



**AUDIT REPORT
ON
THE ACCOUNTS OF
GOVERNMENT OF THE PUNJAB
AUDIT YEAR 2015-16**

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
ACS	Additional Chief Secretary
ADP	Annual Development Program
AG Punjab	Accountant General Punjab
AGPR	Accountant General Pakistan Revenues
AIDS	Acquired Immune Deficiency Syndrome
AIG	Additional Inspector General
AIMC	Allama Iqbal Medical College
AP Tablet	Aluminum Phosphate Tablet
APPM	Accounting Policies and Procedures Manual
APR	Actual Payee Receipt
BISE	Board of Intermediate and Secondary Education
BLPRI	Barani Livestock Production Research Institute
BOG	Board of Governors
BOP	Bank of Punjab
BOQ	Bill of Quantity
BPS	Basic Pay Scale
BVH	Bhawal Victoria Hospital
CA	Conveyance Allowance
CB	Contingent Bill
C&W	Communication and Works
CCI	Council of Common Interest
CCPO	Capital City Police Officer
CCTV	Close Circuit Television
CDR	Cash Deposit Receipt

CGA	Comptroller General Accounts
CM	Chief Minister
CMIT	Chief Minister's Inspection Team
CNIC	Computerized National Identity Card
CPO	City Police Officer
CSR	Civil Service Rules
CTD	Counter Terrorism Department
CTO	Chief Traffic Officer
CVT	Capital Value Tax
DA	Daily Allowance
DAC	Departmental Accounts Committee
DAO	District Accounts Officer
DDO	Drawing and Disbursing Officer
DFO	Divisional Forest Officer
DG	Director General
DGHS	Director General Health Services
DG Khan	Dera Ghazi Khan
DGPR	Director General Public Relations
DHQ	District Head Quarter
DPO	District Police Officer
DPWO	District Population Welfare Officer
DTL	Drug Testing Laboratory
EAD	Extra Assistant Director
EOL	Extra Ordinary Leave
EPD	Environment Protection Department
FAP	Foreign Aided Project
FBR	Federal Board of Revenue
FD	Finance Department
FDA	Fixed Daily Allowance
FIR	First Investigation Report
FJMC	Fatima Jinnah Medical College

FJWU	Fatima Jinnah Women University
GCU	Government College University
GOP	Government of the Punjab
GPF	Government Poultry Farm
GPF	General Provident Fund
GST	General Sales Tax
HBL	Habib Bank Limited
HEC	Higher Education Commission
HED	Higher Education Department
HIV	Human Immunodeficiency Virus
HRA	House Rent Allowance
IBCC	Inter Boards Committee of Chairmen
I&C	Information & Culture
IC&YA	Information Culture & Youth Affairs
IG Prisons	Inspector General Prisons
IGP	Inspector General Police
INTOSAI	International Organization of Supreme Audit Institutions
IT	Information Technology
KEMU	King Edward Medical University
KG	Kilogram
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
LGH	Lahore General Hospital
LP	Local Purchase
LPC	Last Pay Certificate
LPR	Leave Preparatory to Retirement
LPRI	Livestock Production Research Institute
LP Surcharge	Late Payment Surcharge

M&E	Monitoring & Evaluation
MAO	Mohammadan Anglo Oriental
MCB	Muslim Commercial Bank
MM&RI	Maize and Millats Research Institute
MPDD	Management and Professional Development Department
MTO	Motor Transport Officer
M. Ton	Metric Ton
NAM	New Accounting Model
NBP	National Bank of Pakistan
NHP	Net Hydel Profit
NIFT	National Institutional Facilitation Technology
NPA	Non Practicing Allowance
PAC	Public Accounts Committee
P&D	Planning and Development
PAO	Principal Accounting Officer
PBCC	Punjab Boards Committee of Chairmen
PC-I	Planning Commission-I
P Deposit	Pending Deposit
PDP	Proposed Draft Para
PEEDA	Punjab Employees Efficiency and Disciplinary Act
PEPCO	Pakistan Electric Power Company
PESSI	Punjab Employees Social Security Institution
PFR Vol-I	Punjab Financial Rules Volume-I
PFSA	Punjab Forensic Science Agency
PGMI	Post Graduate Medical Institute
Phd	Doctors in Philosophy
PHP	Punjab Highway Patrolling
PLA	Personal Ledger Account
PLS	Profit and Loss Sharing
PMAS	Pir Mehar Ali Shah
POL	Petrol, Oil and lubricants

PP Bags	Polypropylene Bags
PPRA	Punjab Procurement Regulatory Authority
PQR	Police Qaumi Razaqar
PRC	Procurement Reserve Centre
PRA	Punjab Revenue Authority
PRI	Poultry Research Institute
PST	Punjab Sales Tax
QMC	Quaid-e-Azam Medical College
OGRA	Oil and Gas Regulatory Authority
RMC	Rawalpindi Medical College
RYK	Rahim Yar Khan
SBP	State Bank of Pakistan
SCARP	Salinity Control and Reclamation Project
S&GAD	Services and General Administration Department
SDA	Special Drawing Account
SEMS	Strengthening of Emergency Medial Services
SIMS	Services Institute of Medical Sciences
SOP	Standard Operating Procedures
SP	Superintendent of Police
SRO	Statutory Regulatory Order
SSP	Senior Superintendent of Police
STR	Subsidiary Treasury Rules
TA	Travelling Allowance
TDR	Terms Deposit Receipt
TEVTA	Technical Education and Vocational Training Authority
TMA	Tehsil Municipal Administration
TOR	Terms of Reference
TRP	Technical Review Panel
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
VO	Veterinary Officer
VVIP	Very Very Important Person
VRI	Veterinary Research Institute
WAPDA	Water and Power Development Authority
WHT	Withholding Tax

PREFACE

Article 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Section 8 of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, requires 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 2014-15 and accounts of some formations for previous years. The Directorate General Audit Punjab conducted audit during 2015-16 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. A section has been introduced in this report to galvanize PAC's attention in redirecting PAO's role to fix financial policies in his/her domain. To this end, analysis of trends of audit findings, of selected departments, over the past five years is included in this report.

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 2015 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:

(Rana Assad Amin)

Auditor General of Pakistan

EXECUTIVE SUMMARY

Audit Report on the Accounts of Government of the Punjab

This Report contains sixteen chapters incorporating results of regularity and certification audits mainly carried out in the year 2015-16.

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

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

Objectives

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

- ascertain whether the moneys shown as expenditure in the accounts were authorized for the purpose for which they were spent;
- see that the expenditure incurred was in conformity with the applicable laws, rules and regulations;
- see that every item of expenditure was incurred with the approval of the competent authority; and
- see that the canons of financial propriety were observed.

a. Scope of Audit

For the financial year 2014-15, auditable expenditure in the ambit of Directorate General Audit Punjab was Rs. 961,914.59 million. The expenditure audited was Rs. 182,532.29 million. Moreover, audit findings on an expenditure of Rs. 9,928.86 million of financial year 2013-14 also make part of this Report.¹

b. Recoveries at the instance of audit

Recovery of Rs. 4,108.74 million was pointed out by audit. Recovery effected from January to December, 2015 was Rs.451.68 million. Out of the total recovery effected, an amount of Rs. 202.81 million was not in the notice of the executive before this audit.

c. Audit Methodology

This office conducts a detailed audit drill combining an elaborate planning process with a set of robust execution techniques. Detailed planning files are prepared covering all the areas of activities of the auditee formations besides details of their budget and organizational and legal framework. A risk assessment exercise is carried out to identify main risk areas. Audit strategy based on desk audit is implemented by using ACL to draw sample and extract information on accounts of the Government of the Punjab from SAP-R3 data. In the second leg, a work program is developed according to geographical locations of auditee formations. Following that, inspection visits of auditee formations are carried out to apply substantive tests and collect sufficient evidence for audit observations. This information is recorded, in detail, in the execution files prepared according to the standard working paper kit issued by Auditor General of Pakistan. Once done with this step, responses of the auditees are gathered through DACs and incorporated in the audit findings. Then, an internal quality review is performed to evaluate the

1. This report mainly incorporates results of regularity audit. However, the gist of audit findings of the certification audit carried out on the accounts of Government of the Punjab for financial year 2014-15 is also included. In addition, this Directorate conducted certification audit of ten Foreign Aided Projects plus three Special Studies on various themes of public interest.

adequacy of audit findings in terms of auditing standards. In the end, an external quality review is carried out to shape up the final contours.

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

Critical areas which need special attention of the PAO and DDO are:

- Receipts
- Payroll
- Stocks and stores

- Loans & advances
- Procurements
- Deduction of taxes at source

f. The key audit findings of the report:

1. Misappropriation of funds amounting to Rs.1,040.03 million were noticed in nine cases.¹
2. Recovery pointed out in fifteen paras amounting to Rs.3,120.62 million.²
3. Unauthorized payments of Rs.547.05 million were noticed in four cases.³
4. Non production of record amounting to Rs.7,811.13 million was noted in ten cases.⁴
5. There were thirteen cases of irregular expenditure and violation of rules amounting to Rs.1,115.59 million.⁵
6. Lack of internal controls was noted in twelve cases amounting to Rs.1,547.08 million.⁶
7. There were five cases pertaining to non protection of assets amounting to Rs.405.45 million.⁷
8. Non adjustment of advances was noticed in one case amounting to Rs. 122.84 million.⁸

1. Para: 2.4.1; 4.5.1; 6.5.1; 8.5.1 ; 8.5.2; 8.5.3; 8.5.4 ; 8.5.5 ; 15.4.1

2. Para: 2.4.12; 4.5.10; 5.4.5; 6.5.25; 6.5.26; 6.5.27; 6.5.28; 6.5.29; 6.5.30; 7.5.24; 8.5.22; 8.5.23; 8.5.24 ; 8.5.25; 12.4.7

3. Para: 2.4.14; 6.5.24; 8.5.21; 12.4.8

4. Para: 2.4.3; 5.4.1; 6.5.2; 7.5.1; 7.5.2; 8.5.6 ; 14.4.1; 15.4.2; 16.4.1;

5. Para: 7.5.6; 7.5.7; 8.5.7 ; 8.5.8 ; 8.5.9; 8.5.10 ; 8.5.12 ; 8.5.15 ; 8.5.17 ; 10.4.2; 12.4.1; 15.4.8

6. Para: 2.4.10; 2.4.11; 6.5.15; 6.5.16; 6.5.20; 6.5.21; 6.5.22; 7.5.13;7.5.17;7.5.19; 7.5.20; 15.4.3

7. Para: 2.4.9; 5.4.11; 12.4.11; 12.4.12; 12.4.13

8. Para: 7.5.14

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 and, taking necessary remedial and preventive measures.
- 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.
- 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.
- Capacity building of financial managers.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rupees in millions)

Sr. No.	Description	No.	Budget
1.	Total Entities (Administrative Departments/PAOs)	31	870,077.00
2.	Total Formations	2230	870,077.00
3.	Total Entities Audited	14	802,322.00
4.	Total Formations Audited	578	643,187.17
5.	Audit & Inspection Reports	578	643,187.17
6.	Other Reports (FAP/Special Studies)	13	*39,341.12

* This figure represents the amount of budget of ten FAP Projects audited.

Table 2: Audit observations classified by categories

(Rupees in millions)

Sr. No.	Description	Monetary Value of Audit Observations
1.	Unsound asset management	414.21
2.	Weak financial management	11,919.87
3.	Weak Internal controls relating to financial management	23,500.90
4.	Others	1,109.66
Total		36,944.64

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.	Financial outlay audited	1,178	5,221.98	44,837.69	132,472.91	183,710.58	120,816.59
2.	Monetary Value of Audit Observations	13,485.81	47.16	3,065.43	20,346.24	36,946.05	5,8851.60
3.	Recoveries Pointed Out at the instance of Audit	245.55	-	1,481.03	2,381.81	4,108.74	4,433.17
4.	Recoveries Accepted/ Established at the instance of Audit	245.55	-	1,481.03	2,381.81	4,108.74	4,525.15
5.	Recoveries Realized at the instance of Audit	-	-	-	451.68	*451.68	349.34

*Note: Recoveries realized at the instance of Audit for this year are from January to December 2015.

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

Sr. No	Description	Monetary Value of Audit Observations
1.	Violation of Rules and regulations and violation of principles of propriety in public operations	20,643.84
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources	1,040.71
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.	Weaknesses of internal control systems	1,823.85
5.	Recoveries and overpayments, representing cases of established overpayments or misappropriations of public money	4,108.74
6.	Non-production of record	7,811.13
7.	Others, including cases of accidents, negligence etc.	1,516.37

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

Sr. No	Description	Amount			2014-15	
		2015-16				
		Expenditure	RR	Total		
1	Outlays audited (Item-1 of Table-3)	183,710.58	28,295.99	212,006.57	150,061.11	
2	Expenditure on audit	-	-	**232.43	*169.41	
3	Recoveries realized at the instance of audit	451.68	181.19	632.87	591.06	
4	Cost-benefit ratio				1:2.72	1:3.49

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

* Budget grant for the year 2014-15 as reflected on 31.12.2014

** Actual expenditure from 01.01.2015 to 31.12.2015

CHAPTER 1

Public Financial Management Issues

Director General Audit Punjab conducts Financial Attest Audit of the Accountant General Punjab and Director Budget & Accounts Forest Department on annual basis. Following observations surfaced during the audit of financial year 2014-15.

Accountant General Punjab

1.1 AUDIT PARAS

1.1.1 Unjustified negative balances of Foreign Debt-Rs. 61.39 billion

Risk Categorization: High

Observation:

There is a negative closing balance of foreign debt appearing in Annexure II (E03302) of Finance Accounts Rs. 61.394 billion.

Implications:

- Reflects financial indiscipline.
- Misleads the user of the Financial Statements about the true and fair position of financial data of the Government.

Management response:

The statement pertaining to Foreign Loans is showing negative balance due to the fact that the disbursement under Foreign Loan is made by the donor agencies in foreign currency to the Federal Government, whereas the Federal Government credits the equivalent rupees to the account of the Provincial Government. The Federal Government repays the Foreign Loan to donor agencies in foreign currency and recovers it from the Provincial Government in installments. It is further added that

receipt figures pertaining to Third Party Payments are still not being accounted for. Whereas, repayment is being made for the whole amount including receipts pertaining to Third Party Payments as well. All these factors resulted in negative balances appearing in the Finance Accounts of the Government of the Punjab.

Recommendation:

Debt balances are required to be updated on regular basis according to the figures of Finance Department and Economic Affairs Division. Moreover, the debt balances need to be reconciled with lenders on priority basis for accurate accounting.

1.1.2 Excess payment against Domestic Debt-Rs.11.94 billion

Risk Categorization: High

Observation:

Excess repayment of Domestic Loans amounting to Rs. 11.941 billion was appearing in Annexure-1 of Finance Accounts. Further it was noted that, despite the fact that, there was already a negative balance indicating excess payment; further repayment of Rs. 0.572 billion was found recorded against Domestic Loans during the financial year 2014-15.

Implications:

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

Management response:

The matter has been referred to the finance department for clarification.

Recommendation:

Debt balances are required to be updated on regular basis according to the figures of Finance Department and Economic Affairs Division. Moreover, the debt balances need to be reconciled with lenders on priority basis for accurate accounting.

***1.1.3 Difference of cash balances between book and bank-
Rs. 18.62 billion***

Risk Categorization: High

Observation:

There was a difference of Rs.18.620 billion between Closing Cash Balance as per Finance Accounts and Closing Cash Balance as per State Bank of Pakistan during the Financial Year 2014-15.

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 financial data of the Government.

Management response:

The variation pointed out by audit relates to SBP annual cash balance compilation shortcomings. This office (AG Punjab) has informed SBP through letter that there are certain gaps in its annual closing balance report.

Recommendation:

The issue needs to be looked into at a higher level for rectifying the discrepancies in a timely manner with a view to enable accurate reporting.

1.1.4 Excess expenditure than budget allocations-Rs.50.34 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.” Further, as envisaged in Para 15.1 & 15.2 “expenditure should not be incurred on a scheme/service without provision of funds.”

Following two departures from the above criteria were noted:

- (a) Expenditure of Rs.47.18 billion including pay & pension of Rs.2.44 billion and other than pay & pension Rs.44.74 billion was incurred over and above the allocated budget.
- (b) Expenditure of Rs.3.16 billion including pay & pension of Rs.0.79 billion, and other than pay & pension Rs.2.37 billion, was incurred without any budgetary provision in the original estimates/supplementary grants and without any re-appropriation made to this effect.

Implications:

- Noncompliance of Budget Manual.
- Lack of control over expenditure against allocated budget by the AG Punjab.
- Occurrence of unauthorized expenditure.
- Leads to financial indiscipline.

Management response:

Out of the total excess of Rs.50.341 million, Rs.2,407 million relates to mandatory salary and pension payments against which budget

check is not yet introduced in the system. The remaining excess of Rs.47,934 million pertains to such contingencies (Rs.47,110 million) and pay & pension (Rs.824 million) budget was duly released and was available in the system but due to budget book compilation errors, the same was not mentioned in the budget book, resulting in excess being shown in the Appropriation Accounts.

A special note has been given in the Appropriation Accounts book against all such items disclosing the discrepancy budget book and highlighting that no actual took place [sic]. Furthermore, AG office has firmly taken up the matter with Finance Department. Finance Department has been requested to probe into the reasons for such a material compilation error.

Recommendation:

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

1.1.5 Non recording of expenditure-Rs.10.10 billion

Risk Categorization: High

Observation:

An expenditure of Rs.10.10 billion incurred through Assignment Accounts (ADB) was not recorded as consolidated fund expenditure due to non-budgeting of Donor Funded Assignment Account releases. This caused under-statement of Consolidated Fund by the above expenditure.

Implications:

- Understated expenditure.
- Lack of control over expenditure

Management response:

Accountant General Punjab informed that the procedure in practice for the Foreign Funded Assignment Accounts does not require prior consolidated fund payment authorization from the Accounts Office. AG office has no mechanism to pre-audit these expenditures.

Recommendation:

Management needs to forward the case to CGA to take up with EAD/Finance Division.

1.1.6 Unutilized budget-Rs.235.63 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 an amount of Rs.1,392.36 billion was allocated in the annual budget for the year 2014-15 and placed at the disposal of departmental authorities but funds amounting to Rs. 235.63 billion i.e. 16.92 percent were not utilized for the intended purposes.

Implications:

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

Management response:

Accountant General Punjab highlighted the said savings in Appropriation Account for the financial year 2014-15. It will be submitted to the competent authority i.e. Public Accounts Committee which may require reasons from the concerned department.

Recommendation:

We recommend that the Government resources be used efficiently and effectively for the intended purposes.

1.1.7 Excess payment-Rs.0.01 billion

Risk Categorization: High

Observations:

- Under head “District Accounts Office Suspense” an amount of Rs.3.437 million was paid by District Accounts Officer Sahiwal by accepting of claims of arrears of Pay & Allowances of non-gazetted employees on fake LPCs submitted by District Police Officer Sahiwal. Subsequently amounts were recovered during 2015-16. Further under head Sales Tax and Income Tax an amount of Rs.5.920 million was paid to private vendors instead of Federal Treasury of Tax by Accountant General Punjab and District Accounts Offices.
- Under the head Pay & Allowances payment of Rs.3.163 million was made at District Accounts Office Faisalabad against Computerization of Salaries of Fictitious employees during 2013-14.

Implication:

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

Management response:

- The matters are under investigation.

Recommendations:

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

1.1.8 Non deposit of receipt-Rs.0.01 billion

Risk Categorization: High

Observations:

An amount of Rs.12.084 million was received on account of Sales of Stamps Paper by Sub Treasury officer Kharian District Gujrat. The same was not deposited into Government Treasury. The matter is under investigation.

Implication:

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

Management response:

The matter is under investigation.

Recommendations:

The matter may kindly be probed in detail and amounts may be recovered and deposited into Government Treasury.

1.1.9 Non-reconciliation of receipts and payments

Risk Categorization: High

Observations:

- Receipt of Rs. Rs.32.85 billion pertaining to Provincial Government was not reconciled by the Principal Accounting Officers (PAOs)/Drawing & Disbursing Officers (DDOs).

- Expenditure of Rs. Rs.97.70 billion pertaining to Provincial Government was not reconciled by the Principal Accounting Officers (PAOs)/Drawing & Disbursing Officers (DDOs).

Implications:

- Unauthentic expenditure because reconciliation is the primary requirement of credible 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 response:

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

Recommendations:

Reconciliation of receipts/payments at all level be ensured.

1.1.10 Irregular payment against SDA/PLA, Assignment Accounts.

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 2014-15 by the Accountant

General Punjab/District Accounts Offices under head PLA/SDA and Assignment Accounts without pre-audit.

Head of Account	Total Expenditure as per Civil Account for the Financial Year 2014-15	Actual Expenditure as per Civil Accounts incurred without pre-audit by AG/DAOs	%age
G11217-Personal Deposits	1,079,968,584,956	52,587,740,540	5
G01190-Special Drawing Account (SDA)	1,079,968,584,956	127,624,558,170	12
G11264-Assignment Accounts (ADB)	1,079,968,584,956	30,870,222,858	3
G11265-Assignment Accounts (Civil)	1,079,968,584,956	23,072,142,997	2

Implications:

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

Management response:

Special Accounts (PLA/SDA/AA) are being operated according to provisions of Chapter 17 of Accounting Policies and Procedure Manual (APPM) which is a part of New Accounting Model (NAM) prescribed by the Auditor General of Pakistan and approved by the President of Pakistan.

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.

1.1.11 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.91.10 billion, Personal Ledger Account amounting to Rs.28.94 billion and Assignment Accounts amount to Rs. 3.06 billion in detailed below District Accounts Offices were sanctioned directly by the Finance Department without prior consultation with Accountant General Punjab in contrary to Para 17.2.3.1

Implications:

Leads to financial indiscipline.

Management response:

Non-consultation with the Accountant General is an ongoing administrative issue between Accountant General and Finance Department. The Accountant General office has been stressing upon the Finance Department to carry out the consultation prior to opening of Special Accounts (SDAs PLAs and Assignment Account). Audit's current observation has also been referred to Finance Department on 06.10.2015, so that this long outstanding administrative issue can be resolved permanently.

Recommendation:

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

Director Budget and Accounts Forest Department

1.1.12 Excess payment against Pay & Allowances-Rs.800,000

Risk Categorization: High

Observations:

Under the head Employees Related Expenses there is misappropriation of Rs.800,000 at DFO Bahawalnagar as pointed out by

audit in sample. The matter is under investigation and recovery of Rs.46.100 million was pointed out.

Implication:

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

Management response:

- The matter is under investigation.

Recommendations:

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

1.1.13 Un-presented cheques -Rs.1.04 billion

Risk Categorization: High

Observation:

According to “Trust Accounts-Others” as on 30th June, 2015 there were un-presented cheques of Rs.1.04 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:

Letter has been written by the Accountant General Punjab to Forest Department vide No.TDH-II/Fin. A/c/observation/2014-15/CD377 dated 07-10-2015.

Recommendation:

Un-presented cheques be reconciled and cleared timely.

**1.1.14 Unjustified negative balance of Forest Department-
Rs.2.81 billion**

Risk Categorization: High

Observation:

According to “Trust Accounts-Others”, Negative closing balance of Rs.2.81 billion is appearing against head G10402-Forest Remittances as on 30th June, 2015 which needs reconciliation.

Implication:

Existence of such negative balance leads to incorrect reporting.

Management response:

This balance pertains to previous years and has been wrongly booked by the DAO’s. The reconciliation of remittances have been made from 2002-03 to 2010-11 and the concerned DAOs and AG Punjab have already been requested repeatedly for rectification thereof. The remaining years will be reconciled on provision of the Civil Accounts and detailed books by the AG 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 is comprised of four attached departments and six autonomous bodies. It has been assigned the business of:

- Agricultural education training & research.
- Soil fertility & soil conservation.
- Agricultural loans / subsidies.
- Water courses conveyance efficiency through improvement of watercourses.
- Market committees & regional markets were set up under the Punjab Agricultural Produce Market Ordinance, 1975 and rules made there under during 1979.
- Production, multiplication and marketing of the certified seed through Punjab Seed Corporation.
- Development of 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.

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

Introduction

The Appropriation Accounts for the year 2014-15 of Agriculture Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2014-15 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	96.645	(13.373)	83.272	71.957	(11.315)
PC21018	7,010.778	0.001	7,010.779	5,808.757	(1,202.022)
PC22036	7,567.875	(6201.73)	1,366.145	1,295.041	(71.104)
PC12038	190.551	4.225	194.776	191.538	(3.239)
Total	14,865.849	(6210.877)	8,654.972	7,367.293	(1287.68)

Overview of Expenditure

The final budget of Agriculture Department for the year ended 30.06.2015 was Rs. 8,654.972 million. Out of this, actual expenditure was Rs.7367.293 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	7,107,423,000	5,880,713,311	(1,226,709,689)	(17.26)
Development	7,758,426,000	1,486,578,903	(6,271,847,097)	(80.84)
Total	14,865,849,000	7,367,292,214	(7,498,556,786)	(50.441)

During the year, due to supplementary grants and surrenders amounting to Rs. 6,210.88 million, this composition changed. Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	7,094,051,000	5,880,713,311	(1,213,337,689)	(17.10)
Development	1,560,921,000	1,486,578,903	(74,342,097)	(4.76)
Total	8,654,972,000	7,367,292,214	(1,287,679,786)	(14.88)

Variance of 81 percent between the original allocation and actual expenditure in the development grant sounds alarming. Either original allocation was grossly on the higher side or the department's capacity to utilize funds was below expectation.

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. Savings amounting to Rs. (1,287.680) million at the close of the year 2014-15 under grants PC21010, PC21018, PC22036 & PC12038 were not surrendered 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:

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	40	14	26	35
2	1985-86	85	67	18	79
3	1986-87	107	65	42	61
4	1987-88	21	14	7	67
5	1988-89	88	79	9	90
6	1989-90	71	45	26	63
7	1990-91	43	29	14	67
8	1991-92	25	14	11	56
9	1992-93	26	13	13	50
10	1993-94	49	34	15	69
11	1994-95	15	3	12	20
12	1995-96	46	0	46	0
13	1996-97	38	28	10	74
14	1997-98	76	49	27	64
15	1998-99	30	18	12	60
16	1999-00	110	60	50	55
17	2000-01	205	178	27	87
18	2001-02	89	51	38	57
19	2003-04	22	14	8	64
20	2005-06	62	10	52	16
21	2006-07	44	36	8	82
22	2009-10	35	18	17	40
23	2011-12	16	0	16	0
Total		1343	839	504	62

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

Misappropriation

2.4.1 *Appointment on fake degree - Rs.1.62 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 University of Agriculture, Faisalabad for the year 2014-15, it was observed that Mr. Iftikhar Ahmad Saeed, Lecturer of University Sub Campus, Toba Tek Singh, provided fake M.Sc. degree for appointment as lecturer. As a result of inquiry, his services were terminated by the syndicate on 07.09.2013. The syndicate further decided to recover the entire amount of Rs. 1,622,578 from him but the amount has not been recovered as yet.

Audit was of the view that weak administrative controls resulted in appointment on fake degree.

