabad	2011-13	4928	1,835,768
<b>Total</b>				<b>4,098,016</b>

Audit was of the view that weak internal controls on “Rules and Regulations” resulted in irregular/uneconomical expenditure.

Audit pointed the lapse from February to March 2014. The managements noted the observations for compliance.

The matter was further reported to the Registrar Lahore High Court Lahore. DAC meeting was held on 16.09.2014. The para at Sr. No. 1 was kept pending for regularization from Finance Department. Further progress was not reported. As regards para at Sr. No. 2, neither any reply was received nor DAC meeting convened till finalization of this report.

The irregularity needs to be got condoned besides strengthening of internal controls.

***16.4.7 Purchase of goods from incorrect heads of accounts- Rs.1.65 million***

As per para 3(a) Finance Department letter No. PS/F8/808/78 dated 26.02.1978, funds allocated to a department, its attached department or

subordinate offices are required to be spent for the purpose for which they are allocated.

Examination of paid vouchers of some formations of Lahore High Court revealed that various items were purchased from irrelevant heads of accounts in violation of the appropriations authorized by the Legislature. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Senior Civil Judge, Sahiwal	2007-13	4750	829,946
2	Senior Civil Judge, Faisalabad	2011-13	4929	633,665
3	Senior Civil Judge, T.T. Singh	2007-13	4914	185,702
<b>Total</b>				<b>1,649,313</b>

Weak internal controls on “Appropriations” resulted into unauthorized payment of Rs. 1,649,313.

The lapses were pointed out in March and April 2014. The DDOs noted the observations for compliance.

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

Audit recommends that responsibility be fixed for non-observance of rules and government instructions, matter be got regularized from the Finance Department besides strengthening of internal controls.

#### ***16.4.8 Irregular mode of payments-Rs.1.06 million***

According to Rule 4.49(a) of Subsidiary Treasury Rules, read with the 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 Senior Civil Judge, Sahiwal for the period 2007-13, it was observed that DDO made cash payment through 4 transactions all exceeding Rs. 100,000 (ranging from Rs.169,305 to Rs.468,759) in violation of above said rules.

The deviation from the rules/government instructions resulted into irregular payment of Rs. 1,058,181.

Audit pointed out the irregularity in April 2014. The management noted the observation for compliance.

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

The department needs to strengthen its internal controls on payments and seek condonation of irregularity from the Finance Department besides fixing of the responsibility.

*(PDP No. 4879-Senior Civil Judge, Sahiwal-2007-13)*

#### ***16.4.9 Irregular opening of bank account***

As per Finance Department letter No. FD(FR)V-6/2 dated 29.10.1978, 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 District & Sessions Judge, Sahiwal for the period 2012-13, it was observed that a bank account No.12995-6 with the title “District & Sessions Judge, Sahiwal” was being maintained with National Bank of Pakistan, District Court Branch Sahiwal. The permission of the Finance Department for opening of the bank account, cash book, bank statements and bank reconciliation statements were not produced to audit.

Audit was of the view that the above action of the management was irregular due to non-observance of government instructions/rules.

Audit pointed out the irregularity in April 2014. The management noted the observation for compliance.

The matter was further reported to the Registrar Lahore High Court Lahore. DAC meeting was held on 28.10.2014. The para was kept pending for compliance. Further progress was not reported till the finalization of this report.

Audit recommends that responsibility be fixed for non-observance of rules and government instructions, the matter be got regularized from the Finance Department besides strengthening of supervisory and internal controls.

*(PDP No. 4866-District & Session Judge, Sahiwal-2012-13)*

### ***Internal Control Weakness***

#### ***16.4.10 Undue retention of civil court deposits and doubtful payments therefrom-Rs.6.35 million***

According to Rule 44 of Rules & Orders of Lahore High Court Lahore Vol-II, the challans shall be submitted by the depositor to the treasury together with the amount of deposit. The Court shall, at the end of every month, prepare a statement of deposits and send it to the Treasury for necessary verification.

During audit of Lahore High Court, it was observed that heavy amounts pertaining to 1/3<sup>rd</sup> amount of sale price of suit property were received from various litigants. Neither the monthly statements of deposits were prepared nor were sent to the Treasury Officer for necessary confirmation/verification. The payments made to various litigants/parties in this way were held doubtful. Moreover, the amounts received were kept outside the treasury which was tantamount to temporary embezzlement.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Senior Civil Judge, Faisalabad	2011-13	4926	4,600,000
2	Senior Civil Judge, Chinot	2009-13	4893	1,000,000
3	Senior Civil Judge, Rahim Yar Khan	2011-13	4754	400,000
4	Senior Civil Judge, Rahim Yar Khan	2011-13	4756	351,895
<b>Total</b>				<b>6,351,895</b>

Audit pointed out the lapses in January and March 2014. The managements noted the observations for compliance.

The matter was further reported to the Registrar Lahore High Court Lahore. DAC meeting was held on 10.06.2014. The paras at Sr. Nos. 3 & 4 were kept pending for inquiry. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that the matter be probed into, record thrashed out thoroughly and actual position be made known to audit, besides strengthening of financial and supervisory internal controls.

#### ***16.4.11 Purchases without immediate requirement-Rs.1.57 million***

According to Rule 15.18 of PFR Vol-I, balances of stores must not be held in excess of the requirements of a reasonable period or in excess of any prescribed maximum limit.

Some formations of the Lahore High Court purchased various items without immediate requirement. These unnecessary purchases entailed blocking of the capital and deterioration of the items purchased without their use. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Senior Civil Judge, Faisalabad	2011-13	4925	1,236,560
2	District and Sessions Judge, Layyah	2006-13	4793	336,000
<b>Total</b>				<b>1,572,560</b>

Weak internal controls on “Purchases” and “Inventories” resulted in blocking of capital.

The lapses were pointed out during March and May 2014. The managements noted the observations for compliance.

The matter was further reported to the Registrar Lahore High Court Lahore. DAC meetings was held 28.10.2014. The para at Sr. No. 2 was kept pending. Further progress was not reported. As regards para at Sr. No. 1, neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that the items be put into use for the purpose for which they were purchased and matter be probed to fix the responsibility besides strengthening of internal controls.

#### ***Recoveries and overpayments***

#### ***16.4.12 Unauthorized payment of allowances- Rs.7.36 million***

As per Government of the Punjab, Finance Department notification No. FD-PC-2-1/2005 dated 16.07.2005, integrated allowance @ Rs. 150 per month is admissible only to Naib Qasids, Qasids, Daftries, Frashes, Chowkidars, Sweepers and Sweepresses. This allowance was enhanced @Rs. 300 per month w.e.f. 01.07.2011. Moreover, 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.

Some of the formations of Lahore High Court made payments of various allowances to the officials who were not entitled thereof as per above rules/ instructions.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Senior Civil Judge, Sahiwal	2007-13	4880	1,470,600
2	Senior Civil Judge Kasur	2007-13	4758	1,283,080
3	Senior Civil Judge, Jhang	2007-13	4871	974,400
4	Senior Civil Judge, Okara	2007-13	4998	964,800
5	Senior Civil Judge, D.G Khan	2007-13	4920	766,800
6	Senior Civil Judge, T.T Singh	2007-13	4885	720,400
7	Lahore High Court Multan Bench	2010-13	4904	474,758
8	Senior Civil Judge Kasur	2007-13	4760	295,065
9	Senior Civil Judge Kasur	2007-13	4759	175,000
10	Senior Civil Judge, Faisalabad	2011-13	4930	144,000
11	Senior Civil Judge Sahiwal	2012-13	4752	87,298
<b>Total</b>				<b>7,356,201</b>

Gross neglect of the government instruction resulted into unauthorized payment of allowance.

Audit pointed out the lapse from February to May 2014. The managements noted the observations for compliance.

The matter was further reported to the Registrar Lahore High Court Lahore. DAC meeting was held on 16.09.2014. The paras at Sr. Nos. 4 & 7 were kept pending for recovery. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till finalization of this report.

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.

**16.4.13 Non deposit of income from rent of shops/canteen-  
Rs. 3.24 million**

As per 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 audit of the Senior Civil Judge, DG Khan for the period 2007-13, it was observed that certain shops, stalls and canteens were running their business in the premises of the office since long. The rent/electricity charges amounting to Rs. 3,240,000 (approx.) were not deposited into government treasury.

Weak internal controls on “Receipts and Payments” resulted in non deposit of the amount into government treasury.

Audit pointed out the lapse in May 2014. No reply was given by the management and the observation was simply received.

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

Audit recommends recovery/deposit of the stated amount and strengthening of internal controls besides action against the delinquents.

*(PDP No. 4917-Senior Civil Judge, D.G Khan-2007-13)*

#### **16.4.14 Non/less deduction of income tax-Rs.1.36 million**

As per Section 153 of Income Tax Ordinance 2001, withholding tax @3.5% on supply of goods and 6% on all type of services should be deducted at source.

Some formations of the Lahore High Court did not deduct or less deducted the income tax on the purchases made and the services acquired from various firms/parties. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Senior Civil Judge, Jhang	2007-13	4872	588,938
2	Senior Civil Judge, Sahiwal	2012-13	4751	500,983
3	Senior Civil Judge, Chiniot	2009-13	4890	154,296
4	District and Sessions Judge, Layyah	2006-13	4790	120,518
<b>Total</b>				<b>1,364,735</b>



Audit was of the view that weak internal controls on taxation caused non/less deduction of income tax.

The lapse was pointed out from March to May 2014. The managements noted the observations for compliance.

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

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 under intimation to audit besides strengthening of supervisory, financial & internal controls.



## **CHAPTER 17**

### **LITERACY & NON-FORMAL BASIC EDUCATION DEPARTMENT**

#### ***17.1 Introduction***

Literacy and Non-Formal Basic Education Department was created in August 2002 by the Provincial Government with the vision to eradicate illiteracy from the Punjab. Following tasks have been assigned to the Department.

- Promotion of Literacy through Non-Formal means.
- Research and development to achieve objectives for higher Literacy Rate.
- Adult Education.
- Training of Teachers and Material development for Non-Formal Education

#### **Vision:**

Literate skilled human capital sustains economic growth, social development, civic harmony, gender equality, people empowerment and reduction in poverty and burden of disease.

#### **Mission statement:**

"To Make Punjab Literate by 2020"

#### **Millennium Development Goals**

- Achieve Universal Primary Education;
- To ensure that, by 2015, children everywhere, boys and girls alike, will be able to complete a full course of primary schooling.
- Literacy rate (10+ years) shall be 88% by 2015.

## 17.2 Comments on Budget & Accounts (Variance Analysis)

### Introduction

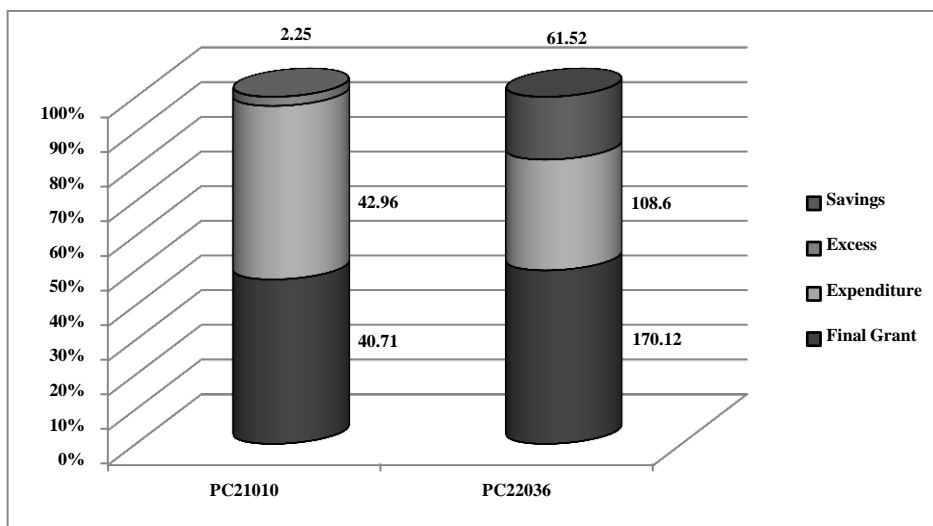
The Appropriation Accounts for the year 2013-14 of Literacy & Non Formal Basic Education prepared annually indicate revenue expenditure on various specified services viz-a-viz those authorized by Government of the Punjab.

### Summary of Appropriation Accounts

The summarized position of actual expenditure during 2013-14 against grant/appropriation was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)	Variance %age
1	2	3	4	5	5	6
PC21010	27.31	13.40	40.71	42.96	2.25	5.54
PC22036	1,605.00	(1,434.88)	170.12	108.60	(61.52)	36.16
<b>Total</b>	<b>1,632.31</b>	<b>(1,421.48)</b>	<b>210.83</b>	<b>151.57</b>	<b>(59.26)</b>	<b>(28.11)</b>

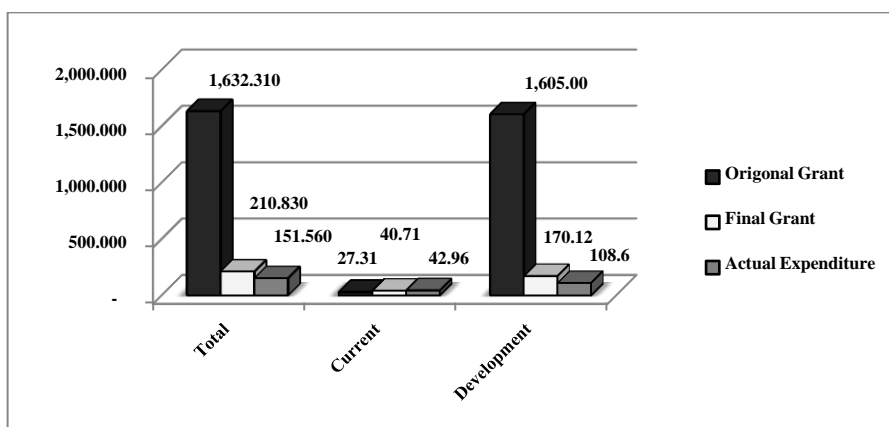


### Overview of Expenditure of Literacy & Non Formal Basic Education

The total budget of Literacy & Non Formal Basic Education for the year ended 30 June, 2014 was Rs. 210.83 million. Out of this amount the actual expenditure was Rs. 151.57 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
Development	27,311,000	42,962,534	15,651,534	57.3
<b>Total</b>	<b>1,605,000,000</b>	<b>108,603,846</b>	<b>(1,496,396,154)</b>	<b>(93.2)</b>



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	40,708,000	42,962,534	2,254,534	5.54
Development	170,121,000	108,603,846	(61,517,154)	36.16
<b>Total</b>	<b>210,829,000</b>	<b>151,566,380</b>	<b>(59,262,620)</b>	<b>(28.11)</b>

***Anticipated savings not surrendered***

According to rules laid down in Chapter 14 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, saving amounting to Rs. 61.617 million at the close of the year 2013-14 under grant PC22036 had not been surrendered well in time.

***Excess 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. 2.254 million for the year 2013-14 under grant PC21010 had not been got regularized.

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

There is no para yet printed in any of the previous Audit Reports. However, the department is requested to reconcile the matter with Audit Department regarding any discrepancy.

## **17.4 AUDIT REPORT**

### *Non production of record*

#### ***17.4.1 Non production of vouched account of assignment account-Rs.6.20 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 Secretary Literacy & NFBE Department, Lahore for the period 2011-14, it was observed that an amount of Rs. 14,867,560 was released from Assignment Account opened in National bank of Pakistan, main branch, Lahore. An amount of Rs. 6,200,058 was utilized, but in support of that expenditure, department did not produce the vouched account.

Due to non production of record, audit could not verify the authenticity of the accounts.

The observation was served to the local management during July 2014. The management noted the observation for compliance.

The matter was further reported to the administrative department. DAC in its meeting held on 08.01.2015, kept the para pending for production of vouched account. Further progress was not reported till finalization of this report.

The department needs to produce record and take disciplinary action against the responsible.

*(PDP No. 6353-Secretary Literacy and NFBE, Lahore- 2011-14)*



### *Irregularity and Non-compliance*

#### **17.4.2 Irregular expenditure due to violation of tendering process-Rs.1.41 million**

As per Rule 9 read with Rule 12 of PPRA Rules 2009, 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.

During audit of Secretary Literacy & NFBE Department, Lahore, it was observed that an expenditure of Rs. 1,410,553 was incurred on purchase of stationery including computer stationery and copper wire for Air Conditioners by splitting up the expenditure through quotations instead of floating the jobs on the website of PPRA as warranted by the above rules. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Secretary Literacy & NFBE Department, Lahore	2011-14	6347	1,118,053
2	Secretary Literacy & NFBE Department, Lahore	2011-14	6350	292,500
<b>Total</b>				<b>1,410,553</b>

Disregard to the PPRA Rules resulted in irregular/uneconomical expenditure of Rs.1,410,553.

The observation was served to the local management during July 2014. The management noted the observation for compliance.

The matter was further reported to the administrative department. DAC in its meeting held on 08.01.2015, kept the paras pending for regularization. Further progress was not reported till finalization of this report.

Audit recommends that the department should strengthen its administrative and supervisory controls, seek regularization of the expenditure.

## **CHAPTER 18**

### **LIVESTOCK AND DAIRY DEVELOPMENT DEPARTMENT**

#### ***18.1 Introduction***

Livestock & Dairy Development Department (established 1973) caters to 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. Thus this department is contributing to national food security, economic uplift, rural development, poverty alleviation, employment generation and foreign exchange earnings.

Livestock and Dairy Development Department has two attached departments viz, Director General (Extension) and Director General (Research).

## 18.2 Comments on Budget & Accounts (Variance Analysis)

### Introduction

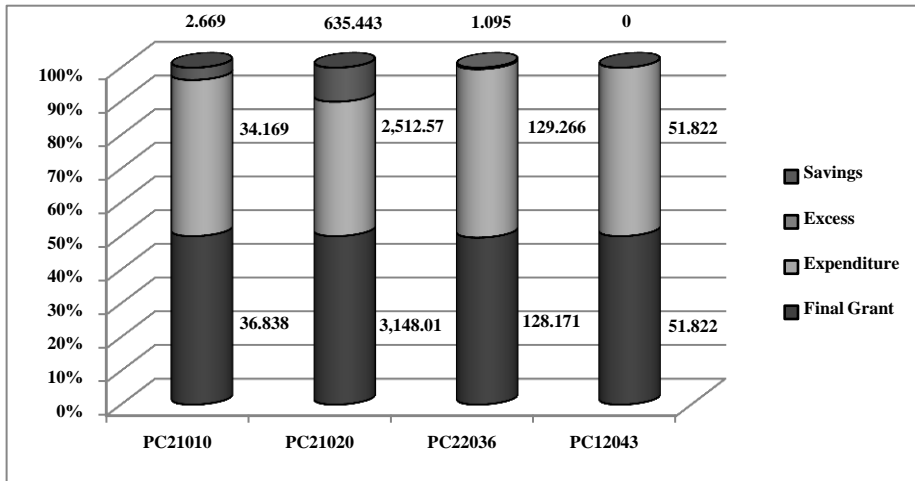
The Appropriation Accounts for the year 2013-14 of Live Stock and Dairy Development Department indicate revenue expenditure on various specified services viz-a-viz those authorized by Government of the Punjab for voted items of budget.

### Summary of Appropriation Accounts

The summarized position of actual expenditure during 2013-14 against the total of four grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	35.871	0.967	36.838	34.169	(2.669)
PC21020	3,148.013	0.001	3,148.014	2,512.571	(635.443)
PC22036	2,679.000	(2550.829)	128.171	129.266	1.095
PC12043	0	51.822	51.822	51.822	0
<b>Total</b>	<b>5,862.884</b>	<b>(2498.039)</b>	<b>3,364.845</b>	<b>2,727.828</b>	<b>(456.888)</b>

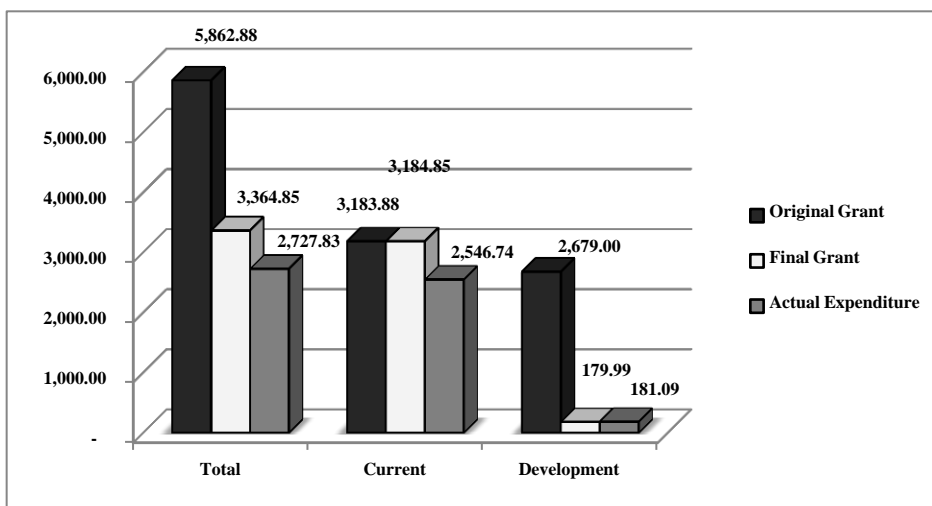


### ***Overview of Expenditure of Live Stock and Dairy Development Department***

The total budget of Live Stock and Dairy Development Department for the year ended 30 June, 2014 was Rs. 3,364.845 million. Out of this amount the actual expenditure was Rs. 2,727.828 million. The breakup of current and development expenditure is given below:

*(Amount in Rupees)*

<b>Grant Type</b>	<b>Original Grant</b>	<b>Actual Expenditure</b>	<b>Excess/ (Savings)</b>	<b>Variance %</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Current	3,183,884,000	2,546,674,000	(637,210,000)	17.25
Development	2,679,000,000	181,088,000	(2,499,007,000)	79.10
<b>Total</b>	<b>5,862,884,000</b>	<b>2,727,762,000</b>	<b>(3,136,217,000)</b>	<b>45.97</b>



This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

<b>Grant Type</b>	<b>Final Grant</b>	<b>Actual Expenditure</b>	<b>Excess/ (Savings)</b>	<b>Variance %</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Current	3,184,852,000	2,546,740,712	(638,111,288)	20.04
Development	179,993,000	181,087,651	1,094,651	0.61
<b>Total</b>	<b>3,364,845,000</b>	<b>2,727,828,363</b>	<b>637,016,637</b>	<b>18.93</b>

***Anticipated savings not surrendered***

According to the rules laid down in Chapter 14 of Punjab Budget Manual, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department whenever the savings are anticipated. However, saving amount to Rs. 638.112 million at the close of the year 2013-14 under grants PC21010, PC21020 had not been surrendered well in time.

***Excess 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. 1,095 million for the year 2013-14 under grant PC22036 had not been got regularized so far. This was breach of legislative control over appropriations.

### 18.3 *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	1985-86	1	1	0	100
2	1986-87	22	20	2	91
3	1987-88	21	18	3	86
4	1988-89	8	5	3	63
5	1989-90	2	2	0	100
6	1990-91	5	4	1	80
7	1991-92	3	0	3	0
8	1992-93	4	4	0	100
9	1993-94	5	1	4	20
10	1994-95	12	5	7	42
11	1995-96	7	0	7	0
12	1996-97	4	2	2	50
13	1998-99	52	31	21	60
14	1999-00	36	22	14	61
15	2000-01	113	96	17	85
16	2001-02	46	22	24	48
17	2005-06	36	1	35	3
18	2006-07	28	25	3	89
19	2009-10	20	2	18	10
20	2010-11	18	0	18	0
<b>Total</b>		<b>443</b>	<b>261</b>	<b>182</b>	<b>59</b>

The compliance of PAC Directives in Livestock and Dairy Development Department is not very encouraging. The department needs to improve it.

## 18.4 AUDIT REPORT

### *Fraud/Misappropriation*

#### **18.4.1 Loss due to misappropriation, embezzlement and theft- Rs. 530.26 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 and Dairy Development Department, it was observed that misappropriation/embezzlement of public funds and theft of government assets was caused. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Secretary L&DD GOP, Lahore	2013-14	6931	525,852,000
2.	Livestock Experimental Station, Chak Katora	2012-13	4529	1,406,306
3.	Director Communication and extension L&DD, Lahore	2013-14	5795	1,471,959
4.	Livestock Experimental Station, Chak Katora	2013-14	5873	1,453,802
5.	RCCSC, Jhang	2013-14	6598	78,750
<b>Total</b>				<b>530,262,817</b>

Audit was of the view that weak financial and supervisory controls on management of assets resulted in loss of Rs. 530,262,817.

The irregularity was pointed out during July, August and October 2014. The management at Sr. No. 1 stated that the case pertained to subordinate office and expenditure was not incurred from this office. The reply was not tenable because approval of scheme was accorded at the level of administrative department. The management at Sr. No. 2 did not furnish any reply. The managements at Sr. Nos. 3, 4 & 5 noted the observations for compliance.



The matter was further reported to the administrative department in April and December 2014. DAC meetings were held on 31.01.2014, 05.12.2014, 09.01.2015 and 16.01.2015. The para at Sr. No. 1 was kept pending till the outcome of inquiry. The para at Sr. No. 2 was reduced from Rs. 1,761,518 to Rs. 1,406,306 and the paras at Sr. Nos. 3 & 4 were kept pending for compliance. Further progress was not reported. As regards remaining para, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that the matter may be inquired and to fix responsibility against those at fault besides recovery of embezzled amount.

***Non production of record***

***18.4.2 Non production of record- Rs.26.75 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.

Scrutiny of the record of the UVAS for the year 2013-14 revealed that an amount of Rs. 26,750,000 was spent on construction of boys and girls hostels at Pattoki but complete record was not shown to audit.

Due to non production of record, audit could not ascertain the authenticity of accounts.

When pointed out in July 2014, it was only noted for compliance. It was requested either to produce the record or get the matter regularized.

The matter was further reported to the administrative department. DAC in its meeting held on 23.12.2014, kept the para pending for compliance. Further progress was not reported till the finalization of this report.

Audit recommends that matter regarding non production of record may be dealt severely and persons at fault be taken to task and produce complete record for scrutiny.

*(PDP No. 6601- University of Veterinary and Animals Sciences, Lahore-2013-14)*

### ***Irregularity and Non-compliance***

#### ***18.4.3 Irregular expenditure on construction without advertisement-Rs.13.50 million***

According to Rule 11 of Purchase Rules of University of Veterinary and Animal Sciences all procurement opportunity over Rs. 0.500 million should be advertised on the authority website as well as on other print media or newspaper having wide circulation. The advertisement in Newspaper will appear in at least two national dailies, one in English and other in Urdu. Para (c) of Notification issued by Finance Department, vide No. RO(TECH)FD2-3/2004 dated 02.08. 2004, states that the Chief Engineer on the basis of input rates fixed by Finance Department, shall fix the rate of each item of work for rough cost estimates for administrative approval and detailed estimate for technical sanctioned estimate and place them on their website.

Scrutiny of record of the UVAS, it was noticed that an amount of Rs.13,500,000 was spent on construction of boys' and girls' hostels, additional lecture rooms at Ravi Campus and cafeteria but work was got done at labour rate without floating tenders as required under rules. Detailed estimates of scheduled and non scheduled items /bills of quantity

(BOQs) were not prepared. Sales tax amounting to Rs. 2,295,000 was not deducted while making payments to suppliers and contractor on account of purchase of construction material. The measurement book was not prepared. The expenditure was not justified and needed regularization.

Audit was of the view that weak internal controls resulted in less recovery of income tax.

Audit pointed out the matter in July 2014. The management noted the observation for compliance.

The matter was further reported to the administrative department during October 2014. DAC in its meeting held on 23.12.2014, kept the para pending for compliance. Further progress was not reported till the finalization of this report.

Audit recommends that matter be investigated at higher level and persons at fault be taken to task besides adoption of remedial measures.

*(PDP No. 6599- University of Veterinary and Animals Sciences, Lahore-2013-14)*

#### **18.4.4 Irregular purchase of various items without immediate requirements-Rs.5.21 million**

As per Rule 15.18 of PFR Vol-I, balances of stores must not be held in excess of the requirements of a reasonable period or in excess of any prescribed maximum limit.

During audit of Livestock and Dairy Development Department, it was observed that huge quantities of chemicals, feed and store items were purchased without immediate requirement. Resultantly after the close of financial year 2013-14 huge quantities were found available in stock. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Livestock Experimental Station, Khushab	2013-14	6827	1,817,259
2.	VRI, Lahore	2013-14	6630	3,392,170
<b>Total</b>				<b>5,209,429</b>

Audit was of the view that weak internal controls on 'inventories' resulted in unnecessary purchase of Rs. 5,209,429.

The irregularity was pointed out during July, September and October 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department in November 2014. DAC meeting was held on 23.12.2014. The para at Sr. No. 1 was reduced to the extent shown above after verification of consumption record. Further progress was not reported. As regards remaining para, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that responsibility be fixed, irregularity be got condoned and internal controls be strengthened.

***18.4.5 Irregular expenditure due to splitting and violation of tendering process-Rs.1.59 million***

As per Rule 9 of PPRA Rules 2009, 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. Furthermore, as per Rule 12 ibid, procurement over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on website.

During audit of Livestock and Dairy Development Department, it was observed that a sum of Rs. 1,586,367 was incurred on purchase of medicine, Pesticides, chemicals, A.I Straws and stationery by splitting the job order. The expenditure was incurred through quotations instead of floating the job in the press and on the PPRA's website as warranted by the rule.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Director VRI, Lahore	2013-14	6632	837,814
2.	D.G Extension L & DD Lahore (Settled)	2013-14	5872	399,165
3.	Director Live stock Farms Punjab, Lahore	2013-14	6957	226187
4.	DD Semens Production Unit, Qadirabad, Sahiwal	2013-14	6590	123201
<b>Total</b>				<b>1,586,367</b>

Audit was of the view that weak financial controls resulted in irregular purchase of Rs. 1,586,367.

The matter was pointed out during August and September 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC meeting was held on 16.01.2015. The para at Sr. No. 1 was kept pending for regularization. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that irregularity may be got regularized with the sanction of competent authority besides strengthening of internal controls.

#### ***18.4.6 Unauthorized mode of payment- Rs.1.19 million***

According to Rule 4.49 (a) of Subsidiary Treasury Rules, read with the Finance Department 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 Veterinary Research Institute, Lahore for the period 2013-14, it was observed that payments of Rs. 100,000 and above were made in cash.

Audit was of the view that weak financial discipline and lack of effective, administrative controls led to unauthorized mode of payment amounting to Rs. 1,186,562.

The irregularity was pointed out during July and August 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department in November 2014. Neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that irregularity be got condoned with the approval of competent authority besides strengthening of financial and supervisory control.

*(PDP No. 6629-Veterinary Research Institute, Lahore-2013-14)*

### ***Recoveries and overpayments***

#### ***18.4.7 Non recovery of lease money, security and penalty-Rs.222.86 million***

As per agreement executed between the different contractors and UVAS authorities for leasing of Feed mill, Poultry Machine and Sheds situated at Avian Research Centre at Lahore, 484 acre agriculture land, Fish Ponds situated at Pattoki owned by UVAS, lease money was to be recovered from the contractors. Furthermore, as per clause 6&11 of the terms and conditions of lease agreement, the lease rent will be recovered from the leaseholders by auction of cash crop and livestock through committee of leaseholder. If lease amount will not be fully recovered the remaining amount will be recovered through sale out of cash crop of the leaseholder by the Manager.

During audit of Livestock and Dairy Development Department, it was observed that a sum of Rs. 222,860,683 of lease money, security and penalty was not realized from the contractors/tenants.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	LES Bahadurnagar	2012-14	6621	1,1790,4375
2.	Superintendent LES Jahagirabad District Khanewal	2013-14	6586	46,643,359
3.	Livestock Experimental Fazilpur District Rajanpur	2013-14	6625	14,128,057
4.	Livestock Experimental Station Rakh Ghulaman	2013-14	6930	13,816,851
5.	Livestock Experimental Station, Qadirabad	2012-14	6935	12,674,500
6.	Superintendent Camel Breeding and Research Station Rakh Mahni	2012-13	4842	11,380,181
7.	Livestock Experimental Station, Kach Khoh Jahangirabad	2012-13	4725	1,443,000
8.	Superintendent Livestock Experimental Station Jahagirabad District Khanewal	2013-14	6587	1,276,056
9.	Livestock Experimental Station Shergarh, Okara	2013-14	6616	1,183,822
10.	GFF Kalorkot District Bhakar	2013-14	6612	1,148,484
11.	Livestock Experimental Station Chak Katora, Hasilpur	2013-14	6605	613,245
12.	GFF Kalorkot District Bhakkar	2013-14	6613	648,753
<b>Total</b>				<b>222,860,683</b>

Audit was of the view that weak financial controls resulted in non recovery of Rs. 222,860,683.

The irregularity was pointed out during February, April, July and October 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department in November 2014 and December 2014. DAC meetings were held on 16.12.2014, 09.01.2015 and 16.01.2015. The paras at Sr. Nos. 1, 2, 4, 5, 8 & 9 were kept pending for recovery and the para at Sr. No. 11 was reduced to the extent shown above after partial recovery. Further progress

was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that the matter may be investigated and to fix responsibility against those at fault besides doing the needful under report to audit.

#### ***18.4.8 Non adjustment of outstanding advances-Rs.43.69 million***

As per Para No. B of Rules for Grant of Advances and Adjustment of Advances of the UVAS Lahore, the advance should be got adjusted within minimum possible time i.e. immediately after completion of job, purchase or within one month.

The scrutiny of the advances register of the UVAS Lahore revealed that advances were granted to various university employees of different departments for construction of hostels, purchase of machinery and equipment, demand notices, study tours etc. However, the advances amounting to Rs. 43,690,721 were not adjusted since long.

Audit was of the view that weak administrative and financial controls led to non-adjustment of advances for Rs. 43,690,721.

The irregularity was pointed out in July 2014. The management noted the observation for compliance.

The matter was further reported to the administrative department in November 2014. DAC in its meeting held on 23.12.2014, kept the para pending for compliance. Further progress was not reported till the finalization of this report.

Audit recommends that responsibility be fixed and recovery may be effected besides strengthening of financial and supervisory control.

*(PDP No. 6084-UVAS, Lahore-2013-14)*



**18.4.9 Non recovery of compensation from scholars-Rs.11.76 million**

As per Surety Bond executed with the scholars deputed abroad for PhD, the scholars shall return to Pakistan and serve the university honestly and maintain good behavior for a period not less than five years on any suitable post.

It was observed during audit that some scholars deputed for PhD did not return after completion of the prescribed period of five years. The compensation as contained in the Surety Bond was not recovered either from scholars or from their guarantors. The details are as under:

<b>Sr. No.</b>	<b>Name of scholars</b>	<b>Date due in UVAS</b>	<b>Proceeded to</b>	<b>Amount of surety bond</b>
1.	Dr. Imitiaz Hussain	11.05.2012	University of Lincoln, UK	11,758,998
2.	Imitaz Ahamd Sajid	30.06.2013	Austria.	Not assessed
3.	Muhammad Kamran	21.02.2014	Charles Sturt University Australia.	Not assessed
<b>Total</b>				<b>11,758,998</b>

Audit was of the view that weak administrative controls resulted in non recovery of compensation amount.

When pointed out in July 2014, the management noted the observation for compliance.

The matter was further reported to the administrative department in November 2014. DAC in its meeting held on 23.12.2014, kept the para pending of compliance. Further progress was not reported till the finalization of this report.

Audit recommends that the department should strengthen its administrative controls and effect recovery of the stated amount.

*(PDP No. 6082-UVAS, Lahore-2013-14)*

#### **18.4.10 Non recovery of government dues- Rs.5.04 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 demand and paid into the treasury.

During audit of Livestock and Dairy Development Department, it was observed that an amount of Rs. 5,034,557 was recoverable from serving and retired officials. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Director PRI Rawalpindi	2013-14	6635	4,601,000
2.	D.G Research VRI Lahore	2013-14	6934	248,999
3.	Director PRI Rawalpindi	2013-14	6639	184,558
<b>Total</b>				<b>5,034,557</b>

Audit was of the view that weak supervisory and financial controls resulted in non recovery of Rs. 5,034,557.

The irregularity was pointed out in October 2014. The management at Sr. No. 1 replied that officer was transferred to BLPRI Kherimurat, Attock and salary was being drawn from the Head office. The reply being evasive was not acceptable. The managements at Sr. Nos. 2 & 3 noted the observations for compliance.

The matter was further reported to the administrative department in November 2014. DAC meeting was held on 09.01.2015. The para at Sr. No. 1 was kept pending till decision of the court and the para at Sr. No. 3 was kept pending for regularization. Further progress was not reported. As regards para at Sr. No. 2, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that recovery be effected besides strengthening of financial and supervisory control.

**18.4.11 Irregular payment of conveyance allowance to the officers enjoying official transport-Rs.1.32 million**

In accordance with Finance Department letter No. FD(PC)2-1/77 dated 12.07.1977, the government servant who are provided with the staff car/government vehicle and are entitled to its free use both for official as well as private purposes, shall not be eligible for the grant of this allowance.

During audit of Livestock and Dairy Development Department, it was observed that various officers were provided with official vehicles but they were also being paid conveyance allowance in violation of above orders. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Director Research Centre for conservation of Sahiwal cattle, Jhang	2013-14	6596	720,000
2.	Director Breed Improvement, Lahore	2013-14	6961	600,000
<b>Total</b>				<b>1,320,000</b>

Audit was of the view that weak internal controls resulted in irregular payment of Rs. 1,320,000.

The irregularity was pointed out in September 2014. The management at Sr. No. 1 replied that conveyance allowance has been stopped. The management at Sr. No. 2 noted the observation for compliance.

The matter was further reported to the administrative department in November 2014. Neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that recovery be effected besides strengthening of financial and supervisory control.

#### ***18.4.12 Less recovery of auction money-Rs.1.03 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 in to the treasury. And according to Government of Pakistan revenue division Federal Board of revenue CC No.4(36)ITP/2013 dated 19.07.2013 withholding tax/advance tax on auction money should be deposited @ 10%.

During audit of Livestock Experiment Station, Rakh Ghulaman District Bhakkar, it was noticed that auction money was less recovered from the highest bidders/contractors amounting to Rs. 1,033,800. Moreover, 10% withholding tax amounting to Rs. 931,980 was also not recovered.

Audit was of the view that weak financial controls resulted in non recovery of auction money and withholding tax.

The irregularity was pointed out in September 2014. The management noted the observation for compliance.

The matter was further reported to the administrative department in November 2014. DAC in its meeting held on 09.01.2015, reduced the amount of the para to the above extent after recovery of Rs. 1,650,000 pending. Further progress was not reported till the finalization of this report.

Audit recommends that recovery be effected besides fixing responsibility.

*(PDP No. 6645- Livestock Experiment Station, Rakh Ghulaman, District Bhakkar- 2013-14)*

*Others*

**18.4.13 Non disposal of unserviceable items-Rs.2.69 million**

As required under 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 Livestock and Dairy Development Department, it was observed that unserviceable vehicles, machinery and fallen/dry trees were lying in the store. These items were getting deteriorated day by day. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Livestock Experimental Station, Bahadurnagar	2013-14	6619	800,000
2	Government Poultry Farm, D G Khan	2013-14	7062	570,000
3	Livestock Experimental Station, Shergarh	2013-14	6617	217,000
4	Government Poultry Farm, Bahawalpur	2013-14	6946	300,000
5	Livestock Experimental Station, Fazilpur	2013-14	6626	200,000
6	Livestock Experimental Station, Shergrah	2013-14	6615	200,000
7	Livestock Experimental Station, Qadarabad	2013-14	6939	200,000
8	Livestock Experimental Station, Haroonabad	2013-14	6608	200,000
<b>Total</b>				<b>2,687,000</b>

Audit was of the view that weak administrative controls resulted in non disposal of stores.

The irregularity was pointed out from July to October 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department in November 2014. DAC meetings were held on 16.12.2014 and 16.01.2015. The paras at Sr. Nos. 1, 2 to 6 & 8 were kept pending for compliance. Further progress was not reported. As regards remaining para, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that the stores be disposed off besides strengthening of administrative controls.



## **CHAPTER 19**

### **PLANNING AND DEVELOPMENT DEPARTMENT**

#### ***19.1 Introduction***

The Planning and Development Department is an important department of the Government of Punjab 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 resources available. It is headed by Chairman Planning and Development Board. The held of offices of Planning and Development Department 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.

## 19.2 Comments on Budget & Accounts (Variance Analysis)

### Introduction

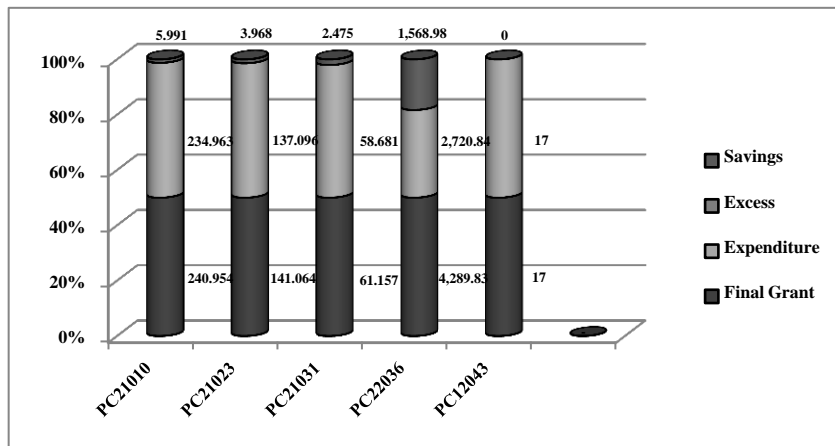
The Appropriation Accounts for the year 2013-14 of Planning & Development Department indicate revenue expenditure on various specified services viz-a-viz those authorized by Government of the Punjab.

### Summary of Appropriation Accounts

The summarized position of actual expenditure during 2013-14 against the total of five grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	237.369	3.585	240.954	234.963	(5.991)
PC21023	166.580	(25.516)	141.064	137.096	(3.968)
PC21031	79.955	(18.798)	61.157	58.681	(2.475)
PC22036	9,947.000	(5,657.174)	4,289.826	2,720.844	(1,568.982)
PC12043	0.00	17.000	17.000	17.000	0
<b>Total</b>	<b>10,430.904</b>	<b>(5,680.903)</b>	<b>4,750.001</b>	<b>3,168.586</b>	<b>(1,581.415)</b>



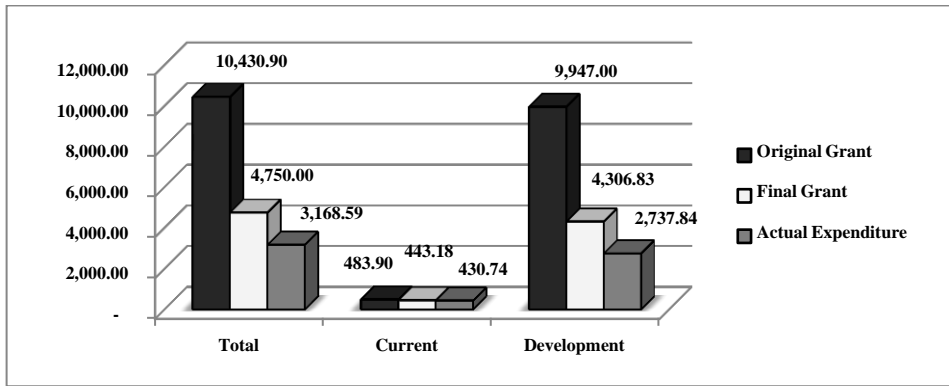


### Overview of Expenditure of Planning & Development Department

The total budget of Planning & Development Department for the year ended 30 June, 2014 was Rs. 4,750.001 million. Out of this amount the actual expenditure was Rs. 3,168.586 million.

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	483,904,000	430,741,750	(53,162,250)	10.97
Development	9,947,000,000	2,737,844,367	(7,209,155,633)	72.48
<b>Total</b>	<b>10,430,904,000</b>	<b>3,168,586,117</b>	<b>(7,262,317,883)</b>	<b>69.62</b>



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	443,175,000	430,741,750	12,433,250	2.81
Development	4,306,826,000	2,737,844,367	1,568,981,633	36.43
<b>Total</b>	<b>4,750,001,000</b>	<b>3,168,586,117</b>	<b>1,581,414,883</b>	<b>33.29</b>

***Anticipated savings not surrendered***

According to rules laid down in Chapter 14 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, saving amounting to Rs. 1,581.415 million at the close of the year 2013-14 under grants PC21010, PC21023, PC21031 & PC22036 had not been surrendered well in time.

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

There is no para yet printed in any of the previous Audit Reports. However, the department is requested to reconcile the matter with Audit Department regarding any discrepancy.

## 19.4 AUDIT REPORT

### *Non production of record*

#### **19.4.1 Non production of record-Rs. 33.15 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 Planning and Development Department, it was observed that auditable record pertaining to expenditure of Rs. 33,154,413 was not produced for audit scrutiny. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Director General, ABAD, Rawalpindi	2013-14	6426	31,900,000
2	Secretary Planning & Development	2013-14	5829	1,062,820
3	Director General, Monitoring & Evaluation , Lahore	2013-14	6097	191,593
<b>Total</b>				<b>33,154,413</b>

Due to non production of record, audit could not verify the authenticity of the accounts.

Audit pointed out the irregularity in July, August and October 2014. The managements noted the observations for compliance.

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

Audit recommends that the department should produce record and take disciplinary action against the responsible.

## ***Irregularity and Non-compliance***

### ***19.4.2 Unauthorized payments-Rs.120.50 million***

As per Sr. No.14 of PC-I, Four Posts (01 Project Manager, 01 Admn. officer, 01 Data Analyst/Steno.& 01 Driver) are required to be approved by Finance department and review & rationalization committee (Salary package, pay package and job descriptions) included in “Water Resource Development through Construction of 200 Mini Dams-Revised 400 Mini Dams along with Command Area Development of Pothohar Region Barrani Areas of Punjab”.

During audit of Director General ABAD Rawalpindi, it was observed that Project Manager was appointed without the approval of the Chief Minister. Therefore, expenditure incurred to the tune of Rs. 120.50 million was held unauthorized.

The matter was pointed out in May 2014. The management stated that reply would be submitted later on.

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

Audit recommends that unauthorized expenditure be got regularized from the competent authority besides strengthening of administrative and financial controls.

*(PDP No. 6966- D.G. ABAD, Rawalpindi-2012-13)*

### ***19.4.3 Irregular purchase and non receipt of various items-Rs.45.16 million***

According to Rule 12 of PPRA Rules 2009, the 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 PPRA from time to time. Moreover, 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 they should be kept in charge of a responsible government servant.

During audit of Planning and Development Department, it was observed that furniture, vehicles and ‘machinery & equipment’ amounting to Rs. 45,158,751 were purchased without advertisement on PPRA website. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs)
1	D.G, Monitoring & Evaluation, Lahore	2013-14	6369	14,893,282
2	D.G. Bureau of Statistics, Lahore	2012-14	6413	14,804,737
3	D.G. Monitoring & Evaluation, Lahore	2013-14	6100	13,962,799
4	D.G. Monitoring & Evaluation, Lahore	2013-14	6370	930,483
5	D.G. Bureau of Statistics, Lahore	2012-14	6417	380,250
6	D.G. ABAD, Rawalpindi	2013-14	6368	187,200
<b>Total</b>				<b>45,158,751</b>

Moreover, the items at Sr. Nos. 3, 4 & 5 were neither received nor entered in the stock registers.

Audit was of the view that deviation from the rules resulted in irregular purchases and weak supervisory and internal controls resulted in non receipt of items.

The matter was pointed out from August to October 2014. The management at Sr. No. 1 discussed the matter but did not sign the observation. The other managements noted the observations for compliance.

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

Audit recommends that matter be inquired, irregularity be got regularized from the competent authority besides strengthening of supervisory and internal controls.

### *Recoveries and Overpayments*

#### **19.4.4 Recovery on account of penal rent-Rs. 1.49 million**

According to Rule 5.45 of Civil Servant Rules Punjab, a government servant to whom a residence has been allotted can retain the government accommodation for a period not more than two months in case of his dismissal/removed from service. Moreover, as per Finance Department letter No.SO(W-II)XV(14)/76 dated 27.09.1980, penal rent for unauthorized occupation of government residential buildings is to be recovered @ 60 percent of pay from unauthorized occupants.

During audit of Director General ABAD Rawalpindi, it was observed that some officers/officials were transferred/retired from government service but neither they vacated the government accommodations nor deposited the penal rent @ 60% of their basic pay. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Director General ABAD, Rawalpindi	2012-13	6970	747,348
2	Director General ABAD, Rawalpindi	2013-14	6364	747,348
<b>Total</b>				<b>1,494,696</b>

Weak supervisory and financial controls resulted into non recovery of penal rent for Rs. 1,494,696.

The matter was pointed out in May and October 2014. The management at Sr. No. 1 replied that the official was depositing normal house rent accordingly. The management at Sr. No. 2 noted the observation for compliance.

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

Audit recommends that the department should get the accommodations vacated and effect recovery of the stated amount from the concerned besides strengthening of supervisory and financial controls.

***Others***

***19.4.5 Non disposal of condemned vehicles and motorcycles- Rs.8.20 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 Planning and Development Department, it was observed that vehicles worth Rs. 8,200,000 were off road and deteriorating but the same were not disposed off. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Secretary, P&D Department, Lahore	2012-13	5827	3,500,000
2	Director General, ABAD, Rawalpindi	2012-13	6968	1,500,000
3	Director General, Bureau of Statistics, Lahore	2012-14	6420	1,500,000
4	Secretary, P&D Department, Lahore	2013-14	5832	1,300,000
5	Bureau of Statistics Field, Gujranwala	2010-14	6408	400,000
<b>Total</b>				<b>8,200,000</b>

Non observance of rules and weak internal controls on management of assets could result in loss of millions.

The matter was pointed out during November 2013, May, July and October 2014. The managements noted the observations for compliance.

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

Audit recommends that appropriate action be taken to avoid further deterioration besides strengthening of internal controls on management of assets.



## **CHAPTER 20**

### **POPULATION WELFARE DEPARTMENT**

#### **20.1      *Introduction***

Population Welfare Department is headed by a Secretary. It has one attached department i.e., Director General Population Welfare. As per Rules of Business, 1974 (amended to-date), the department has been assigned the business of:

- provision of motivational services for Population Welfare and Establishment of contact with the clients at all levels.
- provision of Family Welfare Services in urban & rural areas, including clinical and non clinical contraception, through Family Welfare Centers, Reproductive Health Services Establishments, Mobile Service Units.
- supply of contraceptives and medicines to clients through the network of community distribution points and other agencies involved in Population Welfare Programme.
- implementation of publicity and communication strategy.
- promotion of community involvement and participation in Population Welfare Activities.
- conducting research studies in matters relating to Population Welfare & Population Control.

## 20.2 Comments on Budget & Accounts (Variance Analysis)

### Introduction

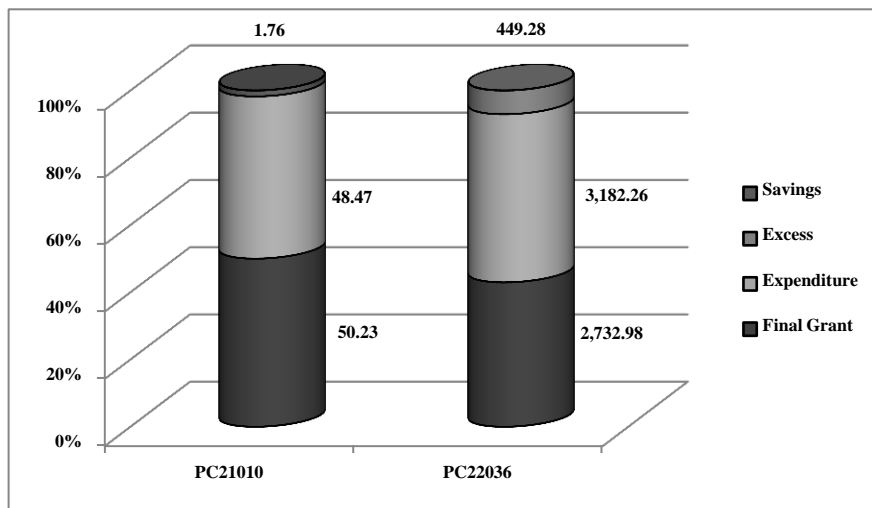
The Appropriation Accounts for the year 2013-14 of Population Welfare Department prepared annually indicate revenue expenditure on various specified services viz-a-viz those authorized by Government of the Punjab.