The matter was pointed out to the formation during audit conducted in September 2015. The management just received the observation and did not offer any reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 09.01.2016, the para was kept pending for recovery.

Audit recommends probe into the matter to fix responsibility for appointment on fake documents, initiation of penal proceedings against the responsible individual and recovery of the stated amount.

(PDP No. 11566-University of Agriculture, Faisalabad-2014-15)

2.4.2 Loss due to theft of government assets-Rs. 686,510

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 Agriculture Department for the period 2012-13, it was observed that vehicle and agriculture produce were stolen which caused a loss of Rs. 686,510 to the government. Neither departmental inquiry was conducted to work out the value of stolen articles nor responsibility was fixed against the person held at fault besides effecting recovery thereof. The details are as under:

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1	Director Water Management Training Institute, Lahore.	4846	400,000
2	Director Cotton Research Institute, Faisalabad.	4858	286,510
Total			686,510

Audit was of the view that weak internal controls on management of assets resulted in theft of government assets.

The matter was pointed out to the formations during audit conducted in January and February 2014. The Department replied that investigation was in process but articles were still untraceable.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that matter may be probed and responsibility for not initiating timely action for recovery may also be fixed besides effecting recovery.

Non production of record

2.4.3 Non production of record/vouched accounts-Rs. 276.27 million

According to Section 14(2) & (3) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information. Any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules.

During audit of various formations of Agriculture Department, record was not produced nor the vouched account was provided to audit for scrutiny. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of record	Amount (Rs.)
1	Punjab Agriculture Research Board, Lahore	2012-15	12588	Record of different research work	274,767,624
2	Pir Mehr Ali Shah, Arid Agriculture University, Rawalpindi.	2014-15	11509	Record of Research Projects	1,500,869
3	Pir Mehr Ali Shah, Arid Agriculture University, Rawalpindi.	2014-15	11513	Endowment Fund record	18,600,000
4	Pir Mehr Ali Shah, Arid Agriculture University, Rawalpindi.	2014-15	11521	Record of university owned company	66,000,000
Total					276,268,493

Audit was of the view that due to non production of record, audit could not authenticate the expenditure as a valid charge to the exchequer.

The matter was pointed out to the formations during audit conducted in May and September 2015. The formation at Sr. No. 1 noted the observation for compliance. The rest of the formations did not offer any cogent reply.

The matter was further reported to the Administrative Department. In the DAC meetings held on 09.01.2016 and 22.01.2016, the paras were kept pending for compliance.

Audit recommends that record be produced at the earliest besides disciplinary action be initiated against the responsible persons for non production of record.

Irregularity & non compliance

2.4.4 Irregular purchases of agriculture machinery- Rs.230.93 million

According to Rule 12 of Punjab Procurement Rules 2014, all procurement opportunities over two million rupees should be advertised on the PPRA's 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 the procurement of more than one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the website of the Authority in the manner and format specified by regulations.

During audit of following formations of Agriculture Department, it was observed that an amount of Rs. 230,934,560 was expended on the purchase of agriculture machinery and spare parts but there was no advertisement on the PPRA website or in print media:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	University of Agriculture, Faisalabad	2014-15	11571	186,523,000
2.	PMAS-Arid University, Rawalpindi	2014-15	11499	17,000,000
3.	PMAS, Arid Agriculture, University, Rawalpindi	2014-15	11517	7,080,152
4.	PMAS-Arid University, Rawalpindi	2014-15	11769	5,500,000
5.	Barani Agriculture Training Institute, Rawalpindi	2005-14	12424	4,363,542
6.	Director Agronomic Research Institute, AARI, Faisalabad	2014-15	11772	3,614,293
7.	PMAS, Arid Agriculture, University, Rawalpindi	2014-15	11520	2,205,980
8.	Agriculture Chemist (SF) Sargodha	2003-14	11536	1,952,516
9.	Director in-service training institute Sargodha	2005-14	11539	1,676,925
10.	Director Agricultural informational Lahore	2014-15	11530	1,018,152
Total				230,934,560

Audit was of the view that non-adherence to PPRA rules resulted in irregular expenditure.

The matter was pointed out to the formations during audit conducted from March to October 2015. The formations received the observations and did not submit reply.

The matter was further reported to the Administrative Department during May to December 2014. In the DAC meetings held on 01.12.2015, 02.01.2016, 09.01.2016 and 22.01.2016, the paras at Sr. Nos. 1& 8 were kept pending for compliance. The paras at Sr. Nos. 2 to 4&7 were kept pending for regularization. The paras at Sr. Nos. 6& 9 were kept pending for probe of the matter. The para at Sr. No. 5 was kept pending for disciplinary action under PEEDA Act. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that the matter be inquired to fix responsibility for non-adherence to PPRA Rules and regularization of the expenditure be sought from the competent authority.

2.4.5 Irregular appointments of labour on daily wages - Rs. 16.72 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. 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 Agriculture Department, it was observed that daily labour was hired without approval of the Finance Department and without advertisement, in violation of the above stated rules. The details are as under:

Sr. No	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Pir Mehr Ali Shah Arid University, Rawalpindi	2014-15	11504	16,482,120
2.	Pir Mehr Ali Shah Arid University, Rawalpindi	2014-15	11761	240,000
Total				16,722,120

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

The matter was pointed out to the formation during audit conducted in October 2015. The formation just received the observations and did not offer any reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 22.01.2016, the paras were kept pending for regularization from Finance Department.

Audit recommends probe into the matter to fix responsibility and regularization of the expenditure from Finance Department.

2.4.6 Irregular payments through DDO instead of crossed cheques-Rs. 2.79 million

As per Rule 4.49(a) of Subsidiary Treasury Rules, read with Finance Department letter No.FD(FR)V-6/75(P) dated 20.06.2007, payments exceeding Rs.100,000 shall be made through cheques instead of cash. This limit was Rs.10,000 prior to 20.06.2007.

During audit of following formations of Agriculture Department, it was observed that payments of Rs. 2,789,535 were made by the Drawing and Disbursing Officers in cash instead of cheque in violation of the above rule:

Sr. No.	Name of formation	Period of Accounts	PDP No.	Amount Rs
1.	Deputy Director of Agriculture, Pest Warning & Quality Control, Lahore	2000-14	9574	1,662,154
2.	Cotton Botanist, Cotton Research Station, Vehari	2004-14	9585	1,127,381
Total				2,789,535

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

The matter was pointed out to the formations during audit conducted in January and March 2014. The formations noted the observations for compliance.

The matter was further reported to the Administrative Department. In the DAC meetings held on 02.01.2016 and 15.01.2016, the paras were kept pending for regularization.

Audit recommends that responsibility be fixed besides condonation of irregularity from the Finance Department.

2.4.7 Irregular appointments on Tenure Track

As per 2.1 (c) of Tenure Track Statutes, except Assistant Professors all other appointments must be recommended by at least two members of Independent Technical Review Panel (TRP) constituted by the respective University for the purpose.

During audit of Pir Mehr Ali Shah, Arid Agriculture University, Rawalpindi for the period 2014-15, it was observed that university appointed six faculty members on tenure track in violation of aforesaid rules. No Technical Review Panel (TRP) was constituted and faculty members were appointed without proper evaluation. Moreover, it was observed that no proforma were developed for the evaluation and scrutiny of the faculty as recommended by the HEC. No structural mechanism was developed for awarding increments and all faculty members were awarded increment irrespective of their performance.

Audit was of the view that weak internal controls on “Tenure Track Statutes” resulted in irregular appointments.

The matter was pointed out to the formation during audit conducted in September 2015. The formation received the observation and did not offer any reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 22.01.2016, the para was kept pending for inquiry.

Audit recommends that irregular appointments on TTS should be terminated and action be taken to fix the responsibility

(PDP No. 11518- PMAS Arid Agriculture University Rawalpindi-2014-15)

2.4.8 Irregular appointments of retired employees

According to S&GAD letter No. SI-2-36/2000 dated 10.04.2008, 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 University of Agriculture Faisalabad for the year 2014-15, it was observed that 31 retired employees were hired by the university in violation of the above stated instructions.

Audit was of the view that disregard to government instructions resulted in irregular appointments.

The matter was pointed out to the formation during audit conducted in September 2015. The formation received the observation and did not offer any reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 09.01.2016, the para was kept pending for compliance.

Audit recommends that responsibility be fixed for irregular appointments in violation of government instructions besides termination of all such appointments.

(PDP No. 11576- University of Agriculture, Faisalabad-2014-15)

Performance

2.4.9 Loss due to non-utilization of agriculture land- Rs. 15.49 million

According to 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 audit of Agriculture Department, it was observed that cultivatable land was not utilized properly which resulted in a loss to the government to the tune of Rs.15,486,135 (approx.) in the shape of income. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Director Agronomic Research Institute, AARI, Faisalabad	2014-15	11774	12,510,000
2.	PMAS-Arid University, Rawalpindi	2014-15	11514	2,250,000
3.	Fruit & Vegetable Project, Lahore	2013-14	9727	726,135
Total				15,486,135

Audit was of the view that weak internal controls on management of assets resulted in loss of income from cultivatable land.

The matter was pointed out to the formations during audit conducted from August to October 2015. The formations received the observation and did not offer any reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meetings held on 09.01.2016, 15.01.2016 and 22.01.2016, the para at Sr. No. 1 was kept pending for record verification. The para at Sr. No. 2 was kept pending for appropriate decision at the level of Secretary Agriculture. The para at Sr. No. 3 was kept pending for compliance.

Audit recommends that matter be inquired at appropriate level to fix responsibility for non-utilization of land.

Internal control weakness

2.4.10 Irregular and incomplete construction of water reservoir against provisions of PC-I Rs.20.50 million

Para 2.6 of Guidelines for Project Management of Planning commission states that it is important to watch that progress is not pushed

at the cost of quality. It is also equally important that the works are not delayed / suspended or slowed down due to impediments in timely supply of materials, acquisition of land, and/or want of requisite funds at appropriate stages. All these strategic points must be sorted out well in advance by the Project Director in coordination with the concerned quarters to avoid time and cost overrun.

During scrutiny of record of Pir Mehr Ali Shah Arid Agriculture University Rawalpindi for the year 2014-15, it was observed that a water reservoir was constructed at Koont Farm without observing specifications allowed in PC-1.

Audit was of the view that weak internal controls on implementation of provisions of PC-I resulted in irregular expenditure on construction of water reservoir.

The matter was pointed out to the formation during audit conducted in September 2015. The management received the observation and did not offer any reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 22.01.2016, the para was kept pending for revision of PC-I.

Audit recommends to inquire the matter to fix responsibility for violation of provisions of PC-I.

(PDP No. 11757- Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi -2014-15)

2.4.11 Irregular expenditure on Ph.D. scholarships-Rs.8.70 million

According to terms and conditions of the contract for HEC scholarships, members of the faculty were sent abroad for Ph.D. studies under the condition that they will come back to the universities after successfully completing their Ph.D. degrees.

During audit of Agriculture Department for the year 2014-15, it was observed that following member of the faculty from various universities were sent for Ph.D. studies abroad, however either they failed to come back or they were not able to complete their Ph.D. programmes at all:

(Rupees in million)

Sr. No.	Name of formation	PDP No.	Remarks	Amount
1.	University of Agriculture Faisalabad	11568	Faculty members proceeded abroad for Ph.D. studies under HEC scholarship but they did not join their duties as per terms and conditions. The syndicate decided to recover the amount of Rs. 4,946,324 from defaulters.	4.95
2.	University of Agriculture Faisalabad	11569	Mr. Manzoor Hussain was awarded scholarship for Ph.D. studies, but the candidate failed to complete Ph.D. and returned Pakistan breaching the agreement. The syndicate on 08.01.2011 decided to recover entire amount of Rs. 3,750,207 from him.	3.75
Total				8.70

Audit was of the view that weak internal controls on contracts resulted in irregular expenditure on Ph.D. scholarships.

The matter was pointed out to the formation during audit conducted in September and October 2015. The formation received the observations and did not offer any reply.

The matter was further reported to the administrative department in December 2015. In the DAC meeting held on 09.01.2016, the paras were kept pending for recovery.

Audit recommends recovery of the stated amount from the concerned and its deposit into government treasury.

Recoveries and overpayments

2.4.12 Non recovery of lease amount from pattadars and others-Rs. 628.49 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.”

During audit of MM & RI Yousafwala, Sahiwal for the period 2008-15, it was observed that 2676 acres of land was occupied by illegal pattadars and persons other than pattadars illegally occupied 68 acres of land. An amount of Rs. 628,486,788 was recoverable from these illegal occupants.

Audit was of the view that government sustained loss due to weak internal and supervisory controls.

The matter was pointed out to the formation during audit conducted in November 2015. The formation did not offer any cogent reply.

The matter was further reported to the Administrative Department in November 2015. In the DAC meeting held on 15.01.2016, the para was kept pending for recovery.

Audit recommends that the land be got vacated from illegal occupants and action be taken against the responsible persons besides strengthening of internal controls.

(PDP No. 12433-MM&RI Yousafwala, Sahiwal-2008-15)

2.4.13 Non recovery of outstanding dues-Rs. 16.99 million

According to 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.16,990,407 was outstanding from employees, shops, canteens, tenants on account of rent, government dues, utility charges and fines etc. The details are given below:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Amount (Rs.)
1.	Director Agronomic Research Institute AARI, Faisalabad	2014-15	11771	7,686,105
2.	Agriculture Engineer Layyah	2013-14	11778	2,951,255
3.	Agriculture Engineer, Sahiwal	2013-14	10802	2,465,064
4.	Agriculture Engineer, Sargodha	2013-14	12423	1,145,202
5.	Director Agriculture (AR) Lahore	2011-14	11759	724,000
6.	Agriculture Engineer DG Khan	2014-15	12432	636,070
7.	PMAS-Arid University, Rawalpindi	2014-15	11501	45,000
8.	Director Rice Research Institute, Kala Shah Kaku	2014-15	12436	516,981
9.	Agriculture Engineer, Multan	2013-14	5904	372,730
10.	Agriculture Engineer Sahiwal	2013-14	10801	448,000
Total				16,990,407

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

The matter was pointed out to the formations during audit conducted from January to September 2015. The formations noted the observations for compliance.

The matter was further reported to the administrative department during April to December 2015. In the DAC meetings held on 09.01.2016 and 15.01.2016, the paras at Sr. Nos. 2&6 were kept pending for recovery. The para at Sr. No. 5 was kept pending for inquiry. The amounts of the paras at Sr. Nos. 1 & 7 to 9 were reduced to the extent shown in above table after verification of recoveries. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends recovery of the stated amount from the concerned besides fixing of responsibility.

2.4.14 Unauthorized payment of Conveyance Allowance- Rs. 3.40 million

According to 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 revealed that Conveyance Allowance was irregularly paid to the officers, who were provided official vehicles. Moreover, Conveyance Allowance was not admissible to the officials residing within the premises. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount Rs.
1.	Agriculture Training Institute, Sargodha	2005-14	11540	1,897,992
2.	University of Agriculture, Faisalabad	2014-15	11585	1,140,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount Rs.
3.	Director Agronomic Research Institute, AARI, Faisalabad	2014-15	11773	60,000
4.	PMAS-Arid University, Rawalpindi	2014-15	11763	200,999
5.	AD, Plant Protection, Layyah.	2001-14	9566	75,000
6.	Agriculture Engineer, Gujranwala	2003-14	9564	30,000
Total				3,403,991

Audit was of the view that weak internal controls on pay and allowances resulted in unauthorized payment of Conveyance Allowance.

The matter was pointed out to the formations during audit conducted from March to October 2015. The formations noted the observations for compliance.

The matter was further reported to the Administrative Department. In the DAC meetings held on 02.01.2016, 09.01.2016, 15.01.2016 and 22.01.2016, the paras at Sr. Nos. 1, 2, 4&6 were kept pending for recovery. The amount of the para at Sr. No. 3 was reduced to the extent shown in table after record verification of Rs. 240,000. The para at Sr. No. 5 was kept pending for adjustment of Conveyance Allowance.

Audit recommends that recovery be made from the officers/officials concerned and responsibility for overpayment be fixed.

2.4.15 Unauthorized occupation of government residences-Rs. 3.06

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 percent 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 Department, it was observed that the designated residences were occupied by unauthorized persons, but the

penal rent @ 60% of pay was not recovered. Further, no efforts were made by the department to get the residences vacated. The details are as under:

Sr. No.	Name of Formation	Period of Accounts	PDP No.	Amount (Rs.)
1.	Pir Mehr Ali Shah, Arid Agriculture University Rawalpindi	2014-15	11767	2,179,200
2.	Director Rice Research Institute, Kala Shah Kaku.	2008-15	12438	535,803
3.	Cotton Botanist, Cotton Research Institute, Vehari	2004-14	9584	340,000
Total				3,055,003

Audit was of the view that deviation from the rules and regulations and weak internal controls on the pay roll resulted in loss to government.

The matter was pointed out to the formations during audit conducted in March, September and October 2015. The formations did not offer any reply.

The matter was further reported to the Administrative Department during October and December 2015. In the DAC meetings held on 09.01.2016, 15.01.2016 and 22.01.2016, the para at Sr. No. 1 was kept pending till the decision received from the Court. The para at Sr. No. 2 was kept pending for recovery. The para at Sr. No. 3 was kept pending for compliance.

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

Others

2.4.16 Non disposal of unserviceable stock- Rs. 48.98 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 Agriculture Department, it was observed that a number of vehicles, bulldozers and other store items worth Rs.48,978,611 were off road/unserviceable. In the absence of appropriate action, these items were further deteriorating. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Amount (Rs.)
1.	Agriculture Engineer, Talagang	2013-14	9581	28,074,734
2.	Agriculture Engineer, Gujranwala	2003-14	9561	7,304,512
3.	Fruit &Vegetable Project, Lahore	2013-14	9728	4,000,000
4.	Agriculture Engineer Sahiwal	2013-14	10030	2,000,000
5.	Agriculture Engineer, Layyah	2013-14	9568	1,821,565
6.	Agriculture Engineer Faisalabad	2013-14	9559	1,060,000
7.	Agriculture Engineer Sahiwal	2013-14	10031	983,623
8.	Agriculture Engineer D G Khan	2014-15	12431	982,000
9.	Chief (P&E) Cell, Lahore	2011-14	11777	800,000
10.	AD (Pest Warning), Layyah	2001-14	9567	502,177
11.	MM&RI Yousafwala	2008-15	12434	500,000
12.	Agriculture Engineer Layyah	2013-14	9569	400,000
13.	Deputy Director Pest Warning, LHR	2000-14	9577	400,000
14.	Agriculture Engineer Gujranwala	2003-14	9562	150,000
Total				48,978,611

Audit was of the view that weak internal controls on management of assets and negligence in taking appropriate action could result in further deterioration and loss to the public exchequer.

The matter was pointed out to the formations during audit conducted from March 2014 to September 2015. The formations noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meetings held on 02.01.2016, 09.01.2016, 15.01.2016 and 22.01.2016, the paras at Sr. Nos. 1 to 6 and 8 to 14 were kept pending for proper disposal of unserviceable articles. With regard to remaining paras,

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

Audit recommends that auction process be expedited and sale proceeds be deposited into the government treasury.

CHAPTER 3

FINANCE DEPARTMENT

3.1 *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.

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

Introduction

The Appropriation Accounts for the year 2014-15 of Finance Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2014-15 against the total of nine 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	2,063.149	7,770.069	9,833.218	9,677.598	(155.620)
PC21028	104,000.000	0	104,000.000	88,799.247	(15,200.75)
PC21031	260,909.000	6,406.221	267,315.121	265,983.931	(1,331.190)
PC13035	10.000	0	10.000	0	(10.000)
PC24044	14,517.805	2,277.128	16,794.933	16,794.723	(0.209)
PC16048 (E)	21,618.211	0	21,618.211	21,094.477	(523.734)
PC13050 (H)	14,960.832	0	14,960.832	5,000.000	(9,960.832)
PC12043	5,000.000	(888.089)	4,111.911	4,108.311	(3.600)
PC22036	16,000.000	6,879.840	22,879.840	52,239.367	29,359.527
Total	439,079.897	22,445.169	461,524.066	463,697.656	2,173.590

Overview of Expenditure

The final budget of Finance Department for the year ended 30 June, 2015 was Rs. 461,524.066 million. Out of this, actual expenditure was Rs. 463,697.656 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	418,078,897,000	407,349,977,411	(10,728,919,589)	(2.57)
Development	21,000,000,000	56,347,678,439	35,347,678,439	168.32
Total	439,078,897,000	463,697,655,850	24,618,758,850	5.61

During the year, due to supplementary grants and surrenders amounting to Rs. 22,445.17 million, this composition changed. Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	434,532,315,000	407,349,977,411	(27,182,337,589)	(6.26)
Development	26,991,751,000	56,347,678,439	29,355,927,439	108.76
Total	461,524,066,000	463,697,655,850	2,173,589,850	0.47

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. Savings amounting to Rs.(27,185.938) million at the close of the year 2014-15 under grant PC21010, PC21031, PC21028, PC13035, PC24044, PC12043, PC16048 (E) & PC13050 (H) were not surrendered in time.

Excess expenditure requiring regularization

As per Para 13.2 (ii) of Punjab Budget Manual, “the total expenditure incurred on a purpose does not exceed the grant or grants provided for that purpose.” [sic]. However, excess expenditure amounting to Rs.29,359.527 million for the year 2014-15 under grant PC22036 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:

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1.	1986-1987	07	0	07	0
2.	1987-1988	3	0	3	0
3.	1989-1990	6	0	6	0
4.	1990-1991	1	0	1	0
5.	1991-1992	2	0	2	0
6.	1992-1993	4	1	3	25
7.	1993-1994	2	1	1	50
8.	1994-1995	2	0	2	0
9.	1995-1996	7	0	7	0
10.	1997-1998	10	7	3	70
11.	1998-1999	37	23	14	62
12.	1999-2000	48	25	23	52
13.	2000-2001	53	24	29	45
14.	2001-2002	70	36	34	51
15.	2006-2007	20	14	6	70
16.	2009-2010	25	1	24	4
Total		297	132	165	44

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

3.4 AUDIT PARAS

Non production of record

3.4.1 Non production of record -Rs. 43.917 billion

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

During audit of Punjab Finance Department for the period 2014-15, following auditable record was not produced to audit:

(Rupees in millions)

Sr. No.	Nature of Record	PDP No.	Amount
1.	Vouched Account	13299	31,359.00
2.	Financial statements	13303	12,607.00
3.	Record related to Commitment charges	13315	5.06
4.	Sanctions, authority letters, TPV Reports, record of Punjab pension reserve fund & files of CM IDPs Relief fund	13321	-
Total			43,971.06

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

The matter was pointed out to the formations during audit conducted in September 2015. The formations at Sr. Nos. 1 & 2 noted the observations for compliance. The formations at Sr. Nos. 3 & 4 did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 14.01.2016, the para at Sr. No. 1 was not discussed, the para at Sr. No. 2 was kept pending for taking remedial measures by the department, the para at Sr. No. 3 was kept pending for reply of the Project Director and the para at Sr. No. 4 was kept pending for production of record.

Audit recommends compliance of the DAC directives.

Irregularity & noncompliance

3.4.2 Irregular grant of loans to companies-Rs.27.181 billion

According to distribution of business among departments given in Second Schedule of the Punjab Government Rules of Business 2011, the Finance Department is responsible for management, supervision and control of Provincial Treasuries, ways & means and public debt including borrowing, lending, guarantees, investments and subsidies.

During audit of Punjab Finance Department for the year 2014-15, it was observed that the department provided loans to various companies at the uniform interest rate of 0.25% per annum and repayment within 5 years including 2 years grace period without executing any agreements between the Government and the Companies. The details are as under:

(Rupees in millions)

Sr. No.	Name of Company	PDP No.	Amount
1	Lahore Waste Management Company	13302	17,050.03
2.	Punjab Industrial Estate Development and Management Company	13306	6,818.50
3.	Rawalpindi Waste Management Company	13310	1,682.12
4.	Punjab Mineral Company	13311	1,630.00
Total			27,180.65

Audit was of the view that the grant of loans without executing agreements could result in complications in the pay back of the loans.

The matter was pointed out to the formations during audit conducted in September 2015. The formation replied that it was the mandate of the department to determine propriety of the terms and conditions of the agreement according to the PFR Vol-I Rule 10.3.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 14.01.2016, the paras were kept pending for execution of loan agreements and recovery of due amount of loans.

Audit recommends that the department should justify the grant of loans without executing the loan agreement with the borrower, provide registration documents of the company to audit and justify the grant of loan without considering the payback capacity of the company.

3.4.3 Irregular drawl of performance and deputation allowances-Rs. 5.53 million

According to review and rationalization of salary package for deputationists of Punjab Revenue Authority issued by S&GAD vide letter No. SI-12-7/2000 dated 06.10.2012, the pay and allowances of the deputationists from FBR will be regulated by allowing pay and allowances one scale higher on corresponding stage basis upto BPS 20.

During audit of Punjab Revenue Authority for the year 2014-15, it was observed that deputationists from FBR were allowed above benefit. Besides they were also drawing Performance Allowance (One Basic Pay) and Deputation Allowance. The payment of the Performance Allowance and Deputation Allowance were held irregular as the said employees were enjoying the benefit of one-scale higher pay and allowances.

Audit was of the view that disregard to government instructions resulted in irregular drawl of performance and deputation allowance.

The matter was pointed out to the formation during audit conducted in October 2015. The formation replied that the Deputation Allowance and Performance Allowance were paid to the officers in accordance with the deputation policy and on recommendation of Pay & Pension Committee as per rules. The reply was not tenable as double benefit cannot be allowed to an employee.

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

Audit recommends that the matter be got clarified from Finance department and corrective action be taken accordingly.

(PDP No.18960-Punjab Revenue Authority-2014-15)

3.4.4 Irregular expenditure on account of Security Charges- Rs.1.25 million

According to Rule 12 of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the Punjab Procurement Regulatory Authority (PPRA's) website in the manner and format specified by regulations by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency. Moreover, Rule 23 ibid provides that procuring agencies shall formulate precise and unambiguous bidding documents that shall be made available to the bidders immediately after the publication of the invitation to bid.

During audit of the accounts of the Punjab Revenue Authority, it was observed that an amount of Rs.1.25 million was spent on security

charges. The contract for hiring the security services was awarded to the Askari Guard (Pvt.) Ltd. without observing the Punjab Procurement Rules 2009 regarding tendering process.

The matter was pointed out to the formation during audit conducted in October 2015. The formation replied that the contract was made after fulfilling the codal formalities. The reply was not tenable as same was not based on facts.

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 irregularity be got regularized from Finance department and internal controls on procurement of services be strengthened.

(PDP No.18963-Punjab Revenue Authority-2014-15)

Recoveries and overpayments

3.4.5 Non receipt of electricity profit - Rs. 21 billion

Article 161(2) of the Constitution of Islamic Republic of Pakistan guarantees that net profits earned on hydel power generation by the Federal Government or any agency administered or re-established by the Federal Government shall be paid to the province in which the hydroelectric power generation project is situated.

During scrutiny of the statement of resource position/ federal transfers & Estimates of receipts for 2014-15 & 2015-16, it was observed that electricity profit of Rs.21.000 billion as shown at page 14 of white paper 2015-16, page 30 of estimates of Receipts for 2014-15 & page 29 of estimates of receipts for 2015-16, during financial year 2014-15, was not received. It was further observed that formula to work out the Net Hydel profit was yet to be decided by CCI. However, considering Net Hydel

Profit paid by the WAPDA for the year 2004-05 viz Rs. 14,452.5 million, as a base, the NHP for the period from 2005-06 to 2014-15 comes to Rs.144.525 billion. Claim of 21.000 billion upto 2014-15 instead of Rs.144.525 billion needed justification.

Audit was of the view that weak financial controls resulted in non receipt of electricity profit.

The matter was pointed out to the formation during audit conducted in September 2015. The management replied that the Finance Department was making strenuous efforts for getting its constitutional right against Hydel Power Generation in Punjab which was suspended since 2004-05. Now a note has been submitted to the Chief Secretary Punjab getting approval for submission of case of Net Hydel Profit to the Council of Common Interests for its settlement.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 14.01.2016, the para was kept pending.

Audit recommends justification of the reduced claim of Rs. 21.00 billion instead of Rs.144.525 billion and pursuing of the case for clearance of outstanding amount.

(PDP No. 13301- Secretary Finance Department, Lahore- 2014-15)

3.4.6 Non recovery of electricity charges paid at source- Rs. 8.078 billion

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 examination of record of Finance Department, it was observed that the department made payment of Rs. 8,078,160,000 to PEPCO for the amounts of electricity charges outstanding against different

departments, offices, autonomous bodies of Punjab Government, Distt. Governments, TMAs, etc. But recovery of the same was not made from the departments/ autonomous bodies /TMAs.

Audit was of the view that weak internal controls on recoveries resulted in non recovery of electricity charges paid at source.

The matter was pointed out to the formation during audit conducted in September 2015. The formation did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 14.01.2016, the para was kept pending for recovery.

Audit recommends that recovery of the amount be effected besides strengthening of internal controls.

(PDP No. 13305- Secretary Finance Department, Lahore- 2014-15)

Others

3.4.7 Non framing of rules regarding Punjab Consolidated Fund/Public Account.

The custody of the Provincial Consolidated Fund, the payments of money into that fund, the withdrawal of money therefrom, the custody of other money received by or on behalf of the Provincial Government, their payments into and withdrawal from the public account of the Province, and all the matters connected with or ancillary to the matters aforesaid, shall be regulated by an act of the Provincial Assembly or until provision in that behalf is so made, by rules made by the Governor as per Article 119 of the Constitution of Islamic Republic of Pakistan.

During audit of Punjab Finance Department for the year 2014-15, it was noticed that regulation of payments of moneys into and withdrawl

from Punjab consolidated fund and Public Account by Act of Punjab Assembly were not made.

Audit was of the view that non observance of provisions of constitution of Islamic Republic of Pakistan resulted into non framing of rules and regulations.

The matter was pointed out to the formation during audit conducted in September 2015. The formation did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 14.01.2016, the para was not discussed due to non-submission of working papers.

Audit recommends that the department should frame rules and regulations to run the business.

(PDP No. 13318- Secretary Finance Department, Lahore- 2014-15)

3.4.8 Excess repayment of domestic loans- Rs 571.60 million

According to Para 4.1 of PFR Vol-I “it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to government, which have to be brought to account, are correctly and promptly assessed, realized and credited to government account.”

During scrutiny of record pertaining to Cash Development Loans, it was found that as per note 22 of Financial Statement, the payment of loans in the category of domestic loans was already in excess than the actual amount due. Despite the excess paid amounts, the Finance Department further made repayments of 571.598 million during the financial year 2014-15.

The details are as under:

(Rupees in millions)

Domestic Loan	Year of loan	Balance on 30th June 2014	Repayment of principal during the year	Balance as on 30th June 2015
Cash Development Loan (SAP)	1992-93	(451.513)	93.910	(545.423)
Cash Development Loan (N)	1998-99	(254.069)	367.283	(621.352)
Cash Development Loan (N)	1999-00	(185.150)	63.282	(248.432)
Cash Development Loan (N)	2002-03	(420.141)	14.886	(435.027)
Cash Development Loan (SCARP)	2001-02	(171.105)	32.237	(203.342)
Total Excess paid		(1481.978)	571.598	(2053.576)

Audit was of the view that weak financial controls resulted in excess repayment of loans.

The matter was pointed out to the formation during audit conducted in September 2015. The formation did not provide any cogent reply.

The matter was further reported to the Administrative Department during December 2015. In the DAC meeting held on 14.01.2016, the para was kept pending for reconciliation of loan balances with AG Punjab.

Audit recommends that irregularity be justified with the approval of S&GAD.

(PDP No. 13320- Secretary Finance Department, Lahore- 2014-15)

3.4.9 Non investment of GPF-Rs. 4 billion

According to distribution of business among departments given in Second Schedule of the Punjab Government Rules of Business 2011, the Finance Department is responsible for management, supervision and control of the Provincial Consolidated Fund and Public Accounts of the Province and matters connected therewith or ancillary thereto including

matters relating to Funds including Pension Fund, Provident Fund, local funds and such other funds as may be specified

During audit of Punjab Finance Department for the year 2014-15, it was observed that the Finance Department withdrew an amount of Rs.4,000 million under head “G11128-Punjab General Provident Investment Fund”. But the amount was not invested till the close of financial year 2014-15.

Audit was of the view that weak financial controls resulted in non investment of General Provident Fund.

The matter was pointed out to the formation during audit conducted in September 2015. The formation did not provide any cogent reply.

The matter was further reported to the Administrative Department during December 2015. In the DAC meeting held on 14.01.2016, the para was kept pending for investment of the amount.

Audit recommends that appropriate steps may be initiated to avoid further loss.

(PDP No. 13307- Secretary Finance Department, Lahore- 2014-15)

3.4.10 Theft of government vehicles-Rs. 1.45 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 the government through fraud or negligence on his part.”

During scrutiny of record of Finance Department, it was observed that 03 vehicles valuing Rs.1.5 million were stolen at different occasions and their FIRs were lodged with the Police. The department did not provide any further information on the fate of the FIRs. Despite repeated

requests, the concerned authorities did not produce any proof of conducting departmental inquiries.

The details are as under:

Sr. No.	Vehicle Registration No.	Make & model	Deployed with	Date of theft	FIR No. and date	Amount (Rs.)
1	LOS-8908	Toyota Corolla/1994	Pool Duty	28.09.2009	FIR No.928/09 Dated 28.09.2009, P.S Islampura, Lahore	250,000
2	LZM-4866	Suzuki Cultus / 2004	Technical Advisor	09.06.2011	FIR No.624/11 Dated 09.06.2011, P.S. Islampura, Lahore	500,000
3	LWK-7704	Honda City / 2006	Deputy Secretary (Resources)	13.12.2011	FIR No.1548/11, Dated 13.12.2011, P.S. Islampura, Lahore	700,000
Total						1,450,000

Audit was of the view that weak internal controls on management of assets resulted in theft of vehicles.

The matter was pointed out to the formation during audit conducted in September 2015. The formation replied that theft of vehicles took place from the main parking of the Punjab Civil Secretariat. FIRs were lodged in Islampura Police Station. However no outcome was received from Police Department.

The matter was further reported to Administrative Department in December 2015. In the DAC meeting held on 14.01.2016, the para was kept pending for inquiry and pursuing of the case with Police.

Audit recommends that the cases of theft be pursued vigorously with the Police Department besides completion of departmental inquiries.

(PDP No. 13325- Secretary Finance Department, Lahore- 2014-15)

CHAPTER 4

FOOD DEPARTMENT

4.1 *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, the main functions of the Department are as follows:

- Procurement of wheat for issuance to the mills.
- To act as government agent to provide a wheat purchase window to the farmers at support price.
- Ensure Food Security in wheat and wheat products.
- Transportation from surplus to deficit regions.
- Protection of wheat from pest and other hazards.
- Targeted Food Support Programmes.
- 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.

4.2 Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2014-15 of Food Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during financial year 2014-15 against the total of seven grants/appropriations was as follows:

(Rupees in million)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
(1)	(2)	(3)	(4)	(5)	6(5-4)
PC21010	87.646	(34.708)	52.938	53.106	0.168
PC21030	22,785.000	.001	22,785.001	16,937.181	(5,847.819)
PC21031	80.408	33.69	114.098	81.721	(32.377)
PC13033 (Voted)	23,115.000	3.737	23,115.000	19,827.173	(3,287.827)
PC16033 (Charged)	129,832.258	.001	129,832.259	112,184.717	(17,647.542)
PC22036	101,333.115	0	101,333.115	39,098.000	(62,235.115)
PC16047 (D)	310.000	(296.772)	13.228	6.959	(6.269)
Total	277,543.427	(297.788)	277,245.639	188,188.859	(89,056.7808)

Overview of Expenditure

The final budget of Food Department for the year ended 30 June, 2015 was Rs 277,245.639 million. Out of this, actual expenditure was 188,188.859 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	277,233,427,000	188,181,899,838	(89,051,527,162)	(67.88)
Development	310,000,000	6,958,934	(303,041,066)	(7.75)
Total	277,543,427,000	188,188,858,772	(89,354,568,228)	(32.19)

During the year, due to supplementary grants and surrenders amounting to Rs. 297.79 million, this composition changed. Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	277,232,411,000	188,181,899,838	(89,050,511,162)	(32.12)
Development	13,228,000	6,958,934	(6,269,066)	(47.39)
Total	277,245,639,000	188,188,858,772	(89,056,780,228)	(32.12)

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. Savings amounting to Rs.(89,056.612) million at the close of the year 2014-15 under grants, PC21030, PC13031, PC13033, PC16033 PC16047 (D) & PC22036 were not surrendered in time.

Excess expenditure requiring regularization

As per Para 13.2 (ii) of Punjab Budget Manual, “the total expenditure incurred on a purpose does not exceed the grant or grants provided for that purpose.” [sic]. However, excess expenditure amounting to Rs. 0.168 million for the year 2014-15 under grant PC21010 had not been got regularized so far. This was breach of legislative control over appropriations.

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:

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	110	80	30	73
2	1985-86	180	114	66	63
3	1986-87	59	37	22	63
4	1987-88	87	17	70	20
5	1988-89	68	27	41	40
6	1989-90	23	3	20	13
7	1990-91	26	3	23	12
8	1991-92	56	6	50	11
9	1992-93	31	4	27	13
10	1993-94	30	11	19	37
11	1994-95	73	0	73	0
12	1995-96	13	0	13	0
13	1996-97	96	38	58	40
14	1997-98	84	31	53	37
15	1998-99	174	104	70	60
16	1999-00	164	101	63	62
17	2000-01	214	167	47	78
18	2001-02	251	212	39	84
19	2003-04	109	0	109	0
20	2005-06	29	8	21	28
21	2006-07	37	24	13	65
22	2009-10	77	22	55	0
23	2010-11	35	0	35	0
24	2011-12	20	8	12	0
Total		2046	1017	1029	50

The compliance status of Food Department remained unsatisfactory 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.

4.4 RECURRING ISSUES FOR PAC'S ATTENTION

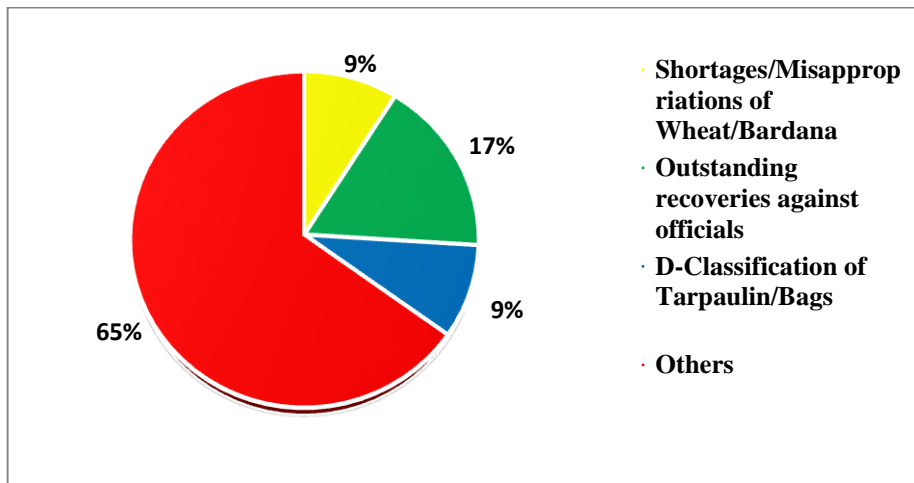
This section invites PAC's attention to irregularities of recurring nature needing immediate intervention by the PAO. It highlights trends in audit findings of the past five years, followed by an analysis of the underlying issues to be addressed.

Trend of Audit Findings over Past Five Years:

A glance at the past five years' printed audit reports of the Food Department reveals following main clusters of irregularities:

- a) Shortages/Misappropriations of Wheat/Bardana
- b) Outstanding recoveries against officials
- c) D-Classification of Tarpaulin/Bags

As illustrated in the chart below, a significant portion of irregularities (around 35 percent), over the past five years pertains to these three areas:



Shortages/Misappropriation of Wheat/Bardana detected by audit during scrutiny of record of storage (stock) and sales at the Provincial Reserve (PR) centres. Issues relating to recoverable amounts against officials mainly cropped up when there was a shortage of stock pointed out in the storage centres under their control. Audit observation dealing with D-Classification of Tarpaulin/Bags emerged when the officers ordering D-classification overstepped their authority.

Following matrix provides year-wise details of irregularities in these three areas:

(Amount in Rupees)

Audit Year	Total Irregularities	Shortage/ Misappropriation of wheat/ bardana	Outstanding Recoveries against Official	D-classification of Tarpaulin/ Bags
2010-11	385,647,770	-	243,462,903	-
2011-12	1,341,994,309	319,530,779	1,354,210	320,884,989
2012-13	917,530,000	121,430,000	294,150,000	8,340,000
2013-14	2,644,019,276	102,591,803	352,290,821	70,360,728
2014-15	536,737,269	9,454,884	73,143,827	101,275,699
Total	5,825,928,624	553,007,466	964,401,761	500,861,416
Percentage		9.49	16.55	8.60

Audit Report for the year 2015-16:

In the latest Audit Report, again, a sizeable amount of irregularities is concentrated among the designated areas. Below is the detail:

(Amount in Rupees)

Shortage/Misappropriation of Wheat/Bardana	Outstanding recoveries against officials
950,163,274	705,349,237

Factors behind Recurrence of Irregularities:

A considered glance at the audit reports of past five years discloses that most of the audit objections cropped up because of the weak controls

over wheat/bardana management and non-adherence to applicable laws in their true spirit. This indicates inability of the PAO to take note of a chronic problem and get proactively engaged to resolve it.

PAC's Intervention Sought:

PAC may kindly direct the PAO to devise a system to:

- a) improve monitoring of reserves during storage to ensure prevention of theft and misappropriation of wheat.
- b) safeguard against unnecessary favors extended to the customers / mill owners at the time of sale.
- c) accelerate the pace of recoveries pending since long against the officials of Food Department.

4.5 AUDIT PARAS

Misappropriation

4.5.1 *Loss to government due to shortage of stock -Rs.949 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 scrutiny of Inventory Register Bardana of various centers under DFC Sahiwal, audit observed from the foot notes given in the inventory register that certain quantities of bardana valuing Rs.13,714,094 were missing on different grounds. The details are as under:

No. of empty bags	Kind of bags	Rate	Amount (Rs.)
12071	Jute	140	1,689,940
53063	Jute	108	5,730,804
12662	PP	35	443,170
41787	Jute	140	5,850,180
Total			13,714,094

Similarly a quantity 28126 filled jute bags valuing Rs.935,189,180 was shown against some officials of the Food Department.

Audit was of the view that such a huge lapse occurred due to weak financial and supervisory controls of the management.

The matter was pointed out to the formation during audit conducted in November 2015. The management replied that compliance would be shown at the time of meeting

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

Audit recommends that recovery be effected to make good the loss on account of shortage besides strengthening of internal controls.

(PDP No. 11071-DFC Sahiwal - 2014-15)

Irregularity and non compliance

4.5.2 Irregular procurement of stock -Rs. 7.106 billion

According to Rule 38 (2) (a) (iv) of PPR 2014, the procuring agency shall evaluate the technical proposal in the manner prescribed in advance, without reference to the price and shall reject any proposal which does not conform to the specified requirements.

During audit of Government of the Punjab, Food Department, it was observed that various contracts were awarded for procurement of different materials such as jute bags, PP bags and AP tablets etc. However, audit did not find any proof that, at the time of evaluation of technical proposals, the specifications of materials to be procured, were got tested from a recognized government laboratory. In view of the forgoing, procurement was held irregular. The details are as under:

Sr. No.	Period of audit	PDP No.	Amount (Rs.)
1.	2013-14	9386	2,116,296,000
2.	2014-15	9933	1,983,030,000
3.	2014-15	9682	1,557,778,500
4.	2013-14	10166	972,476,404
5.	2014-15	9679	436,161,650
6.	2014-15	9675	40,433,655
Total			7,106,176,209

Audit was of the view that irregular procurement was due to weak internal controls on procurements.

The matter was pointed out to the formation during audit. The formation replied that the department made purchases of the items after observing procedural formalities under the rules. The detailed reply would be given in due course of time.

The matter was further reported to the Administrative Department. In the DAC meeting held on 15.01.2016, the paras were kept pending for compliance.

Audit recommends that thorough probe may be held in the matter and the responsibility be fixed for non adherence to rules.

4.5.3 Non deduction of taxes from the contractors-Rs.262.08 million

According to Income Tax Ordinance 2001, Punjab Sales Tax on Services Act 2012, Sales Tax Act 1990 and Stamp Duty Act 1899, the department was required to withhold taxes at prescribed rates at the time of payment and agreement.

During audit of Food Department, it was observed that taxes to the tune of Rs. 262,083,623 were not deducted from the payments made to various contractors. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of tax	Amount (Rs.)
1	Directorate of Food, Govt. of the Punjab, Lahore	2013-15	10429	Income tax, GST, Stamp duty and PST	229,889,922
2	Secretary, Govt. of the Punjab, Food Department, Lahore	2014-15	9677	PST	9,822,859
3	DFC Sahiwal	2014-15	11488	PST	9,004,324
4	DFC Layyah	2014-15	11878	PST	6,772,910
5	DFC Bhakkar	2014-15	11069	PST	3,214,857
6	DFC Mianwali	2014-15	11889	PST	2,063,842
7	Directorate of Food, Govt. of the Punjab, Lahore	2014-15	12067 (b)	Income tax & PST	1,314,909
Total					262,083,623

Audit was of the view that weak internal controls on “Taxation” resulted in a loss to the government to the tune of Rs. 262,083,623.

The matter was pointed out to the formations during audit conducted from July to November 2015. The formations replied that PST was applicable from July 2015. The reply of the management was not tenable as PST was applicable.

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

Audit recommends prompt recovery of less deducted amounts and a probe in the matter for fixing of responsibility on the concerned personnel.

4.5.4 Irregular payment of market committee fee-Rs.31.28 million

According to 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 for the year 2014-15, it was observed that an expenditure of Rs.31,283,050 (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.

Audit was of the view that the deviation from the Delegation of Financial Powers resulted in irregular expenditure of Rs. 31,283,050.

The matter was pointed out to the formation during audit conducted from July to November 2015. The formations noted the observations for compliance.

The matter was further reported to the Administrative Department. In the DAC meetings held on 12.01.2016 and 21.01.2016, the paras at Sr. Nos. 9, 13, 14, 16, 19, 22 & 23 were kept pending for regularization from Finance Department. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends a thorough probe into the matter to fix the responsibility on the concerned personnel besides regularization of the expenditure from the Finance Department.

4.5.5 Less deposit of cost of wheat by the exporter-Rs. 7.95 million

According to Rule 4.1 of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenues, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to government account.

During scrutiny of Inventory Register Bardana of Noor Shah Flag Center under DFC Sahiwal, audit observed that Directorate Food allocated 2000 M. Ton wheat to M/s Subhani Nawab Flour and General Mills @ Rs.29000 per M. Ton. An amount of Rs.58,000,000 was therefore required to be deposited by the concerned exporter. Instead, DFC Sahiwal allowed the contractor to lift 2000 M. ton wheat on production of challans of Rs.50,046,000. Thus an amount of Rs. 7,954,000 was less deposited as cost of wheat.

Audit was of the view that less deposit of cost of exported wheat by the contractor occurred due to weak financial and supervisory controls of the management.

The matter was pointed out to the formation during audit conducted in November 2015. The formation replied that there was no less deposit further compliance will be shown at the time of next audit.

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

Audit recommends to effect prompt recovery and deposit into government treasury.

(PDP No. 11487-DFC Sahiwal - 2014-15)

4.5.6 Loss to exchequer due to excess issuance of wheat for export-Rs. 3.89 million

According to Government of Punjab Food Department notification No. SOF(1)3-47/2014 dated: 17.02.2015, 100 kg wheat including weight of jute bag and 50 kg wheat including weight of pp bag was required to be issued for export purpose.

During audit of Food Department, audit noticed that a quantity of 22,250 M. Ton wheat was issued to owners of flour mills during the year 2014-15 without adjusting the weight of quantity issued, by a quantity equivalent to the weight of bags. Due to non reduction of weight of bags a quantity of 117.087 M. tons of wheat was released in excess. This resulted in a loss to the exchequer to the tune of Rs. 3,893,154. The details are worked out as under:

Sr. No.	Name of formation	PDP No.	Qty. Issued (M. ton)	Qty. Required to be retrieved @ 1.10 kg per jute bag and 0.115 kg per PP bag (M. ton)	Rate per M. tons	Amount (Rs.)
1	DFC Layyah	11906	16250	94.750	29,000	3,150,439
2	DFC Sahiwal	11829	6000	22.337	29,000	742,715
Total						3,893,154

Audit was of the view that excess issuance of wheat to the flour mills owners for the purpose of export was due to weak supervisory and financial controls of the management.

The matter was pointed out to the formations during audit conducted in October 2015. The management replied that there was no difference in record of issuance of export wheat. The reply of the management was not supported with relevant record.

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

Audit recommends prompt recovery of the stated amount and a thorough probe into the matter to fix responsibility.

4.5.7 Excess appointment than requirement-Rs.3.54 million

Finance Department UO No. F&C (Food) 1-10/2010 dated: 08.12.2014, lays down standards for engagement of chowkidars to guard storage of wheat on the basis of quantity of storage.

During audit of Food Department for the year 2014-15, it was observed that following formations employed chowkidars in excess of the criteria/limits fixed by Finance Department which translated into an excess expenditure to the tune of Rs.3,536,585:

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1.	DFC Sheikhpura	10097	2,096,237
2.	DFC Gujrat	10414	1,083,760
3.	DFC Mianwali	11886	356,588
Total			3,536,585

Audit was of the view that excess engagement of chowkidars than the requirement was due to weak financial control.

The matter was pointed out to the formations during audit conducted from July to November 2015. The formations did not offer any cogent reply.

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

Audit recommends probe into the matter to fix responsibility and regularization of the expenditure.

4.5.8 Irregular payment of Conveyance Allowance- Rs.1.48 million

According to Finance Department letter No.FD.SR.1.9.-4/86 (P) (PR) dated: 04.12.2012, Conveyance Allowance is not permissible to Government servants who are also allocated government vehicles.

During audit of Food Department, it was observed that an amount of Rs.1,482,808 was drawn by the officers despite the fact that they had been provided with government vehicles. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Directorate of Food, Lahore	2014-15	10192	1,169,208
2.	DFC Layyah	2014-15	11903	145,000
3.	Secretary, Govt. of the Punjab, Food Department, Lahore	2013-14	9382	93,600
4.	DFC Rawalpindi	2014-15	11909	75,000
Total				1,482,808

Audit was of the view that weak supervisory and financial controls resulted in overpayment of Conveyance Allowance.

The matter was pointed out to the formations during audit conducted from July to November 2015. The formations noted the observations for compliance.

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

Audit recommends that recovery of Conveyance Allowance be effected besides strengthening of supervisory and financial controls.

4.5.9 *Likely misappropriation of 30 Jute bales -Rs.1.26 million*

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

During scrutiny of record of PR center Mianwali, audit observed that 38 nos. of Jute bales were sent by Margala Packages at PR center Mianwali vide Builty no. 412 dated: 08.04.2015. Out of 38 jute bales, 08 jute bales were taken over by PRC Mianwali. Remaining 30 jute bales consisting of 9000 jute bags amounting to Rs. 1,260,000 were not found entered in the record of any other center under DFC Mianwali, which arises the suspicion that these bales have been misappropriated.

Audit was of the view that weak internal controls on “Inventories” resulted in likely misappropriation of 30 jute bales.

The matter was pointed out to the formation during audit conducted in October 2015. The management stated that 738 jute bales and 671 pp bales were allocated to the District and the same were acknowledged by the center in-charges. The reply of the management was not tenable as M/s Margala Packages sent 38 bales of jute bags to DFC Mianwali office out of which 8 bales were acknowledged by the center in-charge PR Mianwali.

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

Audit recommends that matter be inquired into for fixing responsibility and effecting recovery besides strengthening of internal controls.

(PDP No. 11888-DFC Mianwali - 2014-15)

Recoveries and overpayments

4.5.10 Non recovery of government dues-Rs.705.35 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 for the year 2014-15, it was observed that an amount of Rs. 705,349,237 (Annexure-3) was recoverable from different officials on account of penalties imposed by the competent authorities.

Audit was of the view that weak internal controls resulted in non recovery of Rs. 705,349,237.

The matter was pointed out to the formations during audit conducted from July to November 2015. The formations noted the observations for compliance.

The matter was further reported to the Administrative Department. In the DAC meetings held on 15.01.2016 and 21.01.2016, the paras at Sr. Nos. 5, 6, 7, 12 & 16 were kept pending for recovery. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends prompt recovery of the outstanding amounts from the concerned and strengthening of internal controls to avoid such lapses in future.

4.5.11 Loss due to issue of wheat at lesser rates-Rs. 1.26 million

According to Government of Punjab Food Department letter no. SO(F-IV) 2-2/2010 dated 30.12.2014, the issue price for all types of wheat stocks throughout the Punjab is hereby reduced to Rs.1280 per 40 kg (Rs.32,000 Per M. Ton). Previous rate was Rs.33,250 per M. Ton.

During scrutiny of SF-21 and deposited challans, audit noticed that DFC Rawalpindi allowed the flour mills owners to lift wheat at new rates despite the fact that the mill owners had deposited the sale price of wheat on 30.12.2014 when sale price was Rs.33,250 per M. ton instead of Rs.32,000 per M. ton. Due to issue of wheat at lesser rates, the Government was put to a loss of Rs. 1,259,375.

Audit was of the view that the lapse occurred due to weak financial controls of the management.