### Summary of Appropriation Accounts

The summarized position of actual expenditure during 2013-14 against grant/appropriation was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)	Variance %age
1	2	3	4	5	6	7
PC21010	50.085	0.147	50.232	48.469	(1.763)	(3.51)
PC22036	2,500.000	232.984	2,732.984	3,182.260	449.276	16.44
<b>Total</b>	<b>2,550.085</b>	<b>233.131</b>	<b>2,783.216</b>	<b>3,230.730</b>	<b>447.514</b>	<b>16.08</b>

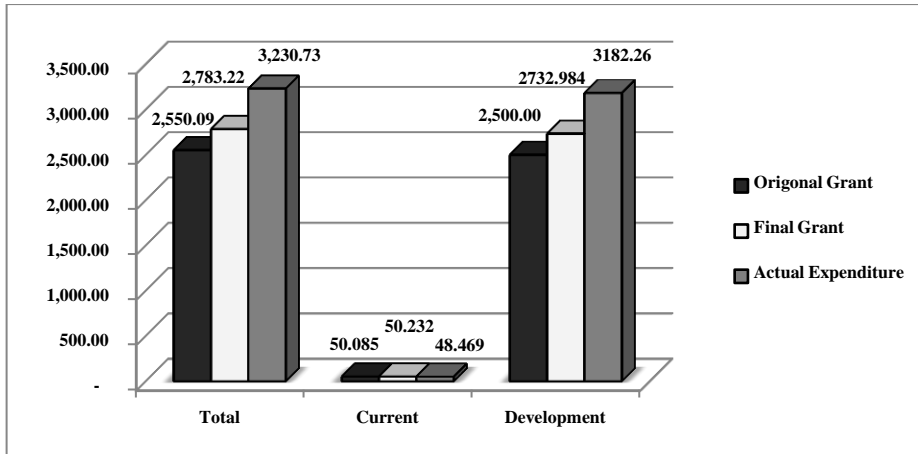


### ***Overview of Expenditure of Population Welfare Department***

The total budget of Population Welfare Department for the year ended 30 June, 2014 was Rs. 2,783.216 million. Out of this amount the actual expenditure was Rs. 3,230.730 million. The breakup of current and development expenditure is given below:

*(Amount in Rupees)*

<b>Grant Type</b>	<b>Original Grant</b>	<b>Actual Expenditure</b>	<b>Excess/ (Savings)</b>	<b>Variance %</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Current	50,085,000	48,469,332	(1,615,668)	(3.22)
Development	2,500,000,000	3,182,260,392	449,276,392	17.97
<b>Total</b>	<b>2,550,085,000</b>	<b>3,230,729,724</b>	<b>447,660,724</b>	<b>14.75</b>



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)

<b>Grant Type</b>	<b>Final Grant</b>	<b>Actual Expenditure</b>	<b>Excess/ (Savings)</b>	<b>Variance %</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Current	50,232,000	48,469,332	(1,762,668)	(3.51)
Development	2,732,984,000	3,182,260,392	449,276,392	16.44
<b>Total</b>	<b>2,783,216,000</b>	<b>3,230,729,724</b>	<b>447,513,724</b>	<b>16.08</b>

#### ***Anticipated savings not surrendered***

According to rules laid down in Chapter 14 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, saving amounting to Rs. 1.763 million at the close of the year 2013-14 under grant PC21010 had not been surrendered well in time.

#### ***Excess 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. 449.276 million for the year 2013-14 under grant PC22036 had not been got regularized so far. This was breach of legislative control over appropriations.

**20.3      *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:

<b>Sr. No.</b>	<b>Audit Report Year</b>	<b>Total Paras</b>	<b>Compliance received</b>	<b>Compliance not Received</b>	<b>Percentage of Compliance</b>
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	2006-07	61	25	36	41
9	2009-10	27	2	25	7
<b>Total</b>		<b>240</b>	<b>91</b>	<b>149</b>	<b>38</b>

The status of compliance with PAC Directives is very low except for the year 1998-99. The department is required to improve it.

## 20.4 AUDIT REPORT

### *Non production of record*

#### **20.4.1 Non production of record-Rs. 19.80 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 Population Welfare Department, the auditable record was not produced for audit scrutiny despite repeated requests. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	District Population Welfare Officer, Okara	2007-13	5162	7,563,989
2	RHSA, Hafizabad	2005-13	4705	4,372,041
3	District Population Welfare Officer, Jhang	2007-13	5166	3,034,000
4	District Population Welfare Officer, T.T. Singh	2008-13	4836	2,543,000
5	District Population Welfare Officer, Kasur	2006-13	5082	2,045,000
6	RHSA Center, Sialkot	2009-13	5095	242,400
7	RHSA Center, T.T Singh	2002-13	4835	0
<b>Total</b>				<b>19,800,430</b>

Due to non production of record audit could not ascertain the authenticity of accounts.

The matter was pointed out during February, March, April and May 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC meetings were held on 29.08.2014 and 25.11.2014. The paras at Sr.

Nos. 1 to 3, 5 & 6 were kept pending for compliance. Further progress was not reported by the department. As regards other para, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that the matter be probed and responsibility be fixed besides production of vouched account.

***Irregularity and Non-compliance***

**20.4.2 Un-economical/irregular procurement of medicine, machinery and equipment without observing PPRA Rules-Rs. 498.50 million**

According to Rule 12 of PPRA Rules 2009, the procurement 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 PPRA from time to time. These procurement opportunities may also be advertised in print media if deemed necessary by the procuring agency. Moreover, According to Rule 4 of the PPRA Rules 2009, 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 Population Welfare Department, it was observed that medicine, machinery and equipments were procured without advertisement on website as well as print media and without devising a fair procurement mechanism. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	DG. Population Welfare Department, Lahore	2013-14	6662	442,126,418
2	D.G. Population Welfare Department, Lahore	2013-14	6658	38,273,360
3	D.G. Population Welfare Department, Lahore	2013-14	6061	17,289,323
4	RHSA Center, Hafizabad	2005-13	4633	561,898
5	RHSA Center, Vehari	2005-13	4817	244,285
<b>Total</b>				<b>498,495,284</b>

Audit was of the view that non observance of rules and regulations resulted in uneconomical/irregular procurement of Rs. 498,495,284.

The matter was pointed out from February to July 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC meetings were held on 29.08.2014 and 30.01.2015. The paras at Sr. Nos. 2, 3 & 4 were kept pending for regularization from Finance Department. The para at Sr. No. 1 was kept pending for compliance. Further progress was not reported by the department. As regards other para, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that responsibility be fixed and matter be got regularized besides strengthening of financial and supervisory control.

#### ***20.4.3 Loss due to non utilization of vehicles-Rs. 46.48 million (approximately)***

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 the government through fraud or negligence on his part.

During audit of Population Welfare Department, it was observed that a number of MSU (Mobile Service Unit) vehicles for MSU project were off road for more than three years. The vehicles were specially prepared for providing (mobile) contraceptive surgery to the patients. As MSU project was no more functional, these vehicles were not being used and getting deteriorated day by day.

Weak internal controls on management of assets could result in a loss of Rs. 46,480,000 (Annexure-39).



The matter was pointed out from February to May 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC meetings were held on 29.08.2014, 25.11.2014, 20.01.2015 and 30.01.2015. The paras at Sr. Nos. 1 to 7, 8, 9, 11, 12 & 14 to 17 were kept pending for compliance. Further progress was not reported by the department. As regards other paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that either the vehicle be put to proper use with the approval of competent authority to avoid further loss.

#### **20.4.4 Non disposal/auction of unserviceable vehicles-Rs. 37.47 million**

According to 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 Population Welfare Department, it was observed that a number of vehicles were lying unserviceable/off road/condemned. Due to non disposal, their condition was getting deteriorated.

Weak internal controls on management of assets could result in a loss of Rs. 37,466,000 (Annexure-40).

The matter was pointed out from January to October 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC meetings were held on 29.08.2014, 25.11.2014, 20.01.2015 and 30.01.2015. The paras at Sr. Nos. 1, 2, 4 to 19, 21 to 23, 25 to 29, 31, 33, 34, 35, 38 to 40 were kept pending for compliance. The para at Sr. No. 20

was kept pending with the direction to surrender the vehicles to the head office. Further progress was not reported. As regards other paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that the department should strengthen its internal controls on management of assets and take appropriate action to avoid further loss of assets by deterioration.

**20.4.5 Drawl of posts in excess of the sanctioned strength- Rs.4.34 million**

According to Rule 2.31 of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges.

During audit of Population Welfare Department, it was observed that pay of some posts of drivers were being drawn in excess of the posts available in the sanctioned strength. The details are given hereunder:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	District Population Welfare Officer, Jhang	2007-13	5169	1,127,328
2	RHSA Center, Okara	2003-13	5144	666,863
3	Family Health Clinic (RHSA Center) BVH, Bahawalpur	2013-14	5890	578,076
4	District Population Welfare Officer, Khushab	2013-14	6677	538,320
5	RHSA Center, Kamoki, Gujranwala	2007-14	6959	525,048
6	District Population Welfare Officer, Chakwal	2013-14	6821	480,600
7	RHSA Center, Liaquatpur	2007-14	6943	428,436
<b>Total</b>				<b>4,344,671</b>

Audit was of the view that weak internal controls on payroll and sanctioned strength resulted in irregular expenditure of Rs. 4,344,671.

The matter was pointed out from February to October 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC meetings were held on 25.11.2014, 20.01.2015 and 30.01.2015. The paras at Sr. Nos. 1, 3 & 6 were kept pending for regularization. The paras at Sr. Nos. 4 & 5 were kept pending till the repair of vehicles. Further progress was not reported. As regards other para, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that the department should strengthen its internal controls and seek condonation of the irregularity.

#### **20.4.6 Irregular payment of rent of building-Rs. 1.77 million**

As per provision of PC-I at page 39 under the head shifting of FPHCs/FWCs to the health facilities, the new FPHCs/FWCs will be shifted to the health dispensaries, BHUs & RHCs. Health Department may provide two rooms in the main building of each RHC for FPHCs/FWCs.

During audit of Population Welfare Department, it was observed that a sum of Rs. 1,768,144 had been drawn against the head of account 'building rent' and shown as paid to the different owners of the buildings of Family Welfare Centers (FWCs). No efforts were made for shifting of some offices into Basic Health Units (BHUs). The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	District Population Welfare Officer, Khanewal	2008-13	5796	1,003,818
2	District Population Welfare Officer, Chakwal	2013-14	6063	435,000
3	District Population Welfare Officer, Jhelum	2013-14	6822	329,326
<b>Total</b>				<b>1,768,144</b>

Audit was of the view that the violation of the instructions resulted in irregular payment of rental charges.

The matter was pointed out during April, September and October 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC in its meeting held on 20.01.2015, kept the paras pending for compliance. Further progress was not reported till the finalization of this report.

The matter needs to be inquired to fix responsibility besides regularization of the expenditure and shifting of FWCs to BHUs buildings.

### ***Recoveries and Overpayments***

#### ***20.4.7 Non/less deduction of income tax-Rs. 9.92 million***

According to Section 153 of Income Tax Ordinance 2001, withholding tax @ 4% on supply of goods and 7% on all type of services should be deducted at source. Furthermore, as per Federal Board of Revenue letter No. C.4(1)ITP/2008-EC dated 05.07.2008 rate of tax on property income exceeding Rs. 1,000,000 had been revised as Rs. 72,500 plus 15% of the gross amount of rent exceeding Rs. 1,000,000.

During audit of Population Welfare Department, it was observed that income tax was either less deducted or not deducted on account of payments made on purchase of medicine, retainership fee and rent of building.

It is pertinent to mention here that proof of deposit of GST Rs. 9,924,382 (Annexure-41) in government account was not provided (Sr. No. 3).

Audit was of the view that weak supervisory controls resulted in less/non deduction of income tax.

The matter was pointed out from July to October 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department. DAC meetings were held on 25.11.2014, 20.01.2015 and 30.01.2015. The paras at Sr. Nos. 2, 3, 4, 12 & 21 were kept pending for compliance. The para at Sr. No. 5 was kept pending for recovery. The paras at Sr. Nos. 1, 6 to 11, 13, 14, 16 to 19 & 20 were kept pending for seeking advice from FBR. The amount of the para at Sr. No. 15 was reduced to the extent shown in the annexure after partial recovery. Further progress was not reported. As regards remaining paras, neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that recovery of income tax be effected and deposited into treasury besides strengthening of internal controls.



## CHAPTER 21

### SCHOOL EDUCATION DEPARTMENT

#### 21.1 *Introduction*

The Education Department has been split into four departments viz., Higher Education Department, Special Education Department, School Education Department and Literacy & Non-formal Basic Education Department. 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.

## 21.2 Comments on Budget & Accounts (Variance Analysis)

### Introduction

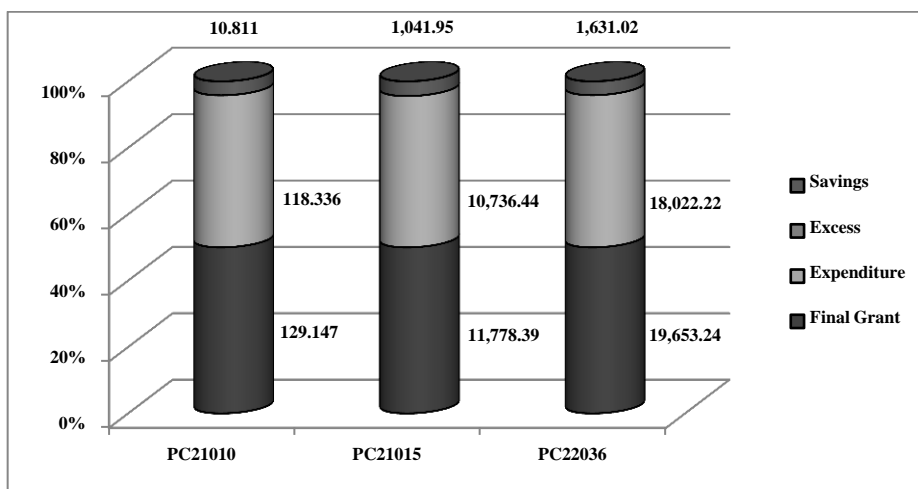
The Appropriation Accounts for the year 2013-14 of School Education indicate revenue expenditure on various specified services viz-à-viz those authorized by Government of the Punjab.

### Summary of Appropriation Accounts

The summarized position of actual expenditure during 2013-14 against the total of three grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	104.312	24.835	129.147	118.336	(10.811)
PC21015	15,584.300	(3,805.907)	11,778.393	10,736.444	(1,041.949)
PC22036	25,968.035	(6,314.794)	19,653.241	18,022.223	(1,631.018)
<b>Total</b>	<b>41,656.647</b>	<b>(10,095.866)</b>	<b>31,560.781</b>	<b>28,877.003</b>	<b>(2,683.778)</b>



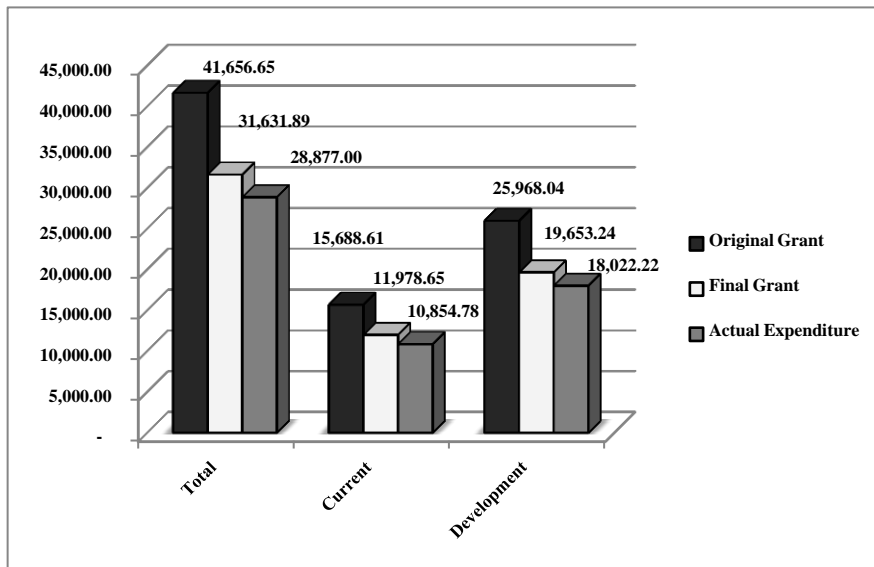


### ***Overview of Expenditure of School Education Department***

The total budget of School Education Department for the year ended 30 June, 2014 was Rs. 31,560.781 million. Out of this amount the actual expenditure was Rs. 28,877.003 million. The breakup of current and development expenditure is given below:

*(Amount in Rupees)*

<b>Grant Type</b>	<b>Original Grant</b>	<b>Actual Expenditure</b>	<b>Excess/ (Savings)</b>	<b>Variance %</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Current	15,688,612,000	10,854,780,050	(4,833,831,950)	(30.81)
Development	25,968,035,000	18,022,222,806	(7,945,812,194)	(30.60)
<b>Total</b>	<b>41,656,647,000</b>	<b>28,877,002,856</b>	<b>(12,779,644,144)</b>	<b>(30.68)</b>



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

(Amount in Rupees)

<b>Grant Type</b>	<b>Final Grant</b>	<b>Actual Expenditure</b>	<b>Excess/ (Savings)</b>	<b>Variance %</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Current	11,978,652,000	10,854,780,050	(1,123,871,950)	(9.38)
Development	19,653,241,000	18,022,222,806	(1,631,018,194)	(8.30)
<b>Total</b>	<b>31,631,893,000</b>	<b>28,877,002,856</b>	<b>(2,754,890,144)</b>	<b>(8.71)</b>

***Anticipated savings not surrendered***

According to the rules laid down in Chapter 14 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department whenever the savings are anticipated. However, saving amount to Rs. 2,683.778 million at the close of the year 2013-14 under grants PC21010, PC21015 & PC22036 had not been surrendered well in time.

### 21.3 *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:

<b>Sr. No.</b>	<b>Audit Report Year</b>	<b>Total Paras</b>	<b>Compliance received</b>	<b>Compliance not Received</b>	<b>Percentage of Compliance</b>
1.	1985-1986	65	53	12	82
2.	1986-1987	109	92	17	84
3.	1987-1988	112	93	19	83
4.	1988-1989	148	108	40	73
5.	1989-1990	165	48	117	29
6.	1990-1991	83	27	56	33
7.	1991-1992	67	17	50	25
8.	1992-1993	41	19	22	46
9.	1993-1994	41	21	20	51
10.	1994-1995	55	14	41	25
11.	1995-1996	50	22	28	44
12.	1996-1997	66	42	24	64
13.	1997-1998	197	103	94	52
14.	1998-1999	391	167	224	43
15.	1999-2000	447	244	203	55
16.	2000-2001	1427	947	480	66
17.	2001-2002	471	328	143	70
<b>Total</b>		<b>3935</b>	<b>2345</b>	<b>1590</b>	<b>60</b>

The Education Department was split into Four Departments i.e. Higher Education Department, Special Education Department, School Education Department & Literacy Department in the Financial Year 2003-04.

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

<b>Sr. No.</b>	<b>Audit Report Year</b>	<b>Total Paras</b>	<b>Compliance received</b>	<b>Compliance not Received</b>	<b>Percentage of Compliance</b>
1.	2003-2004	3	0	3	0
2.	2005-2006	8	0	8	0
3.	2006-2007	4	2	2	50
<b>Total</b>		<b>15</b>	<b>2</b>	<b>13</b>	<b>13</b>

The compliance with PAC Directives in School Education Department is quite low. Concerted & consistent efforts are required on the part of department to improve upon the compliance percentage.

## 21.4 AUDIT REPORT

### *Non production of record*

#### **21.4.1 Non production of record-Rs. 337.28 million**

According to Section 14 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Article 171(2) of the Constitution of Islamic Republic of Pakistan 1973, the head of the department and 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 formations of School Education Department, relevant record was not produced to audit as detailed below:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Punjab Examination Commission, Lahore.	2012-14	7274	330,000,000
2	Government College of Elementary Teachers, H-9 Islamabad	2007-13	5804	4,760,490
3	Government College of Elementary Teachers, H-9 Islamabad	2007-13	5807	1,435,129
4	Government College of Elementary Teachers, H-9 Islamabad	2007-13	5810	1,079,700
<b>Total</b>				<b>337,275,319</b>

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

Audit pointed out the matter from December 2013 to November 2014. The management at Sr. No. 1 replied that effort will be made to complete the exercise at the earliest. The management at Sr. No. 2 replied that the matter will be inquired. The management at Sr. No. 3 replied that

record was not auditable. The management at Sr. No. 4 replied that record will be produced early. The replies of the managements were not tenable to audit.

The matter was further reported to the administrative department during December 2014. Neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends disciplinary action against the responsible for hindering the auditorial functions besides production of record.

### ***Irregularity and Non-compliance***

#### ***21.4.2 Irregular investment-Rs.30.00 million***

As per Finance Department Notification No. W&N (FD) 1-1/70-Vol-V dated 19.05.2003, the autonomous bodies are required to invest their surplus funds in an “A” rating bank after approval by the concerned Board of Directors/Governing Body on the basis of competitive bids from at least three independent Scheduled banks besides seeking prior guidance from the Finance Department.

During the scrutiny of record of Government Central Model School Lower Mall Lahore, it was observed that an amount of Rs. 30 million was invested vide MDR No. 540/01909541 dated 07.04.2003 in Bank of Punjab by the School Management without obtaining competitive bids and without consulting Finance Department as required under above said rules.

Audit was of the view that the said lapse was due to weak financial controls.

Audit pointed out the lapse in May 2014. The management noted the observation for compliance.

The matter was further reported to administrative secretary during December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that matter needs to be inquired at appropriate level and responsibility be fixed regarding violation of rules besides strengthening financial and management controls to avoid such lapse in future.

*(PDP No. 7017-Government Central Model School, Lower Mall, Lahore-2012-13)*

### **21.4.3 Irregular expenditure on purchases-Rs.9.83 million**

As per para 12 (1) Chapter-III of PPRA 2009, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA’s website in the manner and format specified by regulation by the PPRA from time to time. Rule 2.20 of PFR Vol-I provides that every payment including repayment of money previously lodged with government for whatever purposes must be supported by a voucher setting forth full and clear particulars of the claim.

During audit of School Education Departments, it was observed that purchases were made without advertisement on PPRA website. Further, specifications and drawings and performance criteria were not prepared. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Cadet College, Pasrur	2010-13	6697	9,632,000
2	Government Central Model School, Lahore	2012-13	7016	200,000
<b>Total</b>				<b>9,832,000</b>

Audit was of the view that weak procurement controls resulted in uneconomical purchase.

Audit pointed out the matter during February and May 2014. In reply to the observations Cadet College management stated that record would be produced as and when received from PAK PWD and Principal Central Model School stated purchases were made after approval from BOG and from school fund. The reply was irrelevant and against the above said rules.

The matter was further reported to the administrative department during December 2014. Neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that the responsibility be fixed for violation of government rules besides regularization from competent authority.

#### ***Recoveries and overpayments***

#### ***21.4.4 Non-deposit/non-transfer of balances into PEC main account-Rs. 7.84 million***

As per rule 2.33 of PFR Vol-1, every government servant should realized fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part. Moreover, as per notification of schools education department, dated 07.03.2014, the Punjab Education Assessment System (PEAS) was abolished and transferred to Punjab Examination Commission (PEC). All the assets of the defunct PEAS are allowed to be transferred to PEC through proper inventory.

During audit of formations of School Education Departments, it was observed that the Punjab Examination Commission Lahore neither recovered unspent balance from EDOs nor assets of defunct PEAS were transferred to PEC.



The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Punjab Examination Commission, Lahore	2012-14	7275	3,759,659
2	Punjab Examination Commission, Lahore	2012-14	7276	3,055,428
3	Punjab Examination Commission, Lahore	2012-14	7281	758,103
4	Punjab Examination Commission, Lahore	2012-14	7278	263,758
<b>Total</b>				<b>7,836,948</b>

Audit was of the view that weak internal controls resulted in non-realization of balance amount.

Audit pointed out the matter in August 2014. In reply to observations, it was reported that advice of audit will be acted upon.

The matter was further reported to the administrative department during November 2014. Neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that unspent balances may be retrieved and amount so realized be deposited into PEC main account.

#### ***21.4.5 Non-deduction of income tax/advance tax- Rs.6.49 million***

According to section 153 (1) of income tax ordinance 2001, income tax is required to be deducted at source @ 3.5% on supply of goods and 6% on services rendered, as per section 236(A) of income tax ordinance regarding 10% advance tax at the time of sale by auction respectively.

During audit of School Education Department, income tax was not deducted at the time of payment or less deducted and advance tax on sales price of goods during the auction was neither collected nor deposited, as detailed below:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Punjab Examination Commission, Lahore	2012-14	7280	5,916,664
2	Punjab Examination Commission, Lahore	2012-14	7273	305,543
3	Punjab Examination Commission, Lahore	2012-14	7279	56,012
4	Govt. College for Elementary Teachers, Pasrur	1990-2013	6698	215,000
<b>Total</b>				<b>6,493,219</b>

Audit was of the view that weak internal controls and financial management led to non-deduction of income tax.

Audit pointed out the matter from July to November 2014. The management at Sr. No. 1 replied that payment was not made to the contractor. The management at Sr. No. 2 replied that process of auction was done through government printing press. The management at Sr. No. 3 replied that tax will be deducted and deposited. The management at Sr. No. 4 noted the observation for compliance. The replies of the management were not tenable to audit.

The matter was further reported to the administrative department during November 2014. Neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit requires to effect recovery from the concerned besides fixing of responsibility and strengthening of internal controls on taxation.

#### ***21.4.6 Irregular payment of project allowance-Rs. 2.42 million***

As per Finance Department letter No. FD.SR.I/9-20/2006 dated 30.11.2006, as per 6(c) Project Allowance/ Special pay package will be considered only for the posts for which provision of funds has been included in the PC-I of the project. The packages will be admissible only to the officer having substantive posting against the project position. However, officers holding additional charge of the post will be allowed a project allowance @ 40% of their basic pay scale.

During audit of Punjab Examination Commission, it was observed that CEOs had drawn lump sum package instead of their salary as deputationist which was irregular.

Audit was of the view that weak administrative and financial controls resulted in overpayment of Rs. 2,417,032.

Audit pointed out the matter in August 2014. The management replied that additional charge was assigned as per government instructions. The reply was irrelevant and project allowance was not admissible.

The matter was further reported to the administrative department during December 2014. Neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends disciplinary action against the responsible besides recovering the overpayment.

*(PDP No. 7277-Punjab Examination Commission, Lahore- 2012-14)*

#### **21.4.7 Non recovery of overpayments-Rs. 1.99 million**

As per rule 2.31 of PFR vol-I drawer of bill for pay, allowance, contingent and other expenses will be held responsible for any over charges, frauds and misappropriation.

During audit of formations of School Education Departments, it was observed that over payments on account of salary were made to various officers / officials. The details are given here under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Govt. College of Elementary, Islamabad	1990-2013	5808	1,112,427
2	Govt. College of Elementary, Islamabad	1990-2013	5806	442,512
3	Govt. College of Elementary, Islamabad	1990-2013	5805	208,824
4	Govt. College of Elementary, Pasrur	2007-13	6699	106,531
5	Govt. College of Elementary, Islamabad	1990-2013	5809	122,168
<b>Total</b>				<b>1,992,462</b>

Audit was of the view that weak internal controls and financial management on pay roll resulted in overpayment amounting to Rs. 1,992,462.

Audit pointed out the matter from July to November 2014. The managements noted the observations for recovery.

The matter was further reported to the administrative department during March 2014 and December 2014. Neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that the amount be recovered expeditiously.

### *Others*

#### **21.4.8 Extraordinary electricity charges-Rs. 2.22 million**

As per 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 Cadet College Pasrur, Sialkot for the period 2010-13, it was observed that an amount of Rs. 2,218,164 was paid to Gujranwala Electric Power Company (GEPCO) on account of electricity charges against temporary connection instead of permanent connection. This resulted into extraordinary expenditure on account of electricity charges due to non-installation of permanent electricity connection.

Audit was of the view that lapse occurred due to weak supervision and financial controls.

Audit pointed out the matter during February 2014. It was replied that extraordinary charges were due to temporary connection.

The matter was further reported to the administrative department during December 2014. Neither any reply was received nor DAC meeting convened till the finalization of this report.

Audit recommends that temporary connection be converted into permanent one to save institution from further loss.

*(PDP No. 6999-Cadet College, Pasrur- 2010-13)*

## **CHAPTER 22**

### **SERVICES AND GENERAL ADMINISTRATION DEPARTMENT**

#### **22.1            *Introduction***

According to Rules of Business, 1974 (amended to-date) 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 the 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.

## 22.2 Comments on Budget & Accounts (Variance Analysis)

### Introduction

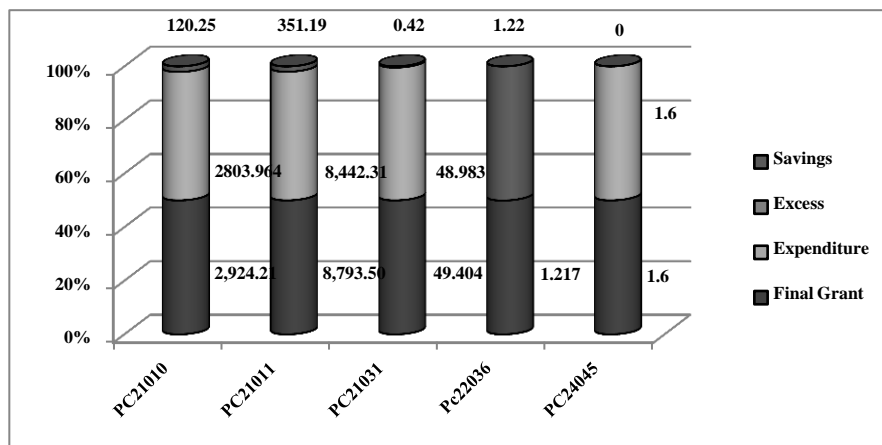
The Appropriation Accounts for the year 2013-14 of S&GA Department prepared annually indicate revenue expenditure on various specified services viz-a-viz those authorized by Government of the Punjab for both voted and charged items of budget.

### Summary of Appropriation Accounts

The summarized position of actual expenditure during 2013-14 against the total of five grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6
PC21010	2,724.56	199.65	2,924.21	2803.964	(120.25)
PC21011	9,517.55	(724.05)	8,793.50	8,442.31	(351.19)
PC21031	52.73	(3.33)	49.404	48.983	(0.42)
PC22036	3.00	(1.78)	1.217	0	(1.22)
PC24045	1.60	0.00	1.6	1.6	-
<b>Total</b>	<b>12,299.44</b>	<b>(529.50)</b>	<b>11,769.93</b>	<b>11,296.85</b>	<b>(473.08)</b>

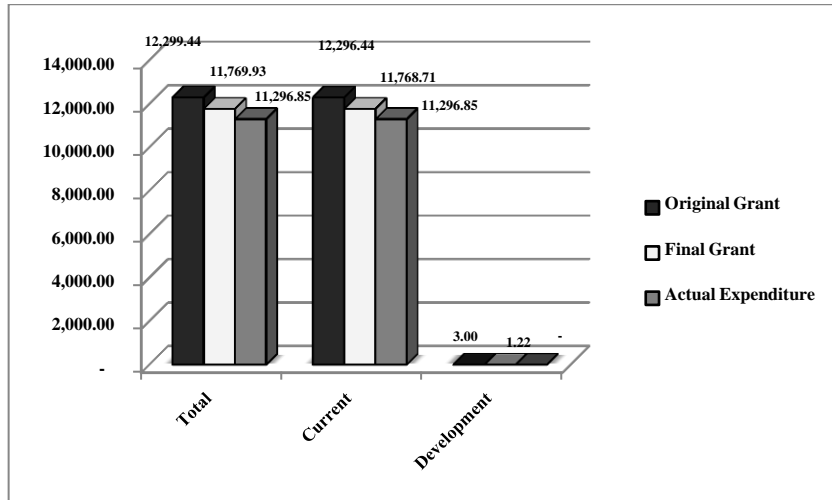


### Overview of Expenditure of S&GA Department

The total budget of S&GA Department for the year ended 30 June, 2014 was Rs. 11,769.93 million. Out of this amount the actual expenditure was Rs. 11,296.85 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	12,296,440,000	11,296,853,837	(999,586,163)	(8)
Development	3,000,000	-	(3,000,000)	(100)
<b>Total</b>	<b>12,299,440,000</b>	<b>11,296,853,837</b>	<b>(1,002,586,163)</b>	<b>(8)</b>



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)

<b>Grant Type</b>	<b>Final Grant</b>	<b>Actual Expenditure</b>	<b>Excess/ (Savings)</b>	<b>Variance %</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Current	11,768,714,000	11,296,853,837	(471,860,163)	4
Development	1,217,000	-	(1,217,000)	100
<b>Total</b>	<b>11,769,931,000</b>	<b>11,296,853,837</b>	<b>(473,077,163)</b>	<b>4</b>

***Anticipated savings not surrendered***

According to rules laid down in Chapter 14 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, saving amount to Rs. 473.08 million at the close of the year 2013-14 under grants PC21010, PC21011, PC21031 & PC22036 have not been surrendered well in time.



### 22.3 *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	1985-86	7	5	2	71
2	1986-87	8	6	2	75
3	1990-91	1	1	0	100
4	1991-92	3	1	2	33
5	1992-93	1	1	0	100
6	1993-94	2	1	1	50
7	1994-95	7	3	4	46
8	1996-97	22	0	22	0
9	1997-98	2	0	2	0
10	1998-99	19	15	4	79
11	1999-00	46	26	20	57
12	2000-01	47	39	8	83
13	2003-04	17	7	10	41
14	2005-06	11	0	11	0
15	2006-07	9	1	8	11
16	2009-10	35	8	27	23
17	2010-11	8	0	8	0
18	2011-12	7	0	7	0
<b>Total</b>		<b>252</b>	<b>114</b>	<b>138</b>	<b>45</b>

The status of compliance with PAC Directives in Services & General Administration Department is fluctuating. The department needs to improve the compliance status.

## 22.4 AUDIT REPORT

### *Non production of record*

#### **22.4.1 Non production of vouched accounts-Rs. 62.62 million**

Rule 2.20 PFR Vol-I provides that as a general rule every payment must be supported by a voucher setting forth full and clear particulars of the claim. Moreover, Rule 2.32(a) ibid provides that it is not sufficient that a government servant has to satisfy not only himself but also the Accountant General that a claim which has been accepted is valid, that a voucher is a complete proof of the payment which it supports, and that an amount is correct in all respects.

During audit of following formations under S&GAD, it was observed that in violation of the above rules expenditure was incurred to the stated extent but vouched account and supporting documents were not provided, as required in the above referred rule.

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	D.G Anti-Corruption Establishment, Lahore	2011-14	7319	34,240,690
2	Addl. Chief Secretary, S&GAD	2013-14	7324	8,168,424
3	Dir. Anti-Corruption Establishment, Lahore	2011-14	7960	4,572,000
4	Addl. Chief Secretary, S&GAD	2013-14	7320	3,522,000
5	Dir. Anti-Corruption Establishment, Lahore	2011-14	7961	3,514,150
6	D.G Anti-Corruption Establishment, Lahore	2011-14	7396	2,745,451
7	Addl. Chief Secretary, S&GAD	2013-14	7305	1,779,536
8	Dir. Anti-Corruption Establishment, Lahore	2011-14	7959	1,376,990
9	Addl. Chief Secretary, S&GAD	2013-14	7309	1,000,000
10	Addl. Chief Secretary, S&GAD	2013-14	7321	796,800
11	Addl. Chief Secretary, S&GAD	2013-14	7301	625,000
12	Military Secretary to Governor, Punjab	2013-14	7985	280,942
13	Addl. Chief Secretary, S&GAD	2013-14	7292	-
<b>Total</b>				<b>62,621,983</b>

Audit was of the view that due to non production of vouched account audit could not ascertain the authenticity of the accounts.

Audit pointed out the matter from July to September and November 2014. The managements noted the observation for compliance.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened despite repeated reminders till finalization of this report.

Audit recommends that the relevant record be provided to verify the genuineness of expenditures besides fixing responsibility regarding non production of vouched account.

***Irregularity and Non-compliance***

**22.4.2 Funds of discretionary grant kept in commercial bank-Rs. 85.45 million**

As per Serial No. 4 (I) of Government of the Punjab, Finance Department letter No. SO(TT)6-1/2007 dated 17.12.2007, no withdrawals from Special Drawing Accounts are permissible as advance draws, or for en-block transfer of funds in commercial banks/DFIs.

During audit of Secretary to Chief Minister, Punjab Lahore, it was observed that funds to the stated extent were withdrawn en-block and kept in the commercial bank account without permission of the Finance Department. Moreover, no cashbook was maintained. The details are as under.

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Chief Minister Secretariat	2012-13	7972	59,428,500
2	Chief Minister Secretariat	2013-14	7421	26,020,000
<b>Total</b>				<b>85,448,500</b>

Audit was of the view that disregard to the government instructions resulted in unauthorized placement of funds in commercial banks.

The matter was pointed out in November 2013 and 2014. The management at Sr. No. 2 noted the observation for compliance. The management at Sr. No. 1 replied that the account was opened to manage transactions.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened despite repeated reminders till finalization of this report.

Audit recommends that the department should adhere to the government instructions, take corrective measures and seek condonation of irregularity from the competent authority.

#### ***22.4.3 Irregular operation of Special Drawing Accounts- Rs.77.75 million***

Section 17.3.12 of Accounting Policies and Procedure Manual provides that, signing of cheques drawn on the account, by the authorized cheque signatory, and counter signed by a co-signatory from the responsible ministry or department. Further, 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 31<sup>st</sup> August 2012.

During audit of the Punjab Public Library, Lahore for the period 2008-13, it was observed that cheques were being drawn from SDA account (SDA-192) through single signatory instead of two signatories in violation of the above said rules/instructions of the government.

Audit was of the view that drawl of amount from SDA without observing instructions of the Finance Department is irregular.

The matter was pointed out in April 2014. The management noted the observation for compliance.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that matter be got regularized from Finance department besides fixing of responsibility against the concerned officers and strengthening of management and financial controls.

*(PDP No. 6720-Punjab Public Library, S&GAD-2008-13)*

**22.4.4 Irregular expenditure due to non observance of PPRA Rules-Rs. 25.25 million**

According to Rule 3 of PPRA Rules 2009, these rules shall apply to all procurements made by all procuring agencies of the Government of the Punjab whether within or outside the Punjab.

During audit of following formations of S&GAD, it was observed that expenditure on procurements was made without observing relevant provisions of PPRA Rules 2009 relating to advertisement, splitting of indent and evaluation of technical bids. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Addl. Chief Secretary, S&GAD	2013-14	7325	13,787,351
2	Addl. Chief Secretary, S&GAD	2013-14	7303	5,113,224
3	Chief Pilot VIP Flight, Lahore	2012-14	7268	1,795,364
4	Government Punjab Public Library, Lahore	2008-13	6981	1,558,394
5	Addl. Chief Secretary, S&GAD	2013-14	7318	1,141,658
6	Addl. Chief Secretary, S&GAD	2013-14	7307	574,800
7	Addl. Chief Secretary, S&GAD	2013-14	7302	547,942
8	Addl. Chief Secretary, S&GAD	2013-14	7298	407,550
9	Chief Pilot VIP Flight, Lahore	2012-14	7271	321,100
<b>Total</b>				<b>25,247,383</b>

Audit was of the view that non observance of PPRA rules resulted into irregular expenditure of the stated amount.

Audit pointed out the matter in October and November 2013 and July, September and October 2014. The managements at Sr. No. 1 to 5 & 7 to 9 stated that reply would be submitted later on. The management at Sr. No. 6 replied that the Finance Department released budget on quarterly basis due to which tender could not be made for bulk purchase. The reply was not tenable as the allocation of budget was made in the month of July.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that the department should observe the PPRA Rules and seek regularization of expenditure.

#### ***22.4.5 Irregular payment of salaries through manual Bills-Rs.25.06 million***

As per Government of the Punjab Finance Department 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 audit of Services and General Administration Department, it was observed that payments of salaries were made through manual bills instead of bank accounts.

Non observance of government instructions resulted in payment of salaries amounting to Rs. 25,063,182 in irregular mode.

Audit pointed out the matter in October 2014. The management replied that payment had been stopped since 30.06.2014. The reply was not tenable and was in contravention to the above rule.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that the department should adhere to the government instructions, stop payment of salaries through manual bills and seek condonation of irregularity from the Finance Department.

*(PDP No.7306- Addl. Chief Secretary, S&GAD-2013-14)*

#### **22.4.6 Irregular payment of utility bills-Rs. 23.91 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

During audit of Services and General Administration Department, it was observed that an amount to the stated extent was paid on account of utility charges of office of the Chief Minister Secretariat Lahore despite the fact that separate budget was provided by government to Chief Minister Secretariat and the payment of utility charges was required to be made by CM Secretariat from its own budget.

Audit was of the view that disregard to the canons of financial propriety resulted in irregular expenditure of Rs.23,914,485.

The matter was pointed out in September 2014. The management noted the observation for compliance.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that the department should adhere to the canons of financial propriety and seek condonation of irregularity from the competent authority.

*(PDP No.7308- Addl. Chief Secretary, S&GAD-2013-14)*

#### **22.4.7 Irregular purchase of assets-Rs. 10.91 million**

As per Finance Department letters No.FD.SO(GOODS)44-4/2011 dated 23.07.2011 and No. FD.SO(G-I)7-12/2009 dated 15.09.2012, there

shall be complete ban on purchases of vehicles, furniture & fixture, procurement of items of machinery and equipments including I.T. equipments etc. except with the prior concurrence of the Austerity Committee constituted for the purpose. Moreover, as per Sr. No. 3 of Punjab Delegation Powers Rule 2006, the administrative departments and the officers in category-I have full powers to purchase and replace the vehicles provided that the strength of vehicles in the department has been sanctioned by the Finance Department and the purchase/replacement is required for keeping up the sanctioned strength.

During audit of Services and General Administration Department, it was observed that purchases were made in contravention to the instructions mentioned in the above referred letters/ criteria. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	M.D PPRA, Lahore	2011-13	7019	10,803,634
2	Government Punjab Public Library, Lahore	2008-13	6724	107,482
<b>Total</b>				<b>10,911,116</b>

Audit was of the view that non observance of government instructions resulted in irregular purchases.

The matter was pointed out in January and April 2014. The management at Sr. No. 1 replied that the approval of the Austerity Committee could not be sought due to late release of funds and delay in issuance of relevant authority for transfer of funds. The management at Sr. No. 2 noted the observation.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that responsibility be fixed for non observance of rules and expenditure be got regularized from Finance Department.



#### **22.4.8 Irregular appointments of contingent paid staff-Rs. 8.86 million**

As per Finance Department letters No.FD.SO(GOODS)44-4/2011 dated 23.07.2011 and No. FD.SO(G-I)7-12/2009 dated 15.09.2012, no appointment should be made against any post without prior approval of Finance Department.

During audit of Services and General Administration Department, it was observed that contingent paid staff was appointed without prior approval of the Finance Department. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Addl. Chief Secretary, S&GAD, Lahore	2013-14	7296	6,174,355
2	Punjab Public Library, Lahore	2008-13	6723	1,841,564
3	Addl. Chief Secretary, S&GAD, Lahore	2013-14	7304	1,841,480
<b>Total</b>				<b>8,857,400</b>

Audit was of the view that non observance of government instructions resulted in irregular expenditure on contingent paid staff.

The matter was pointed out in April and August 2014. The managements at Sr. Nos. 1 & 3 replied that extensions were granted by Finance Department and record will be produced later on. The management at Sr. No. 2 replied that appointments were made by Executive Committee/Board of Governor. The replies were not tenable as the appointments were made in contravention of government instructions.

The matter was further reported to the administrative department in December 2014. Neither any reply received nor DAC meeting convened till finalization of this report.

Audit recommends that responsibility be fixed for non observance of government instructions and expenditure be got regularized from

Finance Department besides strengthening of supervisory and financial controls.

**22.4.9 Irregular payment out of discretionary grant-Rs. 6.41 million**

The rules for utilization of discretionary grant 1988 notified by the Services General Administration and Information Department government of the Punjab vide No. CAB-II/2-7/88 dated 22.11.1988 contain no clause under these rules to allow / sanction for Grant on account of treatment of a government servant, expenditure on the tour of the Chief Minister, visa fee and cash reward to government servants.

During audit of accounts of the Secretary to Chief Minister Punjab, it was observed that following amounts were sanctioned out of discretionary grant of the Chief Minister for the purposes, i.e. tours of the Chief Minister, cash rewards to staff, visa fee and medical treatment of Government servants in contravention of above rules. The grant sanctioned was not covered under rules issued for utilization of discretionary grants. The details are as under:

<b>Sr. No</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Chief Minister Secretariat	2013-14	7420	5,344,015
2	Chief Minister Secretariat	2012-13	7971	836,500
3	Chief Minister Secretariat	2013-14	7425	225,000
<b>Total</b>				<b>6,405,515</b>

The deviation from the rules and regulation resulted in irregular expenditure / payment amounting to Rs. 6,405,515.

When pointed out in November 2013 and 2014. The management replied that under provision 2(I)(V) of Chief Minister's discretionary grant 1988 Chief Minister can utilize the grant for other purpose which he deems appropriate. The reply was not tenable as the funds of discretionary grant can't be utilized for the purpose, treatment of a government servant,

expenditure on the tour of the Chief Minister, visa fee and cash reward to Government servants and in contravention to the above policy.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that matter be probed and responsibility be fixed besides regularization from the competent authority.

#### ***22.4.10 Irregular purchase of transport-Rs. 6.28 million***

As per Sr. No. 3 of Punjab Delegation Powers Rule 2006, the administrative departments and the officers in category-I have full powers to purchase and replace the vehicles provided that, strength of vehicles in the department has been sanctioned by the Finance Department and the purchase/replacement is required for keeping up the sanctioned strength. Moreover, as per advertisement policy enunciated by Government of the Punjab Information Culture and Youth Affairs Department letter No. SO(P&C) (INF)-V-5/71 dated. 20.10.2003, tender notices will be released in four newspapers.

During audit of Director General Anticorruption Establishment, it was observed that vehicles were purchased without observing the above criteria.

Gross violation of rules/government instructions and weak supervisory and financial controls resulted in irregular expenditure on purchase of transport amounting to Rs. 6,280,000

When pointed in July 2014 management noted the observation for compliance.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that the department should strengthen its internal controls and seek regularization of the expenditure.

*(PDP No.7395- D.G Anti-Corruption, S&GAD-2011-14)*

**22.4.11 Irregular expenditure on repair of buildings-Rs.1.16 million**

As per Rule 16.2 of PFR Vol-I, a constructional work, the estimated cost of which is to exceed Rs. 10,000 should not be entrusted for execution to outside firms or contractors by Departments other than the Public Works Department without previously consulting the Finance Department. Moreover, when it is considered expedient for some special reasons, that such a work pertaining to a department other than the Public Works Department should be carried out by departmental agency, the Public Works Department should be given an opportunity of advising whether the proposed course is desirable or not

During the audit of Punjab Public Library, Lahore, it was observed that an amount of Rs. 1,164,200 was incurred on repair of building without getting NOC from Public Works Department and preparing repair estimates. Moreover, income tax amounting to Rs. 69,852 was not deducted.

Audit was of the view that deviations from the prescribed government instructions resulted into irregular expenditure for Rs. 1,164,200.

The matter was pointed out in April 2014. The management stated that this matter pertains to the past management and it will be referred to the executive committee of Punjab Public Library. Reply being evasive was not accepted.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that responsibility be fixed for non observance of rules and government instructions, besides expenditure may be got regularized from the Finance Department

(PDP No. 6722-Punjab Public Library, S&GAD-2008-14)

***Recoveries and overpayments***

***22.4.12 Over payment of pay and allowances-Rs. 13.93 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 S&GAD, it was observed that payments were made to the officers/officials on account of pay and allowances which were either inadmissible or were not according to prescribed rates. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Chief Pilot VIP Flight, Lahore	2012-14	7272	11,802,500
2	Addl. Chief Secretary, S&GAD, Lahore	2013-14	7312	1,091,455
3	Addl. Chief Secretary, S&GAD, Lahore	2013-14	7313	440,372
4	Addl. Chief Secretary, S&GAD, Lahore	2013-14	7295	182,700
5	Director Anti Corruption Est., Lahore	2011-14	7957	179,520
6	Dir. Anti Corruption Est., Lahore	2011-14	7956	135,640
7	DG. Anti Corruption Est., Lahore	2011-14	7394	95,924
<b>Total</b>				<b>13,928,111</b>

Audit was of the view that weak financial controls on pay roll resulted in over payment of Rs. 13,928,111.

The matter was pointed out in July, August and October 2014. The management noted the observations for compliance.

The matter was further reported to the administrative department in December, 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that recovery be made from responsible besides strengthening of internal control to avoid such lapses in future.

**22.4.13 *Loss of Revenue due to non deduction of Income Tax- Rs. 4.72 million***

According to Section 153 (b) of Income tax Ordinance 2001 in the case of sales of goods rate of tax is as following:

1. 3.5% of the gross amount payable in the case of companies and
2. 4% of the gross amount payable in the case of other taxpayers

The rate of tax on services is following:

1. 6% of the gross amount payable in the case of companies and
2. 7% of the gross amount payable in the case of other tax payer
3. Income tax on prize money and honorarium should be deducted @10% as required by Income Tax Ordinance, 2001.

During audit of following formations of S&GAD, it was observed that in violation of the above rules Income Tax at the prescribed rates was either not or less deducted at source from the payments made against supplies, services and honorarium.

The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Chief Pilot VIP Flight, Lahore	2012-14	7270	2,971,800
2	Addl. Chief Secretary, S&GAD, Lahore	2013-14	7315	460,497
3	Management and Professional Development Department, Lahore	2011-12	7047	352,347
4	Management and Professional Development Department, Lahore	2011-12	7962	304,560
5	D.G Protocol, Lahore	2012-13	7049	119,426
6	Addl. Chief Secretary, S&GAD, Lahore	2013-14	7314	114,784
7	Punjab Public Library, Lahore	2008-13	6725	106,636
8	Addl. Chief Secretary, S&GAD, Lahore	2013-14	7317	87,773
9	Addl. Chief Secretary, S&GAD, Lahore	2013-14	7311	81,554
10	Addl. Chief Secretary, S&GAD, Lahore	2013-14	7293	70,050
11	Addl. Chief Secretary, S&GAD, Lahore	2013-14	7294	45,509
<b>Total</b>				<b>4,714,936</b>

Audit was of the view that non observance of rules and weak financial and supervisory controls caused loss of Rs. 4,714,936.

The matter was pointed out in October 2013, January, April, July, September and October 2014. The management at Sr. No. 1 did not reply. The management at Sr. No. 2 replied that honorarium is not the part of salary. The managements at Sr. Nos. 3 to 11 noted the observations for compliance.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends to recover the amounts besides fixing the responsibility.