The matter was pointed out to the formation during audit conducted in September 2015. The management replied that the DFC issued the authority for lifting of wheat as on 31.12.2014. As per provision of letter, the rate of wheat was Rs.32,000 w.e.f 31.12.2014. The reply of the management was not tenable as the owners of the flour mills had deposited the cost of wheat before 31.12.2014 when the rate of wheat was Rs.33,250 per M. Ton hence issue of authority for Rs.32,000 stood irregular and un-justified.

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

Audit recommends that recovery be effected from the concerned besides strengthening of internal controls.

(PDP No. 11871-DFC Rawalpindi - 2014-15)

CHAPTER 5

FORESTRY, WILDLIFE & FISHERIES DEPARTMENT

5.1 *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.

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

Introduction

The Appropriation Accounts for the year 2014-15 of Forestry, Wildlife & Fisheries Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2014-15 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	53.319	(8.903)	44.416	43.325	(1.091)
PC21019	521.636	0.001	521.637	490.076	(31.561)
PC21023	626.163	38.063	664.226	638.98	(25.246)
PC22036	695.389	(441.304)	254.085	242.583	(11.502)
Total	1896.507	(412.143)	1484.364	1414.965	(69.399)

Overview of Expenditure

The final budget of Forestry, Wildlife & Fisheries for the year ended 30 June, 2015 was Rs. 1484.364 million. Out of this, actual expenditure was Rs. 1414.965 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	1,201,118,000	1,172,381,568	(28,736,432)	(2.39)
Development	695,389,000	242,583,354	(452,805,646)	(65.12)
Total	1,896,507,000	1,414,964,922	(481,542,078)	(25.39)

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

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	1,230,279,000	1,172,381,568	(57,897,432)	(4.71)
Development	254,085,000	242,583,354	(11,501,646)	(4.53)
Total	1,484,364,000	1,414,964,922	(69,399,078)	(4.68)

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. Savings amounting to Rs. (69.221) million at the close of the year 2014-15 under grants PC21010, PC21019, PC21023 & PC22036 were not surrendered 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:

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	24	18	6	75
2	1985-86	33	26	7	79
3	1986-87	39	39	0	100
4	1987-88	26	19	7	73
5	1988-89	71	53	18	75
6	1989-90	25	14	11	56
7	1990-91	28	17	11	61
8	1991-92	31	15	16	48
9	1992-93	10	6	4	60
10	1993-94	17	7	10	41
11	1994-95	28	1	27	4
12	1995-96	13	3	10	23
13	1996-97	4	3	1	74
14	1997-98	154	77	77	50
15	1998-99	151	95	56	63
16	1999-00	141	90	51	64
17	2000-01	258	169	89	66
18	2001-02	258	164	94	64
19	2003-04	90	30	60	33
20	2005-06	76	34	42	45
21	2006-07	138	52	86	38
22	2009-10	122	25	97	20
23	2010-11	15	0	15	0
24	2011-12	9	0	9	0
Total		1761	957	804	54

The compliance with PAC Directives in Forest Department remained unsatisfactory 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.

5.4 AUDIT PARAS

Non production of record

5.4.1 *Non-production of record -Rs.2.09 million*

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

During audit of Forestry, Fisheries and Wildlife Department for the year 2014-15, following auditable record was not produced for scrutiny, by different formations, despite repeated requests:

Sr. No.	Name of formation	PDP No.	Nature of record	Amount (Rs.)
1.	Director, Punjab Forestry Research Institute, Faisalabad	12484	Vouched accounts of training expenses	1,920,000
2.	DFO Sargodha	12862	Gazetted TA bills	170,375
Total				2,090,375

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

The matter was pointed out to the formations during audit conducted from August to November 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 12.02.2016, the amount of the para at Sr. No. 2 was reduced to the extent shown in table. With

regard to para at Sr. No. 1, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

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

Irregularity & noncompliance

5.4.2 Non-Clearance of amounts lying under the Head P-Deposits- Rs.96.44 million

According to Rule 7(1) 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 Forestry, Fisheries and Wildlife Department for the year 2014-15, scrutiny of P-Deposit registers of various Divisional Forest Officers revealed that an amount of Rs.96,436,789 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 transferred to relevant heads of accounts or refunded, as the case may be. The details are as under:

Sr. No.	Name of formation	PDP No.	P-Deposit Amount (Rs.)
1.	DFO, Lahore/Sheikhupura	9518	283,390
2.	DFO Bhakkar	12479	2,378,234
3.	DFO Mianwali	12456	28,947,685
4.	DFO Faisalabad	11998	28,839,495
5.	DFO Sargodha	12860	5,372,606
6.	DFO Rawalpindi (North)	12873	25,077,704
7.	DFO Gujranwala	9429	5,537,675
Total			96,436,789

It was further observed that formation at Sr. No. 1 spent Rs. 23,101,858 directly from replenishment cost instead of depositing the stated amounts into government treasury.

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 to the formations during audit conducted in August 2015. The formations did not come up with any cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 12.02.2016, the paras at Sr. Nos. 2, 3 and 5 were kept pending for clarification from Finance Department. With regard to remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report.

Audit recommends immediate transfer of the amounts to the relevant heads of accounts besides fixing of responsibility for incurring unauthorized expenditure from replenishment cost.

5.4.3 *Irregular grant of Pay & Allowances-Rs. 6.57 million*

According to Article 8(b)(iii) of the notified constitution 1969 of the Lahore Zoo Lahore, the committee shall frame rules and by-laws for maintaining of account of Provident Fund, Gratuity and any other relevant matter. Moreover, as per various Finance Department letters, the drawl of various allowances was subject to different conditions. Deductions were also required to be made from the allottees of residences and recovery of penal rent was required to be made from unauthorized occupants.

During audit of Forestry, Fisheries and Wildlife Department, it was observed that following inadmissible payments of allowances were made in violation of the above rules. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of overpayment	Amount (Rs.)
1.	Lahore Zoo, Lahore	2014-15	11083	Payment of Zoo Welfare Allowance to Zoo Staff without approval of rules	2,119,580
2.	Lahore Zoo, Lahore	2013-14	9550	Payment of Extra Duty Allowance to Zoo Staff without approval of rules	1,406,545
3.	Lahore Zoo, Lahore	2014-15	10023	Payment of Extra Duty Allowance to Zoo Staff without approval of rules	1,358,464
4.	Lahore Zoo, Lahore	2014-15	12469	Non deduction of House Rent & Maintenance Charges from the allottees of official residences	601,032
5.	DFO Bhakkar	2014-15	12440	Non recovery of penal rent from unauthorized occupants of residential accommodations.	504,371
6.	Lahore Zoo, Lahore	2013-14	9548	Non deduction of House Rent & Maintenance Charges from the allottees of official residences	399,488
7.	Lahore Zoo, Lahore	2013-14	9551	Payment of Integrated Allowance to non-entitled officials	176,700
Total					6,566,180

Audit was of the view that weak management and financial controls on pay & allowances resulted into irregular payments and non-deductions of recoverable amounts.

The matter was pointed out to the formation during audit conducted from February to November 2015. The formations did not come up with a cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 12.02.2016, the para at Sr. No. 5 was kept pending for compliance. With regard to remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report.

Audit recommends that the department should effect recovery besides strengthening its internal controls.

Performance

5.4.4 Non-forfeiture of security on non-operative Solar Energy System - Rs.1.26 million

According to contract agreement executed with M/s Nizam Energy Pvt. Ltd. Vide No. PC/DF(R&T)-XXVI dated 04.06.2015, Solar Energy Panels (5KVA) (12 Nos.) were to be provided, installed and operated in the Director Research & Training Institute, Fisheries Department Lahore by 20.06.2015. In case the contractor fails to execute the contract satisfactorily, the amount of security shall be forfeited.

During audit of Director Research & Training Institute, Fisheries Department Lahore, it was observed that Solar Energy System valuing Rs.12,585,596 was installed but the same was found non operative till August 2015. According to agreement, security/performance guarantee @ 10 percent of bid value was not forfeited resulted into loss of Rs.1,258,560.

The matter was pointed out to the formation during audit conducted in August 2015. The formation replied that the installation of

the solar system was almost completed. It will be functional/ operative within shortest possible time.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends to forfeit security/performance guarantee from the concerned contractor and fix responsibility against the officer/official concerned and get the system functional besides strengthening internal controls.

(PDP No. 9446- Director Research & Training Institute, Fisheries Department, Lahore -2012-15)

Recoveries and overpayments

5.4.5 Non-recovery of government dues-Rs.560.64 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 Forestry, Fisheries and Wildlife Department, it was observed that an amount of Rs. 560,640,431(Annexure-4) was outstanding against various contractors on account of sale of timber and from officers/officials on account of theft, damages of trees/wood.

Audit was of the view that weak internal controls on management of assets resulted in accumulation of such a huge recoverable balance.

The matter was pointed out to the formation during audit conducted from March to November 2015. Some of the formations noted the observations for compliance and the others replied that the recoveries were regularly being effected from the pay of the concerned officers/officials. However, they did not produce any relevant evidence in support of their contention.

The matter was further reported to the Administrative Department in December 2015. In the DAC meetings held on 30.11.2015, 15.01.2016 and 12.02.2016, the amounts of the paras at Sr. Nos.1 to 3, 7, 14, 18, 20, 21& 23 were reduced to the extent shown in table after verification of record and recovery. The paras at Sr. Nos. 10, 16 and 17 were kept pending for compliance. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that the department should effect prompt recovery besides strengthening internal controls to avoid such lapses in future.

5.4.6 Non-deduction of income tax-Rs.1.50 million

According to Sections 153, 149 & 263 of Income Tax Ordinance 2001, every prescribed person making a payment shall deduct tax from the gross amount payable at the rates specified in the First Schedule.

During audit of Forestry, Fisheries and Wildlife Department, it was observed that department did not deduct Income Tax from the salaries/ payments to employees, suppliers, services rendered, auction money of timber and contracts, on prescribed rates. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of tax	Amount (Rs.)
1.	DFO Layyah	2014-15	12954	Advance tax on auction	341,826
2.	Lahore Zoo, Lahore	2013-14	9549	Income tax from salaries	287,973
3.	Dy. Director Wildlife, B/Pur	2014-15	12602	Income tax on supplies	277,956
4.	Director Punjab Forestry Research Institute, Faisalabad	2014-15	12600	Income tax on supplies	177,789
5.	Lahore Zoo, Lahore	2013-14	9724	Income tax on services rendered	136,239

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of tax	Amount (Rs.)
6.	DFO Faisalabad	2014-15	12481	Income tax on services rendered	107,243
7.	Lahore Zoo, Lahore	2013-14	9725	Income tax on supplies	100,999
8.	Director Punjab Forestry Research Institute, Faisalabad	2014-15	12482	Income tax on supplies	72,798
Total					1,502,823

Audit was of the view that weak internal controls on “Taxation” resulted in non deduction of income tax amounting to Rs.1,502,823.

The matter was pointed out to the formations during audit conducted in February 2015 and from September to November 2015. The formations at Sr. Nos. 2 to 7 did not provide any cogent reply. The formation at Sr. No. 1 replied that the income tax would be deducted before making payments to the contractors.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that the department should effect prompt recovery besides strengthening internal controls on taxation.

Others

5.4.7 Non-disposal of timber, wood, stumps, seeds & plants - Rs. 98.49 million

According to Paragraph 3.20 (23) of Forest Manual Vol-III, it is the foremost duty of the Divisional Forest Officer to sell the timber stock quickly and advantageously.

During audit of Forestry, Fisheries and Wildlife Department, it was observed that timber, firewood, confiscated wood, stumps, seeds and plants worth Rs.98,489,319 (Annexure-5) were lying un-disposed off.

Audit was of the view that weak internal controls on management of assets deprived the government of timely realization of revenue to the tune of Rs.98,489,319.

The matter was pointed out to the formations during audit conducted in March 2015 and from August to November 2015. The formations did not come up with a cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meetings held on 08.01.2016 and 12.02.2016, the amounts of the paras at Sr. Nos. 1, 4, 9, 12 and 15 were reduced to the extent shown in table after partial verification of recoveries. The paras at Sr. Nos. 11 and 17 were kept pending for compliance. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that department should expedite the disposal of above items to avoid further deterioration and loss besides strengthening its internal controls.

5.4.8 Non-finalization of forest offence cases- Rs. 41.75 million

According to sub paras 7 to 12 & 27 of Rule 3.8 (Chapter-III Misc.) of Forest Manual Vol-III, if the accused refuses to compound and to pay the compensation, the offence should not be delayed and prosecution challans should be made and submitted in the Range Office within a week of receipt of the damage report or further report of the denial to compound the offence.

During audit of Forestry, Fisheries and Wildlife Department for the year 2014-15, it was observed that, in the following cases, neither the offenders paid the compensation nor were prosecuted in the court of law resulting in a loss of Rs.41,747,063:

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1.	DFO (Range Management) Bhakkar	12493	36,253,910
2.	DFO Bahawalpur	11996	880,750
3.	DFO, Layyah	12951	929,620
4.	DFO National Park Lal Suhanra Bahawalpur	12056	764,440
5.	DFO Mianwali	12447	523,643
6.	DFO National Park Lal Suhanra Bahawalpur	12057	580,000
7.	DFO Sargodha	12859	540,840
8.	DFO Bhakkar	12508	187,640
9.	DFO Faisalabad	11999	408,680
10.	DFO, Sialkot	9509	228,090
11.	DFO North Rawalpindi	12875	222,660
12.	DFO Jhang	11272	119,480
13.	DFO, Lahore/Sheikhupura	9494	107,310
Total			41,747,063

Audit was of the view that violation of government instructions and weak supervisory controls resulted into loss to the government.

The matter was pointed out to the formations during audit conducted in March 2015 and from August to November 2015. The formations at Sr. Nos.1 to 9 & 11 to 13 did not come up with cogent reply. The formation at Sr. No.10 replied that explanation had been called upon of concerned official due to non finalization.

The matter was further reported to the Administrative Department in December 2015. In the DAC meetings held on 08.01.2016 and 12.02.2016, the amounts of the paras at Sr. Nos. 2, 5,7 and 8 were reduced to the extent shown in table after verification of record and recoveries. The

para at Sr. No. 1 was kept pending for compliance. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends early finalization of cases besides fixing of responsibility for the delay.

5.4.9 Non-finalization of pending inquiry cases-Rs. 70.41 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 through fraud and negligence.

During audit of Forestry, Fisheries and Wildlife Department for the year 2014-15, 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 against the potential loss of Rs. 70,407,710. The details are as under:

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1.	DFO Faisalabad	12015	32,178,912
2.	DFO Sargodha	12854	3,069,027
3.	DFO Bahawalnagar	11266	11,855,180
4.	DFO Bahawalpur	12480	11,580,472
5.	DFO Bhakkar	12509	8,757,289
6.	DFO Layyah	12946	929,800
7.	DFO Faisalabad	12012	771,000
8.	DFO Faisalabad	12013	767,800
9.	DFO Chichawatni	11085	498,230
Total			70,407,710

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 to the formations during audit conducted from August to November 2015. The formations at Sr. Nos. 2, 3 & 5 did not offer any reply to the observations. The formations at Sr. Nos. 1, 4 & 7 to 9 replied that inquiry was under way. After the receipt of the inquiry report, cases would be decided. The formation at Sr. No. 6 noted the observation for compliance.

The matter was further reported to the Administrative Department in December 2015. In the DAC meetings held on 08.01.2015 and 12.02.2016, the paras at Sr. Nos. 3 to 5 were kept pending for compliance. The para at Sr. No. 2 was reduced to the extent shown in table after verification of record and recovery. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends to finalize the inquiry cases and to effect recovery from the persons at fault besides strengthening of internal controls.

5.4.10 Non-pursuance of Forest Offence cases registered with Police/Courts- Rs. 22.67 million

According to 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 the division.

During audit of Forestry, Fisheries and Wildlife Department for the year 2014-15, it was observed that the following cases of theft of timber and firewood etc. were registered with the Police authorities but due to non-pursuance by the department, the challans of these cases could not be produced in the courts by the police uptill the time of audit. In other cases, the department did not pursue the cases in the Courts of Law vigorously entailing non-finalization of the cases.

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1.	DFO, Gujranwala	9430	2,243,495
2.	DFO, Gujranwala	10134	1,426,225
3.	DFO Bahawalnagar	11275	2,532,380
4.	DFO Attock	11992	284,990
5.	DFO (RM) Bhakkar	12495	9,937,450
6.	DFO Bhakkar	12506	1,303,440
7.	DFO Bhakkar	12507	571,180
8.	DFO Rawalpindi (North)	12876	121,000
9.	DFO Sargodha	12855	3,269,225
10.	DFO Layyah	12952	264,920
11.	DFO Layyah	12948	717,450
Total			22,671,755

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 to the formations during audit conducted from August to November 2015. The formations did not come up with a cogent reply. The formation at Sr. No. 10 replied that the matter was sub-judice.

The matter was further reported to the Administrative Department during December 2015. In the DAC meetings held on 08.01.2016, 15.01.2016 and 12.02.2016, the paras at Sr. Nos. 3, 4,5 and 6 were kept pending for compliance. The amounts of the paras at Sr. Nos. 7 and 9 were reduced to the extent shown in table after verification of record and recovery. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends pursuance of the cases with Police and Courts for early finalization besides strengthening of internal controls on management of assets.

5.4.11 Illicit cultivation of forest land- Rs. 273.90 million

According to para 2.4 (I) of Forest Manual Vol-II, the Divisional Forest Officer is the custodian of forests/forest produce and will be responsible for proper management of the forest business and the finance of his division.

During audit of Divisional Forest Office (Range Management) Bhakkar for the year 2014-15, it was observed that huge tracts of land belonging to the department were cultivated by the local people illegally. No steps were taken by the department to stop the illegal cultivation of forest land. The details are as under:

Sr. No.	PDP No.	Amount (Rs.)
1.	12945	36,349,500
2.	12492	147,434,840
3.	12490	32,437,860
4.	12489	57,673,000
Total		273,895,200

1. The amount at Sr. No.1 pertaining to compensation and damage of land.
2. Illicitly cultivated land was auctioned by taking reserve rates from Deputy District Officer (Revenue) instead of Forest Department's own scheduled rates.
3. Illicit crop was auctioned but auction documents were not found available on record.
4. Forest land was illegally occupied by the local people but illicit cultivated land was not auctioned.
5. Forest land was encroached by local people since long but the land was not got vacated by the department.
6. No efforts were found made by the formation for non-vacation of illicit cultivation of forest land by local people.

The matter was pointed out to the formations during audit conducted in November 2015. The formation noted the observations for compliance.

The matter was further reported to the Administrative Department during December 2015. In the DAC meeting held on 12.02.2016, the paras at Sr. Nos. 2 and 4 were kept pending for clarification from Finance Department. The para at Sr. No. 1 was kept pending for write off of the loss and the para at Sr. No. 3 was kept pending for compliance.

Audit recommends that matter may be probed with a view to fix responsibility for non-adherence of government instructions besides strengthening internal controls.

5.4.12 Stock items found missing -Rs. 13.69 million (Approx.)

According to Rule 15.7 of PFR Vol-I, heads of offices and others entrusted with the care of stores of any kind should maintain suitable accounts and inventories of the stores in their charge.

During audit of Forestry, Fisheries and Wildlife Department, it was observed that as per list / Form-7 provided by the department, in following formations, the store/stock articles i.e. timber, fire wood and seeds, vehicles, water cooler, peter pump etc valuing Rs. 13,693,985 were found missing in the stock. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Items found missing	Amount (Rs.)
1.	DFO, Jhang	2013-14	9496	Misc. items	500,000
2.	DFO, Gujrat	2014-15	10145	Timber etc.	13,193,985
Total					13,693,985

Audit was of the view that negligence besides lack of internal controls led to shortage of stock.

The matter was pointed out to the formations during audit conducted in March and August 2015. The formation at Sr. No. 1 noted

the observation for compliance. The formation at Sr. No. 2 simply signed the observation.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 30.11.2015, the para at Sr. No. 2 was kept pending for inquiry. With regard to other para, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that matter be investigated with a view to fix responsibility and recover the cost of short articles from the defaulters besides strengthening the internal controls.

5.4.13 Wasteful expenditure - Rs.138.37 million

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

During audit of Director General Wildlife & Parks Lahore for the year 2012-15, it was observed that following areas were notified as National Parks by the Wildlife department:

Sr. No.	Name	Location/ District	Area	Notified from Govt. of the Punjab Forestry, Wildlife, Fisheries & Tourism Department
1.	Lal Suhanra	Bahawalpur	162,568	
2.	Chinji Reserve Forest	Chakwal	15,007	No.SO Ft(Ext) xii-6/84 date 07.07.1987
3.	Kala Chitta	Attock	91,342	No.SO Ft(Ext) xiii-8/2006 date 15.12.2008
4.	Murree Kahuta & Kotli Station	Rawalpindi	299,288	No.SO Ft(Ext) xii-2/2000 date 15.09.2009

Out of these National Parks, only Lal Suhanra National Park, Bahawalpur was found functional whereas remaining three were lying non-functional. Despite of utilization of departmental and public resources valuing Rs.138.370 million, no concrete efforts to make them functional were found on record.

The matter was pointed out to the formations during audit conducted in July 2015. The formation stated that the Chinji Forest Reserve Forest Chakwal is being used for the national defence purpose. Further Lal Suhanra National Park, Bahawalpur, Kala Chitta National Park District Attock and Murree, Kahuta & Kotli Sattian National Parks are under the control of Punjab Forest Department. The reply was not acceptable as only one was under Pak Army and other three were under Forest Department. The department had no valid proof to justify its custody.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that the matter may be probed at administrative level with a view to fix responsibility for wasteful expenditure.

(PDP No. 9723- DG Wildlife and Parks, Lahore-2012-15)

5.4.14 Non-disposal of condemned vehicles and machinery & equipment - Rs.13.91 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 Forestry, Fisheries and Wildlife Department for the year 2014-15, it was observed that government vehicles and machinery

&equipment, were lying unserviceable/off road/condemned. Due to non-disposal, their condition was deteriorating further. The details are as under:

Sr. No.	Name of formation	PDP No.	Item	Amount (Rs.)
1.	Dy. Director Wildlife Bahawalpur	11985	Vehicles	10,000,000
2.	DFO Bhakkar	12504	Vehicles	724,000
3.	DFO, Gujranwala	9436	M/E	1,000,000
4.	DFO (Range Management) Bhakkar	12496	Vehicles	1,000,000
5.	DFO Murree	12865	Vehicles	1,000,000
6.	DFO Kasur (Changa Manga)	10156	02 vehicles	190,972
Total				13,914,972

Audit was of the view that weak internal controls on asset management resulted in a loss of Rs. 13,914,972.

The matter was pointed out to the formations during audit conducted in August, September & November 2015. The formations at Sr. No. 2 to 5 did not offer any reply. The formation at Sr. No. 6 stated that case for disposal of these vehicles was under process. The formation at Sr. No. 1 noted the observation for compliance.

The matter was further reported to the Administrative Department in December 2015. In the DAC meetings held on 30.11.2015, 15.01.2016 and 12.02.2016, the paras at Sr. Nos. 4 to 6 were kept pending for compliance. The amount of the para at Sr. No. 2 was reduced to the extent shown in table after verification of record and recovery. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that department should take appropriate action to avoid further deterioration of the assets besides strengthening its internal controls.

5.4.15 Overcharging by the Zoo Contractor- Rs.20.40 million (approx.)

According to terms and conditions of the agreement, the Horse ride, jumping castle, mechanical camel-horse-giraffe and camel ride have to be charged Rs. 20 per ticket.

During audit of Lahore Zoo Lahore, it was observed that most of the contractors were violating the terms and conditions of their contract and were overcharging the customers by selling the tickets at the rate of Rs. 30 instead of Rs. 20. Audit was of the view that each contractor was swindling the general public minimum Rs. 10,000 per day and the amount come to Rs. 14.400 million per annum (approx.).

Moreover, audit party visited jungle café and observed that the café management was charging minimum 10 percent extra over and above the printed price of multinational products. It was also observed that the café management was overcharging to the customers than the already highly escalated agreed price and in this way they had ripped off the general public at least Rs. 500,000 per month and hence Rs. 6,000,000 per annum (approx).

The matter was pointed out to the formation during audit conducted in August 2015. The formation replied that surprise checking was being done by duty officers on regular basis. In case any complaint, action against the defaulter was being taken in light of clauses of the agreement. The reply was not tenable as the overcharging was being made by the contractors over and above the printed rates on tickets.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that matter may be probed into with a view to fix responsibility for non-observance of the terms and conditions of agreement, recovery of the amount overcharged by the contractors be effected and the contractors be blacklisted besides action against the officers/ officials found involved in this practice.

(PDP No. 11087 –Lahore Zoo, Lahore -2014-15)

CHAPTER 6

HEALTH DEPARTMENT

6.1 *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.

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

Introduction

The Appropriation Accounts for the year 2014-15 of Health Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2014-15 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	251.107	(24.583)	226.524	215.30	(11.224)
PC21016	55,130.917	0.00	55,130.917	46,742.339	(8,388.578)
PC13034	36.828	7.584	44.412	43.198	(1.214)
PC22036	18,975.830	1,996.504	20,972.334	16,734.172	(4,238.162)
Total	74,394.682	1979.50	76,374.18	63,735.009	(12,639.178)

Overview of Expenditure

The final budget of Health Department for the year ended 30 June, 2015 was Rs. 76,374.188 million. Out of this, actual expenditure was Rs. 63,735.009 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	55,418,852,000	47,000,837,175	(8,418,014,825)	(15.19)
Development	18,975,830,000	16,734,172,626	(2,241,657,374)	(11.81)
Total	74,394,682,000	63,735,009,801	(10,659,672,199)	(14.329)

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	55,401,854,000	47,000,837,175	(8,401,016,825)	(15.16)
Development	20,972,334,000	16,734,172,626	(4,238,161,374)	(20.21)
Total	76,374,188,000	63,735,009,801	(12,639,178,199)	(16.55)

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. Savings amounting to Rs. 1,2639.178 million at the close of the year 2014-15 under grants PC21010, PC21016, PC13034 & PC22036 were not surrendered in time.

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

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	46	38	8	83
2	1985-86	48	35	13	73
3	1986-87	67	53	14	93
4	1987-88	145	91	54	63
5	1988-89	79	55	24	70
6	1989-90	101	54	47	53
7	1990-91	128	75	53	59
8	1991-92	67	47	20	70
9	1992-93	71	44	27	62
10	1993-94	88	54	34	61
11	1994-95	76	5	71	7
12	1995-96	122	0	122	0
13	1996-97	108	69	39	64
14	1997-98	201	53	148	26
15	1998-99	297	159	138	54
16	1999-00	154	118	36	77
17	2000-01	411	329	87	80
18	2001-02	270	160	110	59
19	2003-04	78	23	55	30
20	2005-06	95	32	63	34
21	2006-07	235	103	132	44
22	2009-10	295	64	231	22
23	2010-11	125	17	108	0
24	2011-12	97	11	86	0
Total		3404	1689	1720	50

The compliance with PAC Directives in Health Department during the years 2009-10 to 2011-12 is unsatisfactory. The attention of the department is also drawn towards the compliance status for the years 1994-95 and 1995-96.

6.4 RECURRING ISSUES FOR PAC'S ATTENTION

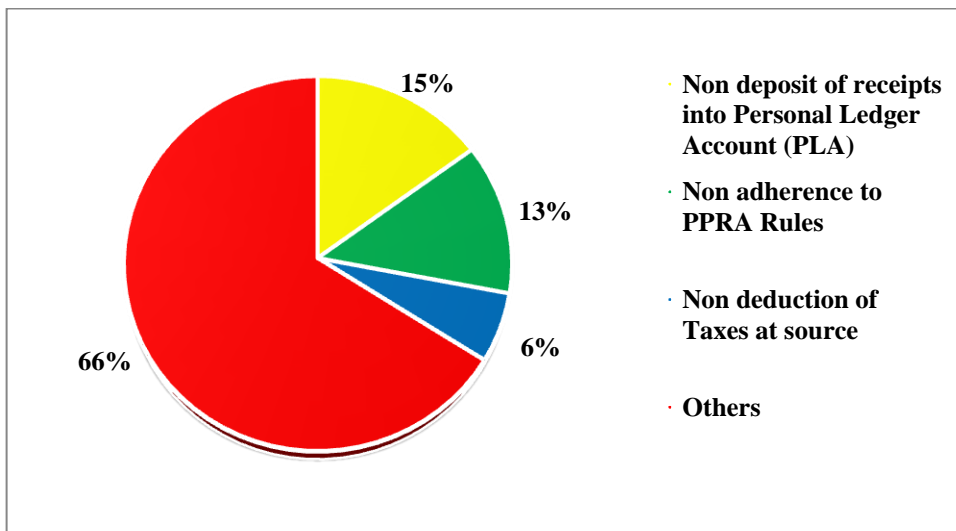
This section invites PAC's attention to irregularities of recurring nature needing immediate intervention by the PAO. It highlights trends in audit findings of the past five years, followed by an analysis of the underlying issues to be addressed.

Trend of Audit Findings over Past Five Years:

A glance at the past five years' printed audit reports of the Health Department reveals three main clusters of irregularities:

- a) Non deposit of receipts into Personal Ledger Account (PLA)
- b) Non adherence to PPRA Rules
- c) Non deduction of Taxes at source

As illustrated in the chart below a significant portion of irregularities (around 34 percent) over the past five years pertains to these three areas:



Non-deposit of receipts into PLA (Personal Ledger Account) allowed retention of departmental income in private bank accounts, violation of PPRA Rules was noted mostly in procurement of medicines and equipment. Non-deduction of taxes was observed in salaries and supplies.

Following matrix provides year-wise details of irregularities in these areas:

(Amount in Rupees)

Audit Year	Total irregularities	Receipt out of PLA	Non adherence to PPRA Rules	Non deduction of Taxes at source
2010-11	2,962,483,000	255,554,000	231,806,000	11,075,000
2011-12	752,424,000	411,539,000	17,317,000	16,338,000
2012-13	1,229,220,000	234,260,000	174,970,000	148,020,000
2013-14	1,126,010,000	273,830,000	78,850,000	71,510,000
2014-15	3,656,220,000	332,430,000	768,580,000	296,540,000
Total	9,726,357,000	1,507,613,000	1,271,523,000	543,483,000
Percentage		15.50	13.07	5.59

Audit Report for the year 2015-16:

In the latest Audit Report, again, a sizeable amount of irregularities is concentrated among the designated areas. Below is the detail:

(Rupees in millions)

Non adherence to Punjab Procurement Regularity Authority (PPRA) Rules	Non deduction of Taxes at source
1,530.260	43.341

Factors behind Recurrence of Irregularities:

A considered glance at the audit reports of past five years discloses that most of the audit objections cropped up because of the ineffective role of the PAO in urging and engaging with Health Institutions and Universities to persuade them to implement financial provisions of their acts.

PAC's Intervention Sought:

PAC may kindly direct the PAO to take all stakeholders (e.g. Medical Universities, Autonomous Medical Institutions, Hospitals and Finance Department) on board to implement the following:

- a) Devise an effective mechanism for ensuring timely deposit of all receipts into Personal Ledger Account (PLA),
- b) Formulate a policy to penalize the personnel responsible for non-deduction of taxes at source, in light of the provisions of Income Tax Ordinance 2001.
- c) Institute a mechanism to give authoritative clarifications in case of a difference of interpretation on Rules and Regulations of Universities and Autonomous Medical Institutions/Hospitals.

6.5 AUDIT PARAS

Misappropriation

6.5.1 Loss due to misappropriation of medicines-Rs.8.58 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, and that he will also be held personally responsible for any loss, arising from fraud or negligence.”

During audit of PGMI/LGH & Nursing School Lahore for the period 2014-15, a comparison of medicines prescribed by doctors with indent books of medicines maintained in different wards revealed that medicines issued by main store were more (in number & quantity) than prescribed by doctors. In some cases, treatment books showed that doctors discontinued several medicines but the same were found issued from the store. Moreover, medicines were also issued to the expired and discharged patients.

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

The matter was pointed out to the formation during audit conducted in August 2015. The formation replied that the matter would be examined in detail after considering original record.

The matter was further reported to the Administrative Department. In the DAC meeting held on 10.12.2015, the formation replied that an inquiry committee had been constituted to probe the matter. The committee kept the para pending till the finalization of inquiry.

Audit recommends to look into the matter and fix responsibility to effect recovery from the concerned besides strengthening of supervisory and financial controls to avoid recurrence of such lapses in future.

(PDP No. 11704-PGMI/ LGH and Nursing School, Lahore-2014-15)

Nonproduction of record

6.5.2 Nonproduction of record - Rs. 929.64 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, following auditable record was not produced by the formations:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of record	Amount (Rs.)
1	Faisalabad Institute of Cardiology, Faisalabad	2014-15	12620	Vouched account	347,083,847
2	Children Hospital & Institute of Child Health, School of Allied Health Sciences and Nursing School Lahore	2014-15	9892	Vouched account	15,132,950
3	Children Hospital & Institute of Child Health, School of Allied Health Sciences and Nursing School Lahore	2014-15	10902	Vouched account	11,602,823
4	King Edward Medical University, Lahore	2013-14	12611	Vouched account of university projects	555,817,000
Total					929,636,620

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

The matter was pointed out to the formations during audit conducted in August, September and November 2015. The formations did not offer any cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held in January 2016, the para at Sr. No. 4 was kept pending for verification of record. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends production of record at the earliest and fixing of responsibility for not providing record to audit.

Irregularity & non compliance

6.5.3 *Irregular procurement of medicine/surgical items- Rs. 2.018 billion*

According to Rule 4 of PPR 2014, 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. 2,018,102,254 were procured in violation of PPRA Rules. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
1.	AIMC Jinnah Hospital & Nursing School, Lahore	2014-15	11029	Procurement of medicine without prequalification of firms.	564,225,000

Sr. No.	Name of Formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
2.	Rawalpindi Institute of Cardiology, Rawalpindi	2014-15	12574	Procurement of medicine without prequalification of firms.	542,531,068
3.	Services Hospital/ SIMS, Lahore	2014-15	10840	Procurement of medicine without advertisement on PPRA and in Newspapers.	441,839,000
4.	Children Hospital & Institute of Child Health, School of Allied Health Sciences and Nursing School Lahore	2014-15	9886	Procurement of medical and laboratory equipment without advertisement on PPRA and in Newspapers.	198,286,283
5.	Children Hospital Complex, Multan	2014-15	11448	Purchase of drugs/medicines without Bio-Equivalence Study Report.	135,383,000
6.	DHQ Teaching Hospital, Sargodha	2013-15	10812	Purchase of medicine without authentication of negotiated prices.	62,372,281
7.	Children Hospital & Institute of Child Health, School of Allied Health Sciences and Nursing School Lahore	2014-15	9891	Non availability of bills of entry/lading of imported medicines.	36,786,378

Sr. No.	Name of Formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
8.	Rawalpindi Institute of Cardiology, Rawalpindi	2014-15	12580	Purchase of medical equipment from the firm technically rejected.	36,500,000
9.	Gujranwala Medical College, Gujranwala	2014-15	11636	Purchase of store items by splitting through quotations	179,244
Total					2,018,102,254

Audit was of the view that weak supervisory and financial controls resulted in irregular expenditure to the stated extent.

The matter was pointed out to the formations during audit conducted from August to November 2015. Most of the formations noted the observations for compliance whereas the other did not offer any cogent reply.

The matter was further reported to Administrative Department from October to December 2015. In the DAC meetings held in December 2015 and January 2016, the paras at Sr. Nos. 5&8 were kept pending for verification of record. The paras at Sr. Nos. 2&9 were kept pending for regularization. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

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

6.5.4 Irregular user charges-Rs. 995.24 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 Health Department for the year 2014-15, it was observed that user charges were received from patients at the rates prescribed by the board without getting prior approval from the government. The details are as under

Sr. No.	Name of Formation	PDP No.	Amount (Rs.)
1	Punjab Institute of Cardiology, Lahore	9914	241,365,000
2	Rawalpindi Institute of Cardiology, Rawalpindi	12587	197,635,672
3	Nishtar Medical College & Allied Institutions, Multan	12111	157,575,350
4	QMC & Allied Institution, Bahawalpur	11198	77,142,000
5	PGMI/ LGH and Nursing School Lahore	11639	75,693,000
6	Fatima Jinnah Medical College/ Sir Ganga Ram Hospital, Lahore	10815	71,310,734
7	Faisalabad Institute of Cardiology, Faisalabad	12557	64,044,425
8	Services Hospital/ SIMS, Lahore	10841	60,009,000
9	AIMC Jinnah Hospital & Nursing School, Lahore	11023	50,469,000
Total			995,244,181

Audit was of the view that collection of user charges amounting to Rs.995,244,181 without prior approval of government was irregular.

The matter was pointed out to the formations during audit conducted from August to November 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department. In the DAC meetings held in December 2015, January and February 2016, the paras at Sr. Nos. 1 to 7 were kept pending till approval of user charges from the government. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that the department should get rates of user charges approved from government besides regularization of the previously collected amounts on this account.

6.5.5 Irregular and unauthorized purchase of plant & machinery and other assets-Rs.726.73 million

According to Rule 12 of PPR 2014, 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.

During audit of Health Department, it was observed that furniture machineries, equipment and other items were purchased. The expenditure to the tune of Rs.726,727,050 was held irregular on the following grounds:

- Purchase was made without involving the Procurement Cell, in violation of instructions issued by the Health Department vide letter No.E&A (Health) 1-67/2010 (94) dated 22.12.2014.
- The tender was not advertised on PPRA’s website and newspapers.
- In some cases comparative statements were not available.
- The performance guarantee was not obtained.
- The store items were not received.

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Nishtar Medical College & Allied Institutions, Multan	2014-15	12114	594,444,392
2.	Children Hospital & Institute of Child Health, School of Allied Health Sciences and Nursing School Lahore	2014-15	9888	126,992,364

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
3.	Secretary Health, Govt. of the Punjab, Lahore	2014-15	10067	4,337,350
4.	Services Hospital/ SIMS Lahore	2014-15	10745	684,260
5.	King Edward Medical University, Lahore	2013-14	12615	268,684
Total				726,727,050

Audit was of the view that deviation from the rules resulted in irregular purchases.

The matter was pointed out to the formations during audit conducted from July to November 2015. The formations did not provide cogent reply.

The matter was further reported to the Administrative Department. In the DAC meeting held in November 2015 and January 2016, the para at Sr. No. 1 was kept pending for verification. The para at Sr. No. 2 was kept pending for probe of the matter by the Vice Chancellor. The paras at Sr. Nos. 3 & 5 were kept pending for regularization. With regard to other para, neither any reply was received nor a DAC meeting was convened till the 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.

6.5.6 *Unauthorized expenditure without approval of budget estimates- Rs. 345.78 million*

According to Rule 18.1 of Punjab Medical & Health Institute Rules 2003 states that the Director Finance shall prepare the budget within the limits of the available funds and submit to the Board through the Principal/Head of Institution for its approval before the commencement of each financial year.

During audit of University of Health Sciences, Lahore for the year 2014-15, it was observed that an expenditure of Rs.345,778,089 was incurred without approval of annual and revised budget estimates for the financial years 2014-15 from the competent authority. Therefore, the expenditure was held irregular and unauthorized.

Audit was of the view that the lapses occurred due to lack of supervisory and management controls.

The matter was pointed out to the formation during audit conducted in September 2015. The management replied that prior approval was already obtained. The reply was not tenable as no documentary evidence was produced in its support.

The matter was further reported to the Administrative Department. In the DAC meeting held in January 2016, the para was kept pending for compliance.

Audit recommends fixing responsibility against the persons concerned besides regularization of expenditure from the competent authority.

(PDP No. 12528-University of Health Sciences, Lahore -2014-15)

6.5.7 Irregular investment-Rs. 326.00 million

According to Rule 17.4 of Punjab Medical & Health Institute Rules 2003, the funds may be kept and invested in government securities with approval of the Board to such extent as may be allowed by the Finance Department.

During audit of FJMC/Sir Ganga Ram Hospital, Lahore for the year 2014-15, it was observed that an amount of Rs. 326,000,000 was invested in violation of above rules.

Audit was of the view that disregard to the rules and instructions resulted in irregular investment.

The matter was pointed out to the formation during audit conducted in August 2015. The formation did not offer any cogent reply.

The matter was further reported to the Administrative Department. In the DAC meeting held on 18.12.15, the para was kept pending for inquiry within one month.

Audit recommends that the matter be inquired to fix responsibility for violation of rules.

(PDP No. 10827- FJMC/Sir Ganga Ram Hospital, Lahore-2014-15)

6.5.8 *Unauthorized opening of bank accounts-Rs. 304.59 Million*

According to Finance Department's letter No. FD(FR)V-6/2, dated the 29th October, 1978, a Government servant may not, except with the special permission of the Government deposit in Commercial bank, moneys withdrawn from the Provincial Consolidated Fund or Public Account of the Province.

During audit of Mayo Hospital Lahore for the year 2014-15, it was observed that an amount of Rs. 304,585,459 was deposited into commercial bank without the approval of the Finance Department. Therefore the opening of the bank accounts in the commercial bank were held unauthorized. It was also observed that neither cash book of the accounts were maintained nor reconciliation with the banks was made.

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

The matter was pointed out to the formations during audit conducted in September 2015. The formation did not offer any cogent reply.

The matter was further reported to the Administrative Department. In the DAC meeting held on 11.02.2016, the para was kept pending for compliance.

Audit recommends to fix responsibility regarding opening of bank account without approval of the Finance Department.

(PDP No. 12145 - Mayo Hospital & Nursing School, Lahore 2014-15)

6.5.9 Undue retention of government money-Rs. 270.92 million

According to Clause 17(1) of the Punjab Medical & Health Institutions Act, 2003, all receipts generated by the institutions, donation and contribution received shall be kept in Personal Ledger Account (PLA) of the institutions.

During audit of Health Department for the year 2014-15, it was observed that an amount to the tune of Rs. 270,923,161 was kept in bank accounts other than PLA in violation of the above mentioned rule. The details are as under:

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1.	Nishtar Medical College & Allied Institutions, Multan	12105	125,768,525
2.	AIMC Jinnah Hospital & Nursing School, Lahore	11018	115,157,000
3.	Services Hospital/ SIMS, Lahore	10847	22,832,000
4.	Services Hospital/ SIMS, Lahore	10851	7,165,636
Total			270,923,161

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

The matter was pointed out to the formations during audit conducted in August, September and November 2015. The formations did not offer any cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held in January 2016, the para at Sr. No. 1 was kept pending for verification. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that the matter be inquired to fix responsibility for undue retention of money in bank accounts other than PLA besides immediate deposit of the amount in PLA.

6.5.10 Irregular award of contracts-Rs. 235.49 million

According to Rule 20 of PPRA Rules 2014, the procuring agencies shall use open competitive bidding as the principal method of procurement for the procurement of goods, services and works.

During audit of Health Department for the year 2014-15, it was observed that the contracts for lease of car parking stands and janitorial services were awarded without competitive bidding. The details are as under:

Sr. No.	Name of Formation	PDP No.	Amount (Rs.)
1.	University of Health Science, Lahore	12517	209,952,459
2.	AIMC Jinnah Hospital & Nursing School, Lahore	11015	10,825,000
3.	PGMI/ LGH and Nursing School Lahore	11643	10,000,000
4.	Children Hospital & Institute of Child Health, School of Allied Health Sciences and Nursing School Lahore	11034	3,600,786
5.	Fatima Jinnah Medical College/ Sir Ganga Ram Hospital, Lahore	10830	1,116,461
Total			235,494,706

Audit was of the view that the contracts amounting to Rs. 235,494,706 were awarded in violation of the rules.

The matter was pointed out to the formations during audit conducted in August and October 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meetings held in December 2015 and January 2016, the para at Sr. No. 1 was kept pending for compliance. The paras at Sr. Nos. 3 & 5 were kept pending till the finalization of fact finding inquiry. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that matter be inquired and got regularized from the Finance Department.

6.5.11 Irregular appointment of contingent paid staff- Rs. 105.50 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. 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 Health Department for the period 2014-15, it was revealed that following expenditure of Rs.105,497,185 was incurred on payment of remuneration to contingent paid staff. The expenditure was held irregular on the ground that appointments were made without prior approval of Finance Department and advertisement in the newspapers.

Sr. No.	Name of Formations	PDP No.	Amount (Rs.)
1.	Services Hospital/SIMS, Lahore	10843	41,777,000
2.	PGMI/ LGH and Nursing School Lahore	11641	25,385,000
3.	QMC & Allied Institution, Bahawalpur	11199	20,183,000
4.	Sheikh Zayed Medical College/ Hospital, RYK	12550	13,721,000
5.	Gujranwala Medical College, Gujranwala	11632	4,431,185
Total			105,497,185

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

The matter was pointed out to the formations during audit conducted in August, October and November 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meetings held on 16.10.15, 10.12.15, 01.01.2016 & 22.01.2016, the para at Sr. No. 3 was kept pending with the direction that ex-post facto approval be obtained from the Finance Department. The paras at Sr. Nos. 2, 4 & 5 were kept pending for regularization. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends to fix responsibility for irregularity besides condonation of the irregularity from the Finance Department.

6.5.12 Purchases without approval of the austerity committee- Rs. 49.84 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 & equipment including I.T. equipment, printers, fax machines, photocopiers, generators, air conditioners and luxury items etc. shall not be allowed except with prior concurrence of the austerity committee constituted by the government for the purpose.

During audit of Health Department, it was observed that machinery & equipment, furniture and vehicles were purchased without prior approval of the austerity committee. Hence, the expenditure to the tune of Rs. 49,837,000 was held irregular.

The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1.	Children Hospital & Institute of Child Health, School of Allied Health Sciences and Nursing School Lahore	2014-15	9890	39,994,876
2.	Children Hospital & Institute of Child Health, School of Allied Health Sciences and Nursing School Lahore	2014-15	10899	9,128,000
3.	Post Graduate College of Nursing Punjab Lahore	2013-14	11666	553,124
4.	Principal Services Hospital/ SIMS, Lahore	2014-15	9901	161,000
Total				49,837,000

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

The matter was pointed out to the formations during audit conducted in January and August 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department. In the DAC meeting held on 04.12.15, the para at Sr. No. 4 was kept pending for compliance. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

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

6.5.13 Irregular appointment of work charge employees - Rs.42.65 million

According to Para 10-12 of Central Public Departmental Code, work charged employees can only be appointed for a fixed rate of pay

against a specific work or a project of specific duration. Moreover, as per Supreme Court of Pakistan's ruling dated 19.01.1993, passed in Human Rights case No.104 (I to IV) 1992 read with S&GAD's Notifications No.SOR-III-2-2/91 dated 05.01.1995 and No DS(O&M) 5-3/2004/ Contract (MF) dated 29.12.2004, no recruitment should be made against any post which is not advertised properly.

During audit of Services Hospital/SIMS Lahore for the year 2014-15, it was observed that the work charge employees were initially appointed for a period of 89 days. The management granted irregular extensions in the employment contracts on continuous basis for many years despite the fact that the work charge employees were required to be appointed for a specific period of time or for a specific work. Further, these appointments were made without advertisement in press in violation of government directives and Supreme Court ruling.

Audit was of the view that weak internal controls on appointments resulted in irregular appointment of work charge employees.

The matter was pointed out to the formation during audit conducted in August 2015. The management did not provide any cogent reply.

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

Audit recommends that the matter be inquired to fix responsibility for irregular appointments.

(PDP No. 10842-Services Hospital/ SIMS, Lahore - 2014-15)

6.5.14 Irregular appointments without advertisement-Rs.35.79 million

Under the provisions of Rule 17 of the Punjab Civil Servants (Appointment & Conditions of Service) Rules 1974, no post can be filled in without proper advertisement

During audit of Health Department, it was observed that appointments were made without advertisement in violation of above rules. The appointments were held irregular and unauthorized. The details are as under:

Sr. No.	Name of formations	Period of audit	PDP No.	Amount (Rs.)
1	King Edward Medical University, Lahore	2013-14	12605	34,301,000
2	University of Health Science, Lahore	2014-15	12519	1,097,216
3	Services Hospital/ SIMS, Lahore	2014-15	10864	396,000
Total				35,794,216

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

The matter was pointed out to the formations during audit conducted in August and September 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department. In the DAC meeting held in January 2016, the para at Sr. No. 1 was kept pending for compliance. The para at Sr. No. 2 was kept pending for inquiry. With regard to other para, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends to fix responsibility for irregularity besides condonation of the irregularity from the Finance Department.

6.5.15 Irregular expenditure on repair of machinery & equipment-Rs.28.57 million

According to Rule 4 of PPR 2014 “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 for the year 2014-15, it was observed that an expenditure amounting to Rs. 28,566,739 was incurred on repair of machinery & equipment without observing the above rule. The details are as under:

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1.	Punjab Institute of Cardiology, Lahore	10882	19,996,019
2.	PGMI/LGH and Nursing School Lahore	11648	4,445,000
3.	Faisalabad Institute of Cardiology, Faisalabad	12570	2,054,620
4.	Sahiwal Medical College & Allied Institutions, Sahiwal	10875	1,460,000
5.	Children Hospital Complex, Multan	11461	611,100
Total			28,566,739

Audit was of the view that weak internal controls on procurements resulted in irregular expenditure to the stated extent.

The matter was pointed out to the formations during audit conducted in August, September and November 2015. Some formations noted the observations for compliance whereas the other did not provide cogent reply.

The matter was further reported to the administrative department in December 2015. In the DAC meetings held in December 2015 and

February 2016, the para at Sr. No. 3 was kept pending for compliance. The para at Sr. No. 4 was reduced to the extent of Rs. 1,460,000 after partial recovery. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

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

6.5.16 Purchase of medical equipment at cost over and above PC-I provision-Rs.23.71 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 for the year 2014-15, it was observed that medical equipment pertaining to development schemes were purchased over and above cost shown in the PC-1 of the Schemes. This resulted into excess expenditure of Rs.23,706,385. The details are as under:

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1	Services Hospital/SIMS, Lahore	10848	18,185,610
2	AIMC/Jinnah Hospital & Nursing School, Lahore	11026	5,520,775
Total			23,706,385

Audit was of the view that the lapse occurred due to weak internal controls on procurements.

The matter was pointed out to the formations during audit conducted in August and September 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that the matter be inquired to fix responsibility for purchase of equipment over and above the cost shown in PC-1.

6.5.17 Irregular payment of anesthesia allowance over and above the sanctioned strength-Rs. 15.49 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 Health Department for the year 2014-15, it was observed that the anesthesia allowance valuing Rs.15,494,143 was paid over and above the sanctioned strength. The details are as under:

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1.	Mayo Hospital & Nursing School, Lahore	12154	6,420,000
2.	AIMC Jinnah Hospital & Nursing School, Lahore	11009	3,427,000
3.	Services Hospital/SIMS, Lahore	10856	3,317,143
4.	PGMI/LGH and Nursing School, Lahore	11655	1,510,000
5.	Gujranwala Medical College, Gujranwala	11625	820,000
Total			15,494,143

Audit was of the view that lapse occurred due to weak internal controls on payroll.

The matter was pointed out to the formations during audit conducted in August, September and October 2015. The formations did not provide cogent reply.

The matter was further reported to the Administrative Department. In the DAC meetings held on 16.10.2015 and 11.02.2016, the paras at Sr. Nos. 1 & 5 were kept pending for compliance. With regard to remaining

paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that recovery be made besides fixing responsibility for payment of irregular allowance.

6.5.18 Irregular appointments on adhoc basis-Rs. 12.50 million

According to condition No. IV & V of Para 2 offer of Adhoc appointment orders and Civil Servant Act 1974 “the appointment is subject verification of character and antecedents by the Authority” The appointment must be advertised widely and in accordance with service rule subject to requisition for the regular appointment to the post has been placed with Punjab Public Service Commission by the Administration Department.

During audit of Health Department, it was observed that appointments on adhoc basis were made without advertisement in the newspapers. Moreover, the academic certificates and domiciles of the appointees were not got verified from the concerned authorities. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1.	Children Hospital & Institute of Child Health, School of Allied Health Sciences and Nursing School Lahore	2014-15	10900	6,557,831
2.	Government Kot Khawaja Saeed Hospital, Lahore	2014-15	10744	3,211,767
3.	DHQ Teaching Hospital, Sargodha	2013-15	10890	2,729,657
Total				12,499,255

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

The matter was pointed out to the formations during audit conducted in August and September 2015. The formation at Sr. No. 1 did

not provide any cogent reply. The formations at Sr. Nos. 2 & 3 noted the observations for compliance.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that the irregularity be got condoned besides fixing the responsibility for irregular appointments.

Performance

6.5.19 Non-functional Medical Special Wards

According to Sr. No.12 (F) of Punjab Medical and Health Institutions Act 2003, the function of the Board is ensuring that poor patients and vulnerable sections of society receive adequate health care. Moreover, 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 Services Hospital/SIMS Lahore for the year 2014-15, it was observed that two wards of 60 beds i.e. Male Medical Special Ward and Female Medical Special Ward were not operational for more than one year and no patient was treated in these wards during that period. Due to non functioning of these wards, poor patients were deprived of treatment.

Audit was of the view that the lapse occurred due to weak management controls.

The matter was pointed out to the formations during audit conducted in August 2015. The management replied that the matter had already been taken up and compliance would be shown at the time of DAC.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 04.12.2015, the para was kept pending for early finalization of inquiry report.

Audit recommends probe into the matter for fixing responsibility besides strengthening of management controls.

(PDP No. 9904- Services Hospital/SIMS Lahore-2014-15)

Internal control weaknesses

6.5.20 Consumption of medicine without DTL reports- Rs.520.91 million

Clause 3 of terms & conditions of each supply order under heading DTL test/analysis states that the sample will be sent to the DTL for test/analysis.