#### ***22.4.14 Over payment of rent of building-Rs. 2.60 million***

As per Sr. No 5 of part-1 of the second schedule of the Punjab Delegation of Financial Power Rules 2006, the Director General Protocol is empowered to sanction expenditure on rent of non-residential building and land subject to the condition that:

1. The accommodation is according to the scale prescribed by the government.
2. The rent does not exceed the rent assessed by the excise and taxation department for the purpose of urban immovable property tax. In case the rent exceeds from the rent assessed by the excise and taxation department, the administrative department shall give rent reasonability certificate.
3. The rent is made the basis of property tax.

During audit of D.G Protocol Lahore of S&GAD, it was observed that the excise and taxation department assessed the annual rent of Rs. 385,212 while the department paid Rs. 248,897 per month to the owner of the building. In this way the department over paid Rs. 2,601,552 without obtaining the reasonability certificate from the administrative department.

Audit was of the view that deviation from the rules resulted in overpayment amounting to Rs. 2,601,552.

The matter was pointed out in September 2014. The management noted the observation for compliance.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.



Audit recommends that the matter be inquired and overpayment be recovered from the responsible.

*(PDP No. 7984-Director General Protocol, S&GAD, Lahore-2012-13)*

#### ***22.4.15 Unauthorized provision of vehicles to retired/families of deceased officials***

Rule 2.10(a) (1) of PFR Vol-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 Motor transport wing of S&GAD, Lahore, it was observed that 10 vehicles were provided to the retired government officers and families of deceased officials un-authorizedly.

Audit was of the view the deviation from the government instructions and weak assets management resulted in unauthorized allocation and use of vehicles.

The lapse was pointed out in September 2014. The management noted the observation for compliance.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened despite of repeated reminders till finalization of this report.

Audit recommends that all the vehicles which were provided against government policy be recovered from the concerned and payment of POL of such vehicles be immediately stopped besides recovery of POL be effected and deposited into government treasury.

*(PDP No.7323 -Addl. Chief Secretary, S&GAD-2013-14)*

*Others*

**22.4.16 Non auction of condemned vehicles-Rs. 6.50 million (Approx.) and an aircraft**

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 to write of losses of stores.

During the audit of following formation of S&GAD it was observed that a Beech jet 400A air craft and large number of unserviceable/off road vehicles were not disposed off. Due to non disposal, their condition was deteriorating. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Chief Pilot VIP Flight, Lahore	2012-14	7269	-
2	Addl. Chief Secretary S&GAD, Lahore	2013-14	7322	6,500,000
<b>Total</b>				<b>6,500,000</b>

Audit was of the view that weak internal controls on assets management could result in loss of millions.

Audit pointed out the matter in July and September 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department in December 14. Neither any reply received nor DAC meeting convened till finalization of this report.

Audit recommends that the assets be disposed off expeditiously.

**22.4.17 Non investment of surplus funds-Rs. 5.34 million**

As per Para 14 of Punjab Procurement Regularity Authority Act, 2009, the authority may invest its surplus funds in the prescribed manner.

During audit of Managing Director Punjab Procurement Regularity Authority, Lahore, it was observed that an amount of Rs.5,343,926 was

collected on account of tender uploading charging fee online through Bank of Punjab on PPRA website, but the receipts were not invested.

Audit was of the view that disregard to the government rules resulted in non investment of funds amounting to Rs. 5,343,926.

The matter was pointed out in January 2014. The management noted the observation for compliance.

The matter was further reported to the administrative department in December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that the department should strengthen its internal controls and put the surplus fund into investment.

*(PDP No.7020-MD PPRA, S&GAD-2008-14)*



## CHAPTER 23

### SPECIAL EDUCATION DEPARTMENT

#### 23.1 *Introduction*

To give focused attention to the education and training of special children, an independent Department of Special Education was established on 01-10-2003. The department aims to create an environment for making disabled and physically retarded persons useful members of the society and utilize their potential and skills in all spheres of life. It performs following functions:

- Enhancement of enrollment through provision of:-
  - Construction of School Buildings
  - Free Pick & Drop Facility
  - Free Text & Braille Books
  - Free Boarding & Lodging Facility
  - Free Teaching Aids
  - Provision of Stipends
  - Free Uniform
  - Merit Scholarships
  - Nutrition Programmes
- Establishment of International Standard Rehabilitation Centre for the Disabled
- Training Programmes and adoption of internationally accepted best practices
- Curriculum Development for the Special Education institutions;

The department is headed by an Administrative Secretary. The Director Special Education is head of its attached department.

## 23.2 Comments on Budget & Accounts (Variance Analysis)

### Introduction

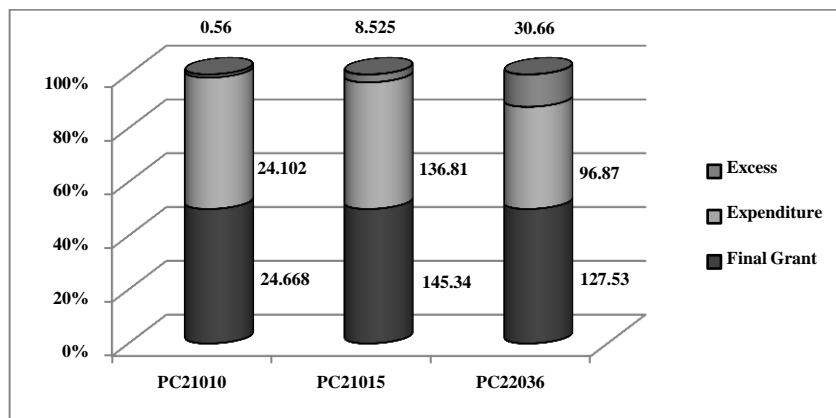
The Appropriation Accounts for the year 2013-14 of Special Education Department indicate revenue expenditure on various specified services viz-a-viz those authorized by Government of the Punjab for voted items of budget.

### Summary of Appropriation Accounts

The summarized position of actual expenditure during 2013-14 against the total of three grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	33.311	(8.643)	24.668	24.102	(0.56)
PC21015	137.102	8.236	145.338	136.813	(8.524)
PC22036	235.630	(108.096)	127.534	96.873	(30.660)
<b>Total</b>	<b>406.043</b>	<b>(108.503)</b>	<b>297.540</b>	<b>257.788</b>	<b>(39.751)</b>

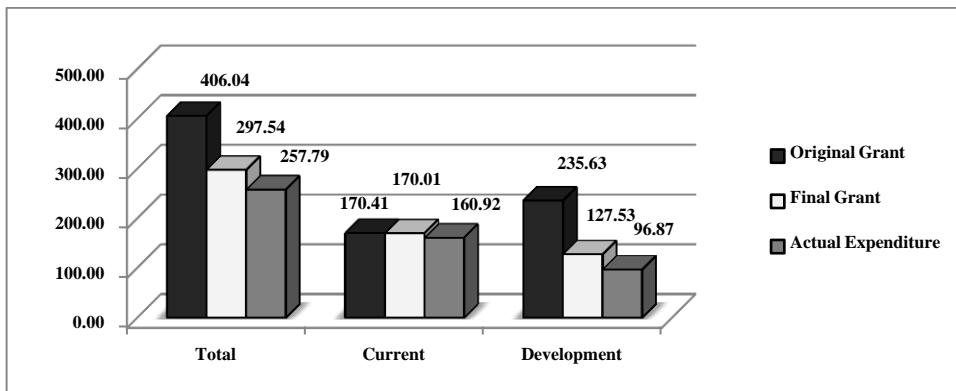


### ***Overview of Expenditure of Higher Education Department***

The total budget of Special Education Department for the year ended 30 June, 2014 was Rs. 297.540 million. Out of this amount the actual expenditure was Rs. 257.788 million. The breakup of current and development expenditure is given below:

*(Amount in Rupees)*

<b>Grant Type</b>	<b>Original Grant</b>	<b>Actual Expenditure</b>	<b>Excess/ (Savings)</b>	<b>Variance %</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Current	170,413,000	160,915,276	(9,497,724)	(5.57)
Development	235,630,000	96,873,656	(138,756,344)	(58.89)
<b>Total</b>	<b>406,043,000</b>	<b>257,788,932</b>	<b>(148,254,068)</b>	<b>(36.51)</b>



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

*(Amount in Rupees)*

<b>Grant Type</b>	<b>Final Grant</b>	<b>Actual Expenditure</b>	<b>Excess/ (Savings)</b>	<b>Variance %</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Current	170,006,000	160,915,276	(9,090,724)	5.35
Development	127,534,000	96,873,656	(30,660,344)	24.04
<b>Total</b>	<b>297,540,000</b>	<b>257,788,932</b>	<b>(39,751,068)</b>	<b>13.36</b>

### ***Anticipated savings not surrendered***

According to the rules laid down in Chapter 14 of Punjab Budget Manual, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department whenever the savings are anticipated. However, saving amount to Rs. 39.751 million at the close of the year 2013-14 under grants PC21010, PC21015 & PC22036 had not been surrendered well in time.



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

There is no para yet printed in any of the previous Audit Reports. However, the department is requested to reconcile the matter with Audit Department regarding any discrepancy.

## 23.4 AUDIT REPORT

### *Non production of record*

#### **23.4.1 Non production of record and vouched account-Rs.80.37 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. Moreover, Rule 2.20 of PFR Vol-I provides that as a general rule for every payment, including repayment of money previously lodged with government for whatever purpose, must be supported by a voucher setting forth full and particulars of the claim. The particular form of the voucher applicable to the case should be used, as far as possible.

During audit of Special Education Department, record relating to purchase of furniture and vouched accounts were not produced to audit despite repeated requests. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Directorate of Special Education, Punjab	2012-14	7508	40,420,000
2.	Directorate of Special Education, Punjab	2012-14	7505	28,254,022
3.	Secretary, Special Education, Lahore	2013-14	5777	11,700,000
<b>Total</b>				<b>80,374,022</b>

Due to non production of record, audit could not verify the authenticity of accounts.

The preliminary audit observations were issued in July and September 2014. The managements noted the observations for compliance.

The matter was further reported to the administrative department in October and December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that relevant record may be produced to Audit and take disciplinary action against the person(s) responsible for non production of record.

***Irregularity and Non-compliance***

**23.4.2 Irregular operation of SDAs-Rs. 45.41 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 were advised to get their single signatory accounts converted into “Co-signatory” accounts from the Finance Department by 31<sup>st</sup> August 2012.

During audit of the Secretary, Special Education Lahore it was observed that two Special Drawing Accounts (SDA-162 & SDA-172) were being maintained by the department and an amount of Rs. 45.41 million was drawn by single signatory in violation of above rule. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Secretary, Special Education, Lahore	2012-13	5058.	33,710,000
2.	Secretary, Special Education, Lahore	2013-14	5779	11,700,000
<b>Total</b>				<b>45,410,000</b>

Audit was of the view that week internal and financial controls resulted in non compliance of Government instructions.

The preliminary audit observation was issued in January and July 2014. The department replied that sanction from the Finance Department for second signatory is awaited. The reply was not tenable.

The matter was further reported to the administrative department in April 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that irregularity should be condoned with the sanction of the Finance Department.

### **23.4.3 Irregular expenditure on purchase of Stationery-Rs. 1.94 million**

As per Rule 9 of revised PPRA Rules 2009, 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 to avoid advertisement on PPRA. 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 revised PPRA Rules 2009, 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 PPRA.

During audit of Special Education, Department, it was observed that expenditure on purchase of stationery was made by splitting up the indent, without open tender system and without advertising on the PPRA website and in the newspapers. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Secretary, Special Education, Lahore	2012-13	5778	548,176
2.	Secretary, Special Education, Lahore	2013-14	5784	189,190
3.	Directorate of Special Education, Punjab	2012-14	7504	1,199,819
<b>Total</b>				<b>1,937,185</b>

Audit is of the view that non-observance of financial rules caused irregular expenditure.

The preliminary audit observation was issued in July and September 2014. The department replied that purchase was made according to demand. Replies were not tenable.

The matter was further reported to the administrative department in October and December 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that regularization of the expenditure be made from the Finance Department.

#### **23.4.4 Irregular drawl of pay through manual bills-Rs.1.66 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 audit of the Secretary, Special Education Lahore for the period 2013-14, it was observed that pay and allowances amounting to Rs. 1,656,412, were paid to the officers/ officials through manual bills contrary to the above government instructions.

Audit was of the view that non-observance of government instructions resulted in irregular expenditure.

The preliminary audit observation was issued in July 2014. The management noted the observation for compliance.

The matter was further reported to the administrative department in October 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that the expenditure be regularized from the Finance Department.

*(PDP No. 5783-Secretary, Special Education, Lahore-2013-14)*

#### **23.4.5 Irregular mode of payment-Rs. 1.37 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 the Secretary Special Education, Lahore for the period 2012-13, it was observed that cash payments of transactions exceeding Rs. 100,000 were made contrary to the financial rules.

Audit was of the view that Drawing and Disbursing Officer did not adhere to the financial rules which caused irregular expenditure of Rs. 1,368,493.

The preliminary audit observation was issued in January 2014. The management noted the observation for compliance.

The matter was further reported to the administrative department in April 2014. Neither any reply was received nor DAC meeting convened till finalization of this report.

Audit recommends that expenditure be regularized from the Finance Department.

*(PDP No. 5060-Secretary, Special Education, Lahore -2012-13)*

## **CHAPTER 24**

### **TRANSPORT DEPARTMENT**

#### **24.1            *Introduction***

Transport Department was established in the year 1987, previously it existed as Transport Cell in the Services, General Administration and Information Department under the supervision of the Additional Chief Secretary Government of the Punjab.

The Punjab Provincial Transport Authority is a statutory body constituted under Section 46 of the Motor Vehicles Ordinance, 1965 and is an important satellite organization of the Transport Department to regulate the Public Transport in the Province.

Punjab Provincial Transport Authority exercises and discharges various functions under the Motor Vehicles Ordinance, 1965 throughout the province, whereas, the District Regional Transport Authorities established at each district of the Province, w.e.f 14.08.2001, exercise power and functions conferred by the Motor Vehicles Ordinance, 1965 and its Rules 1969, within their respective territorial jurisdictions.

#### ***Core Operational activities***

- Route Permit Fee.
- License fee for bus/wagon stands.
- License fee for carrying the business of goods forwarding.
- Fitness fee from different categories of public transport.
- License of bus body building workshop.

The main source of income of the Department is from issuance and renewal of route permits & motor vehicles fitness certificate. The revenue from these two sources is collected under the heads of account “B-02812” and “B-02811” respectively.

Route permit fee is levied under Motor Vehicle Ordinance, 1965 and rules made there under. Route permits to the owners of commercial vehicles are issued under the said law for a specific period. On expiry, these are renewed on payment of prescribed fee. The fee is charged in shape of route permit’s adhesive stamps made available by the postal authorities and are purchased by the applicants from the post offices. The applicants paste the revenue stamps on the application forms which are properly defaced. In case of renewal of route permit, the owner shall make application one month before the expiry of the permit with a fee of Rs. 450 in shape of route permit adhesive stamps pasted on the application forms. On the applications submitted after the stipulated period late fee @ Rs. 200 per month or part thereof is charged.



## 24.2 Comments on Budget & Accounts (Variance Analysis)

### Introduction

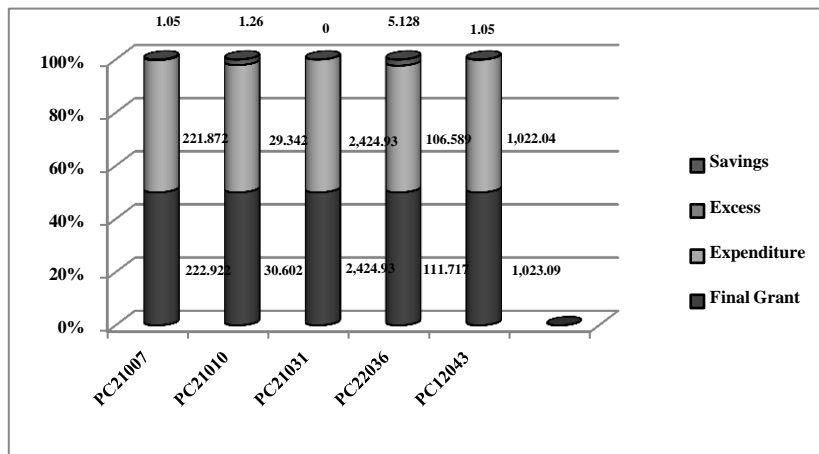
The Appropriation Accounts for the year 2013-14 of Transport Department indicate revenue expenditure on various specified services viz-à-viz those authorized by Government of the Punjab.

### Summary of Appropriation Accounts

The summarized position of actual expenditure during 2013-14 against the total of five grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21007	38.427	184.495	222.922	221.872	(1.050)
PC21010	29.541	1.061	30.602	29.342	(1.260)
PC21021	0	2,424.934	2,424.934	2,424.934	0
PC22036	6,360.000	(6,248.283)	111.717	106.589	(5.128)
PC22043	1,024.194	(1.100)	1,023.094	1,022.044	(1.050)
<b>Total</b>	<b>7,452.162</b>	<b>(3,638.893)</b>	<b>3,813.269</b>	<b>3,804.782</b>	<b>(8.488)</b>

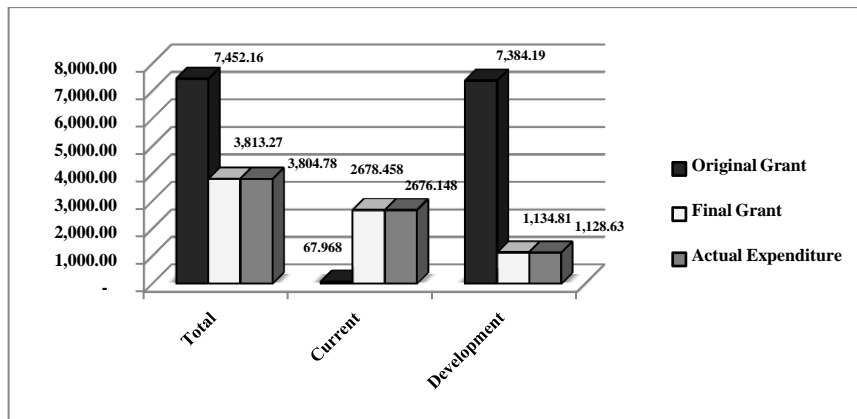


### Overview of Expenditure of Transport Department

The total budget of Transport Department for the year ended 30 June, 2014 was Rs. 3813.269 million. Out of this amount the actual expenditure was Rs. 3804.782 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	67,968,000	2,676,148,114	2,608,180,114	38737
Development	7,384,194,000	1,128,633,436	(6,255,560,564)	(84.72)
<b>Total</b>	<b>7,452,162,000</b>	<b>3,804,781,550</b>	<b>(3,647,380,450)</b>	<b>(48.94)</b>



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	2,678,458,000	2,676,148,114	(2,309,886)	(0.09)
Development	1,134,811,000	1,128,633,436	(6,177,564)	(0.54)
<b>Total</b>	<b>3,813,269,000</b>	<b>3,804,781,550</b>	<b>(8,487,450)</b>	<b>(0.22)</b>

***Anticipated savings not surrendered***

According to rules laid down in Chapter 14 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, saving amounting to Rs. 8.488 million at the close of the year 2013-14 under grants PC21007, PC21010, PC22036, PC12043 had not been surrendered well in time.

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

There is no para yet printed in any of the previous Audit Reports. However, the department is requested to reconcile the matter with Audit Department regarding any discrepancy.

## 24.4 AUDIT REPORT

### *Recoveries and overpayments*

#### **24.4.1 Unauthorized payment of allowances-Rs. 2.72 million**

According to Government of the Punjab, Finance Department letter No. FD-SR-IV-9-77 dated 30.08.1992, the officers/officials posted in the institutions located outside the municipal limits of big cities are allowed to draw House Rent Allowance @ 30% instead of 45% and conveyance allowance is not admissible to them. 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.

Some of the formations of Transport Department made payments of various allowances to the officers/officials which were not entitled thereof as per above rules/instructions. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Secretary Provincial Transport Authority, Lahore	2011-13	17112	2,531,340
2	Secretary Transport Department Punjab, Lahore	2011-13	17453	127,440
3	Secretary Transport Department Punjab, Lahore	2011-13	17121	65,340
<b>Total</b>				<b>2,724,120</b>

Gross neglect of the government instruction resulted into unauthorized payment of allowances.

Audit pointed out the lapse during May and July 2014. The managements did not furnish any reply.

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

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.



## CHAPTER 25

### YOUTH AFFAIRS, SPORTS, ARCHAEOLOGY AND TOURISM DEPARTMENT

#### 25.1 *Introduction*

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 includes:

- Top help build 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 to attract tourists to our historical & cultural heritage, 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.

## 25.2 Comments on Budget & Accounts (Variance Analysis)\*

### Introduction

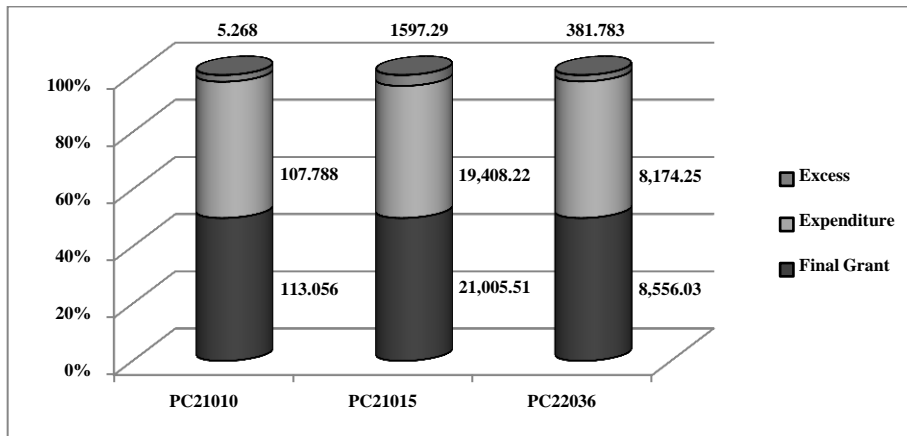
The Appropriation Accounts for the year 2013-14 of Youth Affairs, Sports, Archeology, Tourism Department indicate revenue expenditure on various specified services viz-a-viz those authorized by Government of the Punjab for voted items of budget.

### Summary of Appropriation Accounts

The summarized position of actual expenditure during 2013-14 against the total of three grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	151.876	1,490.625	1,642.501	1,642.051	(0.45)
PC22036	2,626.931	1,075.704	1,551.227	1,470.931	(80.30)
<b>Total</b>	<b>2,778.807</b>	<b>2,566.329</b>	<b>3,193.728</b>	<b>3,112.982</b>	<b>(80.75)</b>



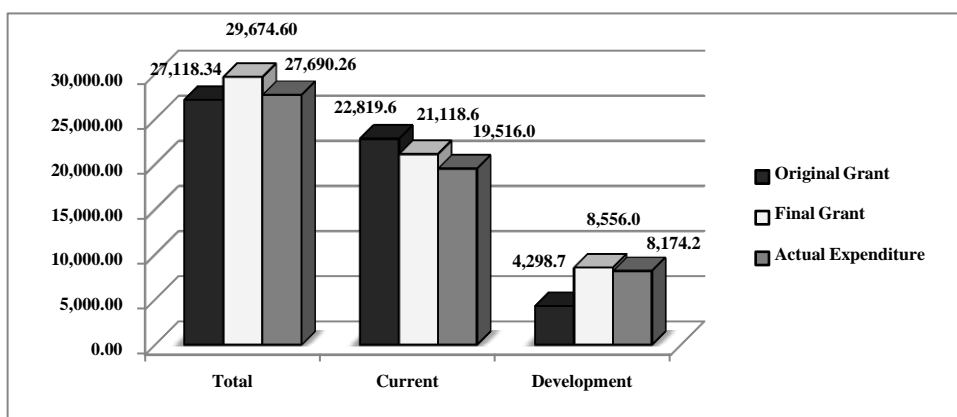


### **Overview of Expenditure of Youth Affairs, Sports, Archeology, Tourism Department**

The total budget of Youth Affairs, Sports, Archeology, Tourism Department for the year ended 30 June, 2014 was Rs. 3,193.728 million. Out of this amount the actual expenditure was Rs. 3,112.982 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	151,876,000	1,642,051,000	1,490,175,000	981.179
Development	2,626,931,000	1,470,931,000	(1,156,000,000)	(44.006)
<b>Total</b>	<b>2,778,807,000</b>	<b>3,112,982,000</b>	<b>(334,175,000)</b>	<b>(12.03)</b>



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	1,642,501,000	1,642,051,000	(450,000)	(0.0274)
Development	1,551,227,000	1,470,931,000	(80,296,000)	(5.1763)
<b>Total</b>	<b>3,193,728,000</b>	<b>3,112,982,000</b>	<b>(80,746,000)</b>	<b>(2.53)</b>

***Anticipated savings not surrendered***

According to the rules laid down in Chapter 14 of Punjab Budget Manual, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department whenever the savings are anticipated. However, saving amount to Rs. 80.75 million at the close of the year 2013-14 under grants PC21010 & PC22036 had not been surrendered well in time.

### 25.3 *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:

<b>Sr. No.</b>	<b>Audit Report Year</b>	<b>Total Paras</b>	<b>Compliance received</b>	<b>Compliance not Received</b>	<b>Percentage of Compliance</b>
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
<b>Total</b>		<b>157</b>	<b>83</b>	<b>74</b>	<b>53</b>

The compliance with PAC Directives in Youth Affairs Department is not very encouraging. The department needs to improve it.

\*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.

## 25.4 AUDIT REPORT

### *Non production of record*

#### **25.4.1 Non production of record-Rs. 91.50 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 Youth Affairs, Sports, Archaeology & Tourism Department, Lahore it was observed that expenditure to the stated extent was incurred but in support of that auditable record/ vouched accounts were not produced to audit. Further, the Director General of Archeology, Lahore had taken over the charge of Ticket counter Shalimar Garden and Ticket Counter Texila Museum but relevant receipt account was not produced. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Director General of Archeology, Lahore	2012-14	6423	70,312,000
2.	Director General Sports Board Punjab, Lahore	2012-13	5858	10,734,042
3.	Director General Sports Board Punjab, Lahore	2012-13	6093	3,899,200
4.	Director General of Archeology, Lahore	2012-14	6421	3,258,005
5.	Secretary, Youth Affairs, Sports, Archeology & Tourism Department	2012-13	5706	2,321,723
6.	Secretary, Youth Affairs, Sports, Archeology & Tourism Department, Lahore	2012-13	5894	600,000
7.	Secretary Youth Affairs, Sports, Archeology & Tourism Department	2012-13	5897	377,478
<b>Total</b>				<b>91,502,448</b>

The matter was pointed out from September 2013 to September 2014. The managements noted the observations for compliance.

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

The department needs to produce record and take disciplinary action against the responsible.

### ***Irregularity and Non-compliance***

#### **25.4.2 Non reconciliation of accounts-Rs. 300 million**

As per para 2.4 PFR Vol-I, in the case of payments into the treasury, the Disbursing Officer should compare the Treasury Officer's receipt on the challans with the entry in the cash book before initialing it, and when such payments are appreciable, he should obtain from the Treasury a monthly list of payments which should be compared with the posting in the case book.

During audit of the Secretary, Youth Affair, Sports, Archaeology & Tourism Department, Lahore, it was observed that a sum of Rs. 300 million were allocated through ADP scheme 2013-14 in SDA-228. Out of this amount Rs. 281.81 million were drawn but the accounts were not reconciled with the treasury office.

The matter was pointed out in September 2013. The management noted the observation for compliance.

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

The department needs to get the accounts reconciled with the treasury office.

*(PDP No. 5707- Secretary, YASA & Tourism Department. Lahore-2012-13)*

### **25.4.3 Noninvestment of funds-Rs. 247.17 million**

As per Finance Department letter No. W&M(FD)-1-1/70-VOL.V Dated 19.05.2003 the autonomous institute were required to invest their surplus funds.

During audit of Director General of Archeology, Lahore, it was observed that the department retained an amount of Rs. 247,177,795 of Punjab Heritage Foundation Fund till 30.06.2014 and the said amount was not invested into the profitable portfolios as required by Finance Department in above referred letter.

The observation was served to the management during September 2014. The management noted the observation for compliance.

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

The department needs to take appropriate measures to save further losses.

*(PDP No. 6103-Director General of Archeology, Lahore-2012-14)*

### **25.4.4 Irregular drawl of pay and allowances of staff due to shifting of headquarters-Rs. 18.76 million**

As per direction of the Finance Department vide letter No. FD/SRIV-8-1/76(Prov) dated 20.03.1988, head quarters of the government servant may not be shifted for more than 3 months without prior approval of the Finance Department.

During audit of Director General of Archaeology, Lahore it was observed that staff had been working in other offices and drew salaries amounting to Rs. 18,759,288 from the office of D.G Archaeology irregularly in violation of the above rule.

The matter was pointed out in September 2014. The management replied that the record would be checked and reply would be submitted accordingly.

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

The department needs to get the matter regularized from the Finance Department besides strengthening of administrative and internal controls.

(PDP No. 6424-Director General of Archeology, Lahore-2012-14)

***Recoveries and overpayments***

***25.4.5 Non-Recovery of dues from contractors and DGPR-Rs.346.85 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 Youth Affairs, Sports, Archaeology & Tourism Department, Lahore it was observed that recovery was due from contractors and DGPR. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Director General Sports Board Punjab, Lahore	2012-13	5855	282,710,823
2	Director General Sports Board Punjab, Lahore	2012-13	5859	32,329,586
3	Director General Sports Board Punjab, Lahore	2012-14	5856	13,027,168
4	Director General of Archeology, Lahore	2012-13	6422	5,794,050
5	Director General Sports Board Punjab, Lahore	2012-13	5860	4,625,292
6	Director General Sports Board Punjab, Lahore	2012-13	6094	3,067,854
7	Director General Sports Board Punjab, Lahore	2012-13	5709	2,800,000
8	Director General Sports Board Punjab, Lahore	2012-13	5857	2,500,000
<b>Total</b>				<b>346,854,773</b>

Audit was of the view that weak financial controls resulted into non recovery amounting to Rs. 346,854,773.

The matter was pointed out from September 2013 to September 2014. The managements at Sr. Nos. 1, 2, 3 & 5 noted the observations for compliance. The management at Sr. No. 4 replied that the cases of recovery were registered in the court of Law. The management at Sr. No. 6 stated that reply would be submitted later on. The management at Sr. No. 7 replied that matter would be inquired, and recovery would be made accordingly. The management at Sr. No. 8 replied that matter would be discussed with the concerned. Lapse was admitted by the managements.

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

Audit recommends that recovery be effected besides strengthening of financial and supervisory controls.

#### ***25.4.6 Unjustified payment of compensation-Rs. 4.69 million***

As per Clause 17 of the agreement, the government may, in case of any emergency, general cleaning, repairs and white wash, or in case of visit of VIPs, close the historical site or the booking counter(s), whether partly or completely. The contractor shall have no claim for any loss for closure of any business or loss to profits against the government. However, in case of closure of the historical site for more than 12 days in a year the contractor shall be paid compensation for each day over and above 12 days proportionately.

During audit of Director General of Archeology for the period 2012-14, it was observed that payment of Rs. 4,685,871 was made to the contractors of ticket booking counters and canteen on account of



compensation for closure of the Lahore Fort. The payment of compensation for held unjustified as:

- The dates of closure shown in the claims of ticket booking counter and canteen were different.
- The requests for the visits of delegates were not available on record.

Audit was of the view that weak financial and supervisory controls resulted in unjustified payment of compensation.

The matter was pointed out in September 2014. The management replied that the compensation had been awarded as per terms and conditions of the contract agreement and justification of compensation would be provided later on.

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

Audit recommends fixing of responsibility, immediate recovery besides strengthening of financial as well as supervisory controls to avoid recurrence of such lapses in future.

*(PDP No. 6107-Director General of Archeology, Lahore-2012-14)*

***25.4.7 Non deduction of GST and non obtaining of GST invoices-Rs.3.02 million and Rs.596.48 million respectively***

As per Rule 2 and 6 of Sales Tax Rules 2006, withholding agent shall deduct an amount equal to 1/5<sup>th</sup> of total sales tax shown in sale tax invoices, issued by the supplier and make payment balance amount to him. Sales tax so deducted should be deposited into the designated Branch of

National Bank of Pakistan under proper head of account. The withholding agent shall furnish all such information and data to the Collector of Sales Tax Department accordingly. 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.

During the audit of Sports Board, Punjab, Lahore, it was observed that payments of Rs. 611,590,995 were made to various firms for purchases inclusive of general sales tax. However, neither 1/5<sup>th</sup> of sales tax amounting to Rs. 3,021,354 was deducted and deposited into sales tax treasury nor sales tax invoices amounting to Rs. 596,484,226 were obtained from the concerned firms.

Audit was of the view that weak internal controls on taxation resulted in non deduction of GST at source and non obtaining of GST invoices.

The observation was served to the management during September 2013. The management replied that the amount of GST would be deposited and record provided in DAC meeting.

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

Audit recommends that GST should be deducted and deposited into government treasury besides verification of GST invoices from the concerned.

*(PDP No. 5711-Director General Sports, Lahore-2012-13)*

**25.4.8 Un-justified payment on account of events related damages cost- Rs. 2.23 million**

Rule 2.33 of PFR Vol-1 requires that every government servant will be held personally responsible for any loss sustained by government through fraud or negligence on his part, and that he will 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. Moreover, all transactions of money received from the bank/ treasury should be entered in the cash book as soon as they occur and attested in token of check as required under rule 2.2 of PFR Vol-1.

During audit of Sports Board Punjab, Lahore, it was observed that an amount of Rs. 2,232,780 was charged by M/S Dream Theme (Event Manager) on account of damages (cost of various articles SMD, SMD Speaker and event damages etc.) during the Punjab Youth Festival 2012. M/s Dream Theme as a service provider had provided all the articles on rental basis for that specific event and therefore, every kind of damages was to be borne by themselves.

Audit was of the view that payment of Rs. 2,232,780 to the M/s Dream Theme, was irregular and required to be recovered from them.

The observation was served to the management during September 2013. The management noted the observation for compliance.

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

Audit requires recovery from the concerned besides strengthening of financial as well as supervisory controls to avoid recurrence of such lapses in future.

*(PDP No. 5854-Director General Sports, Lahore-2012-13)*

**25.4.9 Non deposit of receipts during gap period-  
Rs.1.71 million**

As per 4.1 of PFR Vol-I, it is ordinarily the duty of the Revenue Department concerned, and not of the Audit Department to see that the dues of Government are regularly paid into the 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 Director General of Archeology, Lahore, it was observed that no receipts were deposited into government treasury on account of curio shop Lahore Fort, Toilet Lahore Fort, car parking Shalimar Bagh Lahore, Car Parking Jahangir Tomb and ticket booking Harrappa Museum for the gap period of contracts amounting to Rs. 1,710,014.

The observation was served to the management during September 2014. The management noted the observation for compliance.

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

Audit recommends fixing the responsibility, immediate recovery besides strengthening of financial as well as supervisory controls to avoid recurrence of such lapses in future.

*(PDP No. 6106-Director General of Archeology, Lahore-2012-14)*

***Others***

**25.4.10 Non-payment of pending liabilities-Rs. 94.04 million**

Under Rule 17.17(a) of PFR Vol-I and Para 13.2(c)(iii) of Punjab Budget Manual every disbursing Officer shall maintain a register of

liabilities in P.F.R Form No. 27 to keep watch over the un-discharged liabilities.

During audit of Sports Board Punjab, Lahore, it was observed that a sum of Rs. 94,039,880 was pending for payment for various expenditures of Punjab Youth Festival and International Sports Festival 2012. Neither extra provision of funds was demanded/provided nor any register for pending liabilities was maintained in violation of the rules.

The observation was served to the management during September 2013. The management replied that funds were demanded in time. However, due to lengthy process, the releases were in pipeline therefore, liabilities occurred. As soon as funds are released by Finance Department liabilities will be cleared and shown to audit.

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

Audit was of the view that the liabilities be cleared and liability register be maintained as per law.

*(PDP No. 6096-Director General Sports, Lahore-2012-13)*



**Annexure-1****MEFDAC**

Sr. No	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
<b>AGRICULTURE DEPARTMENT</b>					
1.	Agriculture Engineer, (W.D), Lahore	2010-13	5027	Irregular purchase of Wire Rope without demand	110,000
2.	Director Entomological Research Institute, Faisalabad	2011-13	4767	Doubtful consumption of chemicals	224,827
3.	Fodder Research Institute, Sargodha	2013-14	6480	Un-authorized expenditure on POL and repair of vehicles-	4,623,636
4.	University of Arid Agriculture, Rawalpindi	2013-14	5938	Irregular purchase of lab equipments-	11,279,915
5.	Horticulture Research Institute, Rawalpindi	1999-13	4785	Irregular Purchase of Seeds without advertisement	112,700
6.	Assistant Director Pest Warning Research Faisalabad.	1984-13	4743	Irregular and illegal purchase of weedicide / insecticide	279,876
7.	University of Arid Agriculture, Rawalpindi	2013-14	5944	Doubtful consumption of POL used in generators	3,782,770
8.	University of Arid Agriculture, Rawalpindi	2013-14	5937	Irregular / doubtful expenditure on POL	6,857,676
9.	Director General Agriculture (Ext.) & AR) Punjab Lahore.	2013-14	5547	Extravagant expenditure on stationery and other items	1,869,882
10.	Assistant Director Pest Warning Research Jhelum.	2001-13	4933	Irregular Mode of Payment	269,271
11.	Agriculture Engineer Sargodha	2008-13	4697	Loss to government due to non obtaining of revenue Target	9,120,720
12.	University of Arid Agriculture, Rawalpindi	2013-14	5934	Irregular deduction of G.P Fund , B.F and G.I to TTS	371,676
13.	Director Entomological Research Institute, Faisalabad	2011-13	4768	Irregular expenditure on account of POL	121,488
14.	Director General Soil Survey of Punjab, Lahore	2011-13	4464	Rationalization of strength of government vehicles	10.5 million
15.	Director General Soil Survey of Punjab, Lahore	2011-13	4462	Lapse of funds	12,809,913
16.	Director General Soil Survey of Punjab, Lahore	2011-13	4460	Clearance of pending liabilities	3.1 million

17.	Director General Soil Survey of Punjab, Lahore	2011-13	4457	Doubtful maintenance of vehicle	1 million
18.	Agriculture Engineer Rawalpindi	2012-13	4445	Loss to government due to less progress than last year	3,452,575
19.	Director General Agriculture (Fields) Punjab, Lahore	2013-14	5715	Irregular purchases of agriculture machinery	24,894,960
20.	Assistant Director Pest Warning Research, Faisalabad	1984-13	4775	Doubtful/irregular repair of vehicles	342,128
21.	Assistant Director Pest Warning, Jhelum	2001-13	4933	Irregular mode of payments	269,271
22.	Assistant Director Pest Warning Research, Faisalabad	1984-2013	4778	Irregular mode of payments	211,810
23.	Entomologist, Beekeeping and Hill Fruits Pests Research Station, Rawalpindi	2010-13	4694	Irregular payment on void appointment	1,329,396
24.	University of Agriculture, Faisalabad	2012-13	4410	Irregular appointment	1,080,000
25.	Director Horticulture Research Institute, Faisalabad	2011-13	4742	Irregular advance payment on account of purchase of fertilizer	896,034
26.	University of Arid Agriculture, Rawalpindi	2013-14	5933	Misclassification of expenditure	314,420
27.	Director Water Management Training Institute, Lahore	2012-13	4854	Misclassification of expenditure	250,183
28.	Director General Agriculture (Field) Punjab, Lahore.	2013-14	5798	Loss due to non-achievement of income targets	82,765,000
29.	Agriculture Engineer, Lahore.	2012-13	4679	Loss due to non-achievement of income targets	9,120,720
30.	Agriculture Engineer, Well Drilling, Faisalabad.	2010-13	5456	Loss due to non-achievement of income targets	4,182,263
31.	Agriculture Engineer, Well Drilling, Faisalabad.	2010-13	5029	Loss due to non-achievement of income targets	408,187
32.	Agriculture Engineer Soil Conservation, Rawalpindi.	2011-13	4761	Loss due to non-achievement of income targets	--
33.	University of Agriculture, Faisalabad	2012-13	4427	Loss due to less production of wheat	4,948,662
34.	Assistant Director Pest Warning Research, Faisalabad	1984-2013	4777	Expenditure exceeding budget allocation	2,631,208
35.	Assistant Director Pest Warning Research, Sialkot	2000-13	4780	Expenditure exceeding budget allocation	701,837
36.	Assistant Director Pest Warning and Quality Control Pesticides, Nankana.	2005-13	4783	Expenditure exceeding budget allocation	280,198



37.	Assistant Director Pest Warning Mandi Bahaudin	2005-13	4935	Expenditure exceeding budget allocation	111,598
38.	Directorate of Agriculture Information Punjab, Lahore	2013-14	6185	Over payment on account of advertisement charges	649,974
39.	University of Agriculture, Faisalabad	2012-13	4571	Loss to government on pretext of green manuring and non germination of crops	525,000
40.	D.G (Res), AARI, Faisalabad	2013-14	5713	Unjustified payment on account of low power factor penalty	444,612
41.	University of Agriculture, Faisalabad	2012-13	4418	Irregular appointments & payment	1,150,000
42.	University of Agriculture, Faisalabad	2012-13	4420	Unauthenticated expenditure on POL	10,128,144
43.	University of Agriculture, Faisalabad	2013-14	5724	Irregular hiring of daily paid laborers	791,387
44.	Director, Market Committee Provincial Funds Board, Lahore	2008-14	5915	Non-adjustment of advances	2,514.84 million
45.	University of Arid Agriculture, Rawalpindi	2013-14	5920	Non-adjustment of advances	1,524,478
46.	University of Agriculture, Faisalabad	2013-14	5720	Non-adjustment of advances	290,000
47.	Agriculture Engineer, Rawalpindi	2013-14	6483	Non disposal of unserviceable vehicles and other stock	7,290,104
48.	Agriculture Engineer, Gujranwala	2010-13	4519	Non disposal of unserviceable vehicles and other stock	3,507,746
49.	Director General, of Soil Survey, Punjab, Lahore	2011-13	4459	Non disposal of unserviceable vehicles and other stock	3,150,000
50.	Agriculture Engineer, Bahawalpur	2012-13	4443	Non disposal of unserviceable vehicles and other stock	720,716
51.	Agriculture Engineer, Talagang	2010-13	4450	Non disposal of unserviceable vehicles and other stock	720,716
52.	Director General, of Soil Survey, Punjab, Lahore	2013-14	5802	Non disposal of unserviceable vehicles and other stock	650,000
53.	Agriculture Engineer, Sargodha	2008-13	4696	Non disposal of unserviceable vehicles and other stock	565,500
54.	Agriculture Engineer, Faisalabad Division	2012-13	4983	Non disposal of unserviceable vehicles and other stock	545,400

55.	Director General, of Soil Survey, Punjab, Lahore	2011-13	4461	Non disposal of unserviceable vehicles and other stock	500,000
56.	Agriculture Engineer, Multan	2013-14	5905	Non disposal of unserviceable vehicles and other stock	475,000
57.	Agriculture Engineer, D.G Khan	2013-14	5814	Non disposal of unserviceable vehicles and other stock	404,013
58.	Agriculture Engineer, Layyah	2010-13	4523	Non disposal of unserviceable vehicles and other stock	400,000
59.	Deputy Director Horticulture Officer (Ext) Multan	2001-13	4784	Non disposal of unserviceable vehicles and other stock	300,000
60.	Agriculture Engineer, Well Drilling, Faisalabad.	2010-13	5028	Non disposal of unserviceable vehicles and other stock	256,200
61.	University of ARID, Rawalpindi	2013-14	5946	Loss due to accident of vehicle	800,000
62.	Fodder Research Institute Sargodha	2012-14	1	Irregular excess expenditure then budget allocation.	510,148
63.	Fodder Research Institute Sargodha	2012-14	3	Non-recovery room rent of rest house	145,000
64.	Fodder Research Institute Sargodha	2012-14	4	Irregular expenditure on POL	509,684
65.	Fodder Research Institute Sargodha	2012-14	5	Non-surrendering of saving	1,017,041
66.	Fodder Research Institute Sargodha	2012-14	7	Irregular expenditure on repair of vehicle	221,235
67.	Director Rice Research Institute Kala Shah Kaku	2013-14	3	Blockage of public funds	111,510
68.	University of Arid Agriculture Rawalpindi	2013-14	5	Expenditure over the allocated budget	40.630 million
69.	University of Arid Agriculture Rawalpindi	2013-14	8	Un-authorized adjustment of Assistant Treasurer/Registrar Assistant Librarian and Payment against Erratic	1,057,236
70.	DG Agriculture Water Management Punjab Lahore	2013-14	2	Un-authorized mode of payment of salaries through manual bill	128,741
71.	Agriculture Engineer Multan	2013-14	4	Un-authorized mode of payment of salaries through manual bill	50,763
72.	University of Agri. FSD	2013-14	1	Non disposal of Unserviceable/ surplus vehicle	500,000

73.	University of Agri. Faisalabad	2013-14	5956	Loss due to non-clearance of pending booking	449,120
74.	University of Agri. Faisalabad	2013-14	9	Irregular expenditure under head of expendable supplies	159,358
75.	University of Agri. Faisalabad	2013-14	11	Irregular expenditure without adopting PPRA rules DG khan campus	218,315
76.	University of Agri. Faisalabad	2013-14	16	Inadequate Infrastructure for Boarders	--
77.	University of Agri. Faisalabad	2013-14	17	Loss to Government due to Idle Equipment	6.0 million
78.	University of Agri. Faisalabad	2013-14	26	Less deduction of Benevolent fund	731,863
79.	University of Agri. Faisalabad	2013-14	14	Irregular purchase of fertilizer	8,862,932
80.	Director Agri. Information Lahore	2013-14	4	Non-utilization of funds	348,350
81.	Director Agri. Information Lahore	2013-14	5	Less deduction of income tax	54,184
82.	Pesticide Residue Lab., KSK	2007-14	3	Irregular Excess Expenditure than Budget Allocation	858,441
83.	Pesticide Residue Lab., KSK	2007-14	4	Non-Surrendering of Savings	3,265,571
84.	AE (WE), Faisalabad	2010-13	5	Loss due to Non-Supply of Diesel to Power Rigs	403,200
85.	Director Cotton AARI, Faisalabad	2013-14	2	Irregular renovation of Labs	2,100,000
86.	Director Cotton AARI, Faisalabad	2013-14	4	Non-auction of 25273 kg wheat.	---
87.	DG. Agri. Field Lahore	2013-14	5	Un-Authorized Mode of Payment of Salaries through manual bills	1,111,321
88.	DG. Agri. Field, Lahore	2013-14	6	Non-production of vouched Account of Repair and maintenance	306,300
89.	DG. Agri. Field, Lahore	2013-14	7	Irregular Doubtful expenditure on POL / Repair	237,315
90.	DG. Agri. (Ext.), Lahore	2013-14	3	Irregular/ Doubtful Expenditure on POL	5,724,462
91.	Secretary Agri., Lahore	2013-14	1	Irregular Purchase of Computer Stationery	337,056
92.	DG. Soil Survey, Lahore	2013-14	2	Non-surrendering of Saving	2,783,452
93.	AE, Lahore	2013-14	3	Irregular Purchase of Stores Excess of requirement.	351,936
94.	AE, Lahore	2013-14	4	Un-justified Idle Labour	979,276
95.	AE, Bahawalpur	2013-14	4	Un-authorized Mode of Payment of Salaries through Manual Bills	131,745

96.	Director Wheat AARI, Faisalabad	2013-14	3	-do-	119017
97.	Agri. Chemist Soil and Water Testing Lab. Rawalpindi	2011-14	2	Purchase of Lab. Chemical without Planning in violation of Punjab Procurement Rules 2009	208,517
98.	Agri. Chemist Soil and Water Testing Lab, Rawalpindi	2011-14	3	Un-necessary Purchase of Stock Available at the end of the year	75,554
99.	AE, Rawalpindi	2013-14	2	Non-surrendering than budget allocation	1,273,070
100.	AE, Rawalpindi	2013-14	6481	Loss due to non-clearance of pending booking	279,400
101.	AE, Faisalabad	2012-13	4	Loss of – due to non-clearance of pending booking	298,194
102.	Director Rice Research Institute, Faisalabad	2012-13	2	Irregular purchase of fertilizer	1,982,200
103.	AE, Lahore	2012-13	4788	Loss due to non-clearance of pending booking	291,198
104.	AE Soil Conservation, Rawalpindi	2011-13	4765	Non-clearance of pending booking	218,530
105.	AE Soil Conservation, Rawalpindi	2011-13	4763	Irregular expenditure on rent of office building	457,000
106.	AE, D.G. Khan	2013-14	6047	Loss due to non-clearance of pending booking	254,220
107.	AE, D.G. Khan	2013-14	6048	Doubtful fitting of new material against workshop-job	1,390,386
108.	AE, D.G. Khan	2013-14	6049	Non-return of spare parts to Condemn store	1,309,137
109.	AE, D.G. Khan	2012-13	4520	Non return of spare parts to condemn stores	1,334,028
110.	AE, Multan	2013-14	5903	Loss due to non-clearance of pending booking	323,440
111.	AE, Well Drilling, Multan	2008-13	5000	Loss due to non-clearance of pending booking	246,120
112.	AE, Well Drilling, Lahore	2010-13	5002	Loss due to non-clearance of pending booking	145,715
113.	AE, Faisalabad	2012-13	4982	Loss to government due to non obtaini9ng of revenue targets	615,143
114.	AE, Bahawalpur	2013-14	5899	Loss due to non clearance of pending booking	475,680
115.	AE, Bahawalpur	2013-14	5815	Irregular Expenditure on Rent of office building	223,500
116.	University of Agriculture Faisalabad.	2012-13	4423	Over drawl of charge allowance and loss	606,672
117.	University of Agriculture, Faisalabad	2012-13	4433	Unauthorized payment of computer allowance	3.03 million

118.	University of Agriculture, Faisalabad	2012-13	4436	Overpayment due to allowing excessive quantities	1,305,252
119.	University of Agriculture, Faisalabad	2012-13	4437	Un-authorized award of work without technically sanctioned estimate	5,869,000
120.	University of Agriculture, Faisalabad	2012-13	4438	Irregular payment due to excess over proposed estimate	1,709,267
121.	Agriculture Chemist Soil & Water Testing Lab., Rawalpindi	2011-14	5803	Irregular cash payments	205,300
122.	AE, Bahawalpur	2012-13	4440	Loss due to non clearance of pending booking	1,766,158
123.	AE, Rawalpindi	2012-13	4446	Loss due to non clearance of pending booking	995,020
124.	AE, Talagang	2010-13	4452	Loss due to non clearance of pending booking	199,240
125.	AE, Talagang	2010-13	4453	Non-accountal of spare parts	366,358
126.	AE, Gujranwala	2010-13	4786	Loss due to non clearance of pending booking	575,099
127.	AE, Layyah	2010-13	4787	Loss due to non clearance of pending booking	198,000
128.	AE, Rawalpindi	2012-13	4447	Non return of spare parts to workshop by the concerned mechanics	105,970
129.	AE, Sargodha	2008-13	4699	Loss due to non-clearance of pending booking	558,422
130.	Agriculture Engineer, Sargodha	2008-13	4698	Non-recovery of outstanding dues	390,270

**BOARD OF REVENUE**

1	Director Land Records Punjab, Lahore	2012-13	17095	Expenditure exceeding budget allocation	1,928,155
2	Senior Member Board of Revenue, Lahore	2012-13	17079	Expenditure exceeding budget allocation	313,501
3	Director Land Record Punjab, Lahore	2012-13	17095	Irregular payment of sales tax without verification of sales tax invoices	2,512,000
4	Accounts Officer Thal, Board of Revenue, Lahore	2012-13	17091	Irregular payment of sales tax without verification of sales tax invoices	383,270
5	Senior Member Board of Revenue, Lahore	2012-13	17083	Irregular payment of sales tax without verification of sales tax invoices	49,657
6	Senior Member Board of Revenue, Lahore	2012-13	17081	Loss due to non disposal of condemned, unserviceable/ dead stock articles	120,000