During audit of Health Department, it was observed that an amount of Rs.520,909,304 was incurred on purchase of medicines but DTL test/analysis was not carried out. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1.	Punjab Institute of Cardiology , Lahore	2014-15	10880	177,626,450
2.	Children Hospital & Institute of Child Health, School of Allied Health Sciences and Nursing School Lahore	2014-15	9887	155,895,675
3.	DHQ Teaching Hospital, Sargodha	2013-15	10883	153,955,395
4.	Principal AIMC Jinnah Hospital & Nursing School, Lahore	2014-15	11013	29,256,000
5.	Govt. Kot Khawaja Saeed Teaching Hospital, Lahore	2013-14	11250	3,713,784
6.	Sahiwal Medical College & Allied Institutions, Sahiwal	2013-14	11335	462,000
Total				520,909,304

Audit was of the view that the lapse occurred due to weak internal controls on procurement.

The matter was pointed out to the formations during audit conducted in August, September and November 2015. The formations did not provide cogent reply.

The matter was further reported to the Administrative Department in December. In the DAC meetings held in December 2015, the para at Sr. No.1 was kept pending for compliance. The para at Sr. No.6 was kept pending for probe. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that responsibility be fixed for non conducting of DTL analysis.

6.5.21 Non installation of costly medical equipment-Rs. 204.84 million

According to contract agreement of CT Scan Machine , clause (14) the firm will be responsible to install to complete system including all accessories indicated in the specification with a period of 6-month starting from the date of establishing of L/C. Further 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.

During audit of Health Department for the year 2014-15, it was observed that CT scan machine, MRI and other medical equipments were not installed even after the lapse of more than one year. The warranty of some articles was near to expire prior to their utilization. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1	QMC & Allied Institution, Bahawalpur	2014-15	11446	135,691,700
2	PGMI/ LGH and Nursing School Lahore	2014-15	11707	69,144,756
Total				204,836,456

Audit was of the view that lapse occurred due to weak supervisory controls.

The matter was pointed out to the formations during audit conducted in August and October 2015. The formation at Sr. No. 1 replied that the equipment had been installed and was functional. The reply was not tenable because during the physical inspection, the said equipment was found un-installed. The formation at Sr. No. 2 replied that the said equipment was purchased for Phase-III building which had not been handed over to the hospital; hopefully the equipment would be installed very soon in near future.

The matter was further reported to the Administrative Department in December 2015. In the DAC meetings held in December 2015 and January 2016, the para at Sr. No. 1 was kept pending for inquiry. The para at Sr. No. 2 was kept pending for verification.

Audit recommends that the matter be probed to fix responsibility for non-installation and imposition of LD charges.

6.5.22 *Non maintenance of stock register and consumption account-Rs.28.26 million*

According to Rule 15.17 of PFR Vol-I, the heads of offices and others entrusted with the care of stores of any kind should maintain suitable accounts and inventories of the stores in their charge.

During audit of Health Department, it was observed that stock register and consumption account were not maintained due to which audit was unable to verify the consumption of purchased items.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Particulars	Amount (Rs.)
1.	Project Director Enhanced HIV/AIDS Control Programme Punjab, Lahore	2013-14	11258	Non-maintenance of Stock registers for syringes, condoms, and medicines	26,140,240
2.	Fatima Jinnah Medical College/ Sir Ganga Ram Hospital, Lahore	2014-15	10832	Non maintenance of consumption account of Laboratory	2,117,040
Total					28,257,280

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

The matter was pointed out to the formations during audit conducted in August and September 2015. The management at Sr. No. 1 noted the observation for compliance. The management at Sr. No. 2 replied that total No. of MRIs conducted as well as X-Ray films consumed were recorded in the relevant register. The reply was not based on facts as no consumption record was shown to audit.

The matter was further reported to the Administrative Department in November and December 2015. In the DAC meetings held in January 2016, the para at Sr. No.1 was kept pending for compliance/verification. The para at Sr. No. 2 was kept pending to probe the matter by the Vice Chancellor.

Audit recommends a thorough probe into the matter to fix responsibility for non maintenance of record.

6.5.23 Unauthorized continuation of the services of reemployed personnel-Rs. 3.70 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 Health Department for the year 2014-15, it was observed that services of re-employed personnel were not terminated as required by the above instructions resulting in unauthorized expenditure of Rs. 3,701,520. The details are as under:

Sr. No.	Name of Formation	PDP No.	Amount (Rs.)
1.	Secretary Health, Govt. of the Punjab	10068	2,712,000
2.	Principal AIMC Jinnah Hospital & Nursing School, Lahore	11011	989,520
Total			3,701,520

Audit was of the view that disregard to the government instructions resulted in irregular continuation of reemployed personnel.

The matter was pointed out to the formations during audit conducted in July and September 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department. In the DAC meeting held in November 2015, the para at Sr. No. 1 was kept pending for clarification from S&GAD (Regulation Wing). With regard to other para, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that responsibility be fixed for non-implementation of government instructions and the payments made so far be got regularized.

6.5.24 *Unauthorized payment of special allowance without approval of the Chancellor-Rs. 2.86 million*

Section 34 (1) (i) of University of Health Sciences, Lahore (Amended) Ordinance 2002 states 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. Moreover, Section 34 (2) (ii) *ibid* states that statutes for clause (i) shall not be effective until it has been approved by the Chancellor.

During audit of University of Health Sciences Lahore for the year 2014-15, it was observed that special allowance to the extent of Rs.2,855,400 was paid to the employees of the University without the approval of the Chancellor in violation of above rules.

Audit was of the view that weak internal controls on rules and regulations resulted in unauthorized payment of special allowance.

The matter was pointed out to the formation during audit conducted in September 2015. The management did not provide any cogent reply.

The matter was further reported to the Administrative Department. In the DAC meeting held on 13.01.2016, the paras were kept pending for compliance/advice from law department.

Audit recommends that department should comply with the directions of the DAC.

(PDP No.12594 & 12522- University of Health Sciences Lahore - 2014-15)

Recoveries and overpayments

6.5.25 Un-authorized payment of GST-Rs. 181.44 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. 181,439,328 (Annexure-6) was paid on account of GST on utility bills 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 was pointed out to the formations during audit conducted from August to November 2015. Some formations noted the observations for compliance whereas the other did not provide any cogent reply.

The matter was further reported to the Administrative Department from October to December 2015. In the DAC meetings held in November, December 2015, January and February 2016, the paras at Sr. Nos. 1 & 5 were kept pending for clarification from FBR. The paras at Sr. Nos. 3, 6, 8, 12 & 15 to 17 were kept pending for compliance. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that Health Department should approach concerned authorities to seek refund of the amount paid on account of GST.

6.5.26 *Un-authorized payments of share money-Rs. 126.64 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). Moreover, as per Government of the Punjab, Health Department letter NO.SO(H&D)8-19/89(P) dated 14.01.1997, the share money will be paid to only those doctors/specialists who have directly treated the patients.

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 administration who were not directly providing services to the patients.

Audit was of the view that due to non observance of government instructions and weak financial controls unauthorized payment of Rs.126,637,711 (Annexure-7) was made to the non-entitled doctors/staff.

The matter was pointed out to the formations during audit conducted from August to November 2015. Some formations noted the observations for compliance whereas the other did not provide cogent replies.

The matter was further reported to the Administrative Department from October to December 2015. In the DAC meetings held in November, December 2015 and January 2016, the para at Sr. No. 1 was kept pending for decision from new BOG. The paras at Sr. Nos. 2, 3, 6, 8 & 9 were kept pending for recovery/compliance. The para at Sr. No. 7 was kept pending till receipt of decision from PAC. In respect of para at Sr. No. 14, the department reported that the matter was under process to formulate a uniform policy. The committee kept the para pending till the finalization

of said policy. The para at Sr. No. 15 was kept pending for decision from the Finance Department. The paras at Sr. Nos. 16& 18 were reduced to the stated extent after partial recoveries. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that the department should effect recovery of the unauthorized payments made besides fixing of responsibility for negligence.

6.5.27 *Inadmissible drawl of pay and allowance-Rs.102.94 million*

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

During audit of Health Department, it was observed that following inadmissible payments amounting to Rs. 102,935,279(Annexure-8) were made to various officers/officials.

Audit was of the view that weak financial controls led to non recovery of Rs.102,935,279.

The matter was pointed out to the formations during audit conducted from August to November 2015. Some formations noted the observations for compliance whereas the other did not provide any cogent reply.

The matter was further reported to the Administrative Department from October to December 2015. In the DAC meetings held in December 2015, January and February 2016, the paras at Sr. Nos. 1, 2, 6, 8, 11 & 18 were kept pending for recovery. The paras at Sr. Nos. 4, 13, 14&19 were reduced to extent shown in annexure-8 after partial recoveries. The

amount of the para at Sr. No. 3 was reduced to extent shown in table after verification of record relating to Conveyance Allowance of nurses (Part-b).With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that department should effect recovery of the inadmissible advance paid and strengthen its internal controls.

6.5.28 *Less recovery of rent and utility charges-Rs.93.48 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 to government treasury accordingly.

During audit of Health Department, it was observed that government dues amounting to Rs. 93,482,719 (Annexure-9) were less recovered from the concerned employees/contractors.

Audit was of the view that less recovery of government dues indicated weak supervisory controls and defective recovery mechanism.

The matter was pointed out to the formations during audit conducted in January 2015 and from August to November 2015. Most of the formations noted the observations for compliance whereas the other did not provide any cogent reply.

The matter was further reported to the Administrative Department. In the DAC meetings held in December 2015, January and February 2016, the paras at Sr. Nos. 1, 2 & 13 were kept pending for recovery/compliance. The paras at Sr. Nos. 6, 7, 12, 14&18 were reduced to the stated extent after partial recoveries. The para at Sr. No. 15 was kept pending for advice from Finance Department. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that recovery be effected from the concerned employees/contractors.

6.5.29 Less deduction of income tax-Rs.97.08 million

According to Sections 153 & 236 of Income Tax Ordinance 2001, every prescribed person making a payment shall deduct tax from the gross amount payable at the rates specified in the First Schedule.

During audit of Health Department, it was observed that income tax was less deducted from the payments made to the contractors/employees. (Annexure-10)

Audit was of the view that weak internal controls on taxation resulted in less deduction of income tax amounting to Rs.97,079,032.

The matter was pointed out to the formations during audit conducted from August to November 2015. Most of the formations noted the observations for compliance whereas the other did not provide any cogent reply.

The matter was further reported to the Administrative Department from October to December 2015. In the DAC meetings held in November, December 2015, January and February 2016, the paras at Sr. No. 1, 7, 8, 9, 12, 15, 17 & 22 were kept pending for recovery/compliance. The para at Sr. No. 4 was kept pending for seeking advice from FBR. The paras at Sr. Nos. 11, 13, 14, 20, 21, 24 & 28 were reduced to the stated extent after partial recoveries. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends to effect recovery of stated amount and fix responsibility for less deduction of income tax.

**6.5.30 Nondeduction of cost of x-ray films from share money-
Rs.80.94 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 receipts before making apportionment of share money.

During audit of Health Department for the year 2014-15, it transpired that the x-ray films were consumed but cost of the same was neither deducted nor deposited into government treasury before making distribution of share money. This practice was in violation of the above instructions. The details are as under:

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1.	AIMC Jinnah Hospital & Nursing School, Lahore	11005	26,026,900
2.	PGMI/ LGH and Nursing School Lahore	11709	22,568,085
3.	Services Hospital/ SIMS Lahore	10860	14,622,800
4.	Nishtar Medical College & Allied Institutions, Multan	12104	11,916,265
5.	D.G Khan Medical College & Teaching Hospital D.G Khan	12168	5,802,900
Total			80,936,950

Audit was of the view that non-observance of government instructions caused a loss of Rs. 80,936,950 to public exchequer.

The matter was pointed out to the formations during audit conducted in August, September and November 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meetings held in December 2015 and January 2016, the para at Sr. Nos. 2 & 5 were kept pending for compliance. The para at Sr. No. 4 was kept pending till receipt of policy

decision. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that recovery be made besides fixing of responsibility.

6.5.31 Non deduction of Punjab Sales Tax (PST)-Rs. 38.91 million

Sales tax on various types of services is applicable at the rates specified in second schedule of Punjab Sales Tax on Services Act 2012.

During audit of various formations of Health Department for the year 2014-15, it was observed that Punjab Sales Tax (PST) on prescribed rates was not deducted at the time of payments to the service providers. The details are as under:

Sr. No.	Name of Formation	PDP No.	Particulars	Amount (Rs.)
1	Principal AIMC Jinnah Hospital & Nursing School, Lahore	11028	Non deduction of PST on services	13,748,332
2	Nishtar Medical College & Allied Institutions, Multan	12099	Non deduction of PST on services	9,781,326
3	PGMI/ LGH and Nursing School Lahore	11646	Non deduction of PST on services	6,897,104
4	Rawalpindi Institute of Cardiology, Rawalpindi	12576	Non deduction of PST on services	3,019,134
5	QMC & Allied Institution, Bahawalpur	11441	Non deduction of PST on services	3,382,605
6	D.G Khan Medical College & Teaching Hospital D.G Khan	11682	Non deduction of PST on services	1,332,952
7	Chaudhry Pervaiz Ellahi Institute of Cardiology, Multan	12543	Non deduction of PST on services	650,696
8	Children Hospital Complex, Multan	11454	Non deduction of PST on services	100,249
Total				38,912,398

Audit was of the view that weak supervisory and financial controls resulted in non deduction of PST amounting to Rs. 38,912,398.

The matter was pointed out to the formations during audit conducted from August to November 2015. The formations noted the observations for compliance.

The matter was further reported to the Administrative Department in December 2015. In the DAC meetings held in December 2015 and January 2016, the para at Sr. No. 3 was kept pending with the direction to the management concerned to scrutinize the matter and submit their recommendations within 2 days. The paras at Sr. Nos. 4 &5 were reduced and kept pending for recovery of Rs.3,382,605. The paras at Sr. Nos. 2, 6&8 were kept pending for recovery. The para at Sr. No. 7 was kept pending for clarification from PRA. With regards to remaining para, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends recovery of the stated amounts.

6.5.32 Non recovery of outstanding dues from various departments/organizations-Rs. 17.51 million

According to 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 Health Department for the year 2014-15, it was observed that an amount of Rs.17,513,098 was outstanding against various departments/organizations on account of treatment of patients. The details are as under:

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1.	Punjab Institute of Cardiology, Lahore	9915	11,978,795
2.	Rawalpindi Institute of Cardiology, Rawalpindi	12572	1,935,220

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
3.	AIMC Jinnah Hospital & Nursing School, Lahore	11006	2,982,350
4.	Sheikh Zayed Hospital/ College and Nursing School, Rahim Yar Khan	11182	616,733
Total			17,513,098

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

The matter was pointed out to the formations during audit conducted from August to November 2015. The formations noted the observations for compliance.

The matter was further reported to the Administrative Department in December 2015. In the DAC meetings held on 16.12.2015, 15.01.2016 and 22.01.2016 the paras at Sr. Nos. 1, 2& 4 were reduced to the extent shown in table after partial recoveries. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends to recover the outstanding dues from the respective institutions.

6.5.33 Non deduction of House Rent and non recovery of penal rent -Rs.12.56 million

According to Government of the Punjab Finance Department letter No. FD.(M-I)/82 P-4, dated 15.01.2000, House Rent is not admissible to those government Servants who are residing in a government accommodation. Further, those government servants are liable to pay maintenance charges at the rate of five percent of their basic pay. Moreover, as per Government of the Punjab Finance Department Letter No. SO (PW-II) XV (24)176 dated 27.9.1980, penal rent @ 60 percent of

pay is to be charged from unauthorized occupants of government residences.

During audit of Health Department, it was observed that House Rent, five percent maintenance charges and utility charges were not recovered from the employees residing in official residences. Moreover, various government servants were transferred to other stations/ departments. The residences allotted to these officers were neither got vacated nor recovery of penal rent was made. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Recovery	Amount (Rs.)
1	Nishtar Medical College & Allied Institutions, Multan	2014-15	12101	House rent and electricity charges	5,899,969
2	DHQ Teaching Hospital, Sargodha	2013-15	10889	Penal rent from illegal occupants	3,389,280
3	Punjab Institute of Mental Health Lahore	2014-15	9885	Five percent maintenance charges and penal rent	1,671,210
4	Sheikh Zayed Hospital Lahore	2014-15	10075	Penal rent from illegal occupants	677,151
5	Gujranwala Medical College, Gujranwala	2014-15	11628	House rent and five percent maintenance charges	629,010
6	Post Graduate College of Nursing Punjab Lahore	2013-14	11676	Penal rent and utility charges	190,848
7	Govt. Kot Khawaja Saeed Teaching Hospital, Lahore	2013-14	11256	House rent, five percent maintenance charges and utility charges	106,664
8	Sahiwal Medical College & Allied Institutions, Sahiwal	2013-14	11341	Illegal occupation of Govt. residences	-
Total					12,564,132

Audit was of the view that weak financial and supervisory controls resulted in non recovery of Rs. 12,564,132.

The matter was pointed out to the formations during audit conducted in January 2015 and from August to November 2015. The formations noted the observations for compliance.

The matter was further reported to the Administrative Department from October to December 2015. In the DAC meetings held in November, December 2015 and January 2016, the para at Sr. No. 1 was reduced to the stated extent and kept pending for recovery. The para at Sr. No. 4 was kept pending till the decision from the court. The paras at Sr. Nos. 5 & 8 were kept pending for recovery. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends recovery of stated amount and immediate vacation of government accommodations from the unauthorized occupants.

6.5.34 Less recovery of stamp duty-Rs.12.10 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 paise 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:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	AIMC/Jinnah Hospital & Nursing School, Lahore	2014-15	11022	2,617,525
2.	Punjab Institute of Cardiology, Lahore	2014-15	10881	2,250,287
3.	PGMI/ LGH and Nursing School Lahore	2014-15	11645	1,309,071
4.	Children Hospital & Institute of Child Health, School of Allied Health Sciences and Nursing School Lahore	2014-15	11187	1,665,136
5.	Nishtar Medical College & Allied Institutions, Multan	2014-15	12107	1,488,879
6.	Children Hospital Complex, Multan	2014-15	11447	1,216,986
7.	Fatima Jinnah Medical College/ Sir Ganga Ram Hospital, Lahore	2014-15	10904	826,829
8.	DG Khan Medical College & Teaching Hospital DG Khan	2014-15	11687	565,737
9.	Punjab Institute of Mental Health, Lahore	2013-14	11421	162,043
Total				12,102,493

Audit was of the view that weak financial and supervisory controls resulted in loss to public exchequer amounting to Rs.12,102,493.

The matter was pointed out to the formations during audit conducted from August to November 2015. The formations at Sr. Nos. 1, 3, 5, 6, 8 & 9 noted the observations for compliance. The formations at Sr. Nos. 2, 4 & 7 did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meetings held in December 2015 and January 2016, the paras at Sr. Nos. 2 & 3 were reduced to the extent of Rs. 2,250,287 and Rs. 1,309,071 respectively after partial recovery. The paras at Sr. Nos. 5 to 8 were kept pending for recovery. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends to recover the stated amount.

6.5.35 Non recovery of liquidated damages-Rs. 10.47 million

According to relevant clause of the tender document, in case of late delivery of goods beyond the periods specified in the schedule of requirements, penalty 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 liquidated damages. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Sheikh Zayed Medical College/ Hospital Rahim Yar Khan	2014-15	11434	3,941,223
2.	QMC & Allied Institution, Bahawalpur	2014-15	11200	4,335,609
3.	DHQ Teaching Hospital, Sargodha	2013-15	10891	1,746,292
4.	Children Hospital Complex, Multan	2014-15	11451	330,050
5.	Govt. Kot Khawaja Saeed Teaching Hospital, Lahore	2013-14	11254	120,670
Total				10,473,844

Audit was of the view that weak financial controls resulted in non recovery of late delivery charges amounting to Rs. 10,473,844.

The matter was pointed out to the formations during audit conducted from September to November 2015. The management at Sr. No. 2 replied that all record for opening of LCs, and their amounts had been scrutinized by the purchase cell of their institutions, as per government rule LD charges were deducted. The reply was not supported by documentary evidence. Other formations did not provide any cogent reply.

The matter was further reported to the Administrative Department in December. In the DAC meeting held in January 2016, the paras at Sr. Nos. 1 & 2 were reduced to the extent shown in the table after partial

recovery. The para at Sr. No. 4 was kept pending for recovery. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends recovery of liquidated damages besides fixing of responsibility.

6.5.36 Loss due to purchases at higher rates-Rs. 7.91 million

The terms & conditions of the supply orders state that the rate charged in excess/exorbitant than any other government/autonomous institution in the province, if detected any time, the overcharged amount will be recovered from the supplier.

During audit of Health Department, comparison of rates for medicine and x-ray films 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 to other public sector hospitals. Moreover, purchase was also made at higher rate by ignoring the lowest bidder. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Faisalabad Institute of Cardiology, Faisalabad	2014-15	12563	3,970,260
2.	Sheikh Zayed Hospital, Lahore	2014-15	10074	1,114,250
3.	Services Hospital/ SIMS Lahore	2014-15	9905	1,010,600
4.	Services Hospital/ SIMS Lahore	2014-15	9908	920,125
5.	Sheikh Zayed Medical College/ Hospital, Rahim Yar Khan	2014-15	11324	310,340
6.	Govt. Kot Khawaja Saeed Teaching Hospital, Lahore	2013-14	11252	247,701
7.	PGMI/ LGH and Nursing School Lahore	2014-15	11647	229,827
8.	Sheikh Zayed Medical College/ Hospital, Rahim Yar Khan	2014-15	11321	107,450
Total				7,910,553

Audit was of the view that loss occurred due to weak financial and administrative controls.

The matter was pointed out to the formations during audit conducted from August to November 2015. Some formations noted the observations for compliance whereas the other did not provide any cogent reply.

The matter was further reported to the Administrative Department from October to December 2015. In the DAC meetings held in November, December 2015, January and February 2016, the paras at Sr. Nos. 1 & 2 were kept pending for inquiry. The paras at Sr. Nos. 3 & 8 were kept pending for recovery. The para at Sr. No. 4 was reduced to the extent of Rs. 920,125 after partial recovery. The para at Sr. No. 5 was kept pending for verification of record. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends to recover the stated amount and fix the responsibility against the responsible.

Others

6.5.37 Non-receipt of medical equipment-Rs. 284.21 million

According to the clause 10 of the supply orders, the date of delivery of equipment and machinery was 90 days after receipt of LCs. Further Clause 8.2 of the bidding document for purchase of machinery and equipment etc. requires that in case of late delivery of goods beyond the periods specified in the Schedule of Requirements, penalty @ 0.1 percent per day of the cost not exceeding 10 percent of the purchase order value for late delivered supply shall be imposed upon the supplier.

During audit of Children Hospital Complex, Multan for the year 2014-15 it was revealed that Rs. 284,208,777 were incurred on procurement of medical equipment. Contractors did not fulfill the timely contractual obligations for provision of equipment thus a factor of late delivery charges @ 0.1 percent has invoked. Neither equipment was received nor were late delivery charges imposed.

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

The matter was pointed out to the formation during audit conducted in November 2015. The formation noted the observation for compliance.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting was held on January 2016, the para was kept pending for recovery.

Audit recommends to probe the matter for fixing responsibility and make efforts to receive equipment besides imposing late delivery charges.

(PDP No. 11449 - Children Hospital Complex, Multan - 2014-15)

6.5.38 *Purchase of drug eluting stents having less shelf life-Rs.140 million*

According to terms and conditions of the bidding document, the shelf life must be up to 85 percent for the locally manufactured drugs and 75 percent for the imported drugs. In case where the manufacturing date is not mentioned on product label, the product must have at least 18 months shelf life at the time of supply received. In addition to that, lower limit of the shelf life must be up to 80 percent and 70 percent with imposition of one percent penalty charges of actual shortfall in shelf life below

prescribed limit for locally manufactured and imported medicines respectively.

During Audit of Punjab Institute of Cardiology, Lahore for the period 2014-15, it was observed that an amount of Rs. 140,000,000 was incurred on purchase of Drug Eluting Stents having less than 18 months shelf life from M/s Feroz Sons Laboratories. The supply was accepted after imposing minor penalty of Rs. 214,200. Thirty stents were received having shelf life of only 33 percent to 61 percent. Total 2000 stents were received out of which 1470 were used, while remaining 530 stents were available in the store without recording the shelf life up to close of audit i.e. 29.07.2015.

Audit was of the view that the omission caused due to weak supervisory and financial internal controls.

The matter was pointed out to the formation during audit conducted in August 2015. The formation did not provide cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 16.12.2015, the para was kept pending for recovery.

Audit recommends inquiring the matter at administrative level and fixing the responsibility of those at fault.

(PDP No. 9919-Punjab Institute of Cardiology, Lahore- 2014-15)

6.5.39 *Doubtful consumption of drug eluting stents-Rs.115.50 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 Punjab Institute of Cardiology, Lahore for the period 2014-15, it was observed that 1560 stents amounting to Rs. 115,500,000 were issued to angiography ward for poor and entitled patients free of cost. But approval of the competent authority and the files of the patients were not available. In the absence of approval of the competent authority and files of the patients, audit could not verify the authenticity of consumption of stents.

The matter was pointed out to the formation during audit conducted in August 2015. The formation did not provide cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 16.12.15, the para was kept pending for compliance.

Audit recommends to probe the matter to ascertain rightful consumption of stents and fix responsibility for non-maintenance of record.

(PDP No.9924-Punjab Institute of Cardiology, Lahore-2014-15)

6.5.40 Work done over and above the bill of quantity-Rs. 17.70 million

The work was required to be done as provided in the Bill of Quantity (BOQ).

During audit of following formations of Health Department for the year 2014-15, it was observed that construction work was done by the contractors over and above the work provided in the Bill of Quantity resulting in excess expenditure amounting to Rs. 17,701,740:

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1	King Edward Medical University, Lahore	12141	10,354,524
2	University of Health Sciences, Lahore	12518	7,347,216
Total			17,701,740

Audit was of the view that the lapse occurred due to weak supervisory and internal controls.

The matter was pointed out to the formations during audit conducted in September 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meetings held in January 2016, the paras were kept pending for inquiry.

Audit recommends to inquire the matter at appropriate level to fix the responsibility.

(PDP No. 12518-University of Health Sciences, Lahore-2014-15)

6.5.41 *Loss due to non-completion of project within the stipulated period-Rs. 8.96 million*

Clause 2.4 of consultant agreement states that the period of completion of services for construction supervision shall be twenty four months w.e.f the date of award of work to the contractor. Further, Clause 2.3 of appendix A of consultant agreement states that the consultant will monitor and approve the contract's setting out of work to ensure timely completion with minimum possible chances of disruption.

During audit of King Edward Medical University, Lahore for the year 2014-15, it was observed that a consultant was hired for project strengthening of KEMU, Lahore which was to be completed within 24 months. However, the project was still under progress due to which consultant was paid Rs. 8,964,144 beyond stipulated time.

Audit was of the view that due to non-completion of project within stipulated time government had to suffer a loss to the stated extent.

The matter was pointed out to the formation during audit conducted in September 2015. The management replied that the variation was permissible under clause 51 of the contract agreement. Audit did not agree with the reply of the department because the work was done over and above the quantity provided in the Bill of Quantity.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 07.01.2016, the para was kept pending till the revision of PC-I.

Audit recommends to probe the matter at appropriate level for fixing the responsibility for delay.