7	Accounts Officer Thal, Board of Revenue, Lahore	2012-13	17092	Loss due to non disposal of condemned, unserviceable/ dead stock articles	35,000
8	Senior Member Board of Revenue, Lahore	2012-13	17085	Loss due to non disposal of condemned, unserviceable/ dead stock articles	41,472
9	Commissioner, Lahore Division Lahore	2008-14	17915	Non maintenance of History Sheets	907,659
10	DG Relief and Crises Management, Lahore	2013-14	6357	Irregular expenditure on purchase of stationery	520,556
11	DG Relief and Crises Management, Lahore	2013-14	6359	Non utilization of budget	7,524,186
12	DG Relief and Crises Management, Lahore	2013-14	6358	Non deduction of Professional tax	189,000
13	Commissioner, Lahore Division, Lahore	2008-14	17916	Non accountal of store items	760,524
14	Senior Member, Board of Revenue, Lahore	2012-13	17077	Non accountal of POL in log book	567,003
15	Senior Member, Board of Revenue, Lahore	2012-13	17087	Non accountal of POL in log book	52,056
16	Director Land Record, Lahore	2012-13	17096	Non accountal of store items	45,266
17	Director Land Record, Board of Revenue, Lahore	2012-13	17094	Actual Payee Receipts not obtained	15,730,575
18	Accounts Officer Thal, Board of Revenue, Lahore	2012-13	17090	Actual Payee Receipts not obtained	2,586,875
19	Senior Member, Board of Revenue, Lahore	2012-13	17080	Actual Payee Receipts not obtained	304,531
20	Commissioner, Lahore Division, Lahore	2008-14	17914	Irregular mode of payments	3.99 million
21	Senior Member, Board of Revenue, Lahore	2012-13	1	Non deposit of Income Tax	2,686
22	Senior Member, Board of Revenue, Lahore	2012-13	2	Non conducting of Internal Audit for the period 2012-13	-
23	Senior Member, Board of Revenue, Lahore	2012-13	3	Defective maintenance of service books	-
24	Senior Member, Board of Revenue, Lahore	2012-13	4	Annual physical verification of store and stock not carried out	-
25	Senior Member, Board of Revenue, Lahore	2012-13	5	Defective maintenance of cash book	-
26	Senior Member, Board of Revenue, Lahore	2012-13	6	Loss in government due to non returning of library books	-
27	Senior Member, Board of Revenue, Lahore	2012-13	7	Improper maintenance of log book	-

28	Director Land Record, Punjab	2012-13	1	Non disposal of old newspapers	3,369
29	Director Land Record, Punjab	2012-13	2	Non conducting of internal Audit for the period 2012-13	-
30	Director Land Record, Punjab	2012-13	3	Defective maintenance of service books	-
31	Director Land Record, Punjab	2012-13	4	Annual physical verification of store and stock not carried out	-
32	Director Land Record, Punjab	2012-13	5	Defective maintenance of cash book	-
33	Director Land Record, Punjab	2012-13	6	Irregular maintenance of log book	-
34	Commissioner, Lahore Division	2013-14	1	Retention of vehicle beyond competency	-
35	Commissioner, Lahore Division	2013-14	2	Internal audit not carried out	-
36	Commissioner, Lahore Division	2013-14	3	Fixed assets register not in accordance with PIFRA	-
37	Commissioner, Lahore Division	2013-14	4	Irregular purchase of tyres	51,040
38	Commissioner, Lahore Division	2013-14	5	Non provision of expenditure statement	-
39	Commissioner, Lahore Division	2013-14	6	Non submission of log books for audit	-
40	Commissioner, Lahore Division	2013-14	7	Irregular expenditure due to miss classification	140,501
41	Commissioner, Lahore Division	2013-14	8	Non auction of old newspapers	12,090
42	Commissioner, Lahore Division	2013-14	9	Non auction of un-serviceable items	20,000
43	Commissioner, Lahore Division	2013-14	10	Non recovery of professional tax from supplier firm	20,500
44	Commissioner, Lahore Division	2013-14	11	Non deduction of 15% surcharge on the income tax deducted from the supplier firms	7,194
45	Commissioner, Lahore Division	2013-14	12	Excess drawl of integrated allowance	4,800
46	Commissioner, Lahore Division	2013-14	13	Non deposit of income tax	6,823
47	Commissioner, Lahore Division	2013-14	14	Non auction of un-serviceable vehicles	500,000
48	Accounts officer, Thal	2012-13	1	Non disposal of old newspapers	6,912
49	Accounts officer, Thal	2012-13	2	Non conducting of internal audit for the period 2012-13	-
50	Accounts officer, Thal	2012-13	3	Annual physical verification of stores and stock not carried out	-

51	Accounts officer, Thal	2012-13	4	Improper maintenance of log book	-
52	Accounts officer, Thal	2012-13	5	Defective maintenance cash book	-
53	Accounts officer, Thal	2012-13	6	Non reconciliation of expenditure statement from accountant general, Punjab	-
<b>COOPERATIVES DEPARTMENT</b>					
1	Cooperative Training College, Faisalabad	2001-13	4511	Less deposit of electricity charges recovered from residents	138,520
2	Registrar Cooperative Societies Punjab, Lahore	2011-13	4735	Non production of record	5,662,000
3	Cooperative Training College, Faisalabad	2001-13	4510	Non recovery of electricity charges from residents	840,000
4	Registrar Cooperative Societies Punjab, Lahore	2011-13	4515	POL purchased not entered into log books	430,024
5	Sec. Cooperative Punjab, Lahore	2011-13	02	Non production of Log books	1,129,349
6	LAR, Multan	2011-13	04	Irregular expenditure on stationery	67,580
7	LAR, Multan	2011-13	03	Non Registration of Coop Societies	-
8	Principal Coop. Trg College, F/Abad	2001-13	09	Irregular payment of building rent	83,556
9	LAR, B/Pur	2001-13	02	Excess expenditure	415,981
10	LAR, Lahore	2011-13	03	Non functioning of Coop Societies	-
11	Sec. Cooperative Punjab, Lahore	2011-13	01	Irregular expenditure on purchase of car	1,555 million
12	Lady Asst. Coop. Societies, B/Pur	2001-13	03	Irregular expenditure due to insufficient sanction	67,580
13	IAR coop Societies, Lahore	2011-13	03	Non functioning of Coop Societies	-
14	LAR, B/Pur	2001-13	04	Non Reg. of Coop Societies	-
15	IAR Coop Societies, Lahore	2011-13	02	Registration of Dormant Coop Societies	-
<b>ENVIRONMENT PROTECTION</b>					
1	Deputy Director Implementation EPD, Lahore	2012-13	2462	Non production of log book	1,066,813
2	Director General, Environment Protection Department	2012-13	4564	Unauthentic record of fee charges on account of issuance of certificates	20,900,000
3	D.G. Environment Protection Agency	2013-14	6476	Irregular/Unauthorized consumption of POL and Repair of Vehicles	7,246,724



4	Secretary to Government of the Punjab, Environment Protection Department, Lahore	2013-14	6195	Irregular/Unauthorized consumption of POL and Repair of Vehicles	2,599,285
5	Director General, Environment Protection Department	2013-14	6474	Non-receipt of vehicles from Suzuki Motors Co.	-
6	D.G. Environment Protection Agency	2013-14	6467	Irregular expenditure on printing & stationery without advertising tenders on PPRA Website	691,546
7	Secretary to Government of the Punjab, Environment Protection Department, Lahore	2013-14	6195	Irregular expenditure on printing & stationery without advertising tenders on PPRA Website	257,880
8	Secretary, Environment Protection Department	2013-14	6197	Sanction of expenditure beyond competency	604,472
9	Deputy Director Implementation	2013-14	6804	Irregular purchase of motorcycles without requirement	630,000
10	Director General, Environment Protection Department	2013-14	6475	Irregular registration of Vehicles	450,000
11	Deputy Director Implementation	2013-14	6802	Irregular printing of ADP Scheme Brochures	198,946
12	Director General, Environment Protection Department	2013-14		Loss of millions of rupee to Government due to Non-assessment of Industries in Punjab Province	-
13	D.G. Environment Protection Agency	2013-14	6472	Irregular expenditure on printing & stationery without advertisement	758,923
14	Deputy Director Implementation EPD, Lahore	2013-14	6798	Irregular expenditure on printing & stationery without advertisement	427,630
15	Deputy Director Implementation EPD, Lahore	2013-14	6799	Irregular expenditure on printing & stationery without advertisement	114,453
16	Deputy Director Implementation	2013-14	6803	Irregular expenditure on repair of vehicle	189,944
<b>EXCISE AND TAXATION DEPARTMENT</b>					
1	DG Excise & Taxation Department, Lahore	2013-14	17856	Non surrendering of savings within stipulated period	146,088,996
2	Secretary Excise & Taxation Department, Lahore	2013-14	17859	Non surrendering of savings within stipulated period	8,8843,119
3	Secretary Excise & Taxation Department, Lahore	2011-13	17062	Non surrendering of savings within stipulated period	9,655,806

4	DG Excise & Taxation Department, Lahore	2012-13	17098	Non surrendering of savings within stipulated period	348,562,676
5	Secretary Excise & Taxation Department, Lahore	2013-14	17528	Unauthorized payment on account of Telephone charges	19,450
6	DG Excise & Taxation Department, Lahore	2012-13	17106	Loss to government due to non disposal of condemned unserviceable dead stock articles	120,000
7	DG Excise & Taxation Department, Lahore	2012-13	17109	Non disposal of old newspaper (raddi)	22,464
8	DG Excise & Taxation Department, Lahore	2012-13	17108	Irregular expenditure due to short receipts of Samsung laser printer	25,868
9	Secretary Excise & Taxation Department, Lahore	2011-13	17069	Irregular utilization of funds due to misclassification of expenditure	21,400
10	DG Excise & Taxation Department, Lahore	2012-13	17100	Irregular payment of sales tax without verification of sales tax invoices	2,104,532
11	Secretary Excise & Taxation Department, Lahore	2013-14	17860	Expenditure exceeding budget allocations	7,200,629
12	Secretary Excise & Taxation Department, Lahore	2011-13	17063	Expenditure exceeding budget allocations	6,188,384
13	Director General Excise & Taxation Department, Lahore	2012-13	17104	Expenditure exceeding budget allocations	928,992
14	Director General Excise & Taxation Department, Lahore	2013-14	17857	Non-Obtaining of GST Invoices	598,962
15	Secretary Excise & Taxation Department, Lahore	2013-14	17861	Non-Obtaining of GST Invoices	147,996
16	DG Excise & Taxation Department, Lahore	2012-13	17099	Actual Payee Receipts not obtained	4.11 million
17	Secretary E&T	2012-13	1	Non disposal of used newspapers and periodicals	1,500
18	Secretary E&T	2012-13	2	Defective maintenance of cash book	-
19	D.G E&T	2012-13	1	Non conducting of internal audit for the period 2012-13	-
20	D.G E&T	2012-13	2	Defective maintenance of service books	-
21	D.G E&T	2012-13	3	Annual physical verification of store and stock not carried out	-
22	D.G E&T	2012-13	4	Defective maintenance of cash books	-

23	Secretary E&T	2013-14	1	Non disposal of waste news papers	10,560
24	Secretary E&T	2013-14	2	Non existence of internal controls	-
25	Secretary E&T	2013-14	3	Non conducting of internal audit	-
26	Secretary E&T	2013-14	4	Non obtaining of schedules of payment	-
27	Secretary E&T	2013-14	5	Improper maintenance of service books	-
28	Secretary E&T	2013-14	6	Annual physical verification of store and stock not carried out	-
29	D.G E&T	2013-14	1	Defective maintenance of log books	-
30	D.G E&T	2013-14	2	Non existence of internal controls	-
31	D.G E&T	2013-14	3	Non conducting of internal audit	-
32	D.G E&T	2013-14	4	Improper maintenance of service books	-
33	D.G E&T	2013-14	5	Non disposal of waste newspapers	10,560
34	D.G E&T	2013-14	6	Non obtaining of schedule of payment	-
<b>FINANCE DEPARTMENT</b>					
1	Secretary, Government of the Punjab, Finance Department	2013-14	9280	Excess expenditure has been incurred by FD	2,501.032 million
2	Punjab Revenue Authority , Lahore	2013-14	17932	Non accountal of stores	1,224,483
3	Secretary, Government of the Punjab, Finance Department, Lahore	2013-14	9275	Loss to Punjab Government due to non receipt of Net Hydel Profit	-
4	Secretary Finance, Lahore	2013-14	9265	Less deduction of Income Tax	220,562
5	Secretary Finance, Lahore	2013-14	9301	Utilization report not obtain for grant in aid	30,246.088 million
6	Secretary Finance, Lahore	2013-14	9287	Non framing of rules governing public debt	-
7	Secretary Finance, Lahore	2013-14	9288	Less deduction of GST	91,507
8	Secretary Finance, Lahore	2013-14	9289	Abnormal decrease in expenditure	181.101 million
9	Secretary Finance, Lahore	2013-14	9290	Inadmissible payment of 50% adhoc relief allowance	1.314 million

10	Secretary Finance, Lahore	2013-14	9291	Saving more than 5%	89,930.848 million
11	Secretary Finance, Lahore	2013-14	9292	Irregular opening of PLA and SDA's	40,504.370 million
12	Secretary Finance, Lahore	2013-14	9293	Less deduction of 5% H.R. charges	60,204
13	Secretary Finance, Lahore	2013-14	9294	Non surrendering of savings	6.263 million
14	Secretary Finance, Lahore	2013-14	9295	Irregular expenditure under SDA A/C	37,037 million
15	Secretary Finance, Lahore	2013-14	9296	Abnormal decrease in expenditure grants	14,725.651 million
16	Secretary Finance, Lahore	2013-14	9297	Receipt targets not achieved less realization	223,722.044 million
17	Secretary Finance, Lahore	2013-14	9298	Expenditure against un-approved project	200 million
18	Secretary Finance, Lahore	2013-14	9299	Irrational/unrealistic allocation of budget of FDA	8,403.625 million
19	Secretary Finance, Lahore	2013-14	9300	Abnormal decrease in expenditure in cost centers	1,093.950 million
20	Treasury Office, Lahore	2009-14	6486	Instruction regarding maintenance of Special drawing accounts	72,018 million
21	Treasury Office, Lahore	2009-14	6484	Unauthorized sanction of expenditure beyond the prescribed limit	129,483
22	Provincial Revenue Authority	2013-14	2	Non deduction of compulsory deduction form salary	-
23	Provincial Revenue Authority	2013-14	3	Non execution of internal audit and pre-audit	-
24	Provincial Revenue Authority	2013-14	4	Periodic physical verification not carried out	-
25	Provincial Revenue Authority	2013-14	5	Non disposal of newspapers	-
26	Provincial Revenue Authority	2013-14	6	Non-maintenance of fixed asset register.	-
<b>FOOD DEPARTMENT</b>					
1.	District Food Controller, Attock	2013-14	6308	Irregular expenditure excess than budget	390,850
2.	District Food Controller, Chakwal	2013-14	6326	Inefficient utilization of funds	145,524
3.	District Food Controller-I, Lahore	2013-14	6318	Non disposal of condemned vehicles	1,200,000

4.	District Food Controller, Chiniot	2013-14	5387	Non disposal of wheat stock of previous wheat schemes	4,039,875
5.	District Food Controller, Sialkot	2013-14	6313	Irregular drawal of conveyance allowance	100,000
6.	District Food Controller, Sialkot	2013-14	6314	Less recovery of house maintenance charges	57,280
7.	District Food Controller, Okara	2013-14	6179	Non verification of Deposits	1,948,300
8.	District Food Controller, Muzaffar Garh	2013-14	6112	Non verification of Deposits	1,532,480
9.	District Food Controller, Bahawalnagar	2013-14	5400	Non verification of Deposits	790,256
10.	District Food Controller, Bhakkar	2013-14	6160	Non verification of Deposits	789,894
11.	District Food Controller, Lodhran	2013-14	6134	Non verification of Deposits	767,700
12.	District Food Controller, Layyah	2013-14	6328	Non verification of Deposits	530,276
13.	District Food Controller, Khanewal	2013-14	6965	Non verification of Deposits	465,017
14.	District Food Controller, Bhakkar	2013-14	6165	Non reconciliation of receipt deposited into other district treasuries	1,467.50 million
15.	District Food Controller, Layyah	2013-14	6329	Non reconciliation of receipt deposited into other district treasuries	212,043,057
16.	District Food Controller, Multan	2013-14	5845	Non reconciliation of receipt deposited into other district treasuries	134,318,632
17.	District Food Controller, Bhakkar	2013-14	6159	Difference in amount verified from DAO and amount of challan noted on SF-21 on account of sale of wheat	41,514,827
18.	District Food Controller, Layyah	2013-14	6169	Less deposit on account of sale of wheat	12,940,120
19.	District Food Controller, M.B. Din	2013-14	6152	Difference in amount verified from DAO and amount of challan noted on SF-21 on account of sale of wheat	1,330,542
20.	District Food Controller, Bahawalnagar	2013-14	5396	Irregular auction of unserviceable stock	2,880,341
21.	District Food Controller, Sahiwal	2013-14	6342	Irregular auction of unserviceable stock	2,835,286
22.	District Food Controller, Multan	2013-14	5843	Irregular auction of unserviceable stock	2,419,301
23.	District Food Controller, Bhakkar	2013-14	6168	Irregular auction of unserviceable stock	2,383,048
24.	District Food Controller, Vehari	2013-14	5117	Irregular auction of unserviceable stock	1,103,186
25.	District Food Controller, Rajanpur	2013-14	6131	Irregular auction of unserviceable stock	839,478
26.	District Food Controller, D.G. Khan	2013-14	6118	Irregular auction of unserviceable stock	807,000

27.	District Food Controller, Layyah	2013-14	6172	Irregular auction of unserviceable stock	697,689
28.	District Food Controller, Lodhran	2013-14	6140	Irregular auction of unserviceable stock	320,159
29.	District Food Controller, Gujrat	2013-14	6149	Irregular drawl of pay & allowances due to shifting of headquarter	7,856,028
30.	District Food Controller, Gujranwala	2013-14	5560	Irregular drawl of pay & allowances due to shifting of headquarter	3,187,404
31.	District Food Controller, Faisalabad	2013-14	6147	Doubtful deposit/non verification of sales tax	90,803
32.	District Food Controller, Rajanpur	2013-14	6127	Less payment to Grower	87,633
33.	District Food Controller, Sargodha	2013-14	6964	Irregular printing from non active/suspended contractor by FBR	961,762
34.	District Food Controller, Bhakkar	2013-14	6166	Irregular mode of payments	300,000
35.	District Food Controller, Vehari	2013-14	5119	Irregular expenditure on fumigation	491,774
36.	District Food Controller, Lodhran	2013-14	6137	Irregular expenditure on fumigation	336,897
37.	District Food Controller, Rawalpindi	2013-14	6322	Non recovery of enroute shortage	160,925
38.	DFC, T.T. Singh	2013-14	02	Non Deduction of Income tax on Services	486,541
39.	DFC, Sargodha	2013-14	03	Non Deduction of Income Tax on Service Charges paid to Mill Owner	1,390,976
40.	DFC, Jhelum	2013-14	02	Non Deduction of Income Tax on Service Charges paid to Mill Owner	2,471,447
41.	DFC, Khanewal	2013-14	05	Non Deduction of Income Tax on Service Charges paid to Mill Owner	616,096
42.	DFC, Narowal	2013-14	04	Non Deduction of Income Tax on Service Charges paid to Mill Owner	412,925
43.	DFC, Rajanpur	2013-14	06	Non Deduction of Income Tax on Service Charges paid to Mill Owner	457,533
44.	DFC, Gujrat	2013-14	02	Non Deduction of Income Tax on Service Charges paid to Mill Owner	1,667,720
45.	DFC, M.B.Din	2013-14	01	Non Deduction of Income Tax on Service Charges paid to Mill Owner	1,207,853

46.	DFC, Muzaffargarh	2013-14	05	Non Deduction of Income Tax on Service Charges paid to Mill Owner	1,045,181
47.	Cane Commissioner Punjab	2013-14	1	Non maintenance of log book of generator	-
48.	Cane Commissioner Punjab	2013-14	2	Non realization of income tax	7,848
49.	Cane Commissioner Punjab	2013-14	3	Non completion of log books	-
50.	Cane Commissioner Punjab	2013-14	4	Non obtaining of consumption certificates of vehicles and a motor cycle from the MVE	-
51.	Cane Commissioner Punjab	2013-14	5	Non disposal of un-serviceable stock articles	14,000
52.	Cane Commissioner Punjab	2013-14	17907	Non utilization/surrendering of sanctioned budget grant within stipulated period	360,1905

### FORESTRY, FISHERIES & DEPARTMENT

1	Divisional Forest Officer, Gujrat	2013-14	6500, 6502 & 6501	Loss to Government by ignoring market rates and fixation of reserved rates	79,499,532
2	Divisional Forest Officer, Faisal Abad	2013-14	6037	Non-completion of work	34.702 m
3	Lahore Zoo, Lahore	2001-13	5410	Irregular appointments and payment of pay & allowances	23,783,491
4	Divisional Forest Officer, Extension & Publicity, Lahore	2011-14	5522	Irregular appointments and payment of pay & allowances	1,435,091
5	Divisional Forest Officer, Murree.	2013-14	5971	Irregular appointments and payment of pay & allowances	466,665
6	Lahore Zoo, Lahore	2001-13	5446	Irregular appointments and payment of pay & allowances	-
7	Lahore Zoo, Lahore	2001-13	5445	Irregular appointments and payment of pay & allowances	-
8	Divisional Forest Officer, Layyah	2013-14	6497	Deposit not got verified	8,402,478
9	Deputy Director wildlife, Bahawalpur	2012-14	5813	Unauthorized mode of payments of salaries through manual bills	1,290,352
10	Director General Fisheries Punjab, Lahore	2012-14	6811	Unauthorized mode of payments of salaries through manual bills	600,284
11	Deputy Director Wildlife Park, Lahore	2012-14	5996	Unauthorized mode of payments of salaries through manual bills	592,494
12	District Wildlife Officer, Bahawalnagar	2012-14	6558	Unauthorized mode of payments of salaries through manual bills	322,299
13	Divisional Forest Officer, Multan	2012-13	4832	Unauthorized Expenditure due to late approval of Annual Plan of Operation	2,099,000
14	Director Fisheries (HM) Manawan, Lahore	2012-14	6813	Irregular payment of electricity bills arrears	1,461,222

15	Director Fisheries (HM) Manawan, Lahore	2012-14	6814	Irregular payment of electricity bills arrears	482,867
16	District Wildlife Officer, Bahawal Nagar	2012-14	6559	Irregular payment of electricity bills arrears	131,831
17	Assistant Director Wildlife, Breeding Farm Jallo Lahore Region, Lahore	2012-14	6512	Non Deduction 15% Economy Cut on Non-Salary Budget	1,848,045
18	Divisional Forest Officer, Gujrat	2013-14	6503	Unauthorized tree cess and loss to government	1,200,000
19	Assistant Director Wildlife, Breeding Farm Jallo Lahore Region, Lahore	2012-14	6515	Irregular excess expenditure than budget allocation- Rs. 494,845	494,845
20	Deputy Director Wildlife Lahore Wildlife Park, Lahore	2012-14	5999	Irregular opening of Bank Account and deposit	491,766
21	District Wildlife Officer, Bahawalnagar	2012-14	6561	Irregular opening of Bank Account and deposit	-
22	Deputy Director Fisheries, Lahore	2012-14	6509	Irregular Shifting of Headquarter	338,980
23	Curator Bahawalpur Zoo	2012-14	5992	Irregular expenditure on pending liabilities	95,149
24	District Wildlife Officer, Bahawalnagar	2012-14	6560	Recovery due to excess charging of rate	39,000
25	Divisional Forest Officer, D.G. Khan	2013-14	6018	Unauthorized issuance of plants	208,737
26	Divisional Forest Officer, R.Y.Khan	2013-14	6012	Unauthorized issuance of plants	-
27	Lahore Zoo, Lahore	2001-13	5436	Unauthorized payment of mobile phones charges	224,000
<b>HEALTH DEPARTMENT</b>					
1	De' Montmorency college of Dentistry, Lahore	2011-12	7	loss to government due to award of tender at low rates than previous year	207,860
2	De' Montmorency college of Dentistry, Lahore	2012-13	5	Non deduction of income tax on contract money of canteen	11,430
3	Executive Director Rawalpindi Institute of Cardiology Rawalpindi	2012-14	12	Irregular expenditure on purchase of medicine without obtaining manufacturing/expiry date on firms invoice/delivery challan/inspection report	6,003,000
4	Executive Director Rawalpindi Institute of Cardiology Rawalpindi	2012-14	6	unauthorized expenditure out of receipt	1,383,300
5	Principal KMSMC & Allied Institutions, Sialkot	2010-13	2	Mis-procurement of medicine	-
6	Principal KMSMC & Allied Institutions, Sialkot	2013-14	27	Irregular expenditure beyond competency on purchase of LP medicines	9,363,421



7	Principal KMSMC & Allied Institutions, Sialkot	2013-14	5	Irregular expenditure beyond competency on purchase of bedding & clothing	339,870
8	Principal KMSMC & Allied Institutions, Sialkot	2013-14	4	Irregular expenditure beyond competency on purchase of LP medicines	8,128,484
9	Principal KMSMC & Allied Institutions, Sialkot	2013-14	34	Irregular expenditure on purchase of medicine without obtaining manufacturing/expiry date on firms invoice/delivery challan/inspection report	18,207,880
10	Principal KMSMC & Allied Institutions, Sialkot	2013-14	11	Irregular expenditure on purchase of medicine without obtaining manufacturing/expiry date on firms invoice/delivery challan/inspection report	4,884,440
11	University of Health Sciences	2011-12	7	unlawful payment of law charges without valid approval	544,774
12	University of Health Sciences	2011-12	8	Unlawful expenditure on purchase of 100KVA generator	483,480
13	University of Health Sciences	2011-12	9	III-considered expenditure on payment of rental charges of generator	270,000
14	University of Health Sciences	2011-12	2	unjustified expenditure on verification of education certificates of students studying in privately managed medical colleges	694,660
15	University of Health Sciences	2012-13	15	Deficiencies/contradictions in service statutes 2005	-
16	University of Health Sciences	2012-13	4	Irregular payment on account of special allowance	16,581,159
17	University of Health Sciences	2012-13	5	Irregular/unjustified construction work for external vehicle car parking outside the university premises	277,500
18	University of Health Sciences	2012-13	14	Doubtful/consumption of POL used in generators	432,600
19	University of Health Sciences	2012-13	17	Irregular payment on account of low power factor penalty to WAPDA	125,903
20	University of Health Sciences	2012-13	18	Misclassification of expenditure	373,684
21	University of Health Sciences	2013-14	10	Non recovery of mobilization advance	16,354,000
22	University of Health Sciences	2013-14	11	Non recovery of liquidated damages of	24,100,000
23	University of Health Sciences	2013-14	5	Irregular expenditure on purchase of tyres	160,600

24	University of Health Sciences	2013-14	7	un-necessary purchases of Entrance Test kits without immediate requirement	491,360
25	Faisalabad Institute of Cardiology, Faisalabad	2011-12	8	Non replacement of 500 faulty chest drainage bottles(Atrium) and irregular consumption thereof.	-
26	Faisalabad Institute of Cardiology, Faisalabad	2011-12	10	Unnecessary purchase of slow moving injections of SODA BICARB 50 ml and issuance of expired stock for consumption of poor patients	-
27	Faisalabad Institute of Cardiology, Faisalabad	2011-12	21	Unnecessary purchase of tablets CALAN 80 mg and issuance of expired stock for consumption to poor patients	-
28	Faisalabad Institute of Cardiology, Faisalabad	2013-14	1	Non utilization of budget/funds	5,864,686
29	Faisalabad Institute of Cardiology, Faisalabad	2013-14	13	Irregular award contract of Canteen at lower rates.	10,000,000
30	Faisalabad Institute of Cardiology, Faisalabad	2013-14	16	Irregular expenditure on local purchase of medicine	30,476,000
31	QMC & Allied Institutions, Bahawalpur	2012-13	29	unauthorized expenditure of electricity	309,903
32	QMC & Allied Institutions, Bahawalpur	2012-13	32	Irregular adhoc appointment in the institution	-
33	QMC & Allied Institutions, Bahawalpur	2012-13	34	Development project not completed within the time frame loss to government/public	2,198,592
34	QMC & Allied Institutions, Bahawalpur	2012-13	40	Irregular payment of NPA allowance	576,000
35	QMC & Allied Institutions, Bahawalpur	2012-13	50	Non submission of monthly accounts of expenditure to treasury	2,307.53 million
36	QMC & Allied Institutions, Bahawalpur	2013-14	6	Irregular repeat order	550,985
37	QMC & Allied Institutions, Bahawalpur	2013-14	10	purchase of Tuff tiles at higher rates	263,200
38	Punjab Institute of Cardiology, Lahore	2012-13	21	Irregular payment of pending liabilities	900,544
39	Punjab Institute of Cardiology, Lahore	2012-13	22	Irregular expenditure on purchase of computer items at higher rates and recovery thereof	83,890
40	Punjab Institute of Cardiology, Lahore	2012-13	23	Irregular purchase of tyres	96,200
41	Punjab Institute of Cardiology, Lahore	2012-13	24	wastage of public money by retaining tow numbers of vehicles on general duty over and above the fixed limit of one	631,209

42	Punjab Institute of Cardiology, Lahore	2013-14	1	Doubtful acceptance of contractors/supplier/manufacturer by the technical committee	2,980,000
43	Punjab Institute of Cardiology, Lahore	2013-14	6	Recovery due to supply of medicine with short shelf life and in commercial packing	-
44	Punjab Institute of Cardiology, Lahore	2013-14	11	unlawful payment of penalties of LPF to LESCO	87,772
45	Punjab Institute of Cardiology, Lahore	2013-14	12	Irregular appointments of staff	8,259,192
46	Punjab Institute of Cardiology, Lahore	2013-14	15	Discrepancies in expenditure of payroll and SDA & PLA strength cannot be verified	681.44 million
47	Punjab Institute of Cardiology, Lahore	2013-14	16	Non observance of government instructions regarding keeping of 8% working balance in bank accounts	-
48	RMC & Allied Hospitals, Rawalpindi	2012-13	10	Non realization of college	517,300
49	RMC & Allied Hospitals, Rawalpindi	2012-13	15	Irregular payment on account of low power factor penalty to LESCO	1,062,128
50	RMC & Allied Hospitals, Rawalpindi	2012-13	17	Misclassification of expenditure	2,534,330
51	RMC & Allied Hospitals, Rawalpindi	2012-13	18	Irregular purchase of DVDs of Endoscopic learning library	603,476
52	RMC & Allied Hospitals, Rawalpindi	2012-13	21	Irregular running of hostel canteens	457,800
53	RMC & Allied Hospitals, Rawalpindi	2012-13	23	Irregular expenditure on account of repair of machinery & equipment	5,997,496
54	RMC & Allied Hospitals, Rawalpindi	2012-13	24	Irregular purchase of medical equipments through letter of credits	29,599,358
55	RMC & Allied Hospitals, Rawalpindi	2012-13	25	Doubtful consumption of POL used in equipments	1,966,560
56	RMC & Allied Hospitals, Rawalpindi	2012-13	33	Irregular purchase of rate contracted medicine through quotations at higher rates	79,968
57	RMC & Allied Hospitals, Rawalpindi	2013-14	4	Non receipt of fee from student	433,150
58	RMC & Allied Hospitals, Rawalpindi	2013-14	7	Improper maintenance of log book of generator rupees in million	-
59	RMC & Allied Hospitals, Rawalpindi	2013-14	10	Non transparent purchase of toners	397,426
60	RMC & Allied Hospitals, Rawalpindi	2013-14	21	Irregular payment of low power factor penalty to LESCO	533,192
61	RMC & Allied Hospitals, Rawalpindi	2013-14	33	Expenditure beyond competency	3,174,000

62	RMC & Allied Hospitals, Rawalpindi	2013-14	35	Irregular payment of arrears on sui gas bills	17,355,060
63	RMC & Allied Hospitals, Rawalpindi	2013-14	42	Irregular payment of low power factor penalty to LESCO	910,894
64	RMC & Allied Hospitals, Rawalpindi	2013-14	53	Irregular expenditure on service and maintenance of machinery & equipments-USD 70000 Rs. 7,350,000	7,350,000
65	RMC & Allied Hospitals, Rawalpindi	2013-14	61	Expenditure beyond competency	1,841,000
66	RMC & Allied Hospitals, Rawalpindi	2013-14	67	unauthorized expenditure out of receipt	5,286,776
67	RMC & Allied Hospitals, Rawalpindi	2013-14	75	Irregular expenditure on account of posting of lower scale staff against higher scale post Rs. 1,366,400(approximately)	1,366,400
68	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2013-14	2	DTL not made on purchase of LP medicine	10,266,334
69	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2013-14	3	Unhealthy competition for purchase of medicine- Expenditure millions of rupees	-
70	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2013-14	4	Unjustified drawl of adhoc allowance 2010(50%) by the doctors	16,200
71	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2013-14	6	Irregular appointments of daily wages staff	3,768,000
72	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2013-14	8	Irregular appointments of staff	819,744
73	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2013-14	9	Irregular payment of Anesthesia allowance	2,696,118
74	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2013-14	11	unjustified retention of securities/CDR millions of rupees	-
75	Shaikh Zayed Hospital, Lahore	2013-14	13	Irregular expenditure on purchase of x-ray films	14,855,897
76	Shaikh Zayed Hospital, Lahore	2013-14	20	Irregular award of contract of medicine	927,500
77	Shaikh Zayed Hospital, Lahore	2013-14	22	Irregular expenditure on purchase of furniture & fixture and plant & machinery through splitting up the indents	938,100
78	Shaikh Zayed Hospital, Lahore	2013-14	25	Irregular award of incentive and charging of tuition fee from students of medical college	60,622,000
79	FJMC & Ganga Ram Hospital, Lahore	2011-12	1	Irregular payment of pay and allowances	2,456,075
80	FJMC & Ganga Ram Hospital, Lahore	2011-12	6	Unlawful payment of PLA without valid approval from Finance Department	7,805,205

81	FJMC & Ganga Ram Hospital, Lahore	2011-12	10	Unjustified expenditure on M & R of Air conditioner refrigerator and deep freezer etc.	1,489,500
82	FJMC & Ganga Ram Hospital, Lahore	2011-12	16	Doubtful payments of sui gas charges on zero meter reading and without proof of payment	795,764
83	FJMC & Ganga Ram Hospital, Lahore	2011-12	24	Unauthorized use of govt. vehicles without and incorporating user name into log books	373,320
84	FJMC & Ganga Ram Hospital, Lahore	2013-14	7	Irregular purchase of surgical	1,511,160
85	FJMC & Ganga Ram Hospital, Lahore	2013-14	8	utilization of medicine without obtaining DTL reports	-
86	FJMC & Ganga Ram Hospital, Lahore	2013-14	12	Loss due to non recovery of liquidated damages charges	-
87	FJMC & Ganga Ram Hospital, Lahore	2013-14	13	Irregular expenditure due to splitting and violation of sanctioning from higher process	3,708,000
88	FJMC & Ganga Ram Hospital, Lahore	2013-14	16	Irregular appointments of staff- amount involve million of Rs.	-
89	FJMC & Ganga Ram Hospital, Lahore	2013-14	18	Unhealthy competition for purchase of medicine- Expenditure millions of rupees	-
90	FJMC & Ganga Ram Hospital, Lahore	2013-14	19(b)	Irregular expenditure on works due to payments to contractors without certification of MBs	2,632,058
91	FJMC & Ganga Ram Hospital, Lahore	2013-14	19(c)	Unauthorized expenditure without approval of rate analysis	-
92	FJMC & Ganga Ram Hospital, Lahore	2013-14	21	Slow tender process of medicine/surgical/ disposable	5,661,000
93	FJMC & Ganga Ram Hospital, Lahore	2013-14	23	DTL not made on purchase of LP medicine	23,338,611
94	FJMC & Ganga Ram Hospital, Lahore	2013-14	25	GST not deducted on repair and maintenance & expense from the PLA	546,797
95	FJMC & Ganga Ram Hospital, Lahore	2013-14	28	Irregular purchase on two quotation	322,400
96	FJMC & Ganga Ram Hospital, Lahore	2013-14	29	Irregular/doubtful expenditure on repair of machinery & equipment/vehicles	954,960
97	FJMC & Ganga Ram Hospital, Lahore	2013-14	30	Irregular payment of Anesthesia allowance	5,880,000

98	FJMC & Ganga Ram Hospital, Lahore	2013-14	31	Irregular expenditure without advertisement	-
99	FJMC & Ganga Ram Hospital, Lahore	2013-14	32	non compliance of medicine/surgical/disposable	-
100	FJMC & Ganga Ram Hospital, Lahore	2013-14	33	Blockage of capital	273,040
101	Nishter Medical College & Allied Institutions, Multan	2013-14	4	Irregular apportionment of fee realized on medical fitness certificate issued on 1st entry into govt. service	183,086
102	Nishter Medical College & Allied Institutions, Multan	2013-14	5	Loss due to non recovery of electricity charges at bulk supply rates	5,696,033
103	Nishter Medical College & Allied Institutions, Multan	2013-14	7	Unauthorized credit into District government account-IV on account of rent of residence pertaining to hospital	672,919
104	Nishter Medical College & Allied Institutions, Multan	2013-14	11	Loss to government due to non occupation of government residences	272,535
105	Nishter Medical College & Allied Institutions, Multan	2013-14	14	Irregular expenditure on purchase of linen stores without indication of specification- Rs. 1,639,005 and overpayment of Rs. 81,810	1,720,815
106	Public Health Nursing School, Multan	2012-13	4	Irregular payment on account of stipend to students Rs. 417,512 clarification thereof	417,512
107	Public Health Nursing School, Multan	2012-13	9	Irregular payment on account of HRA/CA	160,917
108	Punjab AIDS Control Program	2011-13	4	Miss-use of Funds allocated to Punjab Aids Control Program to the tune of	282,924
109	Punjab AIDS Control Program	2011-13	3	Irregular Unjustified Payment of Honorarium Rs. 322,550 and Non Deduction of 10% income tax Rs. 32,255 recovery thereof	32,255
110	Bacteriologist, Lahore	2007-13	5	Irregular expenditure due to misclassification	5,205,279
111	Bacteriologist, Lahore	2007-13	11	Savings not surrendered	3,449,292
112	Bacteriologist, Lahore	2007-13	10	Expenditure in excess from budget allocation	368,885
113	Sahiwal Medical College and attached Hospitals, Sahiwal	2011-13	1	Pass books of personal ledger account and special drawing account duly verified by the treasury officer were not produced for audit verification	387.071 million
114	Director Blood Transfusion Service, Lahore	2011-13	3	Irregular purchase of lab kits without shelf life and amount not entered in cash book	94,754,620

115	Director Blood Transfusion Service, Lahore	2011-13	2	irregular expenditure on account of purchase of disposable syringe in excessive quantity	474,000
116	Punjab Medical College and its allied Institution, Faisalabad	2011-13	40	Loss due to irregular payments of sewerage charges of 567 residences	651,008
117	Punjab Medical College and its allied Institution, Faisalabad	2011-13	6,28&39	Irregular expenditure on security services	5.001 million
118	Punjab Medical College and its allied Institution, Faisalabad	2011-13	12&24	Non Submission of vouched account with supporting vouchers	181.753 million
119	Principal AIMC/JHL /Nursing School, Lahore	2011-13	1	No receipt of foreign self finance	60,000 US\$
120	Principal AIMC/JHL /Nursing School, Lahore	2011-12	13	Wasteful expenditure on the salaries of staff of burn unit	4,493,239
121	Children Hospital & the Institute of Child Health, Lahore	2012-13	5	Irregular payment of low power factor penalty to LESCO	574,438
122	Children Hospital & the Institute of Child Health, Lahore	2012-13	4	Less/Non Deduction of Benevolent Fund from salaried of employees	124,416
123	Children Hospital Complex, Multan	2013-14	2	Blockage of Capital due to unnecessary purchase	1,049,104
124	Children Hospital Complex, Multan	2013-14	6	No Compliance of medicine/disposable amounting to	481,480
125	Children Hospital Complex, Multan	2013-14	9	Irregular Payment of Anesthesia Allowance	1,380,000
126	Children Hospital Complex, Multan	2013-14	11	CDR received but not deposit into treasury from contractors	4,052,571
127	Sahiwal Medical College and attached Hospitals, Sahiwal	2011-13	11	Irregular expenditure of Rs. 324,438 on purchase of miscellaneous items under head A03942 Cost of Other Store and payment of GST	42,716
128	Sahiwal Medical College and attached Hospitals, Sahiwal	2011-13	5	Pending recovery due to irregular payment of Stipend without verification of attendants	3,344,309
129	Lady Aitchison Hospital , Lahore	2013-14	2	Unauthorized sanction of expenditure beyond the prescribed limit	556,227
130	Lady Aitchison Hospital , Lahore	2013-14	9	DTL not made on Purchase of LP medicine	304,298
131	Lady Willingdon Hospital , Lahore	2013-14	3	Irregular expenditure on repair and maintenance of office building	498,500
132	DG Health Service Punjab, Lahore	2013-14	7	Irregular expenditure on repair and maintenance of office building	2.348 million

133	DG Health Service Punjab, Lahore	2013-14	11	Non Submission of vouched account with supporting vouchers /documents to AG Punjab	895.257 million
134	PINS, Multan	2012-13	3	Irregular payment on account of Sui Gas Charges. Clarification/Recovery thereof	249,856
135	Allama Iqbal Medical College & Allied Institutions, Lahore	2012-13	29	Irregular appointments and posting thereof	2,397,252
136	Allama Iqbal Medical College & Allied Institutions, Lahore	2012-13	27	Non Verification of treasury Challans	70,801,467
137	Allama Iqbal Medical College & Allied Institutions, Lahore	2012-13	20	No receipt of foreign self finance	10,000 US\$
138	Allama Iqbal Medical College & Allied Institutions, Lahore	2012-13	7	Unlawful decision caused deprivation of income	45,500,000
139	Principal GMC& Allied Institutions, Gujranwala	2013-14	11	Irregular expenditure beyond competency on purchase of bedding & Clothing	424,752
140	GMC Gujranwala and Allied Hospital	2010-13	1	Pass books of personal ledger account and special drawing account duly verified by the treasury officer were not produced for audit verification	669.350 million
141	GMC Gujranwala and Allied Hospital	2010-13	4	Doubtful deposit of the College and Hospital Receipts in the PLA Account (Hospital) Receipts	12,275,945
142	Principal RMC and Allied Institute Rawalpindi	2013-14	18	Purchase of medicine to risk and cost of contractor recovery thereof	2,014,240
143	Principal RMC and Allied Institute Rawalpindi	2012-13	40,74 & 123	Unauthorized/un economical purchase of items through quotations Rs. 147,489,265	650,405
144	MS Mayo Hospital, Lahore	2011-12	38	Irregular award of contract of CSH Pharmacy beyond competency	-
145	MS Mayo Hospital, Lahore	2013-14	20	Abnormal expenditure of Sui Gas Charges	41,080
146	MS Mayo Hospital, Lahore	2013-14	2	Non Submission of vouched account with supporting vouchers to AG Punjab	81.886 million
147	MS Mayo Hospital, Lahore	2013-14	6	Maintenance Agreements of CT-Scan machine and Theratron machine with black listed firm	1.160 million
148	MS Mayo Hospital, Lahore	2013-14	7	Irregular expenditure on repair and maintenance of equipment	9.651 million
149	MS Mayo Hospital, Lahore	2013-14	9	Doubtful expenditure on purchase of power supplies	600,000
150	MS Mayo Hospital, Lahore	2013-14	15	Non- transparent expenditure on POL used in generators	1.981 million



151	MS Mayo Hospital, Lahore	2013-14	19	Un justified expenditure on Sui Gas Charges	184,636
152	MS Mayo Hospital, Lahore	2013-14	22	Irregular payment of low power factor penalty	1.361 million
153	PGMI/LGH and Nursing School	2013-14	13	Loss due to non forfeiture of securities on account of non supply of medicine	103,241
154	PGMI/LGH and Nursing School	2012-13	4	Consignment of medicine/Surgical/disposal	5,436,828
155	Govt College Paramedics, Faisalabad	2013-14	3	Irregular payment of utilities bills out of students funds	108,396
156	Govt College Paramedics, Faisalabad	2013-14	4	Non printing of college magazine against collection	181,600
157	Govt College Paramedics, Faisalabad	2012-13	2	Non/Less realization of student fees	75,500
158	Govt College Paramedics, Faisalabad	2013-14	1	Less deposit of Admission/Tuition Fee and Hospital Charges Rs. 290,400 in to Government treasury and no receipt of Govt. Fee/College Funds Rs. 111,400	401,800
159	Service Hospital /SIMS Lahore	2013-14	5	Maintenance Agreements of CT-Scan machine and Theratron machine with black listed firm	70,000 US \$
160	Service Hospital /SIMS Lahore	2013-14	11	Irregular purchase of Injections metronidazole	682,500
161	Service Hospital /SIMS Lahore	2013-14	18	Purchase of Tab. Ehambutol without bioavailability certificate/bioequivalence study by WHO	417,550
162	Service Hospital /SIMS Lahore	2013-14	23	Non recovery of outstanding fee	675,810
163	Service Hospital /SIMS Lahore	2013-14	22	Irregular expenditure on hiring of hostel buildings for students without rent assessment	4.996 million
164	Service Hospital /SIMS Lahore	2013-14	8	Non- receipt of furniture from Wood Working Center Gujrat	32.026 million
165	Service Hospital /SIMS Lahore	2013-14	1	Irregular expenditure on purchase of ICU beds with monitor from black listed firm	1.762 million
166	Secretary Health Government of the Punjab, Lahore	2013-14	12	Non Deposit of Sales Tax and Income Tax Recovery thereof	880,742
167	Secretary Health Government of the Punjab, Lahore	2013-14	13	Non deduction of Sales Tax and less deduction of Income tax recovery thereof	27,635,671
168	Secretary Health Government of the Punjab, Lahore	2013-14	3	Misclassification of Expenditure	7,020,540
169	Secretary Health Government of the Punjab, Lahore	2013-14	10	Irregular expenditure on account of pending liabilities of previous financial year	1,069,572

170	Secretary Health Government of the Punjab, Lahore	2013-14	3	Mis- Classification of Expenditure	7,021,184
171	King Edward Medical University, Lahore	2012-13	30	Irregular payment of undue annual increment of appointment	407,985
172	King Edward Medical University, Lahore	2012-13	27	Irregular payment of salaries on millions to contract employees against the post of assistant professor and other post	-
173	King Edward Medical University, Lahore	2012-13	34	Irregular payment on regularization as demonstrators	428,000
174	King Edward Medical University, Lahore	2012-13	17	Misclassification of expenditure	929,370
175	King Edward Medical University, Lahore	2012-13	35	Non production of record relating to the recruitment of gazetted/non-gazetted staff	14,734,656
176	Sheikh Zaid Medical College, R.Y Khan	2013-14	5	Irregular expenditure on rent of office building	14,148,639
177	Sheikh Zaid Medical College, R.Y Khan	2013-14	9	PPRA Rule no followed in advertisement to purchase of machinery & equipment of ADP Scheme in million of Rupees	-
178	Sheikh Zaid Medical College, R.Y Khan	2013-14	12	Non supply of medicine/surgical /Disposable	3,909,795
179	Sheikh Zaid Medical College, R.Y Khan	2013-14	16	Utilization of medicine without obtaining DTL reports	-
180	Sheikh Zaid Medical College, R.Y Khan	2013-14	2	Risk purchase of X-ray Film at higher rates	338,200
181	Sheikh Zaid Medical College, R.Y Khan	2012-13	13	Non realization of college fee	1,435,000
182	Sheikh Zaid Medical College, R.Y Khan	2012-13	9	irregular payment on account of low power factor penalty to WAPADA	2,924,351
183	Sheikh Zaid Medical College, R.Y Khan	2013-14	17	DTL not made on Purchase of LP medicine	12,628,582
184	Sheikh Zaid Medical College, R.Y Khan	2012-13	1	Irregular purchase of medicine through local purchase at higher rates ,recovery	2,622,166
185	Sheikh Zaid Medical College, R.Y Khan	2012-13	13	Irregular expenditure on account of repair of machinery & Equipment	727,000
186	Sheikh Zaid Medical College, R.Y Khan	2012-13	30	Comments on internal controls	-
188	D.G Khan Medical College and Teaching Hospital, DG Khan	2013-14	11	Un-authorized free admissions/X-rays/C.T Scans	1,092,060
189	D.G Khan Medical College and Teaching Hospital, DG Khan	2013-14	13	Non maintenance of pass books/cash books of PLA AND non reconciliation of expenditure	513,797,194

190	Ghazi Medical College and attached Hospitals	2011-13	5	Non Receipt of Students Fee/Funds from QMC Bahawalpur	2,882,200
191	Ghazi Medical College and attached Hospitals	2011-13	15	Miscellaneous articles purchased under head others	111,068
193	D.G Khan Medical College and Teaching Hospital, DG Khan	2013-14	14	Doubtful and defective consumption of medicine/Disposable in wards valuing in lacs	-
194	D.G Khan Medical College and Teaching Hospital, DG Khan	2013-14	9	Non deduction of mandatory subscriptions	676,056
195	Allama Iqbal Medical College & Allied Institutions, Lahore	2012-13	14	Loss due to non deposit by Jinnah Model Pharmacy	5,000,000
196	Allama Iqbal Medical College & Allied Institutions, Lahore	2012-13	21	Irregular payment of special pay to Chief Statistical Officer	-
197	Allama Iqbal Medical College & Allied Institutions, Lahore	2012-13	26	Un-authorized retention of Charge Nurse on deputation	501,696
198	Allama Iqbal Medical College & Allied Institutions, Lahore	2012-13	31	Non obtaining of actual payee's receipts	5,888,924
199	Allama Iqbal Medical College & Allied Institutions, Lahore	2012-13	34	Blockage of public money due to the purchase without immediate requirement	294,205
200	Children's Hospital & Institute of Child Health, Lahore	2012-13	21	Heavy sui gas charges	50,697,983
201	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2012-13	4	Irregular purchase of short life kits recovery of short life	337,173
202	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2012-13	12	Irregular purchase of equipment without immediate requirement	2,160,680
203	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2012-13	13	Irregular expenditure of medicine through quotations (LP)	1,995,548
204	de' Montmorency college of Dentistry, Lahore	2012-13	1	Non - utilization of budget grant	878,770
205	Director Blood Transfusion Service, Lahore	2012-13	10	Un-necessary purchase of cotton bandages	90,000
206	Director Blood Transfusion Service, Lahore	2012-13	4	Expenditure in excess from budget allocation	1,197,994
207	Director Blood Transfusion Service, Lahore	2012-13	11	Irregular purchase of normal saline injection	64,000
208	DHQ Teaching Hospital, Sargodha	2012-13	1	Irregular utilization of MSD Funds	443,600
209	King Edward Medical University , Lahore	2012-13	21	Non utilization of budget grants	348,108,696
210	Fatima Jinnah Medical College & Allied Institutions, Lahore	2011-12	9	Non recovery of scholarship from absconded students	192,388
211	Fatima Jinnah Medical College & Allied Institutions, Lahore	2013-14	26	Irregular expenditure on repair and maintenance	815,748
212	Fatima Jinnah Medical College & Allied Institutions, Lahore	2013-14	7	Irregular purchase of surgical	1,511,160

213	Fatima Jinnah Medical College & Allied Institutions, Lahore	2013-14	18	Un healthy competition for purchase of medicine- Expenditure millions of rupees	-
214	Fatima Jinnah Medical College & Allied Institutions, Lahore	2013-14	21	slow procurement/tender process of medicine/surgical/disposable	5,661,000
215	Fatima Jinnah Medical College & Allied Institutions, Lahore	2013-14	23	DTL not made and purchase of LP medicine	23,338,611
216	Fatima Jinnah Medical College & Allied Institutions, Lahore	2013-14	25	GST not deducted on repair and maintenance & expense from the PLA	546,797
217	Fatima Jinnah Medical College & Allied Institutions, Lahore	2013-14	28	Irregular purchase on two quotation	322,400
218	Fatima Jinnah Medical College & Allied Institutions, Lahore	2013-14	29	Irregular / doubtful expenditure on repair of machinery & equipment / vehicles	954,960
219	Fatima Jinnah Medical College & Allied Institutions, Lahore	2013-14	31	Irregular expenditure without advertisement	452,548
220	Fatima Jinnah Medical College & Allied Institutions, Lahore	2013-14	32	non compliance of medicine/surgical/disposable	-
221	Faisalabad Institute of Cardiology Faisalabad	2013-14	1	Non utilization of budget / funds	5,864,686
222	King Edward Medical University , Lahore	2012-13	23	Non deposit of Benevolent Fund and Group Insurance	-
223	Khawaja Muhammad Safdar Medical College & Allied Institutes, Sialkot	2010-13	15	Non replacement of medicine near to expire	429,000
224	Lady Aitichson Hospital , Lahore	2013-14	1	Purchase of medicine at higher rates	668,040
225	Lady Aitichson Hospital , Lahore	2013-14	2	Un-authorized sanction of expenditure beyond the prescribed limit	556,227
226	Lady Aitichson Hospital , Lahore	2013-14	3	The Laundry plant of Rs.81.087 million purchased but still not installed/operational	-
227	Lady Aitichson Hospital , Lahore	2013-14	4	Blockage of capital	5,000,000
228	Lady Aitichson Hospital , Lahore	2013-14	9	DTL not made on purchase of LP medicine	304,298
229	Lady Aitichson Hospital , Lahore	2013-14	10	Utilization of medicines without obtaining DTL	1,192,500
230	Lady Aitichson Hospital , Lahore	2013-14	13	Loss due to out of order dental machine	-
231	Mian Nawaz Sharif Hospital, Lahore	2011-12	12	Irregular expenditure on printing charges without NOC from govt. press valuing	258,500
232	Pervaiz Elahi Institute of Cardiology, Multan	2013-14	2	Irregular purchase of LP medicine	10,266,334

233	Pervaiz Elahi Institute of Cardiology, Multan	2013-14	3	Un-healthy competition for purchase of medicine- Expenditure millions of rupees	-
234	Govt. College of paramedics, Faisalabad	2012-13	3	expenditure exceeding budget allocation	831,861
235	Principal Govt College of Paramedics, Faisalabad	2013-14	4	Non printing of college magazine against collection	181,600
236	Principal Govt College of Paramedics, Faisalabad	2013-14	3	Irregular payment of utilities bills out of students funds	108,396
237	Principal D.G. Khan Medical College and teaching Hospital, D.G. Khan	2013-14	6	Irregular payment of bills for supply of X-Ray films without having DTL report	4,216,500
238	Principal D.G. Khan Medical College and teaching Hospital, D.G. Khan	2013-14	12	Non surrendering of savings of budget grant	11,355,256
239	Public Health Nursing School D.G. Khan	2011-13	4	advance payment on account of electricity, water, gas charges	119,267
240	Public Health Nursing School D.G. Khan	2011-13	5	Non recovery of stipend from expelled students	171,132
241	Public Health Nursing School D.G. Khan	2011-13	7	Irregular Excess Expenditure than budget allocation	113,838
242	Public Health Nursing School D.G. Khan	2011-13	8	Non utilization of budget grants	11,762,202
243	Public Health Nursing School D.G. Khan	2011-13	9	Irregular appointment	-
244	Punjab Institute of Cardiology Lahore	2012-13	17	Expenditure, over and above budget allocation	16,218,970
245	Punjab Institute of Cardiology Lahore	2012-13	16	Non utilization of budget / funds	221,342,291
246	Punjab Institute of Cardiology Lahore	2013-14	15	Discrepancies in expenditure of payroll and SDA & PLA strength cannot be verified	681,436,000
247	Postgraduate College of Nursing, Punjab, Lahore	2012-13	2	Irregular payments in cash	294,764
248	Public Health Nursing School, Multan	2012-13	5	Split up of expenditure to avoid open tenders clarification thereof	137,160
249	Public Health Nursing School, Multan	2012-13	6	Expenditure exceeding sanction budget	279,920
250	Public Health Nursing School, Multan	2012-13	7	Irregular / Misclassified expenditure	180,968
251	Public Health Nursing School, Multan	2012-13	8	Irregular expenditure on pending liabilities of previous years without obtaining sanction of competent authority	1,940,355
252	Public Health Nursing School, Multan	2012-13	10	Savings not reported to government	1,069,012

253	Punjab Institute of Mental Health Lahore	2011-12	7	Expenditure over and above than budget allocation	3,115,930
254	PGMI/LGH and Nursing School, Lahore	2012-13	5	DTL not made on purchase of lab kists	7,182,323
255	PGMI/LGH and Nursing School, Lahore	2012-13	10	Write off scholarships of died students	299,798
256	PGMI/LGH and Nursing School, Lahore	2012-13	12	Non deduction of income tax on prerequisites	325,333
257	Punjab Institute of Mental Health Lahore	2012-13	7	Expenditure over and above than budget allocation	7,841,602
258	Punjab Institute of Mental Health Lahore	2012-13	8	non utilization of budget	6,223,378
259	QMC & Allied Institutions Bahawalpur	2012-13	36	non utilization of budget	323,031,413
260	QMC & Allied Institutions Bahawalpur	2012-13	35	non utilization of budget	63,982,625
261	RMC & Allied Hospitals, Rawalpindi	2012-13	22	non utilization of budget	100,483,544
262	Sahiwal Medical College and attached Hospitals Sahiwal	2011-13	4	Expenditure over and above than budget allocation	5,062,078
263	Shaikh Zayed Hospital R Y Khan	2012-13	16	non utilization of budget	136,065,789
264	University of Health Sciences	2012-13	8	non utilization of budget	48,675,081
265	Secretary Health Government of the Punjab, Lahore	2010-11	1	Non production of procurement of medical instruments	605,180,711
266	QMC & Allied Institutions Bahawalpur	2012-13	33	Tree register not maintained properly	20,000,000
267	QMC & Allied Institutions Bahawalpur	2012-13	6	Irregular repeat order	550,985
268	QMC & Allied Institutions Bahawalpur	2013-14	18	Loss due to non maintenance of angiography machine	420,000
269	QMC & Allied Institutions Bahawalpur	2013-14	19	Purchase of medicine at higher rates	87,500
270	QMC & Allied Institutions Bahawalpur	2013-14	23	Irregular payment of conveyance allowance	60,000
271	QMC & Allied Institutions Bahawalpur	2013-14	25	DTL not made on purchase of quotation purchase medicine	701,105
272	QMC & Allied Institutions Bahawalpur	2013-14	9	Angiography machine not repaired in annual repair & maintenance contract institution sustained loss in shape of receipt amounting	5,200,000
273	Rawalpindi Medical College and Allied Hospitals, Rawalpindi	2012-13	14	Non recovery of scholarship from absconded students	167,527
274	Rawalpindi Medical College and Allied Hospitals, Rawalpindi	2012-13	19	Non recovery on account of risk purchase of medicines	41,400
275	Rawalpindi Medical College and Allied Hospitals, Rawalpindi	2012-13	29	Irregular payments to clear pending liabilities without provision in budget	7,011,907

276	Rawalpindi Medical College and Allied Hospitals, Rawalpindi	2012-13	30	Less deduction of income tax	-
277	Rawalpindi Medical College and Allied Hospitals, Rawalpindi	2012-13	31	Non deduction of income tax	-
278	Rawalpindi Medical College and Allied Hospitals, Rawalpindi	2012-13	32	Non realization of birth certificate charges recovery	69,800
279	Sheikh Zaid Medical College, R.Y Khan	2012-13	20	Doubtful consumption of POL used in equipments	-
280	Sheikh Zaid Medical College, R.Y Khan	2012-13	12	Non recovery on account of risk purchase of medicines	113,800
281	Sheikh Zaid Medical College, R.Y Khan	2013-14	2	Risk purchase of X-ray Film at higher rates	338,200
282	Sheikh Zaid Medical College, R.Y Khan	2013-14	4	Non production of record	-
283	Secretary Health Government of the Punjab, Lahore	2013-14	2	Non production of sale tax invoice	2.781 Million
<b>HIGHER EDUCATION DEPARTMENT</b>					
1.	G.C Boys Darya Khan	2005-13	3	Non-adjustment of loan/advances	256,557
2.	G.C. (W) Chishtian	2005-13	1	Lapse of budget	40,478,069
3.	B.Z.U. Multan	2012-13	35	Non-deposit of electricity/gas charges	145,619
4.	B.Z.U. Multan	2012-13	31	Unauthorized extension of deputation period	-
5.	B.Z.U. Multan	2012-13	32	Non recovery of inspection fees	110,000
6.	G.C. (W) Phularwan Sargodha	2008-13	1	Non utilization of college bus	10,000,000
7.	G.C (W) Khurianwala F/Abad	2006-13	10	Irregular purchase of stationery	49,931
8.	G.C (W) Khurianwala F/Abad	2006-13	8	Non accountal/shortage of stores	109,921
9.	G.C (W) Khurianwala F/Abad	2006-13	7	Loss student fund not refunded	122,390
10.	G.C (W) Khurianwala F/Abad	2006-13	5	Cash in hand not shown in closing	301,921
11.	G.C. (W) Basirpur Okara	2003-13	2	Likely misappropriation in closing	935,623
12.	G.C. (W) Basirpur Okara	2003-13	8	Doubtful expenditure	181,111
13.	G.C. (W) Basirpur Okara	2003-13	9	Irregular expenditure	6,290,485
14.	G.C. (W) Basirpur Okara	2003-13	10	Lapse of funds	10,780,116
15.	G.C. (W) Basirpur Okara	2012-13	11	Illegitimate collection of Exam. Funds	58,000
16.	G.C. (W) Basirpur Okara	2012-13	12	Non verification of deposit	1,304,965
17.	G.C. (W) Basirpur Okara	2012-13	13	Doubtful refund of like security	253,400

18.	UET Taxila	2012-13	16	Less deduction of I/Tax	809,800
19.	UET Taxila	2012-13	12	Loss of Rs. 1,293,491	1,293,491
20.	UET Taxila	2012-13	15	Irregular uneconomically purchase of medicines	921,461
21.	G.P.G. College Layyah	2012-13	9	Irregular expenditure due to non maintenance stock register	137,888
22.	P.G. College Asghar Mall R/Pindi	2009-13	6	Excess expenditure over and over budget allocation	53,390,467
23.	G. Degree College Shahpur Sadar	2006-13	4	Non submission of adjust account of loan	135,042
24.	G. Degree College Shahpur Sadar	2006-13	5	Expenditure incurred excess than budget allocation	1,144,216
25.	G.C (W) Chowk Azam	2012-13	3	Non adjustment of loan	805,569
26.	G.C (W) Farooqa Sargodha	2006-13	2	Expenditure excess than allocation	236,596
27.	G.C. (W) Jalalpur Jattan	2006-13	3	Blockage money in college magazine fund	1,048,056
28.	Govt. Degree College (W) Diggot F/Abad	2003-13	4	Lapse of budget	14,611,642
29.	RST Degree College Kamalia T.T.Singh	2006-13	3	Lapse of budget	34,977,184
30.	RST Degree College Kamalia T.T.Sindh	2006-13	4	Non utilization of college bus	-
31.	Govt. Degree College (W) Purwali Sialkot	2010-13	2	Lapse of budget	7,798,275
32.	Govt. F.J. College Multan	2009-13	2	Expenditure excess than budget	36,773
33.	Govt. F.J. College Multan	2009-13	1	Irregular baring	1,128,726
34.	Govt. Millat Degree College Multan	2012-13	2	Exp. excess than budget	712,456
35.	Islamia University B/Pur	2012-13	20	Unauthorized expenditure directly	-
36.	Islamia University B/Pur	2012-13	19	Non-accreditation of university college of veterinary of animal sciences	-
37.	Islamia University B/Pur	2012-13	9	Irregular withdrawal of C A	85,000
38.	G. Degree College Shahpur Sargodha	2006-13	7	Irregular expenditure of purchase of library books	464,606
39.	G. Degree College Shahpur Sargodha	2006-13	8	Misappropriation of college hostel security	43,500
40.	Govt. P.G. (W) R.Y.Khan	2006-13	7	Express expenditure to the budget allocation.	3,956,249
41.	Govt. Degree College Shahpur Sadar	2006-13	11	Unauthorized retention of ICS collection.	76,003
42.	G.C. (W) NoshehraVirkan	2006-13	3	Irregular drawl of funds without immediate disbursement	1,881,855
43.	G.Degree College ShahpurSadar	2006-13	10	Non-verification of S/Tax invoice	89,618



44.	G.Degree College Shakargarh	2006-13	7	Irregular drawl of C.A.	87,263
45.	G.Degree College Shakargarh	2006-13	5	Unauthorised mode of payment	229,082
46.	G.Degree College Shakargarh	2006-13	8	Unauthorised retention of funds	-
47.	G. Degree College (W) Shahpur Sadar	2006-13	1	Misuse of college hostel loss	-
48.	G. Degree College (W) Shahpur Sadar	2006-13	4	Irregular expenditure on library books	379,804
49.	G. Degree College (W) Shahpur Sadar	2006-13	5	Non-deduction C.A.	52,440
50.	G. Degree College (W) Shahpur Sadar	2006-13	6	Lapse of budget	5,637,007
51.	D. Gegree College (W) Murghzar Lahore	2012-13	4	Blockage of government money	344,943
52.	Govt. P.G. College Okara	2013-13	4	Savings of budget	11,522,754
53.	D. Gegree C (W) Phularwan Sargodha	2008-13	3	Lapse of budget	1,484,754
54.	D. Gegree C (W) Phularwan Sargodha	2008-13	2	Non-deduction of I/Tax	102,470
55.	G.D.S. College Lahore	2013-14	3	Irregular purchase of library books	106,717
56.	G.D.S. College Lahore	2013-14	2	Irregular purchase science material	144,210
57.	Govt. P.G. College Okara	2011-13	3	Irregular expenditure in excess to budget	10,294,575
58.	Govt. P.G. College Okara	2011-13	5	Non-adjustment of advances	207,900
59.	G.C (B) Daryakhan	2005-13	1	Non-utilization budget funds	10,140,241
60.	G.C (B) Daryakhan	2005-13	2	Expenditure over and above allocation	4,371,892
61.	BISE S/Wal	2012-14	3	Unjustified cancellation of agreement	2,638,385
62.	BISE S/Wal	2012-14	14	Non compliance of F. rules	-
63.	BISE S/Wal	2012-14	13	Non-auction discarded answer sheets	1,000,000
64.	BISE S/Wal	2012-14	11	Non maintenance of fixed assets register	-
65.	G.C (W) Bhagtanwala Sargodha	2007-13	2	Doubtful maintenance of bus receipt account	568,275
66.	Govt. Degree College (W) Kot Khawaja Saeed Lahore	2011-13	5	Express expenditure above than budget	5,163,322
67.	Govt. Degree College Marghzar Colony Lahore	2012-13	3	Irregular excess expenditure than budget	386,332
68.	Govt. Degree College Marghzar Colony Lahore	2012-13	1	Inefficient utilization of funds	2,439,085
69.	Govt. Degree (W) Rajana T.T.Singh	2012-13	4	Irregular purchase of typewriter	40,000

70.	Govt. Degree (W) Rajana T.T.Singh	2012-13	5	Lapse of budget	7,929,705
71.	G.C (W) Talalpur Jattan	2006-13	4	Non-transfer of Lib. Security of fund	1,255,600
72.	G.C (W) TalalpurJattan	2006-13	5	Blockage of money of medical fund	723,529
73.	Govt. Institute of Commerce (W) R/Pindi	2012-13	1	Unauthorized payment of TA	105,210
74.	Govt. MAO College Lahore	2013-14	4	Irregular expenditure more than budget	2,590,418
75.	Govt. MAO College Lahore	2013-14	2	Irrational drawl of post of boatman	249,096
76.	G.P.G. College D.G. Khan	2012-13	10	Expenditure above than budget	35,461,022
77.	Govt. Degree College Deska	2006-13	1	Expenditure above than budget	29,332,104
78.	Govt. Degree College (W) Margzar Lahore	2012-13	5	Wasteful expenditure of duplicating machine	180,090
79.	Govt. College (W) Fateh Jang	1999-13	2	Expenditure more than budget	2,659,064
80.	G. Millat College G.M. Abad F/Abad	2000-13	1	Non utilization of budget/funds	3,499,293
81.	G. PST Degree College Kamalia T.T. Singh	2006-13	2	Misappropriation of prospectus in come	80,000
82.	G. Degree College (B) Rajana T.T.Singh	2009-13	5	Lapse of budget	2,844,244
83.	G. Degree College (B) Rajana T.T.Singh	2009-13	4	Expenditure excess than budget	1,398,208
84.	G.C (W) Jalalpur Tattan	2013-13	1	Non surrendering of savings	9,733,102
85.	G.C. Degree Asghar Mall R/Pindi	2012-13	7	Non-surrendering of savings	55,426,420
86.	Govt. Millat Degree College Multan	2012-13	1	Non-surrendering of savings	13,823,501
87.	G.C (W) Bhakkar	2008-13	5	Non-adjustment of loans	131,549
88.	G.C (W) Bhakkar	2008-13	3	Irregular purchase of furniture	2,542,974
89.	G. Wilayat Husabi College Multan	2011-13	1	Non surrender of savings	860,896
90.	G. WilayatHusabi College Multan	2011-13	2	Exp. excess than budget	1,294,698
91.	Govt. Millat Degree College Multan	2012-13	3	Less realization of rupees	37,848
92.	BISE B/Pur	2012-13	7	Recovery on payment of instructive charges	40,463
93.	G.C (B) Chowk Azam Layyah	2005-13	1	Non utilization of budget	5,925,643
94.	BISE B/Pur	2012-13	6	Purchase more than requirement	1,167,416
95.	G.C (B) ChawkAzam	2005-13	2	Expenditure over and above budget	2,940,500
96.	G.C (W) Karore Lal Easan Layyah	2005-13	2	Expenditure over and above budget	10,140,241
97.	G.C (W) Karore Lal Easan Layyah	2005-13	1	Non utilization of budget	4,106,213
98.	G.C (W) Karore Lal Easan Layyah	2005-13	3	Non recovery 5% maintenance charges	55,824

99.	G.C. (B) Chawk Azam	2005-13	8	Overpayment of mobility/CA	65,780
100.	G. Institute of commerce Sargoah	2012-13	3	Unauthorized payment of CA	56,780
101.	G.C (W) Chawk Azam	2002-13	1	Non-utilization of budget	10,221,368
102.	G.G. College Chungi No. 6 Multan	2009-13	2	Expenditure excess than budget	145,340
103.	G.G. College Chungi No. 6 Multan	2009-13	1	Non surrendering of	9,669,021
104.	G.P.G College (W) Sahiwal	2012-13	1	Unauthorized payment of social security allowance	290,520
105.	G.P.G College (W) Sahiwal	2012-13	2	Expenditure above budget	10,971,102
106.	Govt. APWA College, Lahore	2012-13	2	Late deposit of government receipt	916,970
107.	Govt. APWA College, Lahore	2012-13	1	Excess expenditure than budget	2,001,226
108.	G.D.C (W) Pir Mehal T.T. Singh	2006-13	2	Lapse of budget	9,780,505
109.	G.C (W) Bhagtanwala Sargodha	2007-13	1	Non auction of timber	500,000
110.	G. Waqar Unisa College (W) R/Pindi	2012-13	3	Expenditure excess than budget	8,859,567
111.	G. Islamia P.G. College Narowal	2006-13	4	Irregular drawal of CA	61,440
112.	Govt. Islamia P.G. College Narowal	2006-13	3	Excess payment of pay and allowances	63,529
113.	Govt. Islamia P.G. College Narowal	2006-13	2	Misappropriation of dismantled material	1,000,000
114.	Govt. Islamia P.G. College Narowal	2006-13	5	Excess expenditure than budget	12,601,971
115.	G.D.C (W) S/wal Sargodha	2006-13	1	Lapse of budget	1,604,901
116.	G.D.C (W) Chak-98 NB Sargodha	2006-13	2	Expenditure excess than budget	7,272,925
117.	G. Waqar-un-nisa P.G. College (W) R/Pindi	2009-13	4	Non surrendering of savings	11,451,192
118.	BISE Sargodha	2012-14	10	Non deposit of receipt figures	-
119.	D.D (College) R/Pindi	2012-14	1	Excess payment of SS Benefit	115,200
120.	D.D (College) R/Pindi	2012-14	2	Irregular excess expenditure than budget	4,240,489
121.	Govt. Science College Multan	2012-14	3	Undue amount present at the end of the years	409,596
122.	Govt. Science College Multan	2012-14	4	Irregular cash payment	342,900
123.	G.C.C Multan	2012-14	3	Irregular cash payment	900,820
124.	G. Science College Multan	2012-14	1	Un-fructuous expenditure on account of salaries	148,012,563
125.	L.C. (W) University	2013-14	5	Non-adjustment of advances	661,620
126.	L.C. (W) University	2013-14	4	Irregular expenditure on advertisement	4,065,382
127.	Dir. Edu (College F/Abad	2012-14	3	Irregular purchases of science equipments	2,999,999

128.	Dir. Edu (College F/Abad	2012-14	2	Non utilization of revenue grant	1,482,308
129.	Dir. Edu (College F/Abad	2012-14	1	Irregular purchases under revenue grant	39,693,000
130.	Dir. Edu (College F/Abad	2012-14	5	Non recovery of 2% late delivery charges	253,770
131.	Dir. Edu (College F/Abad	2012-14	6	Irregular payment on account of pending liabilities	345,877
132.	G.C Commerce Peoples Colony FSD	2012-14	3	Irregular cash payments	839,000
133.	L.C (W) University Lahore	2013-14	12	Non auction of university canteen	1,254,276 125,427
134.	Fatima Jinnah University (W) R/Pindi	2012-13	10	Irregular payment of pay and allowances	3,571,956
135.	Fatima Jinnah University (W) R/Pindi	2012-13	22	Loss due to les recovery of event charges	230,150
136.	Fatima Jinnah University (W) R/Pindi	2012-13	11	Misuse of vehicles	904,530
137.	Fatima Jinnah University (W) R/Pindi	2012-13	21	Loss due to road accident	193,305
138.	Fatima Jinnah University (W) R/Pindi	2012-13	27	Non adoption of statutes etc.	-
139.	Fatima Jinnah University (W) R/Pindi	2012-13	3	Irregular expenditure due to non observance of PPRA rules	6,030,240
140.	G.C College (B) Chawk Azam	2005-13	7	Irregular drawal of HRA & CA	74,975
141.	G.D College (B) Chawk Azam	2005-13	6	Unclaimed library security	591,629
142.	G.C (W) Bhagtanwala Sargodha	2007-13	3	Non utilization of exporters	736,100
143.	D.G College (B) Chawk Azam	2005-13	5	Non adjustment of loans	1,200,000
144.	G.C for Women Khushab	2006-13	3	Loss due to non-utilization of vehicles	9,728,000
145.	G. Islamia College (W) Lahore Cantt	2012-13	8	Unauthorized mode of payment of salaries	442,634
146.	G. Islamia College (W) Lahore Cantt	2012-13	7	Un-admissible payment of CA	76,800
147.	G. Islamia College (W) Lahore Cantt	2012-13	5	Non advertisement of targets	-
148.	G. Islamia College (W) Lahore Cantt	2012-13	6	Misappropriation of payment to LESCO	31,500
149.	G.C for Women China Scheme	2011-13	1	Lapse of funds	1,1486,022
150.	G.D.C (W) Shahpur Sargodha	2006-13	9	Unauthorized retention of 5%	73,469
151.	G.D.C (W) Shahpur Sargodha	2006-13	8	Non-submission of adjustment account of loans	138,768
152.	G.D.C (W) Shahpur Sargodha	2006-13	7	Expenditure in excess of budget	40,903
153.	G.P.G (W) Rawalpindi	2009-13	6	Excess over budget allocation	623,229
154.	G.P.G (W) Rawalpindi	2009-13	5	Non surrendering of savings	1,060,560

155.	G.C (W) Noshehra	2006-13	1	Irregular purchase of computer	1,950,965
156.	Govt. APWA College (W) Lahore	2012-13	4	Non adjustment of advances	193,478
157.	G.C (W) NoshehranVirkan	2006-13	4	Doubtful distribution of security funds	609,400
158.	G.D.C (W) T.T. Singh	2006-13	5	Purchase of formation	5,379,000
159.	G.D.C (W) T.T. Singh	2006-13	2	Non submission of adjustment account	754,920
160.	G.D.C (W) Phegwarri Murree	2011-13	2	Non-verification of deposits	284,505
161.	G.G.C Mumtazabad Multan	2012-13	1	Savings not surrendered	514,691
162.	G.C Civil Lines Multan	2010-13	2	Expenditure excess than budget	24,855
163.	G. Muslim College for (W) Narowal	2011-13	3	Irregular excess than budget	2,169,740
164.	G. Muslim College for (W) Narowal	2011-13	2	Irregular drawal of CA	64,002
165.	G.D.C for Women Kamalia	2006-13	5	Lapse of budget	5,592,413
166.	G.D.C for Women Kamalia	2006-13	4	Bogus drawal of account of purchase of log books	43,657
167.	G.D.C for Women Kamalia	2006-13	2	Non submission of adjustment accounts of loans	102,197
168.	Govt. Islamia College (W) F/Abad	2012-13	5	Non recovery of I/Tax	30,000
169.	Govt. Islamia College (W) F/Abad	2012-13	4	Non-refund of loans	210,257
170.	Govt. Islamia College (W) F/Abad	2012-13	1	Non deduction of I/Tax from computer	142,707
171.	Govt. Islamia College (W) F/Abad	2012-13	2	Irregular payment of computer fee	880,200
172.	G.D.C (W) Bhopal Wala	2009-13	4	Lapse of budget	25,396,660
173.	G.D.C (W) Bhopal Wala	2009-13	5	Irregular expenditure on like books	242,495
174.	G.D.C (W) Bhopal Wala	2009-13	1	Non allotment of bachelors house	200,000
175.	G.D.C (W) Bhopal Wala	2009-13	2	Misappropriation of purchase	146,259
176.	G.D.C (W) Bhopal Wala	2009-13	3	Doubtful expenditure incurred on repair	49,390
177.	G.C (W) Chistian	2005-13	1	Expenditure excess than budget	4,131,124
178.	G.C Civil Lines Multan	2010-13	1	Irregular savings not surrendered	10,099,462
179.	G.P.G. College Layyah	2012-13	7	Irregular drawal of student funds	220,720
180.	G.P.G. College Layyah	2012-13	8	Non-production of vouched account	329,780
181.	G (P.G) Degree College Kamalia	2006-13	7	Non submission of adjustment account of loans	63,306
182.	G.C (W) D-Type Colont, F/Abad	2005-12	9	Advertisement policy not adopted	300,000
183.	G. Islamia College for (W) Lahore Cantt	2012-13	3	Irregular payment of college employees	3,195,922

184.	G.C of home economics Lahore	2013-14	3	Non deduction of I/Tax	68,775
185.	G.C of home economics Lahore	2013-14	5	Less deduction of withholding tax	54,054
186.	BISE Sahiwal	2012-14	7	Uneconomical purchase of IO accounts	730,000
187.	BISE Sahiwal	2012-14	6	Non recovery of endorsement fund	5,485,000
188.	BISE Sahiwal	2012-14	8	Fraudulent drawn of accounts of installation charges	200,000
189.	UET Taxila	2012-13	19	Non recovery of CA	399,360
190.	UET Taxila	2012-13	31	Non deposit of enlistment fee	220,000
191.	UET Taxila	2012-13	21	Loss non recovery of utility charges	424,970
192.	UET Taxila	2012-13	29	Recoverable of tender fee	188,824
193.	UET Taxila	2012-13	28	Non conducting of audit	118.365 (M)
194.	UET Taxila	2012-13	18	Loss due to irregular appointment	1,452,000
195.	UET Taxila	2012-13	17	Non recovery of service under I/Tax	274,092
196.	UET Taxila	2012-13	33	Non deposit of professional tax	140,000
197.	UET Taxila	2012-13	32	Recoverable of professors allowance	66,000
198.	UET Taxila	2012-13	4	Irregular expenditure directly from receipt account	48,128,000
199.	UET Taxila	2012-13	13	Non-refund of	916,837
200.	UET Taxila	2012-13	19	Irregular grant of study loans	1,571,767
201.	UET Taxila	2012-13	22	Irregular pay of Phd holders	100,000
202.	UET Taxila	2012-13	11	Concealment from annual budget	385.500 (M)
203.	UET Taxila	2012-13	12	Irregular expenditure due to non approval	2,347.769 (M)
204.	UET Taxila	2012-13	45	Payment of salaries through manual bills	-
205.	UET Taxila	2012-13	46	Non recovery of outstanding dues	264,584
206.	UET Taxila	2012-13	28	Non-computerization of pay roll	465,265,910
207.	UET Taxila	2012-13	29	Non-clearing of LCS	77,309,823
208.	UET Taxila	2012-13	34	Non deposit of interest HBA	60,000
209.	BISE Lahore	2013-14	12	Renewal fee of institution from application not reserved	342,000
210.	GCU Lahore	2013-14	13	Non-return of library boos.	2,934
211.	GCU Lahore	2013-14	14	Loss to university	-
212.	GCU Lahore	2013-14	16	Non disbursement of uniform of security funds	131,327

213.	GCU Lahore	2013-14	12	Irregular payment to contract employees absconder	168,614
214.	GCU Lahore	2013-14	11	Non-auction of canteen & other shops	-
215.	BISE F/Abad	2012-14	1	irregular expenditure on single tender	1,173,700
216.	BISE F/Abad	2012-14	4	Irregular expenditure on purchase of AIR conditioner	820,000
217.	BISE F/Abad	2012-14	5	Irregular payment non adjustment of advances due to ineffective	289,300
218.	Fatima Jinnah University R/Pindi	2013-14	17	Unauthorized payment of allowances	72,000
219.	Government Post Graduate College, Okara	2011-13	8033	Non accountal of stores	383,835
220.	Government College (W) Khurrianwala, Faisalabad	2006-13	8	Non accountal of stores	109,921
221.	Fatima Jinnah Women University Rawalpindi	2013-14	9015	Doubtful payment of tree cutting charges	743,526
222.	BISE, Sahiwal	2012-14	7389	Irregular repair of vehicle out of Board's fund	410,815
223.	UET, Lahore	2012-13	6751	Excess payment by ignoring the lowest bidder	260,935
224.	M.A.O College, Lahore	2013-14	7050	Unauthorized deposit of government receipt into College Account	193,049
225.	M.A.O. College Lahore	2013-14	3	Expenditure of printing of	850,320
226.	G. Viqas-ur-Nisa G.C. (U) R/Pindi	2009-13	1	Recovery of conveyance allow	1,313,140
227.	G. Viqas-ur-Nisa G.C. (U) R/Pindi	2009-13	2	Overpayment of pay	414,490
228.	G.I.C (W) M. Colony, Lahore	2012-13	2	Substandard purchase	883,890
229.	G. APWA College (W) Lahore	2012-13	3	Irregular/excess payment of share	285,992
230.	G.C (W) Basirpur Okara	2012-13	4	Overpayment	97,748
231.	G. Islamia College (W) LRC	2012-13	1	Difference between library	122,300
232.	G.C. (W) Depal	2011-13	2	Unauthorized payment	91,200
233.	G.D.C W) Pirmehal T.T. Singh	2006-13	1	Unauthorized collection	692,000
234.	G.I.C (B) R/Pindi	2012-13	1	Unauthorized payment	105,210
235.	G.PST D.C. Kamalia	2006-13	1	Non-recovery of H.R.	302,565
236.	G.C (W) Digicot F/Abad	2003-13	2	Irregular salaries	155,000
237.	G.C (W) Digicot F/Abad	2003-13	3	Overpayment 30%	218,253
238.	G.C (W) Digicot F/Abad	2003-13	1	Misappropriation on	145,934
239.	G.C (B) Duridaabad	2012-13	1	Non-recovery	106,067

240.	G.C (W) Khushab	2006-13	4	Recoverable	1,099,561
241.	G.I.C. Noshera Khushab	2006-13	1	Non-recovery	128,000
242.	G.C. (W) Khushab	2006-13	1	Non-deposit of 5% college share	20,100,795
243.	G.C. (W) Khushab	2006-13	2	Loss due to non-deposit	241,210
244.	G.C (W) Quaidabad Khushab	2006-13	2	Non recovery of special allowance	254,799
245.	G.D.C. (W) Kamalia	2006-13	1	Non-production of record	336,000
246.	G.C (W) Baghtanwala Sargodha	2007-13	5	Non/less deposit	88,962
247.	G.C (W) Baghtanwala Sargodha	2007-13	4	Irregular purchase of computer	2,348,022
248.	G.C (W) Basirpur Okara	2002-13	7	Non-accountal of articles	352,757
249.	G.P.G. C. D.G.Khan	2006-13	3	Non-recovery of H.R.	1,250,470
250.	G.P.G.C (W) Sialkot	2011-13	4	Irregular purchase of science	780,424
251.	G. Muslim P.G. (W) Narowal	2011-13	1	Non-deduction of mandatory	141,168
252.	G.D.C (B) Shahpur Sadar Sargodha	2006-13	2	Misappropriation of income	2,389,000
253.	G.D.C (B) Shahpur Sadar Sargodha	2006-13	3	Non-deduction Of 5% H.R.	88,563
254.	G. Islamia P.G. C. Narowal	2006-13	1	Unauthorized irregular deposit	428,000
255.	G. Institute of commerce for (W) Sargodha	2012-13	1	Non-deposit of tuition	260,000
256.	BISE Sargodha	2013-14	12	Unauthorized payment of integrated allowance	117,600
257.	U.E.T Taxila	2012-13	30	Less recovery of income tax	140,047
258.	UET Lahore	2012-13	31	Irregular grant of removal scale	42,902,424

### HOME DEPARTMENT

1.	District Jail Vehari	2011-13	5613	Embezzlement of Dietary articles for millions of rupees	-
2.	DPO Sahiwal	2013-14	6283	Non recovery on account of excess payments	113,932,977
3.	Chemical Examiner, Multan	2007-13	5187	Misappropriation/financial corruption through fake chemical analysis reports	400,000
4.	DPO Sahiwal	2013-14	6281	Doubtful recoveries of overpayment	18,367,702
5.	IG Prisons, Punjab Lahore	2010-13	5475	Uneconomical purchase of dietary items	36,510,859
6.	IG Prisons, Punjab Lahore	2010-13	5473	Uneconomical purchase of dietary items	30,470,948
7.	IG Prisons, Punjab Lahore	2010-13	5477	Uneconomical purchase of dietary items	13,625,120
8.	District Jail Multan	2011-13	5502	Uneconomical purchase of dietary items	482,613



9.	District Jail Lahore	2012-13	5587	Loss to Government	5,870,000
10.	CTO Lahore	2013-14	7071	Irregular permission to carry out business to Courier services without collection of rent and utility charges	180,000
11.	CPO Gujranwala	2013-14	7085	Non stoppage of salary of Dismissed Staff	15,000,000
12.	IG Prisons, Punjab Lahore	2010-13	5474	Loss to govt. due to non auction of jail canteen	9,297,330
13.	DG Punjab Forensic Science Agency/Lab Lahore	2012-13	5218	Irregular/unjustified consultancy charges to NESPAK	24,840,000
14.	Director General Punjab Emergency service (RESCUE) 1122 Lahore	2012-13	5601	Irregular purchase of VHF-FM digital base station	2,250,000
15.	DPO, Vehari	2013-14	5750	Irregular/ un-justified payment of cash reward	500,000
16.	Commandant Baluch Levy Dera Gazi Khan	2013-14	7244	Irregular expenditure on account of repair of charpaies	231,192
17.	DG PB. Forensic Science Agency Lahore	2012-13	5220	Blockage of public funds due to supplies not made by contractors	36,120,000
18.	Commandant EPTS Lahore	2012-13	5279	Unauthorized expenditure on rent of office building	9,812,500
19.	Secretary Home, Punjab Lahore	2012-13	5264	Unauthorized expenditure on rent of office building	1,757,328
20.	DPO Hafizabad	2012-13	4670	Unauthorized expenditure on rent of office building	305,350
21.	DPO Vehari	2013-14	5757	Unauthorized expenditure on rent of office building	247,500
22.	CCPO Lahore	2012-13	4468	Unjustified payment for purchase of Lube	6,269,884
23.	SP/Commandant PC battalion 2 Rawalpindi	2013-14	7175	Non recovery of electricity charges from the occupants of jail colony	292,000
24.	District Jail Vehari	2011-13	5620	Non recovery of electricity charges from the occupants of jail colony	105,700
25.	Commandant EPTS Lahore	2012-13	5283	Loss due to accident of vehicles	500,000
26.	CTO, Lahore	2013-14	7164	Recovery of pension/ commutation not effected	333,514
27.	CCPO Lahore	2012-13	4478	Non accountal and non maintenance of consumption account of other store articles	423,000
28.	DG Child Protection & Welfare Bureau Punjab Lahore	2011-12	4483	Non deposit of G.P.F/Benevolent fund/group insurance deducted from the salaries in Government account.	158,669

29.	DPO, Vehari	2013-14	5755	Unauthorized payment of electricity bills of SDO Provincial Water Works Vehari out of the budget of DPO Vehari	116,623
30.	District Jail Lahore	2013-14	6296	Non recovery on account of sale of fodder	291,600
31.	CCPO Lahore	2012-13	4469	Doubtful Disbursement-Rs. 3.61 million	3.61 million
32.	CTO, Lahore	2013-14	19	Excess expenditure over and above the budget allocation	874,745
33.	SP PHP Faisalabad Region	2013-14	10	Savings not reported to Government	6,383,587
34.	SP PHP, Faisalabad Region	2013-14	3	Irregular purchase tyres pricing	456,533
35.	DPO, Bahawalpur	2013-14	8	Less deduction of GP Fund	233,739
36.	DPO, Bahawalpur	2013-14	12	Excess expenditure over and above the budget allocation	1,765,084
37.	DPO, Bahawalpur	2013-14	16	Irregular expenditure on printing	543,450
38.	CPO, Gujranwala	2013-14	10	Non Surrendering of saving of budget grant	511,359,032
39.	CPO, Gujranwala	2013-14	9	Excess expenditure over and above the budget allocation	8,810,011
40.	SP. PHP, Rawalpindi	2013-14	3	Savings from budget not surrendered and lapsed	61,639,195
41.	SP. PHP, Rawalpindi	2013-14	2	Expenditure in excess from budget allocation	44,715,292
42.	DPO, Okara	2013-14	5	Articles purchased but not entered in stock	100,000
43.	DPO, Okara	2013-14	9	Irregular expenditure on account of repair of vehicle	404,840
44.	DPO, Okara	2013-14	10	Non production of log book for verification of POL consumption	403,200
45.	DPO, Okara	2013-14	8	Non provision of documents of amount deposited into treasury	1,071,253
46.	DPO, Khanewal	2013-14	5	Irregular expenditure on account of repair of vehicle	362,019

47.	DPO, Khanewal	2013-14	6	Irregular expenditure on account of purchase of POL due to non-production of LOG books	2,175,857
48.	DPO, Khanewal	2013-14	7	Articles of store purchased but no entered in stock	98,497
49.	Commandant Baluch Levy, Dera Gazi Khan	2013-14	5	Amounts not taken in cash book	791,208
50.	Commandant Baluch Levy, Dera Gazi Khan	2013-14	6	Irregular payment of general sales Tax without invoices	138,507
51.	Commandant Border Military Police, D.G. Khan	2013-14	3	Irregular payment of general sales tax without invoices	291,614
52.	Commandant Border Military Police, D.G. Khan	2013-14	6	Deduction of General Sales Tax not made from the bills	47,997
53.	Commandant Border Military Police, D.G. Khan	2013-14	4	Amounts no taken in cash book	325,455
54.	DPO, D.G. Khan	2013-14	7	Expenditure in excess from budget allocation	357,472
55.	SSP. Tele, Lahore	2013-14	7	Irregular expenditure on purchase of tyres amounting to	250,537
56.	DPO, D.G.Khan	2013-14	10	Excess expenditure due to purchase at higher rate recovery of	58,900
57.	CTO, Faisalabad	2013-14	5	Unauthorized purchase of tyres pricing	926,031
58.	CTO, Faisalabad	2013-14	8	Savings not reported to government amounting	8,894,831
59.	DPO, Gujrat	2013-14	12	Excess expenditure over and above the budget allocation	5,389,957
60.	DPO, Attock	2013-14	10	Excess expenditure over and above	100,629,351
61.	DPO, Attock	2013-14	16	Irregular payment on account of Sui-gas charges	2,957,280
62.	Commandant PC Sihala, Rawalpindi.	2013-14	2	Likely over payment of ration allowance to trainees	13,136,928
63.	Commandant PC Sihala, Rawalpindi.	2013-14	12	Doubtful deposits due to non-verification of paid challans from treasury officer/DAO Rawalpindi clarification thereof	4,668,340

64.	DPO, Jhelum	2013-14	5	Savings not reported/surrendered to government	17,440,623
65.	DPO, Jhelum	2013-14	10	Doubtful payment of GST due to non-confirmation from sales tax department	523,698
66.	DPO, Chakwal	2013-14	2	Misappropriation under the head switching charges and POL charges	309,949
67.	DPO, Chakwal	2013-14	7	Irregular payment on account of Sui-gas charges	3,500,000
68.	DPO, Chakwal	2013-14	9	Irregular expenditure on the repair of building	716,000
69.	SSP Punjab Highway Patrol, Multan	2013-14	5	Expenditure in excess from budget allocation	1,387,885
70.	SSP Punjab Highway Patrol, Multan	2013-14	6	Savings from budget not surrendered and lapsed	3,703,611
71.	Chief Minister Secretariat Punjab, Lahore.	2013-14	8	Expenditure in excess from budget allocation	415,371
72.	Chief Minister Secretariat Punjab, Lahore.	2013-14	9	Savings not surrendered	1,696,932
73.	DPO, Kasur	2013-14	6	Excess expenditure over and above the budget allocation	10,612,312
74.	DPO, Kasur	2013-14	7	Non surrendering of savings from budget allocation	1,746,464
75.	DPO, T.T.Singh	2013-14	8	Excess expenditure over and above budget allocation	753,704
76.	CTO, Faisalabad	2013-14	1	Expenditure exceeded to sanctioned budget	73,948,340
77.	Regional Police Officer Faisalabad	2013-14	5	Irregular excess expenditure than budget allocation	310,291
78.	SSP Battalion Commander No.1, PC Lahore	2013-14	6	Irregular excess expenditure than budget allocation	1,359,362
79.	DPO, Sahiwal	2013-14	6	Defective maintenance of initial accounts/doubtful remittance/collection of police traffic fine	22,513,320
80.	DPO, Sahiwal	2013-14	8	Irregular/un-justified payment of cash reward	500,000

81.	SSP. Police Training School, Farooqabad	2013-14	3	Irregular expenditure on repair of government vehicles due to splitting and violation of tendering process	129,714
82.	DPO, Narowal	2013-14	8	Non-maintenance of log book of vehicles	1,482,935
83.	SP. PHP, Gujranwala	2013-14	8	Excess expenditure over and above budget allocation	2,218,048
84.	SP. Traffic Gujranwala	2013-14	10	Irregular expenditure on repair of vehicles	734,670
85.	SP. Traffic Gujranwala	2013-14	7	Excess expenditure over and above budget allocation	9,141,363
86.	SP. Traffic Gujranwala	2013-14	8	Lapse of funds	56,485,647
87.	SP/Battalion Commander PC-6, Battalion, Farooqabad	2013-14	3	Irregular purchase of tyres	542,600
88.	Additional IGP, CTD, Lahore	2013-14	8	Excess expenditure over and above budget allocation	10,278,008
89.	DPO, Vehari	2013-14	3	Defective maintenance of initial accounts/doubtful remittance/collection of Police Traffic Fine	18,007,250
90.	Punjab Emergency Service, Rescue 1122, Sialkot.	2013-14	1	Irregular payment to supplier by cash	299,196
91.	DPO, Rajanpur	2013-14	3	Recovery due to excess consumption of POL	8,416,905
92.	DPO, Rajanpur	2013-14	10	Unauthorized mode of payment of salaries through manual bills	12,527,738
93.	DPO, Rajanpur	2013-14	12	Loss due to non-auction of used waste Mobil oil	228,000
94.	Central Jail, Lahore	2013-14	1	Irregular expenditure on account of payment in the next financial year	4,177,702
95.	DPO, Muzaffargarh	2013-14	1	Defective maintenance of initial accounts/doubtful remittance/collection of police traffic receipt	11,150,890
96.	DPO, Muzaffargarh	2013-14	15	Expenditure exceeded to sanctioned budget	575,333
97.	Commandant Punjab Constabulary Farooqabad	2013-14	2	Irregular expenditure on repair of government vehicles due to splitting and violation of tendering process	228,566

98.	Commandant Punjab Constabulary Farooqabad	2013-14	3	Irregular expenditure on purchase of stationery articles due to splitting and violation of tendering process	186,129
99.	SSP Special Branch, Multan	2013-14	4	Excess expenditure over and above budget allocation	806,009
100.	SP/Battalion Commander, PC-4 Battalion, Faisalabad	2013-14	8	Irregular excess expenditure than budget allocation	598,833
101.	DPO, T.T.Singh	2013-14	5	Irregular purchase of tyres	4,411,591
102.	SSP. Principal Police Training School, Sargodha	2013-14	5	Irregular excess expenditure than budget allocation	9,617,239
103.	SSP. Principal Police Training School, Sargodha	2013-14	6	Inefficient utilization of funds	1,574,552
104.	PTS, Multan	2013-14	4	Actual payee receipts not obtained against payments	1,066,700
105.	PTS, Multan	2013-14	5	Savings not surrendered/reported to Government	1,060,504
106.	District Emergency Officer, Rescue 1122, Lahore.	2010-14	1	Irregular expenditure due to splitting and violation of tendering process	653,150
107.	District Emergency Officer, Rescue 1122, Lahore.	2010-14	3	Irregular purchase of tyres	515,200
108.	Chief Minister Inspection Team, Lahore.	2012-14	4	Irregular expenditure on repair of machinery	333,692
109.	DPO, Kasur	2013-14	4	Non disposal of used mobil oil	63,500
110.	City Police Officer, Multan	2013-14	5	Expenditure in excess from budget allocation	805,080
111.	City Police Officer, Multan	2013-14	6	Savings from budget not surrendered and lapsed	35,773,316
112.	City Police Officer, Multan	2013-14	8	Non disposal of replaced parts of vehicles	443,000
113.	City Police Officer, Multan	2013-14	10	Non recovery of interest amount due to late deposit of government dues	2,158,043
114.	Secretary Home, Lahore	2010-11	8	Vouched account of secret Service fund not maintained	625,000
115.	DPO, Khushab	2012-13	2	Fully vouched account of advance drawal not rendered to audit	1,690,000
116.	SP. Police Constabulary Battallion-3, Maultan	2012-13	9	Irregular expenditure of purchase of POL due to non-production of log books	167,104

117.	Supdt. District Jail, Lahore.	2012-13	7	Utility charges not recovered from staff	1,956,000
118.	PTS, Sargodha	2012-13	4	Irregular excess expenditure than budget allocation	8,627,636
119.	DPO, Muzaffargarh	2012-13	2	Expenditure exceeded to sanctioned budget	65,929,466
120.	DPO, Muzaffargarh	2012-13	7	Non recovery of price of POL sold to other departments on credit basis	7,456,285
121.	Additional IGP Special Branch Punjab, Lahore.	2012-13	2	Loss to Government due to procurements made on exorbitant rates amounting	886,361
122.	DPO, Mianwali	2012-13	1	Fully vouched account of advance drawal not rendered to already	3,041,000
123.	DPO, Mianwali	2012-13	8	Irregular expenditure on repair of transport	3,011,284
124.	DPO, Sargodha	2012-13	6	Expenditure exceeded to sanctioned budget	69,541,017
125.	SP. Special Branch, Bahawalpur	2012-13	3	Unauthorized made of payment of salaries through manual bills	241,371
126.	CTO, Multan	2012-13	3	Irregular expenditure on purchase of office stationery	321,172
127.	DPO, Jhang	2012-13	1	Fully vouched account of advance drawal not reduced to audit for	4,849,600
128.	DPO Jhang	2012-13	3	Expenditure exceeded to sanctioned budget	68,472,449
129.	DPO, Jhang	2012-13	5	Uniform charges sanctioned beyond competency	309,452
130.	SP Traffic Bahawalpur	2012-13	3	Expenditure exceeded to sanctioned budget	3,860,670
131.	DPO, Shaikhupura	2012-13	7	Doubtful purchase of stationery articles	718,979
132.	Commandant Elite Police Training School, Lahore.	2012-13	8	Irregular expenditure on printing	284,683
133.	Secretary Home Punjab, Lahore.	2012-13	1	Irregular expenditure on purchase of security devices	14,178,634
134.	Secretary Home Punjab, Lahore.	2012-13	6	Excess expenditure over and above budget	648,472

135.	Secretary Home Punjab, Lahore.	2012-13	9	Irregular expenditure on account of pending liabilities of next year	1,430,554
136.	Secretary Home Punjab, Lahore.	2012-13	11	Non deduction of Income Tax	416,190
137.	Secretary Home Punjab, Lahore.	2012-13	13	Un-authorize payment of account of TA/DA and Non-recovery of sales Tax Income Tax, Bed Tax	150,377
138.	Secretary Home Punjab, Lahore.	2012-13	14	Difference of AG and Departmental figure Non reconciliation of expenditure with AG Punjab	3,523,874
139.	DPO, Narowal	2012-13	2	Expenditure exceeded to sanctioned budget	23,355,936
140.	DPO, Narowal	2012-13	8	Loss to Government due to non-registration of thirty Motor cycle clarification investigation thereof	250,000
141.	District Jail Mandi Bahauddin	2011-13	5	Irregular payment on account of TA/DA	109,873
142.	SP. Special Branch D.G. Khan	2012-13	2	Expenditure over and above the budget allocation	2,437,948
143.	SSP Special Branch, Rawalpindi	2012-13	2	Expenditure over and above the budget provision	3,266,045
144.	SP Traffic Region, Multan	2012-13	1	Expenditure over and above the budget allocation	8,323,596
145.	SP PHP, Rawalpindi	2012-13	1	Expenditure over and above the budget allocation	18,002,441
146.	Additional IGP Special Branch, Punjab, Lahore.	2012-13	1	Procurement of Dog feed without observing procurement rules amounting	1,908,755
147.	Chemical Examiner, Multan	2007-13	8	Amount not got acknowledged from actual recipients/contractors	558,965
148.	Chemical Examiner, Multan	2007-13	7	Unjustified rush of contingent expenditure in June	1,592,622
149.	D. G. Punjab Forensic Science Agency Laboratory, Lahore.	2012-13	6	Funds lapsed to the tune of clarification/regularization thereof	13,189
150.	D. G. Punjab Forensic Science Agency Laboratory, Lahore.	2012-13	13	Irregular expenditure on salary due to unlawful appointments of lady security	795,538
151.	D. G. Punjab Forensic Science Agency Laboratory, Lahore.	2012-13	17	Funds lapsed to the tune of clarification/regularization	67,174,350