(PDP No. 12124-King Edward Medical University, Lahore-2014-15)

6.5.42 Loss due to late payment surcharge-Rs. 3.50 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 for the year 2014-15, scrutiny of the record of paid Sui Gas bills revealed that bills were not paid within the due date. Due to late payments, LP surcharge was invoked which caused loss of Rs. 4.735 million to the public exchequer. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1	QMC & Allied Institution, Bahawalpur	2014-15	11190	1,623,572
2	Services Hospital/ SIMS Lahore School	2014-15	9900	238,151
3	PGMI/LGH and Nursing School Lahore	2014-15	11654	1,640,599
Total				3,502,322

Audit was of the view that the lapse occurred due to failure of internal controls.

The matter was pointed out to the formations during audit conducted in August and October 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meetings held in December 2015 and January 2016, the para at Sr. No. 1 was kept pending for regularization. The para at Sr. No. 2 & 3 were kept pending for probe to fix responsibility. The Committee further directed the management at Sr. 2 that in future the institute would keep 8 percent of budget as working capital in PLA to meet such requirements.

Audit recommends that matter be inquired to fix responsibility on the concerned personnel whose laxity in delaying payment of bills invoked imposition of late payment charges.

6.5.43 Non-replacement of expired and substandard medicines- Rs. 2.33 million

According to the supply order, supplies will be governed by the Drug Act, 1976 and the firms will be bound to replace the unconsumed/expired/rejected/substandard/misbranded stocks free of cost.

During audit of Health Department for the year 2014-15, scrutiny of record revealed that medicines valuing Rs. 2,332,846 were either declared substandard or expired. But these medicines were not replaced by the contractors. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1	Children Hospital Complex, Multan	2014-15	11456	215,986
2	Services Hospital/ SIMS Lahore	2014-15	11703	1,066,860
3	PGMI/ LGH and Nursing School Lahore	2014-15	11650	1,050,000
Total				2,332,846

Audit was of the view that weak financial and management controls led to non-replacement of expired and substandard medicines.

The matter was pointed out to the formations during audit conducted in August and November 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 10.12.2015, the para at Sr. No. 3 was kept pending for verification. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that matter be probed to ascertain reasons for not timely replacement of medicines.

CHAPTER 7

HIGHER EDUCATION DEPARTMENT

7.1 Introduction

The Higher Education Department, Government of the Punjab deals with Universities, Boards and Colleges. There are two attached departments of Higher Education Department:

- Directorate Public Instructions (Colleges)
- Director General Public Libraries

The realization of the Higher Education department's vision of "enlightened and prospering Punjab by reinforcing knowledge economy" rests on the shift from access to quality, and for realization of this vision the department has outlined following objectives:

Improve Quality of Higher Education

- Increase number of skilled faculty
- Enhance quality of assessment system
- Increase market relevance of higher education programs

Expand Access

- Increase in number of students enrolled at college/university level

Enhance Equity

- Create opportunities for all income groups, social classes and genders
- Introduce a financial aid (loan) scheme in HEIs
- Increase number of need-based scholarships
- Create special opportunities for remote areas

Strengthen Governance and Management

- Raise students' commitment to higher education
- To Improve Infrastructure and Resource Provision

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

Introduction

The Appropriation Accounts for the year 2014-15 of Higher Education Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2014-15 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	137.143	(24.12)	113.023	107.722	(5.301)
PC21015	24,071.587	(2956.715)	21,114.872	21,249.486	134.614
PC22036	7,762.255	(2758.41)	5,003.845	4,801.027	(202.82)
Total	31,970.985	(5739.245)	26,231.74	26,158.235	(73.505)

Overview of Expenditure

The final budget of Higher Education Department for the year ended 30 June, 2015 was Rs. 26,231.74 million. Out of this, actual expenditure was Rs. 26,158.235 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	24,141,856,000	21,357,209,466	(2,784,646,534)	(11.53)
Development	7,762,255,000	4,801,027,870	(2,961,227,130)	(38.15)
Total	31,904,111,000	26,158,237,336	(5,745,873,664)	(18.00)

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

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	21,227,895,000	21,357,209,466	129,314,466	0.61
Development	5,003,845,000	4,801,027,870	(202,817,130)	4.05
Total	26,231,740,000	26,158,237,336	(73,502,664)	0.28

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. Savings amounting to Rs. (208.12) million at the close of the year 2014-15 under grants PC21010, & PC22036 were not surrendered in time.

Excess expenditure requiring regularization

As per Para 13.2 (ii) of Punjab Budget Manual, “the total expenditure incurred on a purpose does not exceed the grant or grants provided for that purpose.” [sic]. However, excess expenditure amounting to Rs. 134.614 million for the year 2014-15 under grant PC21015 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 of Education Department discussed so far, is given below:

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	39	33	6	85
2	1985-86	65	53	12	82
3	1986-87	109	92	17	84
4	1987-88	112	93	19	83
5	1988-89	148	108	40	73
6	1989-90	165	48	117	29
7	1990-91	83	27	56	33
8	1991-92	67	17	50	25
9	1992-93	41	19	22	46
10	1993-94	41	21	20	51
11	1994-95	55	14	41	25
12	1995-96	50	22	28	44
13	1996-97	66	42	24	64
14	1997-98	197	103	94	52
15	1998-99	391	167	224	43
16	1999-00	447	244	203	55
17	2000-01	1427	947	480	66
18	2001-02	471	328	143	70
Total		3974	2378	1596	60

The 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:

Sr. No.	Audit Report Year	Total Paras	Compliance Received	Compliance not Received	Percentage of Compliance
1	2003-04	61	0	61	0
2	2005-06	86	0	70	81

Sr. No.	Audit Report Year	Total Paras	Compliance Received	Compliance not Received	Percentage of Compliance
3	2009-10	91	35	56	37
4	2010-11	26	9	17	35
5	2011-12	77	18	59	0
Total		341	62	263	18

The compliance with PAC directives in Higher Education Department remained unsatisfactory except for the year 2005-06. The department is required to improve it.

7.4 RECURRING ISSUES FOR PAC’S ATTENTION

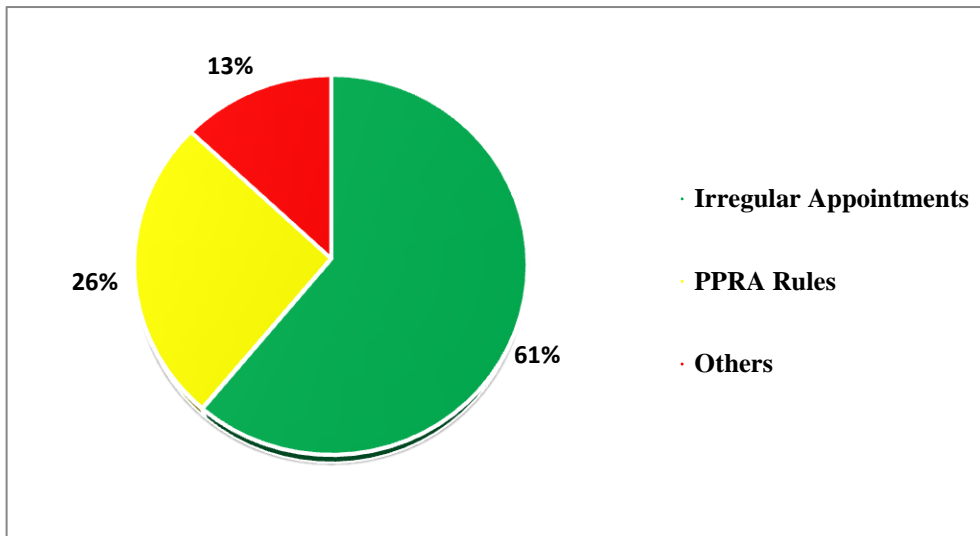
This section invites PAC’s attention to irregularities of recurring nature needing immediate intervention by the PAO. It highlights trends in audit findings of the past five years, followed by an analysis of the underlying issues to be addressed.

Trend of Audit Findings over Past Five Years:

A glance at the past five years’ printed audit reports of the HED reveals two main clusters of irregularities:

- a) Irregular Appointments and arbitrary increases in Pay and Allowances
- b) Non adherence to PPRA rules

As illustrated in the chart below a significant portion of irregularities (around 39 percent) over the past five years pertains to these two areas:



Audit observations on Appointments mainly highlighted irregularities relating to employees and faculty appointed on contract and, their retention after retirement. Arbitrary increases in salary and allowances presented an allied theme.

Following matrix provides year-wise details of irregularities in these two areas:

(Amount in Rupees)

Audit Year	Total Irregularities	Pay & Allowances	Non-adherence to PPRA Rules
2010-11	1,239,444,159	326,854,019	59,544,420
2011-12	376,491,717	49,532,006	-
2012-13	234,827,000	30,230,000	8,410,000
2013-14	829,698,117	325,545,439	34,575,324
2014-15	1,239,569,121	264,248,188	386,301,141
Total	3,920,030,114	996,409,652	488,830,885
	Percentage	5.42	12.47

Audit Report for the year 2015-16:

In the latest Audit Report, again, a sizable amount of irregularities is concentrated among the designated areas. Below is the detail:

(Amount in Rupees)

Pay & Allowances	Non-adherence to PPRA Rules
231,948,696	381,078,340

Factors behind Recurrence of Irregularities:

Most of the audit objections cropped up because of the difference of interpretations about the extent of financial autonomy enjoyed by Universities and Boards under their respective charters. Audit tends to take a conservative view of the financial provisions of the concerned legislations. The auditees (Universities and Boards), on the other hand, like to interpret their financial autonomy in a *broad* and *liberal* manner.

Following matrix juxtaposes positions of Audit and auditee departments, inferred from discussions during DACs/PAC:

Audit	Auditee
<ol style="list-style-type: none"> 1. The competent forum to regularize any departures from rules is the Finance Department. 2. Rule-making by the institutions within the framework of their statutes should have approval of the Senate or the Chancellor. 3. Universities and Boards, despite being autonomous are governed by the principles, policies and rules framed by the provincial government. 	<ol style="list-style-type: none"> 1&2 Vice Chancellor and Syndicate are empowered to make rules, give necessary approvals and regularize departures. 3. Though agreed in principle,(it is emphasized) that our statutes allow considerable autonomy to mold these codes/rules to our specific needs and, also give us mandate to draft new rules wherever required.

PAC's Intervention Sought

PAC may kindly direct the PAO to take all stakeholders on board (e.g. Boards, Universities, and Finance Department) to articulate a clear policy line on the following:

- a) Powers of various authorities (e.g. Chairmen and BOGs of Boards, Vice Chancellors, Syndicates, Senate and Chancellor of Universities) with regard to recruitments and fixation of pay and allowances.
- b) Determination of extent of applicability of PPRA rules on Boards and Universities and enumeration of departures allowed if any.
- c) Instituting a mechanism to give authoritative clarifications wherever there is a difference of interpretation on statutes of Universities and Boards.

7.5 AUDIT PARAS

Non production of record

7.5.1 Non production of vouched account/record-Rs. 3.947 billion

According to section 14 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the head of 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 following auditable record was not produced to audit:

Sr. No	Name of Formation	Period of audit	PDP No.	Nature of Record	Amount (Rs.)
1.	Secretary Higher Education Department Lahore	2014-15	11943	Vouched account of SDA 136,176	2,970,991,370
2.	Director Education Colleges Lahore	2014-15	12676	Expenditure relating to works.	545,420,000
3.	Director Education Colleges Lahore	2014-15	12675	Expenditure relating to works.	247,202,000
4.	Director Education Colleges Lahore	2014-15	12674	Expenditure relating to works.	102,054,000
5.	Govt. College for Women Madina Town Faisalabad	2014-15	12417	Recruitment, receipt, land building record.	75,460,684

Sr. No	Name of Formation	Period of audit	PDP No.	Nature of Record	Amount (Rs.)
6.	Govt. Post Graduate College Saman Abad Faisal Abad.	2012-15	11314	Cash book & receipt record.	2,263,800
7.	Director of Education Colleges Rawalpindi	2014-15	9813	Vouched account & allied record	1,566,500
8.	Govt. Post Graduate College for Women Sargodha	2014-15	11946	Vouched account & allied record	1,440,613
9.	BISE Bahawalpur	2014-15	10725	Vouched account & allied record	280,000
Total					3,946,678,967

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

The matter was pointed out to the formations during audit conducted from July to November 2015. The formations noted the observations for compliance.

The matter was further reported to the Administrative Department. In the DAC meetings held on 01.01.2016 and 15.01.2016, the paras at Sr. Nos. 5, 6 & 8 were kept pending for verification of record. The paras at Sr. Nos. 2 to 4 were kept pending for obtaining and production of audit clearance certificate from DG Audit Works by C&W Department. The para at Sr. No.9 was kept pending for verification of vouched account. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends disciplinary action against the responsible personnel for hindering the auditorial functions besides production of record.

7.5.2 Irregular payment to Punjab Boards Committee of Chairmen (PBCC)/Inter Boards Committee of Chairmen (IBCC)- Rs.4.97 million

According to Rule 15 (2) under Chapter-I of the Board calendar, “it shall be the duty of the Chairman to ensure that the provisions of this Act and the regulations and rules and directions of the Controlling Authority are faithfully observed and carried out, and he shall exercise all powers necessary for this purpose.

During audit of Boards of Intermediate & Secondary Education of Punjab it was observed that a sum of Rs. 4,967,000 was paid to the Secretary Punjab Boards Committee of Chairmen and Inter Boards Committee of Chairmen out of Boards’ fund without any provision in Board Act 1976. Neither a plausible reason was offered nor any vouched accounts were shown to audit to verify the genuineness of the expenditure. The details are as under:

S. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	BISE DG. Khan	2012-15	12386	1,307,900
2.	BISE Rawalpindi	2014-15	9809	1,115,000
3.	BISE Multan	2014-15	10703	1,115,000
4.	BISE Faisalabad	2014-15	12399	865,000
5.	BISE Bahawalpur	2014-15	10714	565,000
Total				4,967,000

Audit was of the view that non adherence to the provision of Board’s Calendar resulted in an irregular payment of Rs.4,967,000.

The matter was pointed out to the formations during audit conducted from July to November 2015. The formations did not offer any cogent reply.

The matter was further reported to the Administrative Department. In the DAC meetings held on 19.12.2015 and 14.01.2016, the paras at Sr. Nos. 1 to 4 were kept pending for compliance and the para at Sr. No. 5 was kept pending for probe at Administrative level.

Audit recommends stoppage of illegal practice besides providing vouched account for audit inspection.

Irregularity & noncompliance

7.5.3 *Irregular investment of surplus funds without approval of the Finance Department-Rs. 3.996 billion*

According to 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, ABL should be compared with the interest rate of Bank of Punjab. The cases in which higher 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 was observed that an amount to the stated extent was invested in different banks without fulfilling the conditions stipulated in the above instructions:

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1.	Board of Intermediate and Secondary Education Gujranwala	2014-15	11718	1150,000,000
2.	Lahore College for Women University Lahore	2014-15	10718	1002,568,000
3.	Islamia University of Bahawalpur	2014-15	9973	505,000,000
4.	Board of Intermediate and Secondary Education Sargodha.	2014-15	11147	153,000,000
5.	Kinnaird College Lahore.	2014-15	9774	120,000,000
6.	Lawrence College Ghora Gali Murree	2014-15	9817	88,500,000

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
7.	Board of Intermediate and Secondary Education Faisalabad.	2014-15	11968	61,000,000
8.	Board of Intermediate and Secondary Education DG Khan	2014-15	12388	30,000,000
Total				3,996,050,400

Audit was of the view that non observance of rules and weak administrative controls resulted in unauthorized investments.

The matter was pointed out to the formations during audit conducted from July to November 2015. The formations at Sr. Nos. 1 to 3 did not offer any cogent reply. The formation at Sr. No. 4 replied that the investment committee preferred to invest the funds in branch of UBL located on Board's premises. The formations at Sr. Nos. 5 to 8 replied that investments were made with the approval of the competent authority. The replies of the formations were not tenable as approval of Finance Department had not been sought.

The matter was further reported to the Administrative Department. In the DAC meetings held on 04.11.2015, 19.12.2015, 30.12.2015 and 14.01.2016, the para at Sr. No. 1 was kept pending for investment of un-applied/extra income. The para at Sr. No. 02 was kept pending for production of record. The para at Sr. No. 3 was kept pending for verification of investment record. The paras at Sr. Nos. 4 and 5 were kept pending for clarification from Finance Department. The paras at Sr. Nos. 6 to 8 were kept pending for regularization from Finance Department. Further progress was not reported.

Audit recommends condonation of irregularity from the Finance Department besides strengthening of internal controls.

7.5.4 Irregular placement of funds in bank accounts other than Bank of Punjab - Rs. 786.09 million

Finance Department letter No. FD (W&M)1-1/70 (Vol-XI) dated 20.11.2013, requires that funds/accounts be placed with the Bank of Punjab. 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 the following formations of Higher Education Department, it was observed that the funds were placed in bank accounts other than the Bank of Punjab in violation of government instructions:

Sr. No.	Name of Formation	Period of audit	PDP No	Amount (Rs.)
1.	BISE Faisalabad	2014-15	11967	401,075,600
2.	Lahore College for Women University Lahore	2014-15	10719	183,832,582
3.	BISE Sargodha	2014-15	11148	154,303,142
4.	Govt. Sadiq College for Women University Bahawalpur	2014-15	10642	45,875,130
5.	Govt. Post Graduate College Samanabad Faisalabad.	2012-15	11316	1,005,800
Total				786,092,254

Audit was of the view that non adherence to government instructions resulted in irregular placement of funds.

The matter was pointed out to the formations during audit conducted from July to November 2015. The formation at Sr. No. 1 replied that summary regarding seeking exemption from placing funds in the Bank of Punjab has been moved to Chief Minister. The formation at Sr. No. 2 replied that University had been maintaining its accounts in the NBP since its inception. The formation at Sr. No. 3 replied that the services of

UBL were hired as it offered a safe and better delivery of question/answer sheets. The replies of the formations were not tenable as the instructions of Finance Department and Higher Education Department were not followed. The formations at Sr. Nos. 4 & 5 noted the observations for compliance.

The matter was further reported to the Administrative Department. In the DAC meetings held on 19.12.2015, 28.12.2015 and 01.01.2016, the para at Sr. No. 1 was kept pending till action taken by the HED and Finance Department on the decision of the High Court. The paras at Sr. Nos. 2, 4 and 5 were kept pending with the direction to shift the funds in BOP. The para at Sr. No. 3 was kept pending for advice from the Finance Department.

Audit recommends condonation of irregularity from Finance Department besides adherence to government instructions.

7.5.5 Irregular procurement without advertisement-Rs. 504.98 million

According to Rule 12 (1) PPR 2014, procuring agencies shall advertise procurement of more than one hundred thousand rupees and upto the limit of two hundred thousand rupees, on the website of the Authority in the manner and the format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one daily news paper.

Rule 12 (2) subject to Rule 13 *ibid*, any procurement exceeding two million rupees shall be advertised on the web site of the Authority, on the web site of the procuring agency if any, and in at least two national dailies of wide circulation, one in English and one in Urdu.

During audit of various institutions of the Higher Education Department, it was observed that an amount of Rs. 504,982,041 (Annexure-11) was incurred on procurements in violation of above rules.

Audit was of the view that violations of rules resulted in irregular procurements without advertisement.

The matter was pointed out to the formations during audit conducted from July to November 2015. The formations at Sr. Nos. 2, 4, 6, 7, 11, 14, 20, 21, 23, 25 to 27, 36, 39 & 40 replied that procurement was made as per PPRA/ university rules without any violation. The formation at Sr. No. 9 replied that purchases were made in accordance with procedures formulated by the PBCC. The replies were not tenable as no documentary evidence regarding advertisement on PPRA website and print media was produced. The remaining formations did not provide any cogent reply.

The matter was further reported to the Administrative Department. In the DAC meetings held during November 2015 to January 2016, the paras at Sr. Nos. 1, 6, 8, 9, 11, 14, 17 to 20, 22 to 24, 28, 29, 30, 31, 34, 35, 36, 37 & 39 were kept pending for regularization from FD. The paras at Sr. Nos. 21, 26, 33 & 38 were kept pending for compliance. The paras at Sr. Nos. 12, 16, 25, 27, 32, 40 & 42 were kept pending for production of evidence regarding PPRA rules, DTL reports of medicine and sales tax invoices. The paras at Sr. Nos. 3 to 5, 10, 13, 41 & 43 were kept pending for inquiry by CMIT. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends to fix the responsibility for non adherence to PPRA rules besides condonation of irregularity.

7.5.6 Irregular expenditure on purchases -Rs.381.48million

According to Rule 2.10(a)(1) of PFR Vol-I, while incurring and sanctioning expenditure from the revenues of the Province, the disbursing

officers and sanctioning authorities should be guided by the following fundamental canons of financial propriety i.e. same vigilance should be exercised in respect of expenditure incurred from the government revenue, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During audit of following formations of Higher Education Department, it was observed that an amount to the stated extent was expended on purchases without observing the codal formalities and proper maintenance of record:

Sr. No.	Name of formation	Period of audit	PDP No.	Description	Amount (Rs.)
1.	Govt. Fatima Jinnah College Chona Mandi Lahore	2012-14	10341	Expenditure without pre-audit by resident auditor.	198,428,486
2.	Director of Education Colleges Lahore	2014-15	12663	Discrepancies in execution of development schemes	145,186,000
3.	Lawrence College Ghora Ghali Murree	2014-15	9772	Irregular conversion of Squash Court into Bachelor Suite. Technical sanction was also not obtained.	35,238,295
4.	Director of Education Colleges Rawalpindi	2014-15	9781	Pending liabilities without obtaining sanction of the competent authority	1,418,700
5.	Director Education Colleges Bahawalpur	2012-14	10281	Expenditure on substandard furniture	1,209,195
Total					381,480,676

Audit was of the view that weak supervisory and financial controls resulted in irregular expenditure on purchases.

The matter was pointed out to the formations during audit conducted from July to November 2015. The formations did not offer any cogent reply.

The matter was further reported to the Administrative Department. In the DAC meetings held during December 2015 and January 2016, the paras at Sr. Nos. 1 & 4 were kept pending for compliance. The para at Sr. No. 2 was kept pending for obtaining and production of audit clearance certificate from DG Audit Works by C&W Department. The para at Sr. No. 3 was kept pending for regularization from BOG. With regard to remaining para, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends probe into the matter to fix responsibility for non adherence to the rules besides regularization of expenditure from the Finance Department.

7.5.7 Irregular expenditure without immediate requirement - Rs. 106.28 million

According to Rule 15.2(4) and (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 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 requirement of a reasonable period or in excess of any prescribed maximum limit.

During audit of Higher Education Department, it was observed that items/equipments e.g. buses, furniture & fixture, laboratory chemicals,

books and lab. equipments valuing Rs.106,275,121 were purchased and were lying unused even after the lapse of a considerable time.

The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Description	Amount (Rs.)
1.	Director Education Colleges Sahiwal	2014-15	9856	Durable goods were purchased while building was still incomplete.	32,300,000
2.	Director of Education Colleges Sargodha	2014-15	11954	Durable goods were purchased while building was still incomplete.	19,650,000
3.	Govt College University Madina Town Faisal Abad	2014-15	12412	Lab equipment was purchased without establishment of Lab.	14,982,096
4.	Director of Education Colleges Rawalpindi	2014-15	9792	Durable goods were purchased while building was still incomplete.	10,099,844
5.	Director Education Colleges Faisalabad	2014-15	12624	Computer and lab equipment was purchased without establishment of Lab.	9,445,731
6.	Govt Degree College for Women Peshawar Road Rawalpindi	2002-14	9490	Lab equipment was purchased without establishment of Lab.	5,130,656
7.	Director Education Colleges Lahore	2014-15	12662	Furniture goods were purchased while building was still incomplete.	4,905,709
8.	Director of Education Colleges Bahawalpur	2014-15	10652	Durable goods were purchased while building was still incomplete.	3,841,352

Sr. No.	Name of Formation	Period of audit	PDP No.	Description	Amount (Rs.)
9.	Lawrence College Ghora Gali Murree.	2014-15	9823	Printing books without following PPRA Rules	2,500,000
10.	BISE Gujranwala	2014-15	11722	Un disbursed expense of answer sheets.	1,118,520
11.	Director Education Colleges Lahore	2014-15	12664	Lab equipment was purchased without establishment of Lab.	1,016,513
12.	FJ Women University Rawalpindi	2014-15	11937	Unnecessary purchase of Laptops.	799,700
13.	FJ Women University Rawalpindi	2014-15	11747	UPS 10 KVA is lying uninstalled.	485,000
Total					106,275,121

Audit was of the view that stores were procured in excess of the requirement. Resultantly, public money was blocked due to weak supervisory and financial controls.

The matter was pointed out to the formations during audit conducted from July to November 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department. In the DAC meetings held in November, December 2015 and January 2016, the paras at Sr. Nos. 1 and 8 were kept pending for inquiry. The para at Sr. No. 5 was kept pending for regularization from Finance Department besides forfeiture of security of the firm. The paras at Sr. Nos. 6, 9 & 10 were kept pending for regularization. The paras at Sr. Nos. 12 was kept pending for production of sanction and demand of laptop. The paras at Sr. Nos. 3, 11 & 13 were kept pending for compliance. The para at Sr. No. 7 was kept pending for verification of record. With regard to remaining

paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends probe into the matter to fix responsibility regarding blockage of capital and purchases without immediate requirement besides strengthening of internal controls.

7.5.8 Irregular payment of late sitting allowance / honorarium- Rs. 87.77 million

According to Government of Punjab Education Department letter No. S.O (Boards) 1-132/89 dated: 23.04.1990, grant of honorarium to the Board employees shall be subject to the conduct and discipline of the employee during the year and merit of his work.

During audit of the accounts of Boards of Intermediate & Secondary Education, it was found that late sitting allowance/honorarium was being paid to all the employees irrespective of the fact that the nature of their job involved any requirement for sitting late or not. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1.	BISE DG Khan	2014-15	12390	39,785,443
2.	BISE Multan	2014-15	10702	24,123,616
3.	BISE Faisalabad	2015-15	12401	23,861,018
Total				87,770,077

Audit was of the view that non adherence to government instructions resulted into irregular payment of late sitting / honorarium of Rs. 87,770,077.

The matter was pointed out to the formations during audit conducted from July to November 2015. The formations replied that payments of late sitting/honorarium/compensation allowance was made to

the employees of the Board with the approval of Competent authority/BOG. The reply of the department was not tenable as procedures establishing due eligibility and merit of the employee were not followed.

The matter was further reported to the administrative department in December 2015. In the DAC meeting held on 14.01.2016, the paras were kept pending for clarification from Finance Department.

Audit recommends to fix the responsibility for non observance of government instructions besides regularization of the matter.

7.5.9 Irregular Payment of Salaries and other benefits on Appointments without approval of Service Rules- Rs. 77.59 million

According to the Acts of different Universities, Statutes may be made to regulate or prescribe all or any of the following matters: (a) the constitution of pension, insurance, gratuity, provident fund and benevolent fund for university employees, (b) the scales of pay and other terms and conditions of service of officers, teachers and other employees of the university. The draft of Statutes concerning any of the matters mentioned in clauses in (a) & (b) shall be forwarded to the Chancellor and shall not be effective until it has been approved by the Chancellor.