152.	Chemical Examiner, Multan	2007-13	5	Expenditure exceeded to sanctioned budget	2,376,214
153.	DIG Prison Rawalpindi	2003-13	1	Irregular expenditure on pending liabilities	174,278
154.	DPO, Sheikhpura	2012-13	10	Purchase of stationery articles against GST invoices without having printed numbers	488,563
155.	DPO, Hafizabad	2012-13	7	Un-disbursed amount not refunded to government	158,470
156.	DPO, Khushab	2012-13	3	Expenditure exceeded to sanctioned budget	20,461,111
157.	DPO, Nankana Sahib	2012-13	4	Likely misappropriation of two Motorcycles taken in possession under section	80,000
158.	SSP. Special Branch, Sahiwal	2011-13	3	Irregular expenditure purchase of Mobile oil violating the tendering process and non-receipt of GST invoices and 1/5 <sup>th</sup>	42,133
159.	SSP. Special Branch, Sahiwal	2011-13	4	Unauthorized payment FDA and Conveyance Allowance during leave	450,600
160.	SSP. Special Branch, Sahiwal	2011-13	5	Overpayment of ration allowance	120,408
161.	SP, Special Branch, Bahawalpur	2012-13	1	Expenditure over and above the budget allocation	954,036
162.	SP. PHP, Multan Region	2012-13	1	Expenditure over and above that budget provision	29,803,971
163.	District Jail, Lahore.	2012-13	3	Purchases made without immediate requirement	2,192,606
164.	DPO, Sargodha	2012-13	5	Irregular/unjustified payment of Cash Reward	497,200
165.	DPO, Chakwal	2012-13	1	Expenditure over and above budget provision	1,772,539
166.	Commandant Elite Police Training School, Lahore.	2012-13	10	Used empty cartridges of bullets not disposed off	225,000
167.	Central Jail, Sahiwal	2012-13	6	Non-recovery of outstanding amounts from other jails	95,222
168.	DPO, Jhang	2012-13	4	Irregular expenditure on repair of transport	3,662,895
169.	DPO, Mianwali	2012-13	7	Irregular expenditure on payment to PQR	748,950

170.	SP. Traffic Region Sheikhpura	2012-13	1	Expenditure over and above the budget provision	11,109,506
171.	SP. Traffic Region Sheikhpura	2012-13	5	Loss due to burnt of Honda 750 cc Motorcycle	100,000
172.	PTS, Multan	2012-13	1	Expenditure over and above the budget provision	10,067,217
173.	PTS, Multan	2012-13	3	Unauthorized mode of payment of salary through manual bills	200,463
174.	DPO, Kasur	2012-13	1	Expenditure over and above the budget Provision	36,715,522
175.	DPO, Kasur	2012-13	4	Expenditure incurred on registration of new vehicles	118,140
176.	DPO, Kasur	2012-13	5	Irregular doubtful expenditure of under head repair 5 of transport without having GST Invoices	423,773
177.	DPO, Kasur	2012-13	6	Non disposal of used Mobil Oil	90,540
178.	DPO, Kasur	2012-13	7	Non recovery of CA during earned leave and suspension	86,604
179.	District Jail, R.Y. Khan	2008-13	2	Purchase made without immediate requirement valued	594,000
180.	SSP, Special Branch, Sheikhpura	2012-13	3	Over and above then the budget	1,905,679
181.	SP, Special Branch, D.G. Khan	2012-13	1	Consumption of POL beyond prescribed ceiling	4,878,000
182.	DPO, Chakwal	2012-13	6	Vouched accounts	236,600
183.	DPO, Chakwal	2012-13	7	Likely misappropriation of	219,850
184.	Chemical Examiner, Rawalpindi		1	Non-utilization of budget grant	1,475,778
185.	Chemical Examiner, Rawalpindi	2007-13	2	Expenditure over and above the budget allocation	2,004,072
186.	SSP. Special Branch, Sheikhpura	2012-13	6	Non accountal of POL due to non-maintenance	1,007,737
187.	District Jail, Bahawalnagar	2005-13	5	Non obtaining of sales tax invoices	595,438
188.	SP Traffic Region, Multan	2012-13	2	Irregular expenditure on purchase of stationery	229,720

189.	DPO, Hafizabad	2012-13	3	Doubtful expenditure on account of hiring of special force	87,200
190.	DPO, Nankana Sahib	2012-13	1	Expenditure over and above the budget provision	31,730,199
191.	DIG Prisons Faisalabad Region Faisalabad	2004-13	2	Irregular expenditure on rent of office building	627,200
192.	District Jail, Bahawalnagar		1	Irregular expenditure over and above the budget allocation	3,231,294
193.	District Jail, Bahawalnagar	2005-13	3	Loss of government revenue estimated due to no maintenance of crop register	1,860,000
194.	District Jail, Bahawalnagar	2005-13	9	Irregular advance purchase of POL in huge quantity 1787 liter	179,020
195.	BI & J Jail, Bahawalpur	2008-13	3	Loss of government revenue due to non-maintenance of crop registers	750,000
196.	BI & J Jail, Bahawalpur		6	Irregular expenditure for repair of building	310,015
197.	Border Military Police, D.G. Khan	2012-13	2	Non surrendering of saving of budget grant	31,259,361
198.	D.G. Punjab Emergency Service Rescue 1122, Lahore	2012-13	25	Wasteful expenditure on training recovery	1,232,000
199.	DPO, Sargodha	2012-13	10	Irregular expenditure on payment to PQRs	3,220,500
200.	SSP, Special Branch, Sahiwal	2011-13	1	Expenditure over and above the budget provision	1,893,771
201.	DPO, Jhelum	2012-13	6	Irregular expenditure on payment	7,999,900
202.	DIG Prisons, Faisalabad, Region Faisalabad	2004-13	1	Unauthorized mode of payment of salaries thereof manual bills	566,896
203.	DPO, Hafizabad	2012-13	14	Irregular expenditure on cost of investigation	305,860
204.	DPO, Hafizabad	2012-13	12	Excess expenditure over and above	38,965,577
205.	DIG Prison, Multan	2004-13	2	Irregular expenditure rent of office building	471,355
206.	SSP Special Branch, Sheikhpura	2012-13	2	Non surrendering of saving	1,959,878
207.	District Jail, Sheikhpura	2012-13	1	Irregular purchase of milk without approved brand name	3,934,817
208.	District Jail, Sheikhpura	2012-13	3	Loss to Government due to non-recovery of GST	157,448

209.	District Jail, Sheikhpura	2012-13	6	Loss due to less recovery of stamp duty	145,830
210.	District Jail, Sheikhpura	2012-13	9	Purchase of cooking oil without approved brand name Trade Mark (Punjab No.1)	2,946,941
211.	District Jail, Sheikhpura	2012-13	12	Irregular pay of Ration allowance	14,250
212.	District Emergency Officer, 1122 Sialkot	2012-13	1	Non utilization of budget grants	8,319,084
213.	District Emergency Officer, 1122 Sialkot	2012-13	3	Irregular excess expenditure than budget allocation	4,461,143
214.	District Emergency Officer, 1122 Sialkot	2012-13	4	Unauthorized mode of payment of salaries through manual bills	161,926
215.	District Emergency Officer, 1122 Sialkot	2012-13	5	Irregular purchase of tyre	64,000
216.	District Jail, Bahawalnagar	2005-13	11	Unauthorized sanction of expenditure beyond the prescribed limit	97,750
217.	Additional IGP Special Branch, Punjab, Lahore	2012-13	9	Funds lapsed to the tune of justification thereof	80,369,624
218.	Additional IGP Special Branch, Punjab, Lahore	2012-13	10	Expenditure incurred without observing austerity economy measures	42,665,379
219.	SSP, Special Branch, Sheikhpura	2012-13	5	Un-authorized mode of payment of salaries through manual bills	199,443
220.	DIG Prisons Multan	2004-13	1	Unauthorized mode of payment of salaries through manual bills	426,757
221.	D.G. Punjab Emergency Service Rescue 1122, Lahore	2012-13	10	Unjustified expenditure of account of honorarium	646,990
222.	District Jail, R.Y. Khan	2008-13	5	Unjustified irregular financial assistance paid to (late) assistant	2,000,000
223.	District Jail, Vehari	2011-13	8	Inspection of uncooked rations/	25,087,331
224.	Chemical Examiner, Rawalpindi	2007-13	3	Misclassification of expenditure	53,943
225.	Boarder Military Police, D.G. Khan	2012-13	1	Excess expenditure over and above the budget allocation	2,983,553
226.	B.I. & J Jail, Bahawalpur	2008-13	5	Irregular purchase from un-entitled contractor	310,738
227.	SP, Traffic Region, D.G. Khan	2012-13	3	Unauthorized payment of Special Allowance	53,010

228.	SP, PHP, Multan Region, Multan	2012-13	2	Consumption of POL beyond the prescribed ceiling	27,915,600
229.	Advocate General, Punjab, Lahore.	2012-13	5	Log book not maintained for POL/ repair	339,808
230.	Advocate General, Punjab, Lahore.	2012-13	10	Suspected misappropriation of store articles	573,320
231.	SP Police Constabulary Battalion-3 Multan	2012-13	5638	Irregular expenditure in excess from budget allocation	23,130,000,000
232.	CTO Lahore	2012-13	5275	excess expenditure over and above budget allocation	124,428,401
233.	Central Jail Sahiwal	2013-14	7133	Irregular expenditure on dietary items through rate contract	96,258,765
234.	IG Prisons Punjab Lahore	2010-13	5626	Saving not reported to govt.	91,612,252
235.	DPO Sahiwal	2013-14	6287	Irregular excess expenditure than budget allocation	45,670,139
236.	District Jail Vehari	2011-13	5623	undue favour to contractors on procurements pricing to Rs. 44,173,644 securities not obtained	44,173,644
237.	DPO Vehari	2013-14	5762	Saving not reported to govt.	39,078,278
238.	IG Prisons Punjab Lahore	2010-13	5632	Poor maintenance of initial accounts by IG prisons Punjab owing to payments drawn but expenditure not shown in financial statements	38,584,108
239.	IG Prisons Punjab Lahore	2010-13	5475	Loss to government due to procurement of dietary articles on exorbitant rates	36,510,859
240.	DG Punjab Forensic Science Agency Lahore	2012-13	5213	Irregular expenditure on imported goods without obtaining foreign exchange equal to PAK RS	36,116,139
241.	DG Punjab Forensic Science Agency Lahore	2012-13	5220	Blockage of public funds due to supplies not made by contractors pricing to Rs.36,116,139 clarification thereof	36,116,139
242.	IG Prisons Punjab Lahore	2010-13	5473	Loss to government due to procurement of cooking oil on exorbitant rates	30,470,948
243.	DG Punjab Forensic Science Agency Lahore	2012-13	5218	Irregular consultancy charges to NESPAK	24,840,000

244.	DPO Sahiwal	2013-14	6281	Doubtful recoveries of overpayment	18,367,702
245.	DG Punjab emergency service RESCUE 1122	2012-13	5600	Irregular purchase of generator	17,079,548
246.	CPO Gujranwala	2013-14	7085	non stoppage of salary of dismissed staff	15,000,000
247.	IG Prisons Punjab Lahore	2010-13	5477	Loss to government due to procurement of white sugar on exorbitant rates	13,625,120
248.	IG Prisons Punjab Lahore	2010-13	5488	Expenditure exceeding than budget	12,825,807
249.	CPO Gujranwala	2013-14	7089	Irregular expenditure on rent of office building	10,665,863
250.	IG Prisons Punjab Lahore	2010-13	5474	Loss to government due to non auction of jail canteen-investigation / recovery thereof	9,297,459
251.	CTO Faisalabad	2013-14	5739	Excess expenditure over and above the budget allocation amounting to Rs.1,623,555 and savings not surrendered Rs.6,987,885	8,611,440
252.	Commandant EPTS Lahore	2012-13	5285	excess expenditure over and above budget allocation	7,153,339
253.	District Jail Sialkot	2013-14	6841	Irregular payment of pay & allowances due to shifting of headquarter	6,466,672
254.	District Jail Lahore	2012-13	5587	Loss to govt. not made good from the dismissed store keeper	5,867,865
255.	SP Police Constabulary Battalion-3 Multan	2012-13	5639	Saving from budget not surrendered	5,749,526
256.	District Jail Vehari	2011-13	5619	Irregular mode to payment released in hard cash	5,497,371
257.	District Jail Lahore	2013-14	6296	Loss to government due to non auction of cultivated land (measuring-46 acres)	4,600,000
258.	District Jail Multan	2011-13	5498	Non surrendering of savings of budget grant	4,512,305
259.	DPO Vehari	2013-14	5751	Irregular / unauthorized advance payment	4,290,229
260.	SP SB Rawalpindi	2012-13	4661	Unjustified attachment of employees for pay purpose for the last two to six Years	4,004,592

261.	DG Punjab emergency service RESCUE 1122	2012-13	5599	un necessary purchase of Toyota Vigo	3,195,500
262.	Central Jail Faisalabad	2012-13	5191	Cost of prison manufactured articles not recovered	2,792,560
263.	Central Jail Sahiwal	2013-14	7137	Irregular expenditure on account of pay and allow due to erratic posting	2,790,220
264.	DPO Vehari	2013-14	5758	Irregular mode of payment in cash	2,743,640
265.	DPO Vehari	2013-14	5760	Irregular payment of arrears on account of electricity including surcharge	2,495,994
266.	DG Punjab emergency service RESCUE 1122	2012-13	5605	irregular expenditure on purchase of barret cap Rs. 24,900,00, blockage of govt. money Rs.537,342, non recovery of old barret cap Rs,976,329	2,490,000
267.	DPO Lodhran	2013-14	5770	Non-verification of Govt. deposits	2,322,252
268.	CCPO Lahore	2012-13	4471	Doubtful expenditure on uniform stitching charges under head uniform	2,272,400
269.	DG Punjab emergency service RESCUE 1122	2012-13	5601	Irregular purchase of VHF FM digital base station	2,250,000
270.	Central Jail Bahawalpur	2013-14	7198	Non recovery of the cost of prison manufactured articles supplied to other jails	2,179,576
271.	DPO Muzaffargarh	2013-14	6266	Irregular mode of payment in cash	2,136,158
272.	DG Punjab emergency service RESCUE 1122	2012-13	5610	blockage of govt. money due to unnecessary purchase of vehicle	2,124,000
273.	District Emergency Officer Sialkot 1122	2012-13	5640	Irregular mode of payment	2,086,138
274.	CPO Faisalabad	2013-14	5738	Irregular advance payment of printing material	1,906,930
275.	SP Police Constabulary Battalion-3 Multan	2012-13	5634	Loss to government per annum due to non occupation of government residences	1,804,560
276.	District Jail Vehari	2011-13	5622	Irregular purchase / use of drugs & medicines	1,590,880
277.	DPO Muzaffargarh	2012-13	4686	Irregular mode of payment in cash	1,205,949

278.	District Jail Sheikhpura	2012-13	5644	Non compliance of different/ store items	1,182,500
279.	DPO Lodhran	2013-14	5769	Non observance of codal formalities for incurring expenditure on account of repair of transport	1,166,964
280.	CCPO Lahore	2012-13	4473	Purchase of Lube during 2012- 13 without having GST invoices	1,003,181
281.	DPO Nankana Sahib	2013-14	6245	Unauthorized expenditure on rent of office building	988,900
282.	CPO Faisalabad	2013-14	5745	Irregular expenditure on payment of pending liabilities	923,401
283.	Secretary Home	2013-14	6396	Temporary embezzlement of TA/DA	890,276
284.	Central Jail Mianwali	2013-14	7227	Irregular expenditure on account of pay and allow due to erratic posting	888,294
285.	SP Traffic Region Faisalabad	2013-14	6388	Irregular excess expenditure than budget allocation	781,986
286.	Chemical Examiner Multan	2007-13	5186	Irregular / doubtful expenditure on repair of building	767,918
287.	SSP Police Training School Farooqabad	2013-14	6237	Unauthorized payment of electricity bills	766,000
288.	Punjab Emergency Service, Rescue 1122 Sialkot	2013-14	5776	Non surrendering of savings	679,666
289.	District Emergency Officer rescue 1122 Lahore	2010-14	7124	Irregular replacement of tyres without completion of prescribed mileage	665,700
290.	SP Constabulary Battalion-3 Multan	2012-13	5637	Irregular advance payment on account of electricity	614,218
291.	DPO MB Din	2013-14	6878	Irregular expenditure on repair of building	550,000
292.	DPO Chiniot	2013-14	7186	Irregular expenditure on repair of building	545,750
293.	SP Commandant PC Battalion-5 Lahore	2013-14	6844	Loss to govt. due to wasteful expenditure on POL	538,200
294.	DPO Vehari	2013-14	5750	Irregular payment of cash reward	500,000
295.	Principal PTS Rawalpindi	2013-14	6893	Irregular expenditure on purchase of dietary articles	491,710
296.	District Jail Multan	2012-13	5502	Purchase of cooking oil at exorbitant rates	482,613



297.	Addl. IGP, CTD Lahore	2013-14	6431	irregular expenditure on account of payment in the next financial year	466,741
298.	SSP Battalion Commander No.1 PC Lahore	2013-14	6255	Loss to govt. due to wasteful expenditure on POL	466,560
299.	DPO Vehari	2013-14	5761	Irregular purchase of Tyres	451,620
300.	Addl. IGP, PHP Lahore	2013-14	6274	excess expenditure over and above budget allocation	435,912
301.	CCPO Lahore	2012-13	4478	stock entries of tissue paper and mortien spray not available in the stock register of mutfarrik store	423,000
302.	Central Jail Sahiwal	2013-14	7140	Pending recovery of jail products from other jails	415,688
303.	Chemical Examiner Multan	2007-13	5187	Misappropriation/ financial corruption through fake chemical analysis report	400,000
304.	District Jail Bahawalnagar	2012-13	5658	Irregular payment of arrears of electricity charges	387,010
305.	Central Jail DG Khan	2013-14	7115	Irregular Expenditure on purchase of medicines	384,103
306.	District Jail Lahore	2013-14	6295	unjustified payment of surcharge paid on utility bills	376,446
307.	District Jail Rahim Yar Khan	2008-13	5466	Irregular purchase / use of drugs & medicines	360,666
308.	District Jail Kasur	2013-14	7152	Irregular expenditure on pending liabilities	358,928
309.	SP PHP Faisalabad Region	2013-14	7105	Irregular mode of payment in cash	341,960
310.	Secretary Home	2013-14	6400	Irregular Expenditure on entertainment	332,047
311.	Addl IGP PHP Lahore	2013-14	6272	Irregular purchase of Tyres	331,220
312.	District Jail Bahawalnagar	2012-13	5659	Irregular advance payment of electricity claim	277,805
313.	SP PHP Rawalpindi	2012-13	4674	Unauthorized mode to payment	234,815
314.	IG Prisons Punjab Lahore	2010-13	5629	Advance drawl of funds without obtaining sanction of competent authority	232,474
315.	Commandant Bloch Levy DG Khan	2013-14	7244	Irregular expenditure on account of repair of charpaies	231,192

316.	District Jail Multan	2011-13	5504	Unjustified / doubtful purchase of 25.68 metric ton fire wood	224,699
317.	Punjab Emergency Service, Rescue 1122 Sialkot	2013-14	5775	Irregular expenditure on repair of vehicles	224,294
318.	DPO Sahiwal	2013-14	6291	Private use of electricity / telephone not recovered	219,782
319.	SP PHP Faisalabad Region	2013-14	7104	Expenditure exceeded to sanctioned budget	218,780
320.	DPO Nankana Sahib	2013-14	7154	Irregular payment by clearing the previous years liabilities without the sanction of FD	211,902
321.	DPO Kasur	2012-13	5239	Defective Maintenance of Log Books. Fictitious Readings Recorded in the Log Books. Doubtful consumption of Diesel	189,800
322.	PTS Multan	2013-14	6900	Expenditure incurred on pending liabilities of previous years without obtaining sanction of competent authority	189,000
323.	Addl IG Investigation Punjab Lahore	2012-13	4651	Unauthorized mode to payment	187,500
324.	CTO Lahore	2013-14	7071	Irregular collection of amount and unauthorized to do business recovery	180,000
325.	SSP Battalion Commander No.1 PC Lahore	2013-14	6254	Loss to govt. due to non recovery	176,000
326.	Superintendent B.I & Jail, Bahawalpur	2008-13	5492	Non obtaining of sales tax invoices	161,235
327.	Central Jail Faisalabad	2012-13	5193	Irregular payment of health sector reform allowance	144,000
328.	District Jail Bahawalnagar	2012-13	5663	Irregular purchase of seed/ fertilizer	141,898
329.	Secretary Home	2013-14	6402	Likely misappropriation/ doubtful purchase due to non maintenance of stock register	103,430
330.	Central Jail Faisalabad	2012-13	5196	Irregular Payment on account of TA/DA	100,750
331.	Addl. IG Investigation Punjab Lahore	2013-14	5765	Non receipt of fleet card	100,000
332.	CPO Gujranwala	2013-14	7088	Loss due to death of horse	80,000
333.	DIG Prisons Rawalpindi Range	2003-13	5203	Irregular excess expenditure than budget allocation	79,258

334.	District Jail Bahawalnagar	2012-13	5661	Irregular shifting of headquarter	72,960
335.	DPO Lodhran	2013-14	5773	Non recovery of Elite allowacne	65,232
336.	Superintendent B.I & Jail, Bahawalpur	2008-13	5495	non production of record	55,596
337.	SP PHP DG Khan	2013-14	6861	Wasteful expenditure on purchase of devices / articles for purchase of traffic management enforcement / traffic checking valuing lacs of rupees	-
338.	SSP Battalion Commander No.1 PC Lahore	2013-14	6250	irregular opening of bank account	-
339.	SSP PTS Farooqabad	2013-14	6238	irregular opening of bank account	-
340.	DG Punjab Forensic Science Agency Lahore	2012-13	5210	Non submission of annual performance report to provincial govt. of the Punjab	-
341.	DG Emergency RESCUE 1122 Lahore	2012-13	5594	Irregular appointment of rescue safety officer	-
342.	IG Prisons Punjab Lahore	2010-13	5627	Illegal / unauthorized possession of govt. residences by the staff of prisons department	-
343.	District Jail Multan	2011-13	5500	Non disposal of dry/ fallen trees valuing million rupee and non maintenance / production of tree register	-
344.	District Jail Gujrat	2012-13	5653	Non disposal of dry/ fallen trees of 1071.22 Shisham Units valuing million rupee	-
<b>INDUSTRIES DEPARTMENT</b>					
1	Secretary Industries Commerce & Investment, Lahore	2012-14	5577	Irregular drawl of 20% special allowance	446,108
2	Chief Inspector Boilers Punjab Lahore	2012-14	5544	Non-recovery on account of inspection / renewal fee from the firms	133,000
3	Secretary Industries Commerce & Investment, Lahore	2012-14	5578	Irregular drawl of pay and allowances of staff due to Shifting of Headquarter	7,839,616
4	Inspector of Multan circle, Multan.	2010-14	5962	Irregular drawl of pay and allowances of staff due to Shifting of Headquarter	789,972

5	Directorate of Industries Punjab Lahore	2012-14	5581	Irregular drawl of pay and allowances of staff due to Shifting of Headquarter	202,488
<b>INFORMATION &amp; CULTURE DEPARTMENT</b>					
1	Director General Public Relation Lahore	2013-14	6448	Non reconciliation of cash book & bank balances	622,672,453
2	Director General Public Relations, Lahore	2012-13	5006	Un-identified closing balances of cash book-Rs. 230.54 million	230,541,877
3	Executive Director Punjab Council of Arts, Lahore	2013-14	5966	Irregular investment of funds without obtaining competitive rates	9,000,000
4	Director General Public Relation Lahore	2013-14	6456	Non recovery income tax	61,092
5	Director Public Relations, Rawalpindi	2007-13	4825	Irregular expenditure on purchase of machinery & equipment	2,377,332
7	Director Public Relations, Lahore	2007-13	4565	Irregular mode of payment	494,690
8	Multan Arts Council, Multan	2013-14	6440	Expenditure in excess of budget allocation	490,686
9	Executive Director Punjab Council of Arts, Lahore	2013-14	6444	Irregular drawl of pay and allowances of staff due to shifting of headquarter	452,532
10	Director Public Relations, Rawalpindi	2007-13	4826	Unauthorized payment due to purchase of goods from incorrect head of accounts	93,826
11	Secretary Information & Culture, Lahore	2012-13	4407	Non repayment of loans by Punjab Journalist Housing Foundation	1601.08 million
12	Director Public Relations, Sargodha	2007-13	4567	Unauthorized payment of rent of building without rent assessment	912,287
13	Director Public Relations, Sargodha	2007-13	4568	Irregular expenditures on Pending Liabilities	313,929
14	Executive Director Punjab Council of Arts, Lahore	2013-14	6446	Irregular payment to poets, singers, artists without fixation of rates	201,300
15	Secretary Information & Culture, Lahore	2013-14	5517	Irregular expenditure on entertainment without approval of Finance Department	132,703
16	Faisalabad Arts Council Faisalabad	2007-13	5459	Non deposit of house rent allowance into government treasury	535,557

17	Executive Director Punjab Council of Arts, Lahore	2013-14	6447	Less deposit of receipts of script reading and rent of hall	266,680
18	Director General Public Relation, Lahore	2013-14	6460	Excess use of POL than ceiling	233,420
<b>LABOUR AND HUMAN RESOURCE DEPARTMENT</b>					
1	Directorate of Worker Education, Regional Centre, Lahore	2009-13	4551	Non disposal/auction of unserviceable vehicle	800,000
2	DTE of Workers Edu, Reg. Centre, Lahore	2009-13	4549	Misusing of contingent bills	138,892
3	Controller Weights & Measure Labour	2012-13	4494	Variation in actual and reconciled	894,689
4	Punjab Labour Appellate Tribunal Lahore	2010-13	4496	Admissibility of House maintenance charges	531,722
5	Punjab Labour Appellate Tribunal Lahore	2010-13	4495	Irregular purchase of books	253,200
6	Sec. to Govt. of the Pb Labour Department	2011-12	2708	Non surrendering of savings	511,337
7	Minimum Wages Board Lahore	2011-12	2808	Irregular drawl of pay & allowances	700,036
8	Dir. Of Workers Edu. Reg. Center Lhr	2009-13	5539	Excess expenditure	1,330,235
9	DG Labour Welfare Lahore	2012-13	4502	Doubtful maintenance of Log Books	1,329,987
10	DG Labour Welfare Lahore	2012-13	4591	Irregular purchase of stationary	293,804
11	DG Labour Welfare Lahore	2012-13	4503	Doubtful printing of stationary	170,780
12	Sec. HR & MA	2012-13	4620	Inefficient utilization/laps of funds	44.622 million
13	DTE of Workers Edu, Reg. Centre, Lahore	2009-13	4545	Inadmissible payments	154,890
14	DTE of Workers Edu, Reg. Centre, Lahore	2009-13	4546	Non production of auditable record	305,989
15	DTE of Workers Edu, Reg. Centre, Lahore	2009-13	4547	Non production of auditable record	626,400
16	DTE of Workers Edu, Reg. Centre, Lahore	2009-13	4548	Unlawful payment of pay & allowances	1,117,097
<b>LAHORE HIGH COURT</b>					
1	District & Session Judge Muzaffargarh	2006-13	4805	Saving not reported	14,609,230
2	District & Session Judge Layyah	2006-13	4792	Advance drawl of funds without sanction of competent authority	5,301,554

3	District & Session Judge Muzaffargarh	2006-13	4803	Purchase without observing PPRA Rules	874,920
4	Senior Civil Judge, Rahim Yar Khan	2011-13	4755	Expenditure exceeding budget allocations	638,352
5	Senior Civil Judge, Faisalabad	2011-13	4940	HRA @ 45% and non deduction of maintenance charges	38,088
6	District & Session Judge, Chakwal	2006-13	4986	HRA @ 45% and non deduction of maintenance charges	2,360,800

### LIVESTOCK & DAIRY DEVELOPMENT DEPARTMENT

1.	LES Chakkatora Hasilpur Bahawalpur	2012-13	4541	Loss due to non allotment of accommodation	0
2.	Livestock Experimental Station Kacha Kho, Jahangirabad	2011-13	4728	Excess expenditure over and above the budget allocation	839,000
3.	Director Planning Evaluation L & DD, Lahore	2012-13	4723	Excess expenditure over and above the budget allocation	817,905
4.	Superintendent Livestock Experimental Station Bhuneki Pattoki	2013-14	6593	Loss due to mortality of animals	7,700,000
5.	Livestock Experimental Station Chak Katora Hasilpur	2012-13	4537	Loss due to mortality of animals	751,260
6.	Livestock Experimental Station Chak Katora Hasilpur	2012-13	4533	Loss due to mortality of animals	149,725
7.	Director P & E Livestock and Dairy development department Lahore	2013-14	4590	Unauthorized mode of payment of salaries through manual bills	1,275,988
8.	Livestock Experimental Station Bhuneki Pattoki	2013-14	5879	Non recovery from different Farms	1,737,000
9.	Manager Livestock Experimental Station Rakh Dera Chal, Lahore	2013-14	6948	Non recovery from different Farms	1,328,500
10.	University of Veterinary and Animals Sciences, Lahore	2013-14	6083	Non / less recovery of income tax from contractors	4,523,545
11.	Director Live Stock Farms Lahore	2013-14	6958	Non-maintenance of logbook of vehicle no. LEG-1069	380,732
12.	Livestock Experimental Station Bahadurnagar	2013-14	6622	Less achievement of targets of receipt	1,922,094
13.	SPU Karaniwala Bahawalpur	2008-14	5875	Payment of salary to dismissed personnel	152,277
14.	Suptt. Livestock experimental station Bhuneki Pattoki	2013-14	5869	Non recovery from different Farms	1,737,000
15.	GLF Kalorkot District Bhakkar	2013-14	7053	Loss due to mortality of livestock book	77,150
16.	LES Camel Breeding Research Centre Rakh Mohani Bhakkar	2013-14	6927	Purchase of stock without immediate requirement	6,927
17.	LES Dera Chahl	2013-14	6940	Loss due to non cultivation	7,500,000

18.	LES Bhunikey Pattoki	2013-14	6950	Non auction of culled animal	2,340,000
19.	A.D sheep & goat Sargodha	2013-14	6829	Non maintenance of record of appointment of employee	
20.	LES Khushab	2013-14	6826	Non production of Record	32,156,211
21.	Director LPRI B/Nagar Okara	2013-14	6614	Non production of anti corruption and theft cases record	
22.	Dir. Small Rumints Multan	2013-14	6641	Non maintenance of consumption a/c	2,540,106
23.	UVAS Lhr	2013-14	6604	Irregular appointment without observing merit criteria and drawal of pay & allowance	
24.	LES Bahadur Nagar Okara	2013-14	6624	Unauthorized expenditure on POL repair of vehicles	17,831,238
25.	Director VRI Lahore	2013-14	6634	Non-verification of Bank deposit challan	2,035,500
26.	LES Bahadur Nagar Okara	2013-14	6623	Irregular payment of Labour Charges	2,819,040
27.	LES Bahadur Nagar Okara	2013-14	6620	Unauthorized expenditure of vehicle	321,112
28.	Director LPRI B/Nagar Okara	2013-14	6589	Unauthorized provision of subsidy due to Levy recovery	542,733
29.	LES Rakh Ghulaman Bhakkar	2013-14	6648	Unauthorized expenditure repair of machinery	392,080
30.	LES Rakh Ghulaman Bhakkar	2013-14	6647	Unauthorized expenditure on repair of machinery	110,778
31.	Director PRI R/pindi	2013-14	6637	Irregular expenditure incurred on purchase of stationery	532,972
32.	Dir. Small Rumints Multan	2013-14	6642	Irregular purchase of Livestock due to inviting tenders	2,364,765
33.	Director PRI R/pindi	2013-14	6640	Infrastructure expenditure salaries statistical officers	3,461,303
34.	Director PRI R/pindi	2013-14	6636	Non getting credit of house rent 5%	300,504
35.	Director VRI Lahore	2013-14	6631	Unjustified expenditure on purchase of recurring	281,813
36.	A.D sheep & goat Sargodha	2013-14	6830	Unauthorized expenditure on POL and repair of vehicles	2,653,728
37.	LES Hafizabad Distt. B/Nagar	2013-14	6610	Irregular purchase of Urea	1,086,170
38.	SRO, ANC Dera Rakh Chahl	2013-14	6949	Unauthorized expenditure on repair of vehicles	118,026
39.	LES Qadirabad	2013-14	6937	Unauthorized expenditure on repair of vehicles	111,353
40.	Director Breed Improvement Lahore	2013-14	6962	Doubtful expenditure on object head	248,890

41.	LES Qadirabad	2013-14	6954	Unauthorized purchase without bidding	298,997
42.	Director Breed Improvement Lhr	2013-14	6963	Doubtful expenditure on POL and TA	130,000
43.	LES Chak Katora B/Pur	2013-14	6607	Irregular purchase of fertilizers	2,279,600
44.	RCCSC Jhang	2012-14	6595	Loss to govt. due to using excess ratio to animals	1,745,940
45.	LES Qadirabad	2013-14	6938	Loss due to sale of milk low rate than market	3,107,848
46.	LES Qadirabad	2013-14	6955	Unauthorized payment of labour charges	752,880
47.	Director LPRI B/Nagar Okara	2013-14	6929	Irregular running of vehicles	827,260
48.	RCCSC Jhang	2012-14	6597	Irregular purchase of animals	104,500
49.	D.D SPU Q/Abad Sahiwal	2013-14	6592	Loss to Govt. due to less collection Semen doses	3,467,150
50.	D.D SPU Q/Abad Sahiwal	2013-14	6591	Loss to Govt. due to less production of semen doses	3,481,100
51.	Suptt. LES Rakh Ghulaman Bhakkar	2012-13	5540	Loss due to fixation of subsidized milk	1,028,650
52.	Suptt. Livestock experimental station Bhuneki Pattoki	2013-14	6072	Irregular opening of bank a/c	
53.	UVAS Lahore	2013-14	6089	Non recovery of pension contribution	8,152,023
54.	Director LPRI B/Nagar Okara	2013-14	6077	Irregular drawal of pay & allowances	4,209,492
55.	LES Chak Katora B/Pur	2013-14	5874	Irregular drawal of pay & allowances	450,000
56.	LES Chak Katora Hasilpur	2012-13	4540	Unauthorized occupation of Govt. land	
57.	Suptt. LES Rakh Ghulaman Distt. Bhakkar	2012-13	4839	Non auction of Agriculture Produce	4,018,271
58.	Director LPRI B/Nagar Okara	2013-14	6081	Non recovery of cost of M. Cycle	173,310
59.	DG Labour Welfare Pb, Lahore	2013-14	1	Doubtful purchase of batteries, Tonners	84,983
60.	DTE of Workers Edu Reg. Centre, Lahore	2009-13	10	Irregular purchase of furniture	97,492
61.	Suptt. LES Rakh Ghulaman Distt. Bhakkar	2012-13	6	Irregular expenditure on purchase of seeds	378,599
62.	Suptt. LES Kacha kho J/Abad Khanewal	2011-13	5	Non disposal of low yield corps resulting in loss to govt.	-
63.	Suptt. LES Kacha kho J/Abad Khanewal	2011-13	3	Non auction of wheat	179,610
64.	Govt. Livestock Farm Kalar kot	2013-14	3	Loss due to mortality of livestock	77,150
65.	Director Breed improvement Lahore	2013-14	5	Irregular expenditure on low charges	37,000



66.	LES Camel Breeding Research Center Rakh Mahani Bhakkar	2013-14	2	Unauthorized on repair of machinery without adopting procedure	154,327
67.	LES Camel Breeding Research Center Rakh Mahani Bhakkar	2013-14	5	Non surrendering of savings	999,599
68.	LES, H/abad B/Nagar	2013-14	5	Irregular purchase of seeds	171,260
69.	LES, H/abad B/Nagar	2013-14	7	Non surrendering of savings	82,065
70.	Director LPRI B/Nagar Okara	2013-14	14	Non recovery of charges on account of provide use of vehicle damages	137,233
71.	RHSA Kot Addu M/garh	2005-14	2	Laps of budget allocation	513,499
72.	DG (Ext) L&DD Cooper road, Lahore	2013-14	1	Unauthorized retention of Govt. vehicle by a suspended officer	175,875
73.	Director P&E Lahore	2012-13	4724	Unjustified payment of computer allowance	142,500
74.	LES Camel Breeding Research Center Rakh Mahani Bhakkar	2013-14	4	Excess expenditure allocation	218,197
75.	UVAS Lahore	2013-14	13	Non awarding scholarship to students	535,200 (m)
76.	Govt. Poultry Farm DG Khan	2013-14	7061	Less achievement of Targets	549,737
77.	Director Livestock Farm Lahore	213-14	3	Non surrendering of savings	1,209,520
78.	SRO, ANC Dera Rakh Chahl Lahore	2013-14	4	Irregular laps of Govt. funds	1,738,034
79.	Govt. Poultry Farm Mianwali	2013-14	3	Non surrendering of savings	116,484
80.	Govt. Poultry Farm Mianwali	2013-14	2	Non production of record	6,101,376
81.	Dir, Small Rumints Multan	2013-14	3	Less recovery of MCA	365,940
82.	Dir, Breed Improvement Lahore	2013-14	1	Non surrendering of savings	2,120,477
83.	G.P.F B/pur	2013-14	3	Non realization of cash security	722,335
84.	FHC (RHSA) R.Y. Khan	2007-14	2	Non reimburse of rendering fund	90,610
85.	DG PW Lahore	2013-14	17	Advance payment of printing material	12,699,820
86.	DG PW Lahore	2013-14	22	Excess expenditure over budget	15,761,095
87.	Govt. Poultry Farm Mianwali	2013-14	7060	Irregular purchase of medicine by split up	162,520
88.	Govt. Poultry Farm Mianwali	2013-14	6953	Without requirement purchase of Poultry Feed	165,991
89.	SRO, ANC Dera Rakh Chahl	2013-14	7057	Non disposal of old irreparable vehicles	200,000
90.	LES Qadirabad	2013-14	7051	Irregular sale of animals	965,800

91.	Dir. Livestock Training School B. Nagar Okara	2013-14	7063	Non receipts of full amount of Tuition and Hostel fee from UVAS	552,690
92.	LES Chak Katora B/pur	2013-14	5	Loss to Govt. due to non allotment of Govt. accommodation	193,200
93.	LES Khushab	2013-14	1	Non surrendering of savings	11,005,448
94.	Suptt. Livestock experimental station J/abad Khanewal	2013-14	5	Irregular excess expenditure than budget allocation	517,032
95.	AD Sheep & Goat Sargodha	2013-14	5	Excess expenditure than budget allocation	1,578,162
96.	AD Sheep & Goat Sargodha	2013-14	4	Non surrendering of savings	2,890,435
97.	Dir. Live stock Farm Lahore	2013-14	1	Non reconciliation of expenditure	2,461,233
<b>PLANNING &amp; DEVELOPMENT DEPARTMENT</b>					
1	Bureau of Statistics Field Office, Gujranwala	2010-14	6409	Irregular expenditure	13,433,606
2	Bureau of Statistics Field Office, Bahawalpur	2012-14	6412	Irregular expenditure	10,268,399
3	Bureau of Statistics Field Office, Faisalabad	2012-14	6407	Irregular expenditure	9,443,591
4	Bureau of Statistics Field Office, Multan	2012-14	6411	Irregular expenditure	9,294,341
5	Bureau of Statistics Field Office, Rawalpindi	2012-14	6406	Irregular expenditure	6,819,640
6	Secretary Planning & Development Department	2013-14	5835	Expenditure incurred in excess from budget allocation	12,208,228
7	Director General, ABAD, Rawalpindi	2012-13	6969	Expenditure incurred in excess from budget allocation	1,044,729
8	Secretary Planning & Development Department	2013-14	5834	Non surrendering of savings from budget	8,636,189
9	Director General, ABAD, Rawalpindi	2013-14	6425	Unjustified payments to BARI and PMAS Arid Agricultural University	7,000,000
10	Director General, ABAD, Rawalpindi	2013-14	6363	Irregular expenditure under the Scheme titled "Up-Gradation of ABAD Rest House, Murree Road, Rawalpindi	5,000,000
11	D.G. Monitoring & Evaluation, Lahore	2013-14	6099	Irregular expenditure on purchase of hardware	3,677,227
12	Director General, Bureau of Statistics, Lahore	2012-14	6418	Irregular expenditure on stationery item due to splitting	668,904

13	Director General, Monitoring & Evaluation, Lahore	2013-14	6101	Irregular expenditure on stationery item due to splitting	377,063
14	Secretary, P & D Department	2012-13	5828 & 5825	Undue retention of government money	1,040,000
15	Director General, ABAD, Rawalpindi	2013-14	6367	Lavish expenditure without immediate requirement	1,000,000
16	Director General, ABAD, Rawalpindi	2012-13	6972	Irregular payment of pending liability	914,192
17	Director General, Bureau of Statistics, Lahore	2012-14	6415	Misclassification of expenditure	388,246
18	Secretary Planning & Development Department	2013-14	5833	Misclassification of expenditure	210,521
19	Director General, ABAD, Rawalpindi	2013-14	6405	Irregular expenditure incurred on repair of vehicles	575,082
20	Secretary Planning & Development Department	2013-14	5837	Doubtful repair/purchase of photo state machine and tonners	233,008
21	Secretary Planning & Development Department	2013-14	5836	Doubtful repair/purchase of photo state machine and tonners	92,956
22	Director General, Bureau of Statistics, Lahore	2012-14	6414	Irregular mode of cash payment	210,988
23	Director General, ABAD, Rawalpindi	2013-14	6974	Irregular expenditure due to non-installation of conveyance system & peter engine	205,720
24	Director General, ABAD, Rawalpindi	2013-14	6975	Irregular payment due to non-installation of gate value brass at site	16,300
25	Director General, ABAD, Rawalpindi	2013-14	6404	Irregular expenditure on large fleet of vehicles without drivers	-
26	Director General, ABAD, Rawalpindi	2013-14	6362 & 6365	Non-achievement of targets	-
27	Director General, ABAD, Rawalpindi	2012-13 & 2013-14	6971 & 6428	Non fulfillment of posts	-
28	Director General, Bureau of Statistics, Lahore	2012-14	6416	Loss due to purchases at higher rates	2,638,219
29	Director General, Monitoring & Evaluation, Lahore	2013-14	6098	Loss due to purchases at higher rates	1,178,642
30	Bureau of Statistics Field, Gujranwala	2010-14	6410	Excess payment of rent of building	698,880
31	Director General, ABAD, Rawalpindi	2013-14	6366	Irregular payments of TA/DA to team of experts	478,920
32	Director General, ABAD, Rawalpindi	2013-14	6360	Excess use of POL than prescribed ceiling	115,947

33	Director General, ABAD, Rawalpindi	2012-13	6973	Loss on account of less realization of rest house room charges	-
34	Secretary Planning & Development Department	2013-14	5839	Non accountal of store articles	524,094
35	Director General, Monitoring & Evaluation, Lahore	2013-14	6102	Theft of vehicles	1,200,000
36	Secretary, Planning & Development Department, Lahore	2012-13	5823	Theft of vehicles	400,000
37	D.G. Monitoring & Evaluation, Lahore	2012-13	4949	Irregular drawl of pay and allowances of staff due to shifting of headquarter	3.56 million
38	Secretary, P & D, Lahore	2013-14	5831	Irregular expenditure due to erratic posting	18,833,708
39	Secretary, P & D, Lahore	2013-14	5840	Irregular expenditure on equipment not provided in PC-I of project	2,963,399

### POPULATION WELFARE DEPARTMENT

1.	RHSA Center, T.T. Singh	2002-13	4837	Irregular payment of IRC cases	330,000
2.	RHSA Center, Jhang	2007-13	4818	Irregular payment of IRC cases	284,016
3.	RHSA Center, Sheikhpura	2003-13	4843	Irregular payment of IRC cases	123,655
4.	Director General Population Welfare Department, Lahore	2013-14	6663	Non deduction of 17% GST on purchase of machinery and equipment	1,761,990
5.	Secretary Population Welfare Punjab, Lahore	2013-14	6683	Non recovery of 5% house maintenance charges	57,132
6.	Secretary Population Welfare Punjab, Lahore	2012-13	5861	Non recovery of 5% house maintenance charges	7,236
7.	Sec. Population Welfare Punjab, Lahore	2013-14	6682	Irregular unjustified payment of non practicing allowance	120,000
8.	RHSA Bhakkar	2002-13	5105	Irregular payment of NPA	232,000
9.	DPWO Khushab	2013-14	6825	Irregular drawl of Fixed TA/DA	81,650
10.	DPWO Gujrat	2013-14	6819	Irregular drawl of TA/DA	220,499
11.	DPWO Faisalabad	2013-14	6667	Irregular drawl of TA/DA	408,700
12.	DPWO Jehlum	2013-14	6066	Irregular drawl of TA/DA	112,350
13.	DPWO Chakwal	2013-14	6065	Irregular drawl of TA/DA	110,250
14.	DPWO Gujranwala	2013-14	5883	Irregular cash drawl of TA	258,932
15.	DGPW Lahore	2013-14	6663	Non deduction of sales tax on purchase of machinery & medical equipment	10,170,169
16.	DGPW Lahore	2013-14	6656	1/5 <sup>th</sup> sales tax not deducted	224,689

17.	RHSA T.T. Singh	2002-13	4837	Irregular payment of IRC cases	330,000
18.	RHSA Jhang	2007-13	4818	Irregular payment of IRC cases	284,016
19.	RHSA Sheikhpura	2003-13	4843	Irregular payment of IRC cases	123,655
20.	RHSA Mianwali	2003-13	5086	Irregular payment of IRC cases	133,227
21.	RHSA Gujrat	2005-13	03	Non surrendering of savings	3,161,394
22.	DPWO D.G Khan	2013-14	01	Excess expenditure	14,851,586
23.	DPWO Gujrat	2008-13	04	Non surrendering of savings	5,691,145
24.	DPWO Kasur	2013-14	01	Non deposit of Govt. Receipts	831,003
25.	DPWO Gujrat	2008-13	01	Excess expenditure	20,848 million
26.	DPWO Jhang	2008-13	03	Irregular expenditure on purchase of stationery	383,010
27.	DPWO Jhang	2008-13	04	Excess expenditure	75,756,527
28.	DPWO Gujranwala	2012-13	02	Irregular opening of Bank account	2,835 million
29.	DPWO Rawalpindi	2012-13	01	Excess expenditure	8,100,126
30.	DPWO DG Khan	2012-13	01	Excess expenditure	6,192,590
31.	RHSA DG Khan	2009-13	02	Excess expenditure	2,485,074
32.	DG PWD Lahore	2012-13	03	Irregular expenditure on purchase of stationery Sales tax not verified	205,589 18,428
33.	RHSA Khushab	2007-13	01	Excess expenditure	493,351
34.	RHSA Health Clinic Sargodha	2009-13	01	Irregular expenditure than budget allocation	3,329,870
35.	DPWO Sargodha	2012-13	01	Irregular expenditure than budget allocation	174,108
36.	DPWO Sargodha	2012-13	04	Non deposit of verification	234,612
37.	DPWO Pakpattan	2006-13	03	Misappropriation in auction due to irregular adopting procedure	100,000
38.	RHSA Bhakkar	2002-13	02	Excess expenditure	1,688,558
39.	Family Health Clinic (RHSA) Khanewal	2005-13	01	Expenditure over and above the budget provision	2,741,211
40.	Family Health Clinic (RHSA) Khanewal	2005-13	02	Non surrendering of savings	1,490,544
41.	RHSA Sheikhpura	2003-13	02	Laps of funds	3,667,755
42.	DPWO Okara	2008-13	02	Excess expenditure	11,964,755
43.	DPWO Attock	2009-13	06	Non surrendering of savings	5,516,517
44.	RHSA Layyah	1993-2013	01	Excess expenditure	954,209

45.	RHSA Narowal	2006-13	01	Excess expenditure	1,038,560
46.	RHSA Sialkot	2009-13	02	Excess expenditure	116,053
47.	DPWO Sialkot	2012-13	04	Unauthorized payment of office rent	126,888
48.	DPWO M.B.Din	2006-13	02	Excess expenditure	1,919,900
49.	DPWO M.B.Din	2006-13	03	Non surrendering of savings	23,798,705
50.	RHSA M.B.Din	2002-13	01	Excess expenditure	825,004
51.	RHSA M.B.Din	2002-13	02	Non surrendering of savings	4,765,865
52.	Secretary P.W.D	2012-13	02	Irregular expenditure on the purchase of stationery Rs. 420206 Sales tax deposit not verified	53,958
53.	RHSA R.Y.Khan	1999-2013	03	Non surrendering of savings	2,940,405
54.	DPWO R.Y.Khan	2008-13	01	Excess expenditure	16,033,678
55.	DPWO Kasur	2007-13	07	Non production of sale proceed of auction of vehicles	370,000
56.	DPWO Muzaffargarh	2012-13	01	Irregular saving, non surrender	84,148
57.	DPWO Muzaffargarh	2012-13	04	Difference in Reconciliation	1.148 million
58.	DPWO Muzaffargarh	2012-13	05	Less deduction of Income Tax from Male/Female mobilize	73,920
59.	DPWO Muzaffargarh	2012-13	09	Non verification of deposit	601,887
60.	DPWO Muzaffargarh	2012-13	10	Non auction made and dead stock available	121,100
61.	RHSA Jhang	2007-13	03	Excess expenditure	192,259
62.	DPWO Vehari	2012-13	02	Excess expenditure	277,806
63.	RHSA Vehari	2005-13	02	Excess expenditure	482,066
64.	Principal RTI Faisalabad	2010-13	01	Saving non surrendering	6,624,902
65.	Principal RTI Faisalabad	2010-13	02	Excess expenditure	8,845,721
66.	DPWO Faisalabad	2012-13	03	Excess expenditure	4.265 million
67.	RHSA Center Faisalabad	2012-13	03	Irregular payment of IRC cases	101,032
68.	DPWO Kasur	2007-13	08	Unauthorized payment of pay	331,134
69.	DPWO Jehlum	2004-13	01	Excess expenditure	39,211,392
70.	DPWO Jehlum	2004-13	02	Non surrendering of savings	12,010,671
71.	RHSA Jehlum	2005-13	01	Excess expenditure	1,029,789
72.	RHSA Jehlum	2005-13	02	Non surrendering of savings	2,260,128
73.	RHSA Mianwali	2003-13	02	Excess expenditure	118,994
74.	DPWO Bahawalpur	2012-13	01	Excess expenditure	20.359 million

75.	DPWO Bahawalpur	2012-13	04	Irregular expenditure- GST having saving GST Invoices	14,585
76.	DPWO Bahawalnagar	2012-13	01	Irregular saving non surrender	136,648
77.	DPWO Bahawalnagar	2012-13	02	Excess expenditure	1,524,772
78.	DPWO Attock	2009-13	05	Excess expenditure	48,199,740
79.	DPWO Mianwali	2007-13	01	Excess expenditure	24,982,542
80.	RHSA Jhang	2007-13	04	Irregular expenditure on repair of vehicles	130,374
81.	DPWO Khanewal	2008-13	03	Payment of salaries to social mobilizer	4,812,432
82.	DPWO Khushab	2009-13	01	Irregular payment of Integrated Allowance	79,200
83.	DPWO Khanewal	2008-13	01	Excess expenditure	36,012,359
84.	DPWO Sialkot	2012-2013	02	Excess expenditure	1,416,986
85.	RHSA Sialkot	2005-13	01	Excess expenditure	4,524,073
86.	DPWO Sialkot	2012-2013	03	Excess expenditure	20,617,938
87.	DPWO T.T. Singh	2008-13	02	Excess expenditure	15,412,568
88.	DPWO T.T. Singh	2008-13	07	Non production of sale proceed of auction 03 vehicles	104,000
89.	RHSA T.T. Singh	2002-13	03	Excess expenditure	887,211
90.	Principal RTI Multan	2010-13	01	Irregular saving non surrender	10,897,702
91.	Principal RTI Multan	2010-13	02	Excess expenditure	6,579,271
92.	DPWO Sheikhpura	2007-13	01	Excess payment	6,335,842
93.	DPWO R/Pur	2007-13	01	Excess expenditure	23,979 million
94.	RHSA Sheikhpura	2003-13	01	Excess expenditure	2,065,270
95.	DPWO Sheikhpura	2007-13	05	Unauthorized payment of MCA	144,000
96.	RHSA Haidarabad	2005-13	02	Excess expenditure	1.111 million
97.	RHSA Attock	2003-13	01	Non surrendering of saving	3,883,439
98.	DPWO Chakwal	2007-13	02	Non surrendering of saving	2,062,811
99.	RHSA Chakwal	2007-13	02	Non surrendering of savings	2,068,631
100.	RHSA Chakwal	2007-13	01	Excess expenditure	2,146,051
101.	RHSA Okara	2003-13	01	Excess expenditure	387,662
102.	RHSA T.T. Singh	2002-13	02	Unauthorized shifting of Headquarter	-
103.	DGPW Lahore	2013-14	20	Non verification of stock of machinery & medicine	249,667,413

104.	DGPW Lahore	2013-14	07	Saving not surrendering	170,571,095
105.	DG PW Lahore	2013-14	17	Advance payment of printing material	12,699,820
106.	DG PW Lahore	2013-14	22	Excess expenditure over budget	15,761,095
107.	FHC (RHSA) R.Y. Khan	2007-14	02	Non reimburse of rendering fund	90,610
108.	DPWO Kasur	2013-14	7055	Irregular shifting of headquarter	621,000
109.	DPWO Kasur	2012-13	7052	Irrational payment of MCA allowance	805,200
110.	DG PWD	2012-13	6650	Irregular advance payment	2,000,000
111.	DG PWD	2012-13	6651	Unjustified purchased family Health Clinic	Million of rupees
112.	DG PWD	2012-13	6657	Recovery purchase due to higher rate	135,790
113.	RHSA Bahawalpur	2012-13	6942	Unauthorized expenditure from rendering fund	121,830
114.	RHSA Khushab	2007-13	5089	Unauthorized drawal of pay & allowances	87,309
115.	RHSA Multan	2012-13	5099	Unauthorized shifting of headquarter	367,192
116.	RHSA Faisalabad	2012-13	4710	Unauthorized shifting of headquarter	234,888
117.	DPWO Multan	2012-13	5530	Non achievement of targets of PC-I	9,543,420
118.	DPWO Bahawalnagar	2013-14	5788	Loss to fake drawal	95,875
119.	RHSA Jhang	2007-13	4819	Non maintenance of revaluing fund	-
120.	RHSA Bhakkar	2002-13	5104	Misappropriation of revaluing fund	76,000
121.	DPWO Jhang	2008-13	5168	Unauthorized sanction of expenditure beyond limit	586,563
122.	DPWO T.T. Singh	2008-13	4814	Unauthorized sanction of expenditure beyond limit	364,617
123.	DPWO Layyah	2004-13	5533	Unauthorized expenditure purchase of Coil	137,862
124.	DPWO Sahiwal	2012-13	5178	Irregular expenditure on arrear pay pending liability	686,092
125.	District Population Welfare Officer, Faisalabad	2013-14	6668	Drawl of posts in excess of the sanctioned strength	348,444
126.	District Population Welfare Officer, Faisalabad	2013-14	6666	Wasteful payment of retainership fee	3,630,700
127.	District Population Welfare Officer, D G Khan	2013-14	6070	Wasteful payment of retainership fee	2,957,000
128.	District Population Welfare Officer, Bhakkar	2013-14	5793	Wasteful payment of retainership fee	2,625,000



<b>SCHOOL EDUCATION DEPARTMENT</b>					
1.	Secretary School Education Department	2013-14	1	Lapse of budget	4,326,548
2.	Secretary School Education Department	2013-14	2	Non-adjustment of TA advances	280,000
3.	Secretary School Education Department	2013-14	4	Overpayment of C.A.	73,325
4.	Govt. College for Elementary Teachers Perrur	1990-13	1	Excess expenditure than budget	1,142,766
5.	Govt. College for Elementary Teachers Perrur	1990-13	2	Inefficient utilization of funds	10,883,422
6.	Govt. College for Elementary Teachers for Women Sharqpur	2011-13	1	Excess expenditure than budget allocation	1,924,869
7.	Govt. College for Elementary Teachers for Women Sharqpur	2012-13	2	Inefficient utilization of funds	1,623,814
8.	Punjab Examination commission	2012-14	7282	Non-auction of waste	1.70 million
9.	Government Central Model School, Lahore	2012-13	7018	Irregular utilization of POL and improper maintenance of log book	73,000
10.	Govt. College for Elementary Teacher (W) Sharaqpur Distt: Sheikhupura	2012-13	8058	Irregular shifting of head quarter	209,980
11.	Secretary School Education, Lahore	2013-14	3	Non auction of unserviceable vehicles	235,000
<b>SERVICES &amp; GENERAL ADMINISTRATION DEPARTMENT</b>					
1.	MPDD	2011-13	5	Bogus competition for the expenditure	29,969
2.	MPDD	2011-13	4	Uneconomical purchase	494,704
3.	MPDD	2011-13	3	Irregular payment	1,020,000
4.	Director of anticorruption establishment Jhang	2011-13	2	Doubtful expenditure of TA/DA	285,587
5.	Director of anticorruption establishment Faisalabad Region	2011-13	3	Unjustified payment.	144,000
6.	Director of anticorruption establishment Faisalabad Region	2011-13	1	Expenditure excess budget	312,670
7.	MD Punjab Procurement Regularity Authority.	2011-13	1	Non-utilization of budget / funds	14,103,811
8.	Govt. Punjab Public Library	2008-13	2	Non reconciliation of SDA	53,302,730
9.	Secretary to Governor Punjab LHR	2012-13	3	Expenditure excess than budget	2,438,458
10.	Secretary to Governor Punjab LHR	2012-13	4	Saving not surrendered	1,632,626

11.	Secretary to C.M. Punjab Lahore	2012-13	13	Expenditure excess than budget	1,849,982
12.	Secretary to C.M. Punjab Lahore	2012-13	14	Saving not surrendered	8,432,557
13.	M.D PPRA	2011-13	4	Loss due to non-disposal of M/Cycle	100,000
14.	D.G. Protocol	2012-13	3	Excess expenditure over budget allocation.	629,316
15.	D.G. Protocol Punjab Lahore	2012-13	4	Non auction of unserviceable	1,000,000
16.	Chief Pilot VIP Flight Lahore	2012-14	8	Irregular payment	431,100
17.	Chief Pilot VIP Flight Lahore	2012-14	6	Irregular drawl	4,857,561
18.	Chief Pilot VIP Flight Lahore	2012-14	5	Irregular expenditure	909,227
19.	Dir. Anticorruption Estate Lahore	2011-14	8	Fraudulent drawl	16,000
20.	Dir. Anticorruption Estate Lahore	2011-14	7	Non disposal of unserviceable vehicle	500,000
21.	D.G. Protocol	2013-14	4	Overpayment of rent of building	2,900,232
22.	D.G. Protocol	2013-14	3	Irregular purchase of tyers	79,905
23.	D.G. Protocol	2013-14	2	Excess expenditure than budget allocation.	679,816
24.	D.G. Protocol	2013-14	1	Irregular repair of transport	241,823
25.	ACS S&GAD	2013-14	32	Irregular payment of LPG	168,232
26.	ACS S&GAD	2013-14	26	Irregular expenditure	769,109
27.	ACS S&GAD	2013-14	25	Case of write off	150,000
28.	ACS S&GAD	2013-14	19	Irregular expenditure	3,237,000
29.	ACS S&GAD	2013-14	23	Non deduction of CA	10,432,976
30.	ACS S&GAD	2013-14	49	Non-surrendering of savings	745,721
31.	ACS S&GAD	2013-14	50	Excess expenditure over budget	167,083
32.	ACS S&GAD	2013-14	53	Irregular expenditure on stationery	952,852
33.	ACS S&GAD	2013-14	47	Non surrendering of savings	214,279
34.	ACS S&GAD	2013-14	24	Recovery of overpayment	69,000
35.	ACS S&GAD	2013-14	43	Excess over budget	864,456
36.	ACS S&GAD	2013-14	41	Irregular payment of rent	43,289,000
37.	ACS S&GAD	2013-14	36	Irregular expenditure on stationery	3,289,914
38.	ACS S&GAD	2013-14	48	Non surrendering of savings	671,100
39.	ACS S&GAD	2013-14	35	Irregular payment of overtime allowance	47,500
40.	ACS S&GAD	2013-14	44	Non surrendering of savings	2,852,975
41.	ACS S&GAD	2013-14	47	Irregular expenditure on suigas	7,670,022
42.	ACS S&GAD	2013-14	33	Irregular purchases	5,138,446

43.	ACS S&GAD	2013-14	46	Expenditure excess over budget	927,700
44.	ACS S&GAD	2013-14	1	Irregular payment of pending liabilities	1,587,989
45.	D.G. Anticorruption Est. Lahore	2011-14	3	Unjustified drawl of TA/DA	81,200
46.	D.G. Anticorruption Est. Lahore	2011-14	5	Irregular expenditure on entertainment	105,141
47.	PST Lahore	2013-14	1	Irregular appointment on contingent	173,000
48.	PST Lahore	2013-14	2	Excess expenditure than budget allowances	307,270
49.	PST Lahore	2013-14	3	Non surrendering of savings	5,201,052
50.	Military Secretary to Governor	2013-14	1	Non auction of old spare parts	6,292,873
51.	D.G. Protocol	2012-13	5	Difference between A.G. figures & departmental figures	127,929
52.	Addl. Chief Secretary, S&GAD	2013-14	7310	Non execution of agreement of canteen. Loss to government	3,000,000
53.	Secretary to Governor Punjab	2012-13	02	Irregular expenditure on account of pay & allowances without budget	1,906,000
54.	CMIT Lahore	2012-14	02	Loss due to theft of government vehicle	619,000
55.	Secretary to C.M.	2012-13	7982	Non-compliance of rules	59,428,500
56.	Secretary to C.M.	2013-14	7426	Non-compliance of rules	26,020,000
57.	Punjab Public Library	2008-13	6721	Irregular expenditure sanction	19,053,787
58.	Secretary to C.M.	2012-13	7975	Irregular expenditure sanction	14,219,929
59.	Secretary to C.M.	2012-13	7978	Irregular expenditure to insufficient sanction	3,111,761
60.	Secretary to C.M.	2012-13	7976	Irregular payment on account of honorarium	4,754,980
61.	ACS S&GAD	2013-14	7300	Irregular mode of payment	6.40 (M)
62.	Secretary to Governor	2012-13	7963	Irregular payment on account of honorarium	91,730
63.	Secretary to Governor	2012-13	7969	Irregular expenditure on account of POL	72,002
64.	Secretary to C.M.	2012-13	7981	Irregular expenditure out of government treasury	400,000
65.	Secretary to Governor	2012-13	7967	Irregular expenditure on repair of transport	207,625
66.	Dir. Anti-corruption Lahore	2011-14	7958	Unauthorized consumption of POL	173,835
67.	ACS S&GAD	2013-14	7310	Non-executive of agreement of canteen	3,000,000

<b>SPECIAL EDUCATION DEPARTMENT</b>					
1	Secretary, Special Education Lahore	2013-14	5781	Non production of Log Books of vehicles POL Consumption account	2,157,000
2	Secretary, Special Education Lahore	2013-14	5059	Unauthorized sanction of expenditure beyond competency	655,422
3	Director Special Education, Punjab Lahore	2012-14	7507	Non verification of general sales tax deposit	8,907,000
4	Director Special Education, Punjab Lahore	2012-14	7509	Expenditure incurred over and above budget allocation	1,055,000
5	Secretary, Special Education, Lahore	2012-13	5058	Misclassification of expenditure	184,319
6	Secretary, Special Education, Lahore	2013-14	5780	Misclassification of expenditure	226,512
7	Director Special Education, Punjab Lahore	2012-14	7506	Purchase by ignoring the lowest bidder	380,250
<b>TRANSPORT DEPARTMENT</b>					
1	Secretary Provincial Transport Authority, Lahore	2011-13	17113	Non surrender of saving within stipulated time	14,653,681
2	Secretary Transport Department Punjab, Lahore	2011-13	17120	Unauthorized payment of overtime allowance	100,000
3	Secretary Transport Department Punjab, Lahore	2011-13	17122	Unauthorized payment of Computer allowance	30,000
4	Secretary Transport Department Punjab, Lahore	2011-13	17113	Irregular expenditure on POL used in unauthorized vehicles	143,481
5	Secretary PTA Lahore	2013-14	1	Defective maintenance of cash book	-
6	Secretary PTA Lahore	2013-14	2	Non disposal of waste newspapers	-
7	Secretary PTA Lahore	2013-14	3	Non maintenance of fixed assets register	-
8	Secretary PTA Lahore	2013-14	4	Non obtaining of schedule of payment	-
9	Secretary PTA Lahore	2013-14	5	Non computerization of pay	-
10	Secretary PTA Lahore	2013-14	6	Non existence of internal controls	-
11	Secretary Transport Department Lahore	2013-14	1	Non deduction of sales tax	3,012
12	Secretary Transport Department Lahore	2013-14	2	Less deduction of income tax	3,512

13	Secretary Transport Department Lahore	2013-14	3	Less disposal of waste new papers	-
14	Secretary Transport Department Lahore	2013-14	4	Non maintenance of fixed asset register	-
15	Secretary Transport Department Lahore	2013-14	5	Non maintenance of stock register	-
16	Secretary Transport Department Lahore	2013-14	6	Non obtaining of schedules of payment	-
17	Secretary Transport Department Lahore	2013-14	7	Non existence of internal controls	-
18	Secretary Transport Department Lahore	2013-14	8	Defective maintenance of service books	-
19	Secretary Transport Department Lahore	2011-13	1	Non disposal of old newspapers	13,480
20	Secretary Transport Department Lahore	2011-13	2	Short deduction of house rent recovery	4,565
21	Secretary Transport Department Lahore	2011-13	3	Non conducting of internal audit for 2011-13	-
22	Secretary Transport Department Lahore	2011-13	4	Defective maintenance of service books	-
23	Secretary Transport Department Lahore	2011-13	5	Annual physical verification of stores & stock not carried out	-
24	Secretary Transport Department Lahore	2011-13	6	Defective maintenance of cash book	-
25	Secretary Provincial Transport Authority	2011-13	1	Non disposal of un serviceable dead stock	80,000
26	Secretary Provincial Transport Authority	2011-13	2	Excess drawl of travelling and daily allowance	19,300
27	Secretary Provincial Transport Authority	2011-13	3	Irregular drawl of integrated allowance by driver	14,400
28	Secretary Provincial Transport Authority	2011-13	4	Non disposal of old news papers raddi	3,360
29	Secretary Provincial Transport Authority	2011-13	5	Non disposal of full amount of sales tax from unregistered supplier	2,128
30	Secretary Provincial Transport Authority	2011-13	6	Non deduction of income tax	1,768
31	Secretary Provincial Transport Authority	2011-13	7	Non conducting of internal audit for the period 2012-13	-
32	Secretary Provincial Transport Authority	2011-13	8	Defective maintenance of service books	-
33	Secretary Provincial Transport Authority	2011-13	9	Annual physical verification of stores and stock not carried out	-
34	Secretary Provincial Transport Authority	2011-13	10	Defective maintenance of cash book	-

<b>YOUTH AFFAIRS, SPORTS, ARCHEOLOGY &amp; TOURISM DEPARTMENT</b>					
1	Director General Sports, Lahore	2012-13	4405	Expenditure over and above budget allocation	19,589,807
2	Director General Sports, Lahore	2012-13	6095	Non utilization of budget/funds	4,947,995
3	Director General Sports, Lahore	2012-13	4406	Irregular payment of Eid gift to staff	210,000
4	Secretary YASA & Tourism Department Lahore	2012-13	5895	Irregular payment of salary- Rs. 104,304	104,304
5	Director General Sports, Lahore	2012-13	5853	Irregular promotion and drawl of Salary	-
6	Secretary, Youth Affairs, Sports, Archeology & Tourism Department	2012-13	5895	Irregular Payment of Salary	104,304
7	Sports Board Punjab, Lahore	2012-13	5710	Irregular expenditure on payment to Cox & Kings	1,734,042

**Annexure-2**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	District Food Controller, R.Y. Khan	2013-14	5550	4,904,072
2	District Food Controller, Bahawalpur	2013-14	5131	2,507,360
3	District Food Controller, Sahiwal	2013-14	6345	2,234,606
4	District Food Controller, Okara	2013-14	6181	2,085,870
5	District Food Controller, Rajanpur	2013-14	6130	2,009,255
6	District Food Controller, Khanewal	2013-14	5848	1,955,999
7	District Food Controller, Multan	2013-14	5851	1,804,917
8	District Food Controller, M.B. Din	2013-14	6153	1,685,173
9	District Food Controller, Vehari	2013-14	5116	1,491,703
10	District Food Controller, Faisalabad	2013-14	6143	1,285,936
11	District Food Controller, Bhakkar	2013-14	6163	1,238,278
12	District Food Controller, Muzaffar Garh	2013-14	6109	1,200,137
13	District Food Controller, Kasur	2013-14	6330	1,148,489
14	District Food Controller, Sheikhpura	2013-14	5391	1,049,504
15	District Food Controller, T.T. Singh	2013-14	5568	1,011,893
16	District Food Controller, Pak Pattan	2013-14	6175	984,699
17	District Food Controller, Lodhran	2013-14	6142	954,123
18	District Food Controller, D.G. Khan	2013-14	6123	818,281
19	District Food Controller-I, Lahore	2013-14	6317	742,812
20	District Food Controller, Layyah	2013-14	6171	728,082
21	District Food Controller, Attock	2013-14	6307	682,850
22	District Food Controller, Mianwali	2013-14	6115	476,375
23	District Food Controller, Chiniot	2013-14	5384	475,360
24	District Food Controller-II, Lahore	2013-14	6324	450,449
25	District Food Controller, Narowal	2013-14	6156	445,254
26	District Food Controller, Jhelum	2013-14	6148	423,858
27	District Food Controller, Rawalpindi	2013-14	6321	390,749
28	District Food Controller, Gujrat	2013-14	6151	279,916
<b>Total</b>				<b>35,466,000</b>

### **Annexure-3**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	District Food Controller, Bhakkar	2013-14	6161	4,596,170
2	District Food Controller, Rajanpur	2013-14	6132	3,990,758
3	District Food Controller, Bahawalpur	2013-14	5129	3,370,150
4	District Food Controller, Layyah	2013-14	6173	3,322,078
5	District Food Controller, Muzaffar Garh	2013-14	6110	2,385,893
6	District Food Controller, D.G. Khan	2013-14	6126	1,550,748
7	District Food Controller, Bahawalnagar	2013-14	5397	963,432
8	District Food Controller, Khanewal	2013-14	5557	891,090
9	District Food Controller, Jhang	2013-14	5124	860,158
10	District Food Controller, R.Y. Khan	2013-14	5551	703,858
11	District Food Controller, Faisalabad	2013-14	6144	603,179
12	District Food Controller, Mianwali	2013-14	6117	575,840
13	District Food Controller, Sahiwal	2013-14	6341	541,938
14	District Food Controller, Kasur	2013-14	6333	493,458
15	District Food Controller, Lodhran	2013-14	6139	473,820
16	District Food Controller, Multan	2013-14	5852	454,600
17	District Food Controller, Gujranwala	2013-14	5559	297,000
18	District Food Controller, Chiniot	2013-14	5390	231,205
19	District Food Controller, Okara	2013-14	6180	141,360
20	District Food Controller, Rawalpindi	2013-14	6320	115,740
21	District Food Controller, Pak Pattan	2013-14	6176	101,680
22	District Food Controller, Nankana Sab	2013-14	5405	68,499
23	District Food Controller, Sheikhpura	2013-14	5406	67,837
24	District Food Controller, T.T. Singh	2013-14	5569	37,668
<b>Total</b>				<b>26,838,159</b>



**Annexure-4**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Lahore Zoo, Lahore	2001-13	5408	354,320,776
2.	Divisional Forest Officer, Multan	2013-14	6793	730,709
3.	Conservative of Forest, Faisalabad	2012-13	4958	699,838
4.	Assistant director Sericulture, Multan	2001-14	6565	575,000
5.	Divisional Forest Officer, Muzaffar Garh	2013-14	6024	522,600
6.	Divisional Forest Officer, Lal Sohanara National Park, Bahawalpur	2011-13	4954	466,613
7.	Divisional Forest Officer, Murree	2013-14	5974	440,796
8.	Divisional Forest Officer, (RM), Chakwal	2008-13	5521	280,000
9.	Senior Research officer Sericulture, Lahore	2011-13	4821	187,804
10.	Divisional Forest Officer, Muzaffar Garh	2013-14	6025	177,431
11.	Lahore Zoo, Lahore	2001-13	5441	150,000
12.	Lahore Zoo, Lahore	2001-13	5447	-
13.	Lahore Zoo, Lahore	2001-13	5450	-
14.	Divisional Forest Officer, National Park Lal Sohanra, Bahawalpur	2013-14	6989	-
<b>Total</b>				<b>358,551,567</b>

**Annexure-5**

<b>Sr. No.</b>	<b>PDP No.</b>	<b>Nature of Lease/Auction</b>	<b>Amount of Lease (Rs.)</b>	<b>Amount Recoverable (Rs.)</b>
<b>Lahore Zoo, Lahore. 2001-13</b>				
1.	5409	Zoo Cafeteria Contract for 2001-15	64,330,000	30,363,419
2.	5416	Zoo Cafeteria Contract for 2007-09	11,700,000	9,464,951
3.	5419	Parking Stand	22,402,000	6,296,145
4.	5451	Kiddy Ride Contract	10,094,083	5,717,674
5.	5413	Zoo Cafeteria Contract for 2011-12	11,800,000	3,648,327
6.	5414	Zoo Cafeteria Contract for 2005-07	11,750,000	3,346,699
7.	5422	Parking Stand	9,472,500	2,934,513
8.	5424	Gate Entry Ticket	32,000,000	2,385,718
9.	5452	Zoo Cafeteria Contract for 2001-03	11,010,000	1,861,056
10.	5411	Zoo Cafeteria Contract for 2012-15	21,000,000	1,190,000
11.	5415	Zoo Cafeteria Contract for 2003-05	11,705,000	595,250
12.	5425	Mechanical Elephant	1,930,791	411,152
13.	5433	P.C.O Contract 2003-07	321,408,000	316,673
14.	5426	Camel Ride	1,780,000	193,238
<b>Total</b>			<b>542,382,374</b>	<b>68,724,815</b>
<b>Bahawalpur Zoo for 2012-14</b>				
15.	5988	Gate Entry Fee	7,318,300	2,755,344
16.	5989	Cycle Stand	1,728,000	1,091,400
17.	5991	Gift Shop	862,760	219,996
18.	6042	Canteen Contract	1,965,000	195,000
			<b>11,874,060</b>	<b>4,261,740</b>

<b>Deputy Director Fisheries, Lahore</b>				
19.	6508	Natural water pound	694,200	<b>8,000</b>
<b>Senior Research officer, Sericulture, Lahore</b>				
20.	4820	Shoot material	662,996	-
<b>Grand Total</b>			<b>555,613,430</b>	<b>72,994,555</b>

**Annexure-6**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>P-Deposit Amount (Rs.)</b>	<b>Expenditure out of Replenishment Cost (Rs.)</b>
1.	Divisional Forest Officer, Faisalabad	2013-14	6032	103,308,360	2,376,920
2.	Divisional Forest Officer, Bahawalpur	2013-14	5981	22,560,338	-
3.	Divisional Forest Officer, Sahiwal	2013-14	6004	12,622,822	1,520,607
4.	Divisional Forest Officer, Kasur at Changa Manga	2013-14	6779	12,363,963	43,350
5.	Divisional Forest Officer, Mianwali	2013-14	6576	8,132,755	-
6.	Divisional Forest Officer, Okara	2013-14	5910	7,698,268	-
7.	Divisional Forest Officer, Multan	2013-14	6792	7,143,953	617,010
8.	Divisional Forest Officer, Sialkot	2013-14	6810	6,955,044	-
9.	Divisional Forest Officer, Sargodha	2013-14	6554	6,920,277	1,076,486
10.	Divisional Forest Officer, Rahim Yar Khan	2013-14	6009	3,466,443	-
11.	Divisional Forest Officer, Faisal Abad Division, Faisal Abad	2013-14	6040	3,265,661	-
12.	Divisional Forest Officer, Multan	2013-14	6790	3,057,892	-
13.	Divisional Forest Officer, Forest Division, Muzaffar Garh	2013-14	6020	2,565,140	-

14.	Divisional Forest Officer, Forest Division, Muzaffar Garh	2013-14	6030	2,304,657	336,000
15.	Divisional Forest Officer, Timber Extraction Division, Chichawatni	2013-14	6523	2,069,774	-
16.	Divisional Forest Officer, Rahim Yar Khan	2013-14	6008	1,663,187	866,700
17.	Divisional Forest Officer, Forest Division, Rajan Pur	2013-14	5818	1,549,380	519,600
18.	Divisional Forest Officer, RM DG Khan	2012-13	4980	1,364,723	-
19.	Divisional Forest Officer, Bhakkar	2013-14	6520	836,006	-
20.	Divisional Forest Officer, Multan	2012-13	4561	593,896	-
21.	Divisional Forest Officer, Chakwal	2013-14	6489	414,500	-
22.	Divisional Forest Officer, Khushab at Jauharabad	2013-14	6579	337,615	-
23.	Divisional Forest Officer, D.G. Khan	2013-14	6014	299,360	224,800
<b>Total</b>				<b>211,494,014</b>	<b>7,581,473</b>

**Annexure-7**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Lahore Zoo, Lahore	2001-13	5412	18,837,500
2.	Divisional Forest Officer, National Park, Lal Sohanra, Bahawalpur	2013-14	6573	7,750,000
3.	Lahore Zoo, Lahore	2001-13	5418	7,600,000
4.	Lahore Zoo, Lahore	2001-13	5421	3,339,000
5.	Lahore Zoo, Lahore	2001-13	5428	1,456,500
6.	Deputy Director, Wildlife Lahore Region, Lahore	2005-06 to 2013-14	6780	1,282,064
7.	Director Budget & Accounts Forest, Lahore	2011-14	6533	1,197,000
8.	Deputy Director Wildlife, Lahore Region, Lahore	2005-06 to 2013-14	6783	1,092,562
9.	Lahore Zoo, Lahore	2001-13	5429	914,900
10.	Deputy Director, Wildlife, Gujranwala	2003-04 to 2013-14	5983	840,000
11.	Deputy Director, Wildlife, Gujranwala	2003-04 to 2013-14	5984	795,954
12.	Deputy Director Wildlife, Rawalpindi	2013-14	7067	781,012
13.	Lahore Zoo, Lahore	2001-13	5432	471,025
14.	Deputy Director, Wildlife, safari zoo Lahore	2012-14	6563	365,687
15.	Deputy Director, Wildlife, Gujranwala	2003-04 to 2013-14	5985	279,670
16.	Deputy Director Fisheries Hatchery, Rawalpindi	2012-14	6785	273,412
17.	Deputy Director Fish Hatchery,	2012-14	6542	185,176

18.	Lahore Zoo, Lahore	2001-13	5438	184,000
19.	Deputy Director Fish Hatchery,	2012-14	6543	134,995
20.	Divisional Forest Officer, Chakwal	2008-13	4962	120,000
21.	Deputy Director Fisheries Hatchery, Rawalpindi	2012-14	6787	114,307
22.	Deputy Director Fish Hatchery,	2012-14	6544	100,560
<b>Total</b>				<b>48,115,324</b>

**Annexure-8**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Lahore Zoo, Lahore	2001-13	5417	8,245,155
2.	Lahore Zoo, Lahore	2001-13	5420	4,596,035
3.	Lahore Zoo, Lahore	2001-13	5427	1,475,516
4.	District wildlife Officer, Bahawalnagar	2012-14	6557	323,257
5.	Assistant Director Sericulture Multan Region, Multan	2001-14	6568	308,834
6.	Deputy Director Fisheries Hatchery, Rawalpindi	2012-14	6786	260,240
7.	Lahore Zoo, Lahore	2001-13	5434	245,160
8.	Lahore Zoo, Lahore	2001-13	5435	236,901
9.	Lahore Zoo, Lahore	2001-13	5439	181,875
10.	Director (B&A), Forest, Lahore	2011-14	6530	180,000
11.	Lahore Zoo, Lahore	2001-13	5440	167,488
12.	The Divisional Forest Officer, Sargodha	2013-14	6548	159,000
13.	Deputy Director, Wildlife Lahore Wildlife Park, Lahore	2012-14	5979	149,330
14.	Assistant Director Sericulture, Multan Region, Multan	2001-14	6567	126,000
15.	Deputy Director Sericulture, Lahore	2012-14	6528	119,760
16.	Divisional Forest Officer Lahore/ Sheikhpura	2013-14	5969	119,165
17.	Director General Fisheries Punjab, Lahore	2012-13 to 2013-14	6812	112,070
18.	Divisional Forest Officer Rahim Yar Khan	2013-14	6011	82,463
19.	Director (B&A), Forest, Lahore	2011-14	6532	72,925
<b>Total</b>				<b>17,161,174</b>



**Annexure-9**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Lahore Zoo, Lahore	2001-13	5423	2,927,248
2.	Deputy Director Wildlife, Rawalpindi	2013-14	7068	2,409,090
3.	Deputy Director Wildlife, Gujranwala	2012-14	6529	1,708,760
4.	Deputy Director Fish Hatchery, Rawalpindi	2012-14	6784	820,959
5.	Lahore Zoo, Lahore	2001-13	5430	748,000
6.	Deputy Director, Wildlife Park, Lahore	2012-14	6000	544,056
7.	Deputy Director Fish Hatchery, Bahawalpur	2012-14	6527	510,000
8.	District Wildlife Officer, Bahawalnagar	2012-14	6556	355,900
9.	Curator Bahawalpur Zoo.	2012-14	5990	346,477
10.	Deputy Director, Wildlife Park, Lahore	2012-14	6562	303,101
11.	Conservative of Forest, Faisalabad	2013-14	6182	102,752
12.	Lahore Zoo, Lahore	2001-13	5442	97,270
<b>Total</b>				<b>10,873,613</b>

**Annexure-10**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Divisional Forest Officer, Faisalabad	2013-14	6034	250,616,013
2.	Divisional Forest Officer, Jhang	2012-13	4556	205,005,992
3.	Divisional Forest Officer, Faisalabad	2013-14	6031	137,139,302
4.	Divisional Forest Officer, Sahiwal	2013-14	6003	88,879,031
5.	Divisional Forest Officer, Multan	2013-14	6788	82,888,106
6.	Divisional Forest Officer, Bahawalpur	2013-14	5976	67,703,947
7.	Divisional Forest Officer, Sialkot	2013-14	6806	50,801,829
8.	Divisional Forest Officer, Gujarat	2013-14	6498	50,349,761
9.	Divisional Forest Officer, Rahim Yar Khan	2013-14	6007	30,072,641
10.	Divisional Forest Officer, Bhakkar	2013-14	6545	17,106,216
11.	Divisional Forest Officer, Rajanpur	2013-14	5821	13,450,917
12.	Divisional Forest Officer, Bhakkar	2013-13	5520	12,976,138
13.	Divisional Forest Officer, Chichwatni	2013-14	6521	10,700,964
14.	Divisional Forest Officer, Sargodha	2013-14	6552	10,040,400
15.	Divisional Forest Officer, Khushab	2013-14	6578	9,535,877
16.	Divisional Forest Officer, Bahawalpur	2013-14	5975	9,290,838
17.	Divisional Forest Officer, National Park Lal Sohanra, Bahawalpur	2012-13	4553	9,261,564
18.	Divisional Forest Officer, Jhang	2012-13	4555	8,325,444
19.	Divisional Forest Officer, D.G. Khan	2012-13	4558	8,145,246
20.	Divisional Forest Officer, Sargodha	2012-13	4960	8,120,518
21.	Divisional Forest Officer, DG. Khan	2013-14	5812	7,856,371
22.	Divisional Forest Officer, Muzaffar Garh	2013-14	6027	7,233,585
23.	Divisional Forest Officer, Mianwali	2013-14	6574	6,074,745
24.	Divisional Forest Officer, National Park Lal Sohanra, Bahawalpur	2013-14	6569	6,001,850
25.	Divisional Forest Officer, Multan	2012-13	4822	4,977,402

26.	Divisional Forest Officer, South Rawalpindi	2013-14	6058	4,728,653
27.	Divisional Forest Officer, Sialkot	2013-14	6807	4,614,689
28.	Divisional Forest Officer, Multan	2013-14	6789	3,738,647
29.	Divisional Forest Officer, Gujranwala	2012-13	4834	3,531,157
30.	Divisional Forest Officer, Lahore/Sheikhupura	2013-14	5717	3,063,243
31.	Divisional Forest Officer, Jhelum	2013-14	6191	2,749,015
32.	Divisional Forest Officer, North Rawalpindi	2013-14	6056	2,596,230
33.	Divisional Forest Officer, Layyah	2013-14	6491	2,485,565
34.	Divisional Forest Officer, Attock	2013-14	5911	2,347,060
35.	Divisional Forest Officer, National Park Lal Sohanra	2011-13	4955	2,173,749
36.	Divisional Forest Officer, Muzaffar Garh	2013-14	6028	1,618,640
37.	Divisional Forest Officer, Gujranwala	2013-14	6504	1,605,212
38.	Divisional Forest Officer, Rajanpur	2013-14	5817	1,545,986
39.	Divisional Forest Officer, Layyah	2013-14	6490	1,512,526
40.	Divisional Forest Officer, Multan	2012-13	4560	1,325,936
41.	Divisional Forest Officer, Okara	2013-14	5906	1,107,692
42.	Divisional Forest Officer, Mianwali	2012-13	5460	901,572
43.	Divisional Forest Officer, Murree	2013-14	5972	900,580
44.	Divisional Forest Officer, Kasur at Changa Manga	2013-14	6776	828,300
45.	Divisional Forest Officer, Kasur at Changa Manga	2013-14	6777	599,913
46.	Divisional Forest Officer, Lahore/Sheikhupura	2013-14	5970	558,161
47.	Divisional Forest Officer, Extension &Publicity, Lahore	2011-14	5525	418,095
48.	Divisional Forest Officer, Sargodha	2012-13	4950	343,118
49.	Divisional Forest Officer, Cholistan Range. Management Division Bahawalpur	2013-14	6001	346,573

50.	Divisional Forest Officer, Timber Extraction Division, Rawalpindi	2013-14	6535	318,528
51.	Divisional Forest Officer, Chakwal	2013-14	6487	158,847
52.	Divisional Forest Officer, (RM) Chakwal	2008-13	5011	84,256
<b>Total</b>				<b>1,158,756,640</b>

**Annexure-11**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1-	Divisional Forest Officer, Timber Extraction Division, Rawalpindi	2013-14	6534	16,312,400
2-	Divisional Forest Officer, Bahawalpur	2013-14	5980	15,450,000
3-	Divisional Forest Officer, Faisalabad	2013-14	6033	11,205,417
4-	Divisional Forest Officer, Timber Extraction Division, Rawalpindi	2013-14	6537	8,957,400
5-	Divisional Forest Officer, Timber Extraction Division, Rawalpindi	2013-14	6540	6,726,000
6-	Divisional Forest Officer, Extension & Publicity, Lahore	2011-14	5523	6,697,069
7-	Divisional Forest Officer, Timber Extraction Division, Rawalpindi	2013-14	6538	6,041,800
8-	Divisional Forest Officer, Timber Extraction Division, Rawalpindi	2013-14	6539	4,319,000
9-	Divisional Forest Officer, Faisalabad	2013-14	6036	3,268,321
10-	Divisional Forest Officer, Bhakkar	2013-14	6547	2,679,414
11-	Divisional Forest Officer, Timber Extraction Div. Chichawatni.	2013-14	6522	2,423,400
12-	Divisional Forest Officer, Forest Division, Muzaffar Garh	2013-14	6029	1,726,753
13-	Divisional Forest Officer, Khushab at Jauharabad	2013-14	6581	1,688,600
14-	Divisional Forest Officer, Multan	2013-14	6791	1,649,820
15-	Divisional Forest Officer, Kasur at Changa Manga	2013-14	6774	1,403,223
16-	Divisional Forest Officer, Forest Division, Rajanpur	2013-14	5819	1,397,853
17-	Divisional Forest Officer, Murree	2013-14	5973	1,283,750
18-	Divisional Forest Officer, Layyah	2013-14	6492	1,045,162
19-	Divisional Forest Officer, Sargodha	2013-14	6553	1,021,775
20-	Divisional Forest Officer, Mianwali	2013-14	6577	988,572
21-	Divisional Forest Officer, Okara	2013-14	5907	946,298
22-	Divisional Forest Officer, Gujranwala	2013-14	6506	914,826
23-	Divisional Forest Officer, Gujrat	2013-14	6499	751,432

24-	Divisional Forest Officer, Sargodha	2012-13	4951	750,000
25-	Divisional Forest Officer, Sialkot	2013-14	6808	675,483
26-	Divisional Forest Officer, Okara	2013-14	5908	621,550
27-	Assistant Director, Sericulture Multan Region, Multan	2013-14	6566	585,800
28-	Divisional Forest Officer (South), Rawalpindi	2013-14	6059	572,870
29-	Divisional Forest Officer, Sargodha	2012-13	4953	495,783
30-	Divisional Forest Officer, Bhakkar	2013-14	6546	450,000
31-	Divisional Forest Officer, (North) Rawalpindi	2013-14	6057	422,684
32-	Divisional Forest Officer, Sheikhpura	2013-14	5719	397,911
33-	Divisional Forest Officer, Jhelum	2013-14	6192	358,797
34-	Divisional Forest Officer, Multan Region Multan	2013-14	6564	300,000
35-	Divisional Forest Officer, Chakwal	2013-14	6488	279,000
36-	Divisional Forest Officer, Multan	2011-14	6794	256,958
37-	Divisional Forest Officer, D.G. Khan	2013-14	6016	256,437
38-	Divisional Forest Officer, Attock	2011-14	5913	214,700
39-	Divisional Forest Officer, Bhakkar	2013-14	6519	200,472
40-	Divisional Forest Officer, Khushab	2013-14	6583	154,658
41-	Divisional Forest Officer, Sargodha	2013-14	6549	151,653
42-	Divisional Forest Officer, D.G. Khan	2013-14	6015	127,785
43-	Divisional Forest Officer, Lahore/Sheikhpura	2013-14	5968	100,000
44-	Deputy Director Fish Hatchery, Bahawalpur	2013-14	6526	50,000
<b>Total</b>				<b>106,320,826</b>

**Annexure-12**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Divisional Forest Officer, Bhakkar	2013-14	6517	5,516,150
2.	Divisional Forest Officer, Gujranwala	2012-13	4959	3,390,780
3.	Divisional Forest Officer, National Park Lal Suhanra, Bahawalpur	2013-14	6571	2,636,480
4.	Divisional Forest Officer, Faisalabad Forest Division, Faisalabad.	2013-14	6039	2,614,327
5.	Divisional Forest Officer, Sahiwal	2013-14	6005	1,775,948
6.	Divisional Forest Officer, Kasur at Changa Manga	2013-14	6775	1,507,500
7.	Divisional Forest Officer, Forest Division, Rajanpur	2013-14	5819	1,397,853
8.	Divisional Forest Officer, Lal Sohanra National park, Bahawalpur	2011-13	4956	1,177,509
9.	Divisional Forest Officer, Khushab at Jauharabad	2013-14	6582	780,680
10.	Divisional Forest Officer, Forest Division, Muzaffar Garh	2011-14	6021	559,560
11.	Divisional Forest Officer, Sargodha	2013-14	6551	551,458
12.	Divisional Forest Officer, Layyah	2013-14	6493	409,900
13.	Divisional Forest Officer, Bahawalpur	2013-14	5982	297,570
14.	Divisional Forest Officer, Attock	2013-14	5912	219,980
15.	Divisional Forest Officer, Sargodha	2012-13	4559	211,480
16.	Divisional Forest Officer, Jhang	2012-13	4557	195,660
17.	Divisional Forest Officer, Multan	2012-13	4831	194,791
18.	Divisional Forest Officer, Gujranwala	2013-14	6507	176,460
19.	Divisional Forest Officer, Sialkot	2013-14	6809	133,700
20.	Divisional Forest Officer, Forest Division, Rajan Pur	2013-14	5822	126,110
21.	Divisional Forest Officer, D.G. Khan	2013-14	6017	119,115
22.	Divisional Forest Officer, Lahore/Sheikhupura	2013-14	5718	90,460
<b>Total</b>				<b>24,083,471</b>

### **Annexure-13**

<b>Sr. No</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount</b>
1.	DG Health Services Punjab Lahore	2013-14	7809	56,950,000
2.	Director Blood transfusion service Lahore	2012-13	9177	42,513,620
3.	Allama Iqbal Medical College & Allied Institutions Lahore	2012-13	9159	28,393,404
4.	DG Health Services Punjab Lahore	2013-14	7810	11,609,000
5.	Executive Director Punjab Institute of Mental Health Lahore	2012-13	9213	6,000,000
6.	Punjab Institute of Cardiology Lahore	2012-13	9215	5,808,000
7.	PGMI & Lahore General Hospital Lahore	2012-13	7697	5,778,639
8.	Bacteriologist Lahore	2007-13	7767	2,375,000
9.	Principal DG Khan Medical College& teaching hospital DG Khan	2013-14	7593	1,597,400
10.	Director Blood transfusion service Lahore	2012-13	7775	1,400,000
11.	Principal GMC, Allied Institutions Gujranwala	2013-14	7828	342,000
12.	GMC & Allied institution Gujranwala	2010-13	5676	179,000
13.	Punjab Aids control program	2011-13	9148	150,000
14.	Punjab Aids control program	2011-13	7763	120,000
15.	QMC & Allied Institution Bahawalpur	2013-14	9091	-
16.	FJMC & Ganga Ram Hospital Lahore	2013-14	9056	-
17.	Allama Iqbal Medical College & Allied Institutions Lahore	2012-13	9160	550,000
18.	PGMI & Lahore General Hospital Lahore	2012-13	7695	-
19.	K.E Medical University, Lahore	2012-13	5383	-
20.	PHNS, Dera Ghazi Khan	2011-13	5702	-
<b>Total</b>				<b>163,766,063</b>



**Annexure-14**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Principal, AIMC & Allied Institutions, Lahore	2013-14	7644	35,408,517
2.	Rawalpindi Institute of Cardiology, Rawalpindi	2012-14	7571	78,654,947
3.	Principal, SIMS & Allied Institutions, Lahore	2013-14	7662	48,345,470
4.	Punjab Institute of Cardiology, Lahore	2013-14	7935	260,489,435
5.	Principal, Nishtar Medical College & Allied Institutions, Multan	2013-14	9116	120,680,605
6.	Faisalabad Institute of Cardiology, Faisalabad	2013-14	7544	58,862,000
7.	Principal, RMC & Allied Institutions, Rawalpindi	2013-14	7916	11,651,595
8.	Principal, RMC & Allied Institutions, Rawalpindi	2013-14	7895	30,204,729
9.	Principal, PMC & Allied Institutions, Faisalabad	2013-14	7676	117,064,455
10.	Principal, PGMI/ LGH and Nursing School, Lahore	2013-14	7795	75,032,527
11.	Sheikh Zayad Medical College & Allied Institutions, R.Y Khan	2012-13	5305	42,415,729
12.	Principal, RMC & Allied Institutions, Rawalpindi	2012-13	5340	29,335,662
<b>Total</b>				<b>908,145,671</b>

**Annexure-15**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Secretary, Health Department, Govt. of the Punjab, Lahore	2013-14	7610	3,790,120
2.	NMC & Allied Institutions, Multan	2012-13	9241	886,411
3.	University of Health Sciences, Lahore	2013-14	7563	1,500,050
4.	QMC & Allied Institutions Bahawalpur	2012-13	9242	2,712,333
5.	Bacteriologist, Lahore	2007-13	9236	3,950,000
6.	Punjab Institute of Cardiology, Lahore	2013-14	7938	493,819,774
7.	Principal, FJMC & Allied Institutions, Lahore	2013-14	9049	561,208
8.	Principal, RMC & Allied Institutions, Rawalpindi	2013-14	7918	2,409,400
9.	Principal, RMC & Allied Institutions, Rawalpindi	2013-14	7898	18,861,803
10.	Principal, RMC & Allied Institutions, Rawalpindi	2013-14	7899	5,553,500
11.	Mayo Hospital, Lahore	2013-14	7623	2,639,000
12.	Principal, KMSMC & Allied Institutions, Sialkot	2013-14	7741	7,667,340
13.	Secretary Health Department, Govt. of the Punjab, Lahore	2013-14	9142	12,691,105
14.	Mayo Hospital, Lahore	2013-14	7619	1,911,148
15.	Principal, RMC & Allied Institutions, Rawalpindi	2012-13	5350	3,009,800
16.	Principal, SIMS & Allied Institutions, Lahore	2013-14	7841	1,411,251
<b>Total</b>				<b>563,374,243</b>

**Annexure-16**

<b>Sr. No</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Principal, GMC & Allied Hospital, Gujranwala	2013-14	7822	2,162,190
2.	SIMS/Services Hospital, Lahore	2013-14	7659	29,901,020
3.	SIMS/Services Hospital, Lahore	2013-14	7656	24,808,992
4.	Ghazi Medical College and attached Hospital, DG Khan	2013-14	7584	125,190
5.	Principal PGMI/LGH and Nursing School, Lahore	2013-14	7601	3,976,812
6.	Principal, PMC and allied Institutions, Faisalabad	2013-14	7692	158,741,661
7.	Principal, PMC and allied Institutions, Faisalabad	2013-14	7687	18,500,005
8.	Principal, de' Montmorency College of Dentistry College, Lahore	2012-13	9178	94,213,303
<b>Total</b>				<b>332,429,173</b>

**Annexure-17**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Ghazi Khan Medical College & allied Institutions, DG Khan	2011-13	7726	564,000
2.	University of Health Sciences, Lahore	2013-14	7560	1,815,840
3.	Principal, SIMS & allied Institutions, Lahore	2013-14	7657	8,407,080
4.	Principal, RMC & Allied Institutions, Rawalpindi	2013-14	7904	12,992,772
5.	University of Health Sciences, Lahore	2012-13	9232	39,275,520
6.	University of Health Sciences, Lahore	2012-13	9231	11,400,000
7.	Principal, PMC & allied Institutions, Faisalabad	2013-14	7667	2,000,000
8.	King Edward Medical University, Lahore	2012-13	5361	407,985
9.	King Edward Medical University, Lahore	2012-13	5362	1,735,643
10.	King Edward Medical University, Lahore	2012-13	5363	3,078,396
11.	King Edward Medical University, Lahore	2012-13	5382	209,076
12.	Sahiwal Medical College & Allied Institutions, Sahiwal	2011-13	9225	14,272,000
13.	Principal, Gujranwala Medical College & allied hospital, Gujranwala	2010-13	5673	2,016,028
14.	King Edward Medical University, Lahore	2012-13	5359	2,862,524
15.	FJMC & Ganga Ram Hospital, Lahore	2013-14	9070	725,345
16.	Ghazi Medical College and attached Hospitals	2011-13	7718	12,840,000
17.	Principal AIMC/JHL/Nursing School Lahore	2013-14	7643	23,528,240
18.	Principal RMC & Allied Institutions Rawalpindi	2013-14	7887	17,934,080
19.	Principal GMC, Allied Institutions Gujranwala	2013-14	7820	6,791,280
20.	Principal RMC & Allied Institutions Rawalpindi	2013-14	7910	5,678,672
21.	Punjab Institute of Cardiology Lahore	2012-13	7936	5,187,480
22.	Principal RMC & Allied Institutions Rawalpindi	2013-14	7921	3,524,000
23.	Principal KSMC & Allied Institutions Sialkot	2010-13	9196	3,456,480

24.	Executive Director Rawalpindi Institute of Cardiology Rawalpindi	2012-14	7577	3,012,160
25.	Principal KMSMC & Allied Institutions Sialkot	2010-13	9197	2,504,810
26.	Principal GMC, Allied Institutions Gujranwala	2013-14	7821	2,478,320
27.	Principal RMC & Allied Institutions Rawalpindi	2013-14	7878	2,366,624
28.	Lady Aitchison Hospital Lahore	2013-14	7953	2,130,960
29.	PGMI & Lahore General Hospital Lahore	2012-13	7701	1,377,000
30.	Principal KMSMC & Allied Institutions Sialkot	2013-14	7736	1,014,800
31.	Principal KMSMC & Allied Institutions Sialkot	2013-14	7749	629,275
32.	Sahiwal Medical College	2011-13	9226	2,030,000
33.	QMC & Allied Hospital	2012-13	9222	624,420
34.	Principal PGMI /LGH and Nursing School	2013-14	7595	553,817
35.	DHQ Teaching Hospital Sargodha	2012-13	9175	487,768
36.	Principal GMC & Allied Institutions, Gujranwala	2013-14	7827	381,381
37.	Principal KMSMC & Allied Institutions, Sialkot	2010-13	9194	286,305
38.	Secretary Health	2013-14	7607	240,000
39.	Principal PGMI /LGH and Nursing School	2013-14	7798	230,472
40.	Principal , KMSMC & Allied Hospital	2013-14	7750	224,300
41.	AIMC/JHL/Nursing School, Lahore	2013-14	7652	217,200
42.	Principal RMC & Allied Hospital, Rawalpindi	2013-14	7927	215,659
43.	Principal , KMSMC & Allied, Hospital	2013-14	7758	168,806
44.	Post Graduate College of Nursing, Lahore	2011-13	9207	161,865
45.	Sahiwal Medical College	2011-13	9229	112,666
46.	Principal RMC & Allied Hospital, Rawalpindi	2013-14	7882	96,131

47.	Mayo Hospital, Lahore	2013-14	7635	80,167
48.	Lady Willingdon Hospital, Lahore	2013-14	7807	50,778
49.	DHQ Teaching Hospital, Sargodha	2012-13	9176	46,536
50.	Ch. Pervaiz Elahi Institution of cardiology, Multan	2012-13	5693	570,000
51.	GMC Gujranwala and Allied Hospital	2010-13	5680	112,354
52.	GMC Gujranwala and Allied Hospital	2010-13	5678	164,240
53.	Govt. Kot Khawaja Saeed Hospital, Lahore	2012-13	5687	309,987
54.	Govt. Kot Khawaja Saeed Hospital, Lahore	2012-13	5686	340,843
55.	PEIC, Multan	2013-14	9145	730,212
56.	Principal D.G. Khan Medical College and teaching hospital, D.G. Khan	2013-14	7583	1,250,888
57.	Sahiwal Medical College and attached Hospital Sahiwal	2011-13	9228	512,220
58.	KMSMC & Allied Institutions, Sialkot	2013-14	7757	902,865
59.	Govt. Kot Khawaja Saeed Hospital, Lahore	2012-13	5685	376,000
60.	KMSMC & Allied Institutions, Sialkot	2010-13	9191	299,448
61.	Nishter Medical College and allied institutions Multan	2013-14	9127	235,485
62.	University Health Sciences, Lahore	2013-14	7561	9,780,000
63.	Executive Director Punjab Institute of Mental Health Lahore	2012-13	9210	1,319,604
64.	Chief Chemical Examiner, Lahore	2012-13	9173	425,892
65.	Faisalabad Institute of Cardiology Faisalabad	2013-14	7545	364,112
66.	RMC & Allied Hospital, Rawalpindi	2012-13	9223	329,256
67.	Principal , GMC & Allied Institutions, Gujranwala	2013-14	7819	5,099,874
68.	Principal KMSMC & Allied Institution, Sialkot	2010-13	9190	3,396,000
69.	Principal KMSMC & Allied Institution, Sialkot(Allama Iqbal Teaching Hospital )	2013-14	7745	1,518,000
70.	Principal KMSMC & Allied Institution, Sialkot (Sadar Bagum Teaching Hospital)	2013-14	7735	1,170,000
<b>Total</b>				<b>231,631,941</b>

**Annexure-18**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	PGMI & Lahore General Hospital, Lahore	2012-13	7700	13,585,464
2.	Director Blood Transfusion Services, Lahore	2012-13	7774	130,759
3.	Principal, KMSMC & Allied Institutions, Sialkot	2010-13	9247	1,022,631
4.	Sahiwal Medical College & Attached Hospitals, Sahiwal	2011-13	9248	985,000
5.	Principal, SIMS & Services Hospital, Lahore	2013-14	7661	19,809,792
6.	Principal, AIMC & Jinnah Hospital, Lahore	2013-14	7641	20,862,692
7.	Rawalpindi Institute of Cardiology, Rawalpindi	2012-14	7576	2,923,197
8.	Principal, GMC & Allied Hospital, Gujranwala	2013-14	7826	3,192,162
9.	Punjab Institute of Cardiology, Lahore	2013-14	7945	7,713,083
10.	Principal, FJMC & Sir Ganga Ram Hospital, Lahore	2013-14	9061	10,560,852
11.	Faisalabad Institute of Cardiology, Faisalabad	2013-14	9151	9,696,168
12.	Sheikh Zayad Hospital, Lahore	2013-14	7533	28,974,819
13.	Lady Aitichson Hospital, Lahore	2013-14	7949	1,673,269
14.	Lady Aitichson Hospital, Lahore	2013-14	7950	1,972,000
15.	Principal, RMC & Allied institutions, Rawalpindi	2013-14	7920	1,534,813
16.	Principal, RMC & Allied institutions, Rawalpindi	2013-14	7908	5,914,350
17.	Principal, RMC & Allied institutions, Rawalpindi	2013-14	7886	2,249,977
18.	Principal, PMC & Allied Institutions, Faisalabad	2013-14	7674	26,117,293
19.	Principal, PGMI & allied Institutions, Lahore	2013-14	7598	16,497,650
20.	Lady Willingdon Hospital, Lahore	2013-14	7801	2,857,901
21.	Principal KMSMC & Allied Institutions, Sialkot	2013-14	7746	787,545
22.	Principal KMSMC & Allied Institutions, Sialkot	2013-14	7740	246,579
23.	Mayo Hospital, Lahore	2013-14	7626	14,755,156
24.	ShikhZayad Medical College & Allied Institutions, R.Y Khan	2012-13	5318	248,066
25.	Ch. PervaizElahi Institute of Cardiology, Multan	2012-13	5694	4,555,074

26.	Govt. Kot Khawaja Saeed Hospital, Lahore	2012-13	5690	1,822,324
27.	Principal, RMC & Allied institutions, Rawalpindi	2012-13	5357	4,112,048
28.	Principal, Ghazi Medical College & allied Institutions, D.G Khan	2011-13	7728	157,930
29.	Principal, Gujranwala Medical College & Allied Institutions, Gujranwala	2010-13	5677	912,989
30.	Punjab Institute of Ophthalmology	2012-14	7788	3,446,877
31.	Sheikh Zayed Hospital, Medical College & Nursing School, Rahim Yar Khan	2012-13	5316	3,290,986
<b>Total</b>				<b>212,609,446</b>



**Annexure-19**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Principal, QMC & Allied Hospitals, Bahawalpur	2012-13	9220	20,058,243
2.	Principal, PMC & Allied Institutions, Faisalabad	2013-14	7666	32,139,194
3.	Principal, RMC & Allied Institutions, Rawalpindi	2013-14	7889	10,386,632
4.	Principal, RMC & Allied Institutions, Rawalpindi	2013-14	7912	406,220
5.	Principal, RMC & Allied Institutions, Rawalpindi	2013-14	7919	10,177,297
6.	Principal, RMC & Allied Institutions, Rawalpindi	2013-14	7875	3,746,262
7.	Ch, PervaizElahi Institute of Cardiology, Multan	2012-13	5696	5,461,792
8.	Principal, RMC & Allied Institutions, Rawalpindi	2012-13	5345	17,364,872
<b>Total</b>				<b>99,740,512</b>

**Annexure-20**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Principal, KMSMC & Allied Institutions, Sialkot	2010-13	9188	873,066
2.	Principal, RMC & Allied Institutions, Rawalpindi	2013-14	7915	1,084,637
3.	Principal, PGMI/LGH and Nursing School, Lahore	2013-14	7796	1,545,186
4.	Faisalabad Institute of Cardiology, Faisalabad	2013-14	7546	688,292
5.	Principal, AIMC & Allied Institutions, Lahore	2013-14	7647	986,076
6.	Principal, FJMC & Allied Institutions, Lahore	2013-14	9067	9,283,411
7.	Pervaiz Elahi Institute of Cardiology, Multan	2013-14	9147	8,280,000
8.	Lady Aitchison Hospital, Lahore	2013-14	7951	2,784,000
9.	Principal, NMC & Allied Institutions, Multan	2013-14	9111	1,262,000
10.	Principal, FJMC & Allied Institutions, Lahore	2013-14	9060	486,000
11.	Sheikh Zayad Medical College & Allied Institutions, R.Y. Khan	2012-13	5317	442,020
12.	Sheikh Zayad Medical College & Allied Institutions, R.Y. Khan	2012-13	5304	4,643,695
13.	Children Hospital & the Institute of Child Health, Lahore	2012-13	5293	466,387
14.	Principal, RMC & Allied Institutions, Rawalpindi	2012-13	5336	3,756,394
15.	Principal, RMC & Allied Institutions, Rawalpindi	2012-13	5339	2,543,760
16.	King Edward Medical University, Lahore	2012-13	5379	488,325
17.	Principal, AIMC & Allied Institutions, Lahore	2012-13	9155	1,415,566
18.	Principal, GMC & allied Institutions, Gujranwala	2010-13	5672	2,208,000
19.	Faisalabad Institute of Cardiology, Faisalabad	2013-14	7551	700,000
20.	Principal, Sahiwal Medical College & allied Institutions, Sahiwal	2011-13	9227	1,822,452
<b>Total</b>				<b>45,759,267</b>

***Annexure-21***

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Principal, RMC & allied Institutions, Rawalpindi	2013-14	7929	3,200,000
2.	Principal, AIMC & Jinnah Hospital, Lahore	2012-13	9157	37,574,880
3.	Principal, AIMC & Jinnah Hospital, Lahore	2012-13	9156	81,247
<b>Total</b>				<b>40,856,127</b>

**Annexure-22**

<b>Sr. No</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Nishtar Medical College & Hospital, Multan	2012-13	9240	3,488,720
2.	Principal, AIMC/Jinnah Hospital, Lahore	2013-14	7654	583,110
3.	FJMC/SGRH, Lahore	2013-14	9051	1,510,543
4.	Faisalabad Institute of Cardiology, Faisalabad	2013-14	7548	3,954,995
5.	University of Health Sciences, Lahore	2013-14	7564	491,360
<b>Total</b>				<b>10,028,728</b>

### Annexure-23

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Children hospital & the institute of child health Lahore	2012-13	9170	33,314,515
2.	Principal RMC & Allied institutions Rawalpindi	2012-13	9257	14,544,091
3.	Shaikh Zayed Medical College & Nursing School RY Khan	2012-13	5303	4,163,344
4.	DG Health Services Punjab Lahore	2013-14	7808	2,352,000
5.	PMC & Allied Institutions Faisalabad	2013-14	7682	2,035,000
6.	FIC Faisalabad	2013-14	7543	1,331,000
7.	Principal AIMC/JHL/Nursing school Lahore	2013-14	7646	986,698
8.	Bacteriologist Lahore	2007-13	7765	823,612
9.	Principal Services/SIMS Hospital Lahore	2013-14	7842	664,905
10.	Principal Services/SIMS Hospital Lahore	2013-14	7834	615,570
11.	Mayo Hospital Lahore	2013-14	7636	553,800
12.	Govt. Kot Khajawa Saeed Hospital Lahore	2012-13	5684	313,180
13.	Sheikh Zayed Medical College RY Khan	2013-14	9074	421,060
14.	Principal PGMI/LGH and Nursing School	2013-14	7797	395,695
15.	Principal RMC & Allied institutions Rawalpindi	2013-14	7891	366,500
16.	Principal RMC & Allied institutions Rawalpindi	2013-14	7925	342,000
17.	Principal AIMC/JHL/Nursing school Lahore	2013-14	7650	303,250
18.	Principal RMC & Allied institutions Rawalpindi	2013-14	7893	296,914
19.	Mayo Hospital Lahore	2013-14	7613	241,020
20.	FIC Faisalabad	2013-14	7552	234,400
21.	Principal RMC & allied Institutions Rawalpindi	2013-14	7926	129,669
22.	Principal RMC & allied Institutions Rawalpindi	2013-14	7913	114,900
23.	Punjab Institute of cardiology Lahore	2013-14	7944	84,610
24.	Principal Lady willingdon hospital Lahore.	2013-14	7806	75,300
<b>Total</b>				<b>64,703,033</b>

**Annexure-24**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Principal PGMI/LGH and Nursing School	2013-14	7599	5,281,213
2.	Children Hospital & the institute of Child Health Lahore	2012-13	9169	5,162,782
3.	Secretary Health Government of Punjab, Lahore	2013-14	7603	4,307,000
4.	Principal KMSMC & Allied Institution Sialkot	2010-13	9199	4,116,936
5.	Principal AIMC/JHL/Nursing School, Lahore	2013-14	7639	4,094,003
6.	Director Blood Transfusion Service, Lahore	2012-13	7778	3,316,412
7.	PGMI & Lahore General Hospital Lahore	2012-13	7696	3,209,124
8.	Principal AIMC/JHL/Nursing School, Lahore	2013-14	7640	2,795,557
9.	QMC & Allied Institution, Bahawalpur	2013-14	9095	2,770,728
10.	Punjab medical college and allied institutions, Faisalabad	2013-14	7684	2,539,636
11.	Children Hospital & the institute of Child Health Lahore	2012-13	9168	2,151,406
12.	Principal AIMC/JHL/Nursing School, Lahore	2013-14	7638	2,050,000
13.	Mayo Hospital, Lahore	2013-14	7624	2,001,025
14.	Principal KMSMC && Allied Institution Sialkot	2013-14	7756	1,688,891
15.	Principal Services Hospital/SIMS Lahore	2013-14	7655	1,661,672
16.	Principal Services Hospital/SIMS Lahore	2013-14	7835	1,515,178
17.	Principal RMC & Allied Institutions Rawalpindi	2013-14	7909	1,285,100
18.	Principal RMC & Allied Institutions Rawalpindi	2013-14	7905	1,070,877
19.	Sheikh Zayed Hospital, Lahore	2013-14	7522	900,000
20.	Sheikh Zaid Medical College, R Y Khan	2013-14	9075	857,976
21.	RMC & Allied Hospital, Rawalpindi	2012-13	9258	284,426
22.	Mayo Hospital, Lahore	2013-14	7629	773,478
23.	Govt. Kot Khawaja Saeed Hospital, Lahore	2012-13	5688	36,194
24.	Executive Director Rawalpindi Institute of Cardiology, Rawalpindi	2012-14	7578	702,875

25.	Punjab Institute of Cardiology, Lahore	2013-14	7933	692,771
26.	Punjab medical college and allied institutions, Faisalabad	2013-14	7679	623,144
27.	Principal RMC & Allied Institutions Rawalpindi	2013-14	7923	522,871
28.	Principal , GMC and allied Institutions, Gujranwala	2013-14	7824	485,365
29.	Principal PGMI/LGH and Nursing School	2013-14	7596	413,886
30.	Principal AIMC/JHL/Nursing School, Lahore	2013-14	7649	412,176
31.	Principal GMC & Allied Institutions, Gujranwala	2013-14	7830	350,000
32.	Principal RMC & Allied Institutions Rawalpindi	2013-14	7924	337,236
33.	Principal RMC & Allied Institutions Rawalpindi	2013-14	7892	335,273
34.	Principal RMC & Allied Institutions Rawalpindi	2013-14	7897	278,508
35.	Sheikh Zayed Hospital, Lahore	2013-14	7538	275,157
36.	Nishtar Hospital and Allied institution, Multan	2013-14	9124	272,303
37.	Principal PGMI/LGH and Nursing School	2013-14	7799	258,746
38.	UHS Lahore	2013-14	7565	256,834
39.	Executive Director Rawalpindi Institute of Cardiology, Rawalpindi	2012-14	7573	241,789
40.	PEIC, Multan	2013-14	9146	239,758
41.	Punjab Medical College and Allied Institutions, Faisalabad	2013-14	7685	204,640
42.	Nishtar Hospital and Allied Institution, Multan	2013-14	9110	187,850
43.	Punjab Institute of Cardiology, Lahore	2013-14	7934	186,000
44.	Principal D.G. Khan Medical College and teaching Hospital D.G. Khan	2013-14	7585	181,850
45.	Principal AIMC/JHL/Nursing School, Lahore	2013-14	7653	161,542
46.	Bacteriologist, Lahore	2007-13	9166	160,704
47.	Principal RMC & Allied Institutions Rawalpindi	2013-14	7881	151,080

48.	Sheikh Zayed Hospital, Medical College & Nursing School Rahim Yar Khan	2012-13	5308	137,046
49.	Lady Willingdon Hospital, Lahore	2013-14	7805	83250
50.	RMC & Allied Hospital, Rawalpindi	2012-13	5356	433,500
51.	KE Medical University, Lahore	2012-13	5375	217,800
52.	Children Hospital & the institute of Child Health Lahore	2012-13	5298	141,072
<b>Total</b>				<b>62,814,640</b>



### Annexure-25

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Allama Iqbal Medical College & Allied Institutions, Lahore	2012-13	9164	8,560,000
2.	FJMC & Ganga Ram Hospital, Lahore	2013-14	9050	6,636,000
3.	FJMC & Ganga Ram Hospital, Lahore	2013-14	9053	2,984,538
4.	Principal AIMC/JH/Nursing School Lahore	2013-14	7638	2,833,333
5.	Nishtar Medical College and Allied Institution, Multan	2013-14	9114	2,516,344
6.	Sheikh Zaid Medical College, RY Khan	2013-14	9084	1,820,000
7.	Nishtar Medical College and Allied Institution, Multan	2013-14	9118	1,200,020
8.	Principal ,RMC & Allied Institutions, Rawalpindi	2013-14	7906	800,000
9.	QMC & Allied Institution, Bahawalpur	2013-14	9094	777,925
10.	DHQ Teaching Hospital Sargodha	2012-13	9174	467,163
11.	Sheikh Zayed Hostel Lahore	2013-14	7521	327,000
12.	Sheikh Zayed Hospital, Medical College & Nursing School Rahim Yar Khan	2012-13	5306	434,219
13.	Sheikh Zayed Hostel Lahore	2013-14	7525	218,500
14.	FJMC & Ganga Ram Hospital, Lahore	2013-14	9054	309,250
15.	FJMC & Ganga Ram Hospital, Lahore	2013-14	9055	276,000
16.	AIMC/JHL/Nursing School, Lahore	2013-14	7651	251,400
17.	RMC and Allied Hospitals, Rawalpindi	2012-13	5347	231,871
18.	Lady Willingdon Hospital, Lahore	2013-14	7804	192,000
19.	Allama Iqbal Medical College and Allied Institutions, Lahore	2012-13	9260	142,507
<b>Total</b>				<b>30,978,070</b>

**Annexure-26**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Nishter Medical College & Hospital Multan	2012-13	9201	10,000,000
2.	QMC & Allied Institution Bhawalpur	2012-13	9221	3,500,000
3.	Sheikh Zayed Medical College RY Khan	2013-14	9079	3,000,000
4.	Sheikh Zayed Medical College RY Khan	2013-14	9078	2,500,000
5.	FJMC & Ganga Ram Hospital Lahore	2013-14	9063	1,450,000
6.	PHNS, Multan	2012-13	5698	1,260,000
7.	Executive Director Punjab Institute of Mental Health Lahore	2012-13	9209	1,200,000
8.	Principal KMSMC & Allied Institutions Sialkot	2013-14	7743	1,000,000
9.	Principal GMC, Allied Institutions Gujranwala	2013-14	7831	950,000
10.	Principal KMSMC & Allied Institutions Sialkot	2010-13	9186	900,000
11.	Principal KMSMC & Allied Institutions Sialkot	2013-14	7755	900,000
12.	PHNS, Okara	2012-13	5668	750,000
13.	Principal RMC & Allied Institutions Rawalpindi	2013-14	7896	300,000
<b>Total</b>				<b>27,710,000</b>

**Annexure-27**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	FJMC & Ganga Ram Hospital Lahore	2013-14	9261	2,930,500
2.	PGMI & Lahore General Hospital Lahore	2012-13	7699	1,500,000
3.	FJMC & Ganga Ram Hospital Lahore	2013-14	9047	1,500,000
4.	QMC & Allied Institution Bahawalpur	2013-14	9092	1,500,000
5.	PEIC Multan	2013-14	9144	1,020,000
6.	Sheikh Zayed Medical College RY Khan	2013-14	9086	1,000,000
7.	QMC & Allied Institution Bahawalpur	2013-14	9093	583,000
8.	Principal Lady Willingdon Hospital Lahore	2013-14	7803	460,000
9.	Sheikh Zayed Medical College RY Khan	2013-14	9085	350,000
10.	FJMC & Ganga Ram Hospital Lahore	2013-14	9048	300,000
11.	Ch. Pervaiz Elahi Institute of cardiology Multan	2012-13	9172	120,000
12.	Principal RMC & Allied Institutions Rawalpindi	2013-14	7879	-
<b>Total</b>				<b>11,263,500</b>

**Annexure-28**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	UET, Lahore	2012-13	6997	34,626,635
2	University of Education, Lahore	2013-14	7366	23,071,608
3	Lawrence College Ghora Gali Murree	2013-14	7358	13,684,000
4	BISE, Lahore	2013-14	9307	6,902,000
5	Lawrence College Ghora Gali Murree	2013-14	7360	4,996,565
6	University of Education, Lahore	2013-14	7373	4,941,562
7	University of Education, Lahore	2013-14	7364	3,604,200
8	University of Education, Lahore	2013-14	7381	3,419,415
9	Lahore College for Women University, Lahore	2013-14	7409	3,121,505
10	Govt. College (W) Khurrianwala, Faisalabad	2006-13	6684	3,099,945
11	Lawrence College Ghora Gali Murree	2013-14	7413	2,987,500
12	FJWU Rawalpindi	2013-14	8098	2,236,076
13	Govt. Degree College(W) Kot Adu Muzaffargarh	2006-13	6707	1,492,314
14	University of Education, Lahore	2013-14	7367	1,443,700
15	Govt. Degree College, Shahpur Sadar, Sargodha	2006-13	6703	1,150,000
16	BISE, Lahore	2013-14	9310	1,025,375
17	UET, Lahore	2012-13	6740	1,000,000
18	Lawrence College Ghora Gali Murree	2013-14	7359	975,000
19	Lahore College for Women University, Lahore	2013-14	7399	933,01 0
20	Lahore College for Women University, Lahore	2013-14	7400	745,000
21	Lawrence College Ghora Gali Murree	2013-14	7363	546,000
22	Lahore College for Women University, Lahore	2013-14	7408	514,485
23	Govt. College of Home Eco, Lahore	2013-14	7390	405,990
24	Govt. College of Home Eco, Lahore	2013-14	7391	398,868

25	Lawrence College Ghora Gali Murree	2013-14	7415	356,034
26	UET, Lahore	2012-13	6750	168,200
27	Govt. Institute of Commerce Boys Sargodha	2012-13	6987	107,520
28	UET, Lahore	2012-13	6765	-
<b>Total</b>				<b>117,019,497</b>

**Annexure-29**

<b>Sr. No</b>	<b>Name of formation</b>	<b>PDP No.</b>	<b>Period of audit</b>	<b>Amount (Rs.)</b>
1	Govt. Millat Degree College(B) Faisalabad	6990	2000-13	1,206,973
2	Govt Islamaia College for (W) Faisalabad	6980	2012-13	1,132,871
3	Govt. Degree College, Shakarghar	6714	2006-13	316,800
4	Govt. College (W) Fateh Jang, Attock	6695	1999-13	300,000
5	Govt. Degree College, Shakarghar	6994	2006-13	264,000
6	Govt. Degree College, Daska	6708	2006-13	253,524
7	Govt. Degree College, Daska	8063	2006-13	222,663
8	Govt. Postgraduate College, Layyah	6706	2012-13	192,264
9	Govt. Degree College, Shakarghar	6716	2006-13	181,290
10	Govt. Postgraduate College,Layyah	6705	2012-13	152,490
11	Govt College for (W), Farooqa, Sargodha	6712	2006-13	81,351
<b>Total</b>				<b>4,304,226</b>

**Annexure-30**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Secretary Home Lahore	2013-14	6403	17,191,060
2	Capital City Police Officer Lahore	2012-13	4466	9,504,000
3	DPO Sahiwal	2013-14	6280	8,564,800
4	DPO Sheikhpura	2012-13	5206	7,560,000
5	Additional IGP ,CTD, Lahore	2013-14	6437	6,300,000
6	Commandant Border Military Police DG Khan	2013-14	7247	5,874,481
7	Capital City Police Officer Lahore	2012-13	4469	3,609,000
8	Capital City Police Officer Lahore	2012-13	4470	3,233,280
9	District Jail Rahim Yar Khan	2008-13	5468	1,984,211
10	Commandant Baloch Levy DG Khan	2013-14	7243	1,499,000
11	Central Jail Bahawalpur	2013-14	7201	142,000
12	DG Punjab Emergency Service Rescue 1122 Lahore	2012-13	5603	-
13	DG Child Protection & welfare Bureau Punjab Lahore	2011-12	4484	-
<b>Total</b>				<b>65,461,832</b>

**Annexure-31**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	DPO Vehari	2013-14	5748	51,252,472
2.	DPO Sargodha	2012-13	5208	50,420,696
3.	CPO Gujranwala	2013-14	7096	26,297,920
4.	DPO Chakwal	2012-13	5240	23,960,400
5.	City Police Officer Faisalabad	2013-14	5733	23,610,405
6.	DPO Rahim Yar Khan	2013-14	7218	20,681,210
7.	SP PHP Rawalpindi	2012-13	4672	20,592,000
8.	DPO Bahawalpur	2013-14	7256	20,220,640
9.	DPO, Rajanpur	2013-14	6227	17,505,075
10.	DPO, Muzaffargarh	2013-14	6265	11,851,900
11.	SP PHP Sargodha	2013-14	6385	7,584,304
12.	DPO Bahawalnagar	2013-14	7202	6,825,720
13.	DPO M.B. Din	2013-14	6882	5,603,248
14.	SP PHP Bahawalpur	2013-14	6832	5,460,896
15.	DPO Sialkot	2013-14	7132	5,402,078
16.	SP PHP Gujranwala	2013-14	6376	4,680,032
17.	DPO Sheikhpura	2012-13	5205	4,222,300
18.	DPO Jhang	2012-13	5071	4,148,390
19.	DPO T.T. Singh	2013-14	6906	3,080,000
20.	SP Traffic Region Bahawalpur	2012-13	5251	2,949,181
21.	SP PHP D.G. Khan	2013-14	6860	2,685,528
22.	DPO Chaniot	2013-14	7188	2,484,048
23.	DPO Hafizabad	2012-13	4667	2,109,118
24.	SSP Special Branch Multan	2013-14	6924	1,707,888
25.	DPO Layyah	2013-14	6917	1,591,856
26.	DPO Nankana Sahib	2013-14	7160	1,567,440
27.	DPO Muzaffargarh	2012-13	4688	1,475,552
28.	SSP Special Branch Sahiwal	2011-13	5200	1,190,400
29.	DPO Rahim Yar Khan	2013-14	7213	692,340
30.	DPO Bahawalpur	2013-14	7252	682,440
31.	Additional IGP PHP, Lahore	2013-14	6271	674,190
32.	City Police Officer Faisalabad	2013-14	5735	638,190
33.	CPO Gujranwala	2013-14	7095	609,510
34.	SP Battalian Commandant .No. PC-5, Lahore	2013-14	6846	537,224



35.	SP Battalian Commandant .No. PC-4, Faisalabad	2013-14	6911	407,680
36.	DPO Nankana Sahib	2012-13	5198	388,600
37.	DPO Lodhran	2013-14	5771	347,430
38.	SSP Battalian Commandant.No. 1. PC, Lahore	2013-14	6251	289,656
39.	SP Special Branch Rawalpindi	2012-13	4660	211,300
40.	DPO Okara	2013-14	7232	156,418
41.	DPO Khanewal	2013-14	7264	146,815
42.	SP Battalion 7 Lahore	2012-13	4645	115,181
43.	SP Battalion 2 Rawalpindi	2013-14	7180	102,704
<b>Total</b>				<b>337,160,375</b>

**Annexure-32**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	IG Prisons Punjab LHR	2010-13	5487	4,549,686
2	Additional IGP CTD Lahore	2013-14	6429	4,002,295
3	Secretary Home Punjab Lahore	2012-13	5265	3,580,800
4	DPO Sahiwal	2013-14	6288	2,712,997
5	DPO Muzaffargarh	2013-14	6258	2,385,939
6	Secretary Home	2013-14	6398	1,971,402
7	DPO MB Din	2013-14	6875	1,577,928
8	Commandant Punjab Constabulary Farooqabad	2013-14	6242	1,530,598
9	DPO Chiniot	2013-14	7182	1,410,885
10	DPO Layyah	2013-14	6914	1,402,995
11	DPO Jhang	2012-13	5068	1,191,812
12	DPO Narowal	2012-13	5286	1,140,489
13	Commandant PTC Chung Lahore	2013-14	6199	1,091,692
14	SSP Special Branch Multan	2013-14	6921	1,054,974
15	RPO Faisalabad	2013-14	6235	943,692
16	DPO Mianwali	2012-13	5036	867,884
17	DPO Khushab	2012-13	5256	861,446
18	CTO Faisalabad	2013-14	7112	823,105
19	DPO Sahiwal	2013-14	6282	739,892
20	DPO Hafizabad	2012-13	4669	699,515
21	SP PHP Sargodha	2013-14	6379	624,971
22	SP PHP Gujranwala	2013-14	6372	624,914
23	SP PHP Bahawalpur	2013-14	6837	624,897
24	DPO Narowal	2013-14	6244	579,550
25	SP Battalion Commander PC-6 Farooqabad	2013-14	6868	448,606
26	SP Battalion Commander PC-4 Faisalabad	2013-14	6908	413,947
27	DPO Sargodha	2012-13	5045	408,000
28	SP Traffic Gujranwala	2013-14	6862	324,114
29	SP Traffic Region Faisalabad	2013-14	6387	249,757
<b>Total</b>				<b>38,838,782</b>

**Annexure-33**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	Superintendent District Jail Lahore	2012-13	5586	53,901,910
2.	District Jail Vehari	2011-13	5615	25,087,331
3.	District jail Faisalabad	2013-14	6214	23,029,179
4.	District jail Faisalabad	2013-14	6211	12,149,377
5.	District jail Faisalabad	2013-14	6213	11,766,499
6.	DPO Bahawalpur	2013-14	7259	6,573,847
7.	CPO Gujranwala	2013-14	7100	5,853,480
8.	City Police Officer Faisalabad	2013-14	5734	5,850,376
9.	Central Jail Sahiwal	2013-14	7134	4,800,000
10.	IG Prisons Punjab Lahore	2010-13	5628	4,499,911
11.	DPO Rajanpur	2013-14	6225	4,310,757
12.	CPO Gujranwala	2013-14	7099	3,955,163
13.	City Police Officer Faisalabad	2013-14	5741	3,818,975
14.	District jail Faisalabad	2013-14	6208	3,498,525
15.	DPO Muzaffargarh	2013-14	6268	2,351,259
16.	Commandant Border Military Police DG khan	2013-14	7246	2,007,119
17.	Commandant Police Training College Chung Lahore	2013-14	6206	1,947,188
18.	Chief Traffic Officer Lahore	2012-13	5277	1,843,882
19.	SP PHP Bahawalpur	2013-14	6831	1,799,620
20.	CPO Gujranwala	2013-14	7103	1,705,497
21.	DPO Bahawalpur	2013-14	7347	1,523,136
22.	DPO Bahawal Nagar	2013-14	7203	1,486,905
23.	Commandant Police Training College Chung Lahore	2013-14	6207	1,416,569
24.	CTO Faisalabad	2012-14	7226	1,369,925
25.	DPO Chaniot	2013-14	7191	1,309,804
26.	Commandant Police Training College Chung Lahore	2013-14	6205	1,248,650
27.	DPO Chaniot	2013-14	7184	1,171,147

28.	DPO Mandi Bahudin	2013-14	6876	1168938
29.	Director General Child Protection & Welfare Bureau Punjab Lahore	2011-12	4485	1,142,617
30.	SSP/Battalion Commander No.1 PC Lahore	2013-14	6256	1,106,207
31.	SP/ Battalion Commander PC.4 Faisalabad	2013-14	6909	1,106,027
32.	DPO Mandi Bahauddin	2013-14	7143	1,087,333
33.	Commandant Elite Police Training School Lahore	2012-13	5284	895,500
34.	DPO Hafizabad	2012-13	4663	824,800
35.	SP Traffic Region Sheikhpura at Lahore	2012-13	5040	760,798
36.	Border Military Police DG Khan	2012-13	5647	717,600
37.	SP Battalion 2 Rawalpindi	2013-14	7178	687,016
38.	CTO Faisalabad	2013-14	7108	595,132
39.	DPO Rahim Yar Khan	2013-14	7219	578,453
40.	SSP Special branch Multan	2013-14	6926	578,366
41.	DPO Chaniot	2013-14	7194	557,582
42.	Commandant Elite Police Training School Lahore	2012-13	5282	551,862
43.	DPO Mandi Bahudin	2013-14	6885	549712
44.	DPO Bahawalnagar	2013-14	7205	545,571
45.	SSP TELE Lahore	2013-14	7221	521,366
46.	Commandant Bloch Levy DG Khan	2013-14	7241	461,364
47.	SP PHP DG Khan	2013-14	6857	460,905
48.	DPO Pakpattan	2013-14	7239	439,668
49.	Additional IG Investigation Punjab Lahore	2012-13	4649	416,500
50.	DPO Okara	2013-14	7233	412,218
51.	SP PHP Gujranwala	2013-14	6371	363,218
52.	Additional IG Investigation Punjab Lahore	2013-14	5764	338,421
53.	DPO Hafizabad	2012-13	4662	310,000
54.	DPO M.B. Din	2013-14	6879	305,957
55.	SP Traffic range Faisalabad	2013-14	6392	263,716
56.	DPO TT Singh	2013-14	6902	252,939
57.	Commandant Baloch Levy DG Khan	2012-13	5651	248,875

58.	DPO DG Khan	2013-14	7149	217,291
59.	Principal Police Training School Rawalpindi	2013-14	6895	215,163
60.	SP PHP Rawalpindi	2013-14	7228	202,539
61.	Regional Police Officer Faisalabad	2013-14	6234	194,103
62.	Superintendent Of Police/ Commandant PC Battalion 5 Lahore	2013-14	6845	164,020
63.	DPO Pak Pattan	2013-14	7237	161,723
64.	DPO Narowal	2012-13	5287	161,000
65.	SSP/Principal Police Training School Sargodha	2013-14	6854	150,000
66.	Principal Police Training School Rawalpindi	2013-14	6896	131,040
67.	Superintendent BI& Jail Bahawalpur	2008-13	5493	125,919
68.	Principal Police Training School Rawalpindi	2013-14	6897	115,000
69.	Commandant Elite Police Training School Lahore	2012-13	5281	114,507
70.	SSP/Principal Police Training School Sargodha	2013-14	6853	110,192
71.	CPO Faisalabad	2013-14	5744	2,003,440
72.	DG Child protection and welfare bureau Punjab Lahore	2011-12	4488	646,950
73.	Border Military Force DG Khan	2012-13	5648	297,898
74.	Commandant Baloch Levy DG Khan	2012-13	5652	202,605
<b>Total</b>				<b>213,738,082</b>

**Annexure-34**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	CPO Faisalabad	2013-14	5731	15,540,497
2.	CPO Gujranwala	2013-14	7091	8,538,484
3	DPO Muzaffargarh	2013-14	6263	7,793,964
4.	DPO Vehari	2013-14	5736	6,811,632
5.	DPO Sargodha	2012-13	5046	6,732,501
6.	DPO TT Sing	2013-14	6905	6,298,833
7.	SP Batallion 7 Lahore	2012-13	4643	4,470,688
8.	DPO Sahiwal	2013-14	6286	4,730,100
9.	DPO Narowal	2013-14	6249	4,346,328
10	DPO Jhang	2012-13	5072	3,666,226
11.	DPO Hafizabad	2012-13	4664	2,454,930
12.	DPO Okara	2013-14	7234	2,339,512
13.	DPO Lodhran	2012-13	5767	2,322,252
14.	DPO Chiniot	2013-14	7193	2,167,109
15.	DPO Sheikhpura	2012-13	5227	2,140,572
16.	DPO Nankana Sahib	2013-14	7156	1,832,721
17.	DPO Rajanpur	2013-14	6232	1,793,300
18.	DPO Rajanpur	2013-14	6222	360,119
<b>Total</b>				<b>84,339,768</b>

**Annexure-35**

<b>Sr. No</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	SP Commander PC-3 Battalion, Multan	2013-14	7125	9,964,232
2.	SP Police Constabulary Battalion-3 Multan	2013-14	5633	7,636,920
3.	CPO Gujranwala	2013-14	7084	5,331,100
4.	CPO Gujranwala	2013-14	7083	3,736,660
5.	CPO Gujranwala	2013-14	7080	2,377,190
6.	Commandant PTC Chung Lahore	2013-14	6198	1,625,568
7.	CTO Lahore	2013-14	7167	1,537,500
8.	CTO Lahore	2013-14	7166	1,303,450
9.	Commandant PTC Chung Lahore	2013-14	6203	550,000
10.	CPO Gujranwala	2013-14	7077	544,805
11.	Chemical Examiner, Multan	2013-14	5188	529,246
12.	CTO Lahore	2013-14	7165	505,347
13.	DPO Vehari	2013-14	5759	499,080
14.	DPO Bahawalpur	2013-14	7254	476,200
15.	Border Military Police DG Khan	2012-13	5649	422,520
16.	Commandant PTC Chung Lahore	2013-14	6202	395,461
17.	SP Traffic Region Bahawalpur	2012-13	5254	348,480
18.	District Jail Gujrat	2013-14	7119	340,000
19.	CPO Gujranwala	2013-14	7079	327,287
20.	District Jail MB Din	2011-13	4676	163,390
21.	CPO Gujranwala	2013-14	7082	317,600
22.	SP Traffic Region Sheikhupura	2012-13	5042	304,109
23.	DPO Bahawalnagar	2013-14	7206	279,290
24.	DPO Bahawalnagar	2013-14	7207	273,966
25.	DPO Rajanpur	2013-14	6223	229,752
26.	CTO Lahore	2012-13	5276	196,800
27.	SSP PTS Sargodha	2013-14	6852	180,000
28.	SSP Special Branch Multan	2013-14	6923	180,000
29.	SSP PHP Multan Region	2012-13	5063	160,000
30.	CTO Faisalabad	2013-14	7111	156,800
31.	CPO Gujranwala	2013-14	7081	134,873
32.	District Jail Attock	2013-14	6849	120,000

33.	RPO Faisalabad	2013-14	6233	120,000
34.	DPO Bahawalnagar	2013-14	7209	112,901
35.	CPO Gujranwala	2013-14	7076	112,200
36.	DPO Rajanpur	2013-14	6220	102,194
37.	SP Battalion Commander PC-6 Battalion, Farooqabad	2013-14	6869	94,710
38.	CPO Gujranwala	2013-14	7078	90,093
39.	SP Battalion Commander PC-6 Battalion, Farooqabad	2013-14	6872	89,177
40.	DPO Khanewal	2013-14	7263	85,500
41.	SP PHP Sargodha	2013-14	6382	80,000
42.	Secretary Home	2013-14	6401	69,750
43.	District Jail Sheikhpura	2012-13	5646	68,950
44.	Central jail Sahiwal	2013-14	7141	43,632
<b>Total</b>				<b>42,216,733</b>



**Annexure-36**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	CTO Lahore	2012-13	5269	8,596,210
2.	CPO Gujranwala	2013-14	7094	2,808,565
3.	DPO Bahawalpur	2013-14	7251	1,577,194
4.	DPO M.B. Din	2013-14	6883	1,549,955
5.	CCPO Faisalabad	2013-14	5732	1,287,057
6.	SSP, PHP Multan Region	2012-13	5062	1,229,060
7.	SPO Sargodha	2012-13	5043	1,111,660
8.	DPO Sheikhpura	2012-13	5226	1,046,040
9.	DPO Bahawalpur	2013-14	7250	929,576
10.	CCPO Lahore	2012-13	4475	919,175
11.	DPO Chiniot	2013-14	7190	894,870
12.	DPO Chiniot	2013-14	7189	869,943
13.	DPO MB Din	2013-14	6884	828,699
14.	DPO Sahiwal	2013-14	6284	798,095
15.	DPO Hafizabad	2012-13	4665	728,840
16.	DPO DG Khan	2013-14	7145	118,970
17.	CTO Lahore	2012-13	5593	712,853
18.	DPO DG Khan	2013-14	7144	237,134
19.	DPO Sahiwal	2013-14	6285	657,490
20.	DPO Vehari	2012-13	5752	606,620
21.	DPO Sheikhpura	2012-13	5224	580,655
22.	DPO Okara	2013-14	7230	550,095
23.	DPO Muzaffargarh	2013-14	6264	486,480
24.	DPO Jhang	2012-13	5590	460,993
25.	SP PHP Bahawalpur	2013-14	6834	440,227
26.	SP PHP Rawalpindi	2012-13	4673	437,100
27.	DPO Muzaffargarh	2012-13	4685	138,130

28.	DPO Okara	2013-14	7229	429,940
29.	SP Traffic Gujranwala	2013-14	6864	424,397
30.	SP PHP DG Khan	2013-14	6858	405,423
31.	CTO Lahore	2012-13	5273	350,128
32.	DPO Rahim Yar Khan	2013-14	7214	213,712
33.	DPO Rajanpur	2013-14	6229	342,527
34.	SP Battalion Commander PC-6 Farooqabad	2013-14	6871	310,666
35.	DPO Muzaffargarh	2013-14	6262	305,376
36.	SP Traffic Region Bahawalpur	2012-13	5253	264,240
37.	SP Battalion Commander PC-6 Farooqabad	2013-14	6870	259,415
38.	Additional IG Investigation Punjab Lahore	2013-14	5763	245,340
39.	DPO Pakpattan	2013-14	7236	241,766
40.	CPO Gujranwala	2013-14	7093	238,231
41.	SP PHP Sargodha	2013-14	6383	234,260
42.	DPO Vehari	2013-14	5753	233,420
43.	DPO Muzaffargarh	2013-14	6259	231,840
44.	SP Traffic Gujranwala	2013-14	6865	228,220
45.	SP Battalion Commander PC-4 Faisalabad	2013-14	6912	227,200
46.	DPO Bahawalpur	2013-14	7253	219,000
47.	DPO Rajanpur	2013-14	6230	218,090
48.	DPO DG Khan	2013-14	7148	206,106
49.	DPO Pakpattan	2013-14	7235	204,751
50.	DPO Khanewal	2013-14	7262	200,230
51.	DPO Rajanpur	2013-14	6228	198,356
52.	District Jail Faisalabad	2013-14	6219	192,463
53.	CCPO Lahore	2012-13	4479	184,150
54.	DPO Khushab	2012-13	5589	30,339
55.	DPO Jhang	2012-13	5070	163,800
56.	DPO Khanewal	2013-14	7261	157,800
57.	SP PHP Faisalabad Region	2013-14	7107	156,900

58.	DPO Sialkot	2013-14	7131	148,534
59.	DPO Hafizabad	2012-13	4666	147,700
60.	SP Traffic Region Multan	2012-13	4648	137,100
61.	SP Traffic Faisalabad Region	2013-14	6391	136,903
62.	Central Jail Sahiwal	2013-14	7139	136,209
63.	DPO Sargodha	2012-13	5207	131,750
64.	Commandant PTC Chung Lahore	2013-14	6200	130,100
65.	CTO Faisalabad	2013-14	7110	126,360
66.	DPO Khushab	2012-13	5260	124,036
67.	DPO, Narowal	2012-13	5290	123,500
68.	SP PHP Sargodha	2013-14	6381	121,190
69.	DPO Muzaffargarh	2012-13	4687	121,040
70.	SP Special Branch RWP	2012-13	4658	120,660
71.	SP Police Constabulary Battalion-3 Multan	2012-13	5636	118,940
72.	SP Battalion Commander PC-4 Faisalabad	2013-14	6910	116,340
73.	SSP, PHP Multan Region	2012-13	5064	114,700
74.	SP PTS Farooqabad	2013-14	6239	113,330
75.	DPO Nankana Sahib	2013-14	7158	112,320
76.	Additional IGP CTD Lahore	2013-14	6436	102,660
77.	DPO Nankana Sahib	2013-14	7159	102,208
78.	DPO Sialkot	2013-14	7129	99,000
79.	SP Traffic Region Sheikhpura	2012-13	5591	95,040
80.	SP Commandant Battalion PC-3, Multan	2013-14	7127	93,890
81.	DPO TT Sing	2013-14	6904	92,986
82.	DPO TT Sing	2013-14	6903	88,920
83.	SP Battalioin-2 Rawalpindi	2013-14	7179	87,720
84.	SP Traffic DG Khan	2012-13	5642	80,620
85.	SP Police Constabulary Battallion-3 Multan	2012-13	5664	77,400
86.	SP Commandant Battalion PC-3, Multan	2013-14	7128	77,400
87.	Commandant Border Mil	2013-14	7248	73,981

88.	District Jail Sialkot	2013-14	6838	72,794
89.	SP Special Branch DG Khan	2012-13	4647	70,135
90.	SP Battalioin-2 Rawalpindi	2013-14	7181	63,603
91.	SSP Special Branch Multan	2013-14	6922	55,881
92.	PTS Multan	2013-14	6899	28,121
93.	SP Traffic DG Khan Region	2012-13	5643	25,500
<b>Total</b>				<b>41,588,343</b>

**Annexure-37**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	CPO Gujranwala	2013-14	7074	245,725,322
2.	DPO Bahawalpur	2013-14	7257	105,777,057
3.	DPO Bahawalnagar	2013-14	7208	52,807,055
4.	City Police officer, Faisalabad	2013-14	5743	51,449,994
5.	Central Jail Bahawalpur	2013-14	7199	40,447,033
6.	Superintendent District Jail Mandi Bahauddin	2011-13	4677	38,311,061
7.	DPO Rahim Yar Khan	2013-14	7212	37,470,776
8.	CTO Lahore	2013-14	7163	29,639,440
9.	Central Jail Multan	2013-14	6891	25,400,563
10.	Chief Traffic Officer Lahore	2012-13	5270	17,266,675
11.	District Jail Gujrat	2013-14	7122	7,469,291
12.	SP Battalion .2 Rawalpindi	2013-14	7176	4,966,361
13.	Superintendent District Jail, Toba Tek, Singh	2012-13	4641	2,560,494
14.	Secretary Home Punjab, Lahore	2012-13	5267	1,620,873
15.	Principal Police Training School Rawalpindi	2013-14	6894	1,521,080
16.	SP Traffic Gujranwala	2013-14	6867	1,461,059
17.	Central Jail DG Khan	2013-14	7117	635,522
18.	Additional Inspector General Investigation Punjab, Lahore	2012-13	4650	297,716
19.	District Jail Kasur	2013-14	7153	233,602
20.	Additional IGP CTD Lahore	2013-14	6435	60,280,278
21.	SP/ Battalion Commander PC.6 Farooqabad	2013-14	6874	29,798,534
22.	SP PHP Bahawalpur	2013-14	6836	5,377,341
23.	SSP Battalion Commander PCI Lahore	2013-14	6253	56,324,655

24.	RPO Faisalabad	2013-14	6236	185693
25.	SP Battalion Commander PC-4 Faisalabad	2013-14	6913	21686615
26.	DPO Nankana Sahib	2012-13	5197	9115507
27.	Central Jail Faisalabad	2012-13	5190	23436828
28.	District Jail Sialkot	2013-14	6842	9928441
29.	SP Battalion Commander PC-5 Lahore	2013-14	6847	44524529
30.	SP PHP Gujranwala	2013-14	6374	3189949
31.	DPO Mandi Bahauddin	2013-14	6881	136343119
<b>Total</b>				<b>1,065,252,463</b>

**Annexure-38**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1.	DG Punjab Emergency Service Rescue 1122 Lahore	2012-13	5609	122,000,000
2.	City Police Officer Faisalabad	2013-14	5742	5,300,000
3.	Commandant Elite Police Training School Lahore	2012-13	5280	4500,000
4.	DPO Bahawalpur	2013-14	7258	4,230,000
5.	District Police Officer Lodhran	2013-14	5768	3,235,000
6.	DPO Rahim Yar Khan	2013-14	7217	2,740,000
7.	DPO Sialkot	2013-14	7130	2,599,000
8.	DPO Sahiwal	2013-14	6289	2,500,000
9.	Commandant Baloch Levy DG Khan	2012-13	5650	2,100,000
10.	CPO Gujranwala	2013-14	7097	1,700,000
11.	District Police Officer Narowal	2013-14	6248	1,480,000
12.	DPO Okara	2013-14	7231	1,400,000
13.	DPO DG Khan	2013-14	7151	1,365,000
14.	District Police Officer Narowal	2013-14	6246	1,233,711
15.	SP Traffic Region Faisalabad	2013-14	6389	92,5000
16.	DPO Pakpattan	2013-14	7238	900,000
17.	SSP Principal Police Training School Sargodha	2013-14	6855	800,000
18.	CPO Gujranwala	2013-14	7086	360,000
19.	Additional IG Investigation Punjab Lahore	2013-14	5766	312,000
20.	SSP Battalion Commandant No.1 PC Lahore	2013-14	6252	200,000
21.	Superintendent Central Jail DG Khan	2013-14	7116	200,000
22.	Superintendent District Jail Gujrat	2013-14	7123	150,000
<b>Total</b>				<b>160,229,711</b>

**Annexure-39**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	DPWO Faisalabad	2012-13	4711	8,400,000
2	DPWO Sargodha	2012-13	4703	5,000,000
3	RHSA, Gujrat	2005-13	4638	4,500,000
4	RHSA Center, T.T. Singh	2002-13	5096	4,300,000
5	DPWO, Sialkot	2006-13	5103	4,250,000
6	DPWO, Layyah	2004-13	5534	3,600,000
7	DPWO, Jhelum	2006-13	5165	3,000,000
8	DPWO, Khushab	2009-13	5538	2,400,000
9	RHSA, Gujranwala	2012-13	4600	2,100,000
10	RHSA, Vehari	2005-13	4815	2,000,000
11	RHSA, Hafizabad	2005-13	4704	1,500,000
12	RHSA, M.B Din	2006-13	5172	1,000,000
13	RHSA, Sahiwal	2005-13	4810	1,000,000
14	DPWO Bahawalpur	2012-13	5183	1,000,000
15	DPWO Khanewal	2008-13	5179	1,000,000
16	RHSA, Rajanpur	2005-13	4701	1,000,000
17	DPWO Jhang	2007-13	5170	430,000
<b>Total</b>				<b>46,480,000</b>



**Annexure-40**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	District Population Welfare Officer, Hafizabad	2013-14	5862	3,580,000
2	District Population Welfare Officer, Sheikhpura	2007-13	5087	3,320,000
3	District Population Welfare Officer, Rawalpindi	2012-13	4813	2,400,000
4	District Population Welfare Department, Gujranwala	2013-14	5880	2,300,000
5	District Population Welfare Officer, Bahawalnagar	2013-14	5786	2,250,000
6	RHSA, R.Y. Khan	1998-2013	5157	2,100,000
7	District Population Welfare Officer, Kasur	2007-13	4617	1,665,000
8	District Population Welfare Officer, Gujranwala	2012-13	4595	1,530,000
9	District Population Welfare Officer, Jhelum	2005-13	5164	1,200,000
10	District Population Welfare Officer, Faisalabad	2012-13	4635	1,125,000
11	District Population Welfare Officer, Jhang	2013-14	6823	1,050,000
12	RHSA, R.Y. Khan	1998-2013	5147	1,000,000
13	RHSA, D.G Khan	2009-13	5542	1,000,000
14	District Population Welfare Officer, Chakwal	2007-13	5175	900,000
15	District Population Welfare Officer, Jhelum	2013-14	6068	880,000
16	District Population Welfare Department, Chakwal	2013-14	6675	850,000
17	District Population Welfare Officer, Khushab	2013-14	5887	850,000
18	District Population Welfare Officer, Pakpattan	2006-13	4713	750,000
19	Director General Population Welfare, Lahore	2012-13	4592	600,000
20	District Population Welfare Officer, Bhakkar	2013-14	5889	600,000

21	District Population Welfare Officer, Rajanpur	2005-13	5158	600,000
22	District Population Welfare Officer, Mianwali	2007-13	5156	600,000
23	District Population Welfare Officer, M.B Din	2006-13	5171	600,000
24	District Population Welfare Officer, Sahiwal	2005-13	4809	600,000
25	District Population Welfare Officer, Sialkot	2006-13	5107	530,000
26	District Population Welfare Officer, Mianwali	2009-13	5151	500,000
27	District Population Welfare Officer, Okara	2008-13	5163	485,000
28	District Population Welfare Officer, Layyah	2004-13	5532	460,000
29	District Population Welfare Officer, Bahawalpur	2013-14	5790	450,000
30	District Population Welfare Officer, Vehari	2012-13	4844	400,000
31	RHSA Center, T.T Singh	2008-13	5091	400,000
32	RHSA, Vehari	2005-13	4816	300,000
33	District Population Welfare Officer, Narowal	2007-13	5159	300,000
34	District Population Welfare Officer, Multan	2012-13	5528	271,000
35	District Population Welfare Department, Faisalabad	2013-14	6669	250,000
36	District Population Welfare Department, DG Khan	2013-14	5884	250,000
37	RHSA, Sahiwal	2005-13	4811	200,000
38	RHSA, Family Health Clinic, Sargodha	2009-13	4812	150,000
39	District Population Welfare Officer, Bahawalpur	2012-13	5184	100,000
40	District Population Welfare Department, Kasur	2013-14	6671	70,000
<b>Total</b>				<b>37,466,000</b>

**Annexure-41**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Period of audit</b>	<b>PDP No.</b>	<b>Amount (Rs.)</b>
1	Director General Population Welfare Department, Lahore	2013-14	6660	3,293,383
2	Director General Population Welfare Department, Lahore	2013-14	6664	1,369,573
3	Director General Population Welfare Department, Lahore	2013-14	6652	1,005,553
4	Director General Population Welfare Department, Lahore	2013-14	6655	698,583
5	Director General Population Welfare Department, Lahore	2013-14	5878	401,757
6	District Population Welfare Officer, Gujranwala	2013-14	5881	395,430
7	District Population Welfare Officer, Bahawalnagar	2013-14	5787	282,511
8	District Population Welfare Officer, Bahawalpur	2013-14	5791	281,608
9	District Population Welfare Officer, Kasur	2013-14	6816	260,512
10	District Population Welfare Officer, Faisalabad	2013-14	5893	254,149
11	District Population Welfare Officer, Jhang	2013-14	6824	229,320
12	Secretary Population Welfare, Lahore	2012-13	5143	210,651
13	District Population Welfare Officer, DG Khan	2013-14	5885	193,060
14	District Population Welfare Officer, Chakwal	2013-14	6064	167,580
15	Director General Population Welfare Department, Lahore	2013-14	6659	65,290
16	District Population Welfare Officer, Gujrat	2013-14	6820	158,312
17	District Population Welfare Officer, Bhakkar	2013-14	5792	157,500
18	District Population Welfare Officer, Khushab	2013-14	6071	142,170

19	District Population Welfare Officer, Hafizabad	2013-14	5891	141,120
20	District Population Welfare Officer, Jhelum	2013-14	6067	117,600
21	District Population Welfare Officer, Pakpattan	2006-13	5180	98,720
<b>Total</b>				<b>9,924,382</b>