During audit of the following formations of Higher Education Department, it was observed that the Vice Chancellors/ Principals made appointments without getting the relevant statutes/ service rules approved from the Chancellor/relevant competent authorities:

Sr. No.	Name of formation	Period of audit	PDP No	Amount (Rs.)
1.	UET Lahore	2013-14	13126	55,060,000
2.	Lahore College For Women University Lahore	2014-15	10960	3,722,356

Sr. No.	Name of formation	Period of audit	PDP No	Amount (Rs.)
3.	UET Lahore	2013-14	13140	3,070,000
4.	Government college For Women University Sialkot	2014-15	11931	2,213,000
5.	Kinnaird College Lahore	2014-15	9777	1,988,385
6.	Lahore College For Women University Lahore	2014-15	10956	1,800,000
7.	UET Lahore	2013-14	13142	1,120,000
Total				77,588,636

Audit was of the view that non adherence to the provisions of the Acts resulted in irregular appointments.

The matter was pointed out to the formations during audit conducted in December 2014 and from July to November 2015. The formations at Sr. Nos. 1 to 5 & 07 replied that the appointments were made with the approval of competent authority/ BOG/Syndicate. The formation at Sr. No. 6 replied that the case had been sent for approval. The replies were not tenable because all the appointments were made without approval of statutes/service rules.

The matter was further reported to the Administrative Department. In the DAC meetings held on 04.11.2015, 14.01.2016 and 25.01.2016, the paras at Sr. Nos. 2 & 3 were kept pending for approval of Chancellor. The para at Sr. No. 5 was kept pending for clarification of statutes with reference to the Kinnaird College Lahore Ordinance 2002. The para at Sr. No. 6 was kept pending for inquiry. The paras at Sr. Nos. 1 & 4 were kept pending for regularization. The para at Sr. No. 7 was kept pending for record verification.

Audit recommends that irregularity be got condoned from the Finance Department. Further, the institutions should get their statutes approved from the Chancellor.

7.5.10 Advance drawl of funds without obtaining sanction of competent authority-Rs.61.28 million

According to Para 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 whereas as per para 17.2 ibid, the expenditure (from Govt. revenue) should be sanctioned by the competent authority.

During audit of Higher Education Department, it was observed that an amount of Rs.61,276,230 was drawn in advance without obtaining sanction from Finance Department. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Description	Amount (Rs.)
1.	Director of Education Colleges Rawalpindi	2014-15	9794	Purchase of furniture and three buses	23,480,535
2.	Govt. College for Women University Sialkot	2013-15	11933	Amount was drawn out of SDA and deposited in BOP in the month of June	16,501,000
3.	Director of Education Colleges Bahawalpur	2012-14	10280	Cheques for supplies were drawn in advance from the date of receipt of Goods.	4,495,030
4.	Director of Education Colleges Multan	2012-14	9784	Furniture is not received yet whereas payment was made in advance.	3,433,324
5.	Director of Education Colleges Rawalpindi	2014-15	9835	Amount was drawn for purchases of items without having stock entry and APR.	12,537,949
6.	Govt. Degree College Women Wah Cantt.	2004-14	10986	Amount was drawn for purchases of items without having stock entry and APR.	828,392
Total					61,276,230

Audit was of the view that weak financial and internal controls led to violation of rule.

The matter was pointed out to the formations during audit conducted from July to November 2015. The formations at Sr. Nos. 1 & 3 to 6 noted the observations for compliance. The formation at Sr. No. 2 replied that expenditure was made after seeking proper approval.

The matter was further reported to the Administrative Department. In the DAC meetings held on 27.11.2015, 04.12.2015, 14.01.2016 and 25.01.2016, the paras at Sr. Nos. 2 to 4 were kept pending for regularization from Finance Department. The para at Sr. No. 6 was kept pending for inquiry. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends probe into the matter to fix responsibility for irregular drawl and regularization of expenditure from Finance Department. Also submission of vouched accounts may be expedited.

**7.5.11 Irregular appointments without advertisement-
Rs. 22.99 million**

Supreme Court of Pakistan in its judgment dated 19.01.1993 in Human Rights Case No. 104 of 1992 ordered that no recruitments should be made against any post which is not advertised properly for both adhoc and regular posts.

During audit of Higher Education Department, it was observed that the appointments were made without proper advertisement.

The details are as under:

Sr. No	Name of formation	Period of audit	PDP No	Amount (Rs.)
1.	Govt Post Graduate College for Women Saman Abad Faisal Abad	2014-15	11312	7,176,000

Sr. No	Name of formation	Period of audit	PDP No	Amount (Rs.)
2.	Govt College For Women University Madina Town Faisalabad	2014-15	12420	5,712,100
3.	Govt. College for Women Gulberg Lahore	2014-15	10441	2,663,763
4.	Queen Marry College Lahore	2014-15	10269	1,995,564
5.	Govt Post Graduate College Chakwal	2005-15	11962	1,768,200
6.	Govt. College for Women Gulberg Lahore	2014-15	10444	936,668
7.	MAO College Lahore	2014-15	9847	864,000
8.	Govt. College for Women Gulberg Lahore	2014-15	10439	803,250
9.	Govt. College for Women Satellite Town Gujranwala	2014-15	12374	522,000
10.	MAO College Lahore	2014-15	9806	406,000
11.	Lahore College For Women University Lahore	2014-15	10961	150,000
Total				22,997,545

Audit was of the view that non adherence to Supreme Court's decision led to irregular appointments.

The matter was pointed out to the formations during audit conducted from July to October 2015. The formation at Sr. No. 1 replied that appointments were made after advertisement as per rules. The formations at Sr. Nos. 2 to 4 & 6 to 8, 10 & 11 replied that appointments were made after approval of the syndicate. The replies were not tenable as the standing policy had not been adhered to. The formation at Sr. No. 5 replied that record would be provided. The formation at Sr. No. 9 noted the observation for compliance.

The matter was further reported to the Administrative Department. In the DAC meetings held in October 2015, December 2015 and January 2016, the para at Sr. No. 1 was kept pending for inquiry. The paras at Sr. Nos. 4, 7 & 10 were kept pending for stoppage of practice for recruitment and regularization from Finance Department. The paras at Sr. Nos. 3, 9 & 11 were kept pending for compliance. The paras at Sr. Nos. 5, 6 & 8 were

kept pending for formulation of policy by HED. The para at Sr. No. 2 was kept pending for verification of record. Further progress was not reported.

Audit recommends to fix the responsibility for non adherence to decision of the Honorable Supreme Court and get irregularity condoned from the Finance Department.

7.5.12 *Unjustified re-employment of retired employees- Rs.966,533*

According to Sr. No. I& III (8) of S&GAD Notification No. SOR.I-IC-I/2003 dated 16.06.2003, re-employment shall not be allowed to retired officers/Officials and the Services Wing of S&GAD shall make summary for the Chief Minister for approval as per recommendation of the Re-employment Board regarding re-employment.

During audit of BISE Gujranwala for the year 2014-15, it was observed that retired persons were recruited and retained beyond the age of 63 years without approval of Chief Minister in violation of the above mentioned instructions. The expenditure on payment of salaries amounting to Rs. 966,533 was therefore held unjustified.

Audit was of the view that non adherence to government instructions resulted in irregular re-employments.

The matter was pointed out to the formation during audit conducted in September 2015. The formation noted the observation for compliance.

The matter was further reported to the Administrative Department. In the DAC meeting held on 15.12.2015, the para was kept pending with the direction to stop the practice of reemployment of retired persons immediately besides regularization from BOG.

Audit recommends to fix the responsibility for non adherence to Government Instructions and termination of the services of overage employees.

(PDP No.11723-BISE, Gujranwala-2014-15)

Internal control weakness

7.5.13 Non adjustment of temporary advances-Rs. 182.86 million

According to direction of PAC-II issued vide no PAP./PAC/PAC-II/SC-Vii/2005/4157 through Government of the Punjab, Higher Education Department, letter No.So.(Audit)4-20/2006(Prov)dated 09.01.2007 that various advances lying unadjusted for long periods should have been timely adjusted/recovered from the concerned officials/Officers.

During audit of Higher Education Department, it was observed that temporary advances to the stated extent were given to different staff to meet urgent expenses. Vouched accounts of these expenditure had to be submitted within stipulated time. It was however astonishing to note that the advances had not been got adjusted after the lapse stipulated time period. Details of non adjusted advances are as under:

Sr. No.	Name of Formation	PDP No.	Period of audit	Amount (Rs.)
1.	UET Taxila	11471	2014-15	121,811,066
2.	BISE Multan	10697	2014-15	13,100,000
3.	BISE Gujranwala	11714	2014-15	250,000
4.	BISE D.G.Khan	12385	2012-15	10,793,880
5.	BISE Rawalpindi	9833	2014-15	6,889,444
6.	BISE Bahawalpur	10715	2014-15	7,474,413
7.	Islamia University Bahawalpur	9975	2014-15	6,643,561
8.	BISE Sahiwal	9843	2014-15	6,445,200
9.	Government College University for (W) Madina Town Faisalabad	12409	2014-15	3,483,285
10.	University of Education, Lahore	10362	2014-15	3,852,600

Sr. No.	Name of Formation	PDP No.	Period of audit	Amount (Rs.)
11.	BISE Faisalabad	12397	2014-15	631,838
12.	Lahore College for Women University, Lahore	10967	2014-15	917,229
13.	Kinnaird College Lahore	9776	2014-15	337,103
14.	Director of Education Colleges Bahawalpur	10651	2014-15	230,481
Total				182,860,100

Audit was of the view that weak internal controls on advances resulted in non adjustment.

The matter was pointed out to the formations during audit conducted from July to December 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department. In the DAC meetings held in November, December 2015 and January 2016, the paras at Sr. Nos. 1, 7 & 14 were kept pending for compliance. The amount of the paras at Sr. Nos. 2 to 5, 8, 9, 10& 11 were reduced to the extent shown in table. The paras at Sr. Nos. 12 & 13 were kept pending. The para at Sr. No. 6 was kept pending for probe.

Audit recommends to fix the responsibility for delayed adjustment and take effective measures to avoid recurrence of such lapses.

7.5.14 Irregular award of contract - Rs. 122.84 million

According to Rule 15 (2) under Chapter-I of the Board calendar, “it shall be the duty of chairman to ensure that the provision of this act and the regulations and rules and directions of the controlling authority are faithfully observed and carried out”.

During audit of Boards of Intermediate and Secondary Education of Punjab, it was observed that the management of the Boards had entered into an agreement with M/s National Institutional Facilitation Technologies (Pvt.) Limited Karachi (NIFT) for printing of Roll No. and

scanning OMR/OCR/ICR and compilation of results for Intermediate Part-I & Part-II Annual Examination of all the eight BISEs in the Punjab. The Board paid Rs.122,843,557 to the firm for compilation of results of students appeared in examination held during period under audit. Audit held the payment irregular on the following grounds:

- (i) PPRA's rules were not followed by the Boards.
- (ii) In the presence of adequate I.T equipment including scanners, computers, printers and skilled manpower, the Boards' management outsourced the compilation work of result of examination, which requires justification.
- (iii) According to Clause B(ii) of the contract agreement the firm had to provide relevant training to the staff of the boards but the firm failed to provide any training.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	BISE DG Khan	2012-15	12389	42,007,450
2	BISE Multan	2014-15	10695	29,341,900
3	BISE Faisalabad	2014-15	11970	21,445,027
4	BISE Sargodha	2014-15	11146	17,086,350
5	BISE Sahiwal	2014-15	10391	12,962,830
Total				122,843,557

Audit was of the view that non adherence to the provisions of Board Calendar and PPRA instructions resulted into irregular award of contract of Rs.122,843,557

The matter was pointed out to the formations during audit conducted from July to November 2015. The formation at Sr. No. 01 replied that services were hired jointly by the Boards in Punjab according to the directions of Govt. of Punjab by adopting PPRA Rules. The

formation at Sr. No. 02 replied that Board outsourced the result compilation work on the direction of controlling authority. The formations at Sr. Nos. 03 & 04 did not offer any reply. The formation at Sr. No. 05 noted the observation for compliance. The reply of the Board Managements is not tenable as such activity is against the provision of the Board Act, 1976.

The matter was further reported to the Administrative Department. In the DAC meetings held on 11.12.2015, 10.01.2016 and 14.01.2016, the paras were kept pending for inquiry by CMIT.

Audit recommends that matter be probed for fixing responsibility against irregular contract.

7.5.15 Non recovery of Rs. 29.50 million

According to agreed rates and vide notification No. Uni/Budget/302 dated 19.10.2010 it was decided that in case of Commercial Testing 50 percent of total income will be paid to UET and in case of consultancy 40 percent of Total revenue will be paid to UET.

During audit of University of Engineering & Technology, Lahore for the period 2013-14, it was observed that UET had established a commercial company named ESU-Pak Company which provided commercial testing and consultancy services to the market. Audit considered the formation of the company illegal as the UET Act did not allow it to involve itself in commercial activity. Furthermore, an amount of Rs 29.500 million was outstanding which was payable by ESU-Pak Company to the UET as the share of profits.

Audit was of the view that weak financial controls led to loss of university share.

The matter was pointed out to the formation during audit conducted in November 2014. The management replied that main business of the company was consultancy as well as commercial testing. The

University share was lying with the company as loan whereas amount of Rs. 40.00 million was paid to the university.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 25.01.2016, the para was kept pending for compliance.

Audit recommends that matter be inquired to ascertain the legality of company set up by university and recovery of share.

(PDP No.13138-UET, Lahore 2013-14)

7.5.16 Unauthorized sanction of expenditure beyond competence-Rs.28.47 million

Delegation of Financial Power Rules 2012 has laid down financial sanction power of different categories of officers.

During audit of Higher Education Department, it was observed that an expenditure to the tune of Rs. 28,467,603 was incurred by different officers beyond their competency in violation of Delegation of Financial Power Rules 2012. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Director of Education Colleges D.G.Khan	2014-15	12373	10,005,717
2	Govt. Degree for Women B Block Satellite Town Rawalpindi	2005-14	11920	5,052,300
3	Govt. Degree College for Women Peshawar Road Rawalpindi	2002-14	10383	5,000,000
4	Director of Education Colleges Rawalpindi	2014-15	9861	4,549,686
5	Govt. Post Graduate College D.G.Khan	2013-15	11597	3,859,900
Total				28,467,603

Audit was of the view that weak internal and supervisory controls resulted in expenditure beyond competency.

The matter was pointed out to the formations during audit conducted from July to October 2015. The formations did not provide any cogent reply

The matter was further reported to the Administrative Department. In the DAC meetings held on 14.01.2016 and 21.01.2016, the paras at Sr. Nos. 1 & 2 were kept pending for regularization. The para at Sr. No. 3 was kept pending for ex-post facto sanction. With regard to remaining paras, neither any report was received nor a DAC meeting was convened till finalization of this report.

Audit recommends that the matter be probed to fix responsibility besides regularization of expenditure from Finance Department.

7.5.17 Irregular payment of allowances without approval of the Chancellor-Rs.16.41 million

According to Acts of Universities of Higher Education Department, statutes regulating pay and allowances have to be 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. Details are as under:

Sr. No	Name of formation	Period of audit	PDP No.	Description	Amount (Rs.)
1.	Islamia University Bahawalpur	2014-15	9800	Campus allowance	4,185,340
2.	UET Lahore	2013-14	13124	Disturbance allowance	4,080,000
3.	Govt. Sadiq College Women university Bahawalpur	2012-15	10647	Conveyance Allowance	1,385,013
4.	UET Lahore	2013-14	13117	House Rent	1,240,000

Sr. No	Name of formation	Period of audit	PDP No.	Description	Amount (Rs.)
5.	UET Taxila	2014-15	11472	Conveyance Allowance	871,128
6.	Lahore College for women University Lahore	2014-15	10640	Head ship Allowance	833,161
7.	Islamia University Bahawalpur	2014-15	9811	Computer Allowance	774,000
8.	Govt. College women University Sialkot	2013-14	11929	Additional Charge allowance	771,392
9.	UET Taxila	2014-15	11473	Honorarium more than max.pay	463,840
10.	UET Taxila	2014-15	11611	Add.charge allowance	372,000
11.	UET Taxila	2014-15	11609	Conveyance Allowance	353,827
12.	UET Lahore	2013-14	13114	House Rent	280,660
13.	GC Women University Sialkot	2013-15	11157	Travelling allowances	257,610
14.	Govt. College Women University Madina Town Faisalabad	2014-15	12419	House Rent and C.A	246,496
15.	UET Taxila	2014-15	11474	Double Honorarium more than one month pay	173,300
16.	G.C. Women University Madina Town Faisalabad	2013-14	10730	Conveyance Allowance	126,134
Total					16,413,901

Audit was of the view that payment of inadmissible allowances worth Rs.16,413,901 were made due to weak financial and management internal controls.

The matter was pointed out to the formations during audit conducted from July to October 2015. The formation at Sr. No. 1 stated

that reply would be submitted after consulting record. The formations at Sr. Nos. 2, 4, 6 replied that allowances are being paid after approval from syndicate. The formations at Sr. Nos. 3, 5, 8, 9, 10, 11, 14, 15, 16 noted for compliance. The management at Sr. No. 7 replied that computer allowance was being paid in terms of Finance Department letter dated 22.09.1986. The formation at Sr. No. 12 replied that official accommodations has been allotted, however the case for assessment will be forwarded. The formation at Sr. No. 13 replied that matter will be taken up with the concerned officer

The matter was further reported to the Administrative Department In the DAC meetings held on 19.12.2015, 28.12.2015, 30.12.2015, 15.01.2016 and 25.01.2016, the paras at Sr. Nos. 3, 8, 9, 11, 12, 15 & 16 were kept pending for recovery. The paras at Sr. Nos. 1, 5, 6, 7 & 13 were kept pending for approval of chancellor. The para at Sr. No. 14 was kept pending for assessment. The paras at Sr. Nos. 4 & 10 were kept pending for record verification. The para at Sr. No. 2 was kept pending for regularization.

Audit recommends that necessary approval from competent authority may be sought otherwise recovery may be made.

7.5.18 Non Recovery of penal rent upon Unauthorized Occupation of Government Residences - Rs.8.78 million

According to Finance Department letter No. SO (W-II) XV (14)/76 dated 27.09.1980 states the penal rent @ 60 percent of pay for the period of unauthorized occupation of Government residences is to be deducted from the pay of non entitled occupations.

During the examination of record of following formations, it was observed that government /university residences were occupied by unauthorized persons. Audit noted that, neither any effort was made by the

department to get the residences vacated from the unauthorized persons nor penal rent was charged and recovered from them.

Sr. No	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1.	Govt. Murray College Sialkot	2014-15	10367	7,333,968
2.	Govt. Murray College Sialkot	2013-14	12689	1,446,300
Total				8,780,268

Audit was of the view that weak supervision on part of the management resulted in unauthorized occupations.

The matter was pointed out to the formation during audit conducted in December 2014 and November 2015. The formation did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC held on 12.01.2016, the paras were kept pending for compliance.

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

7.5.19 Un-lawful/ Irregular lease of college land to Daewoo Express Bus service and non deposit of rent-Rs. 7.50 million

According to Government instructions and decision of Supreme Court of Pakistan in case No. 974 P of 2009, the land of an educational institution can not be utilized for a purpose other than education.

During audit of Government College for Boys Gulberg Lahore for the year 2014-15, it was noticed that a proposal for provision of bus parking space to Daewoo Express Bus Service on the premises of Govt. College for Boys Gulberg was received from Director Education Colleges

Lahore Division. The Principal of the college did not agree to the proposal keeping in view the decision of honorable Supreme Court of Pakistan. The decision of the Principal was also endorsed by the College Council. Subsequently, however on the directions received from the Higher Education Department vide SO(Dev-I)63/03-79 dated 04.06.2014 , a rent agreement was signed by the Principal with Daewoo Express Bus Service. An account was also opened in the Bank of Punjab on the direction of Higher Education Department and monthly rent at the rate of Rs. 500,000 per month was deposited into the account instead of the government treasury.

Audit pointed out two basic flaws in the instructions of the HED to the college Principal (a) instructions to rent college property to a private bus company (b) opening and operation of a bank account by a government institute in a private bank and depositing of money in that account instead of government treasury.

Audit was of the view that the lapse occurred due to non adherence to the decisions of the honorable Supreme Court of Pakistan.

The matter was pointed out to the formations during audit conducted in July 2015. The formation replied that the agreement with Daewoo Express Bus Service was allowed by HED. The reply was not tenable being evasive.

The matter was further reported to the Administrative Department. In the DAC meeting held on 04.11.2015, the para was kept pending for inquiry and recovery.

Audit recommends fixing of responsibility besides strengthening of financial and supervisory controls.

(PDP No.9839-Govt. College for Boys Gulberg Lahore 2014-15)

Recoveries and overpayments

7.5.20 Non recovery of government and institutional dues- Rs.482.58 million

According to Rule 4.1 of PFR Vol-I, it is primary 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, it was observed that government and institutional dues to the tune of Rs.482,578,627 (Annexure-12) were recoverable from contractors/employees.

Audit was of the view that weak recovery mechanism led to recoverable to the stated extent.

The matter was pointed out to the formations during audit conducted from July to November 2015 and December 2014. The formations did not offer any cogent reply.

The matter was further reported to the Administrative Department. In the DAC meetings held from November 2015 to January 2016, the paras at Sr. Nos. 1 to 4, 9 to 12, 14, 16, 18 to 20, 22, 23, 29 to 31, 33, 34, 37 & 40 to 43 were kept pending for compliance. The amounts of the paras at Sr. Nos. 24, 27, 29 & 41 were reduced to the extent shown in table. The paras at Sr. Nos. 8, 13, 21 & 32 were kept pending for investigation. The paras at Sr. Nos. 6, 7, 17, 18, 25 & 38 were kept pending for clarification. The para at Sr. No. 35 was kept pending for formulation of policy by HED. The paras at Sr. Nos. 5 & 32 were kept pending for reconciliation. The para at Sr. No. 39 was kept pending for clarification from Finance Department. With regard to other paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends to recover the amounts due besides strengthening of internal controls and recovery mechanisms.

7.5.21 Non recovery of Income tax- Rs.31.03 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 recover advance tax@ 10% on auctioned amount.

During audit of Higher Education Department, it was observed that payments were made to employees of the institutions and contractors but income tax/Advance tax worth Rs.31,030,253 (Annexure-13) was not deducted at source.

Audit was of the view that weak internal controls led to non deduction of taxes.

The matter was pointed out to the formations during audit conducted from July to November 2015. Most of the formations noted the observations for compliance.

The matter was further reported to the Administrative Department. In the DAC meetings held from November 2015 to January 2016, the paras at Sr. Nos. 1, 4, 6, 7, 9, 11, 12, 13, 15, 17, 20, 21, 23, 24, 26, 27, 28, 29, 30, 32, 34, 35, 36, 38 & 40 were kept pending for recovery . The paras at Sr. Nos. 2, 14, 22 & 39 were kept pending for clarification from FBR/ Finance Department. The amounts of the paras at Sr. Nos. 3, 5, 8, 16, 18, 19, 25, 31& 32 were reduced. The para at Sr. No. 37 was kept pending being sub-judice. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends to recover the due amount besides fixing responsibility for non deduction of tax at source.

7.5.22 Less collection of rent- Rs.16.18 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 Higher Education Department, it was observed that canteens, shops, and car parking/cycle stands were leased out to various contractors. The rent of these business places was either not recovered or was recovered less from the contractors. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1.	Govt. PG College for Women Samanabad Lahore	2013-15	9881	8,276,000
2.	Lahore College for Women University Lahore	2014-15	12631	3,174,256
3.	Govt. College for Women University Madina Town Faisalabad	2014-15	12406	3,128,754
4.	University of Education Lahore	2014-15	10373	230,641
5.	Islamia University Bahawalpur	2014-15	9798	795,600
6.	Govt. Sadiq College for Women University Bahawalpur	2014-15	10645	100,000
7.	Islamia University Bahawalpur	2014-15	9968	326,000
8.	Govt. Degree College for Women Jhang	2012-14	10926	149,520
Total				16,180,771

Audit was of the view that weak supervisory controls, defective recovery mechanisms and non enforcement of the contractual clauses resulted in less recovery of Rs.16,180,771.

The matter was pointed out to the formations during audit conducted from July to November 2015. The formations did not offer any cogent reply.

The matter was further reported to the Administrative Department In the DAC meetings held from December 2015 to January 2016, the paras at Sr. Nos. 4 & 6 were kept pending for remaining recovery. The paras at Sr. Nos. 3 & 5 were kept pending for compliance. The para at Sr. No. 7 was kept pending for verification of original record. The para at Sr. No. 8 was kept pending for regularization and paras at Sr. Nos. 1 & 2 were kept pending being subjudice.

Audit recommends that the outstanding amounts may be recovered expeditiously besides fixing of responsibility for non realization of dues from the contractors.

7.5.23 Inadmissible payment of House Rent and Conveyance Allowance-Rs.11.96 million

According to instructions of Finance Department letter No. FD-(M-I)1-15/82 P-I dated 15.01.2000, House Rent will not be allowed to the officers/officials to whom government accommodation has been provided. Further, five percent House Rent will be deducted from the salary. Moreover, according to instructions of Finance Department letter No. 106(SR)IV/7 dated 18.08.1977, Conveyance Allowance is not admissible during leave including LPR.

During audit of Higher Education Department, it was observed that House Rent and Conveyance Allowance was allowed to the employees in violation of government rules. (Annexure-14)

Audit was of the view that weak financial controls led to overpayment to the tune of Rs.11,961,423.

The matter was pointed out to the formations during audit conducted from July to October 2015. Most of the formations noted the observations for compliance.

The matter was further reported to the Administrative Department. In the DAC meetings held from September 2015 to January 2016, the paras at Sr. Nos. 4, 8, 12, 15, 16, 18, 21, 22 & 29 were kept pending for recovery. The paras at Sr. Nos. 1, 9, 19, 20, 26 & 27 were kept pending for compliance. The paras at Sr. Nos. 5 to 7 were kept pending for verification of record. The paras at Sr. Nos. 2, 10 & 11 were kept pending for inquiry. The amount of paras at Sr. Nos. 3, 6, 13, 17, 28, 30 & 31 was reduced. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends expeditious recovery of the outstanding amount besides fixing the responsibility for overpayment of House Rent and Conveyance Allowance.

7.5.24 Non collection of annual inspection fee of permanent affiliated private institutes- Rs.8.70 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 Higher Education Department, it was observed that affiliation fee amounting to Rs.8,699,520 was not collected from affiliated institutions. Details are as under:

Sr. No	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	BISE Rawalpindi	2014-15	9759	1,670,000
2.	UET Taxila	2014-15	11463	3,337,920
3.	BISE Faisalabad	2014-15	12396	1,948,100

Sr. No	Name of formation	Period of audit	PDP No.	Amount (Rs.)
4.	BISE Gujranwala	2014-15	11717	1,113,500
5.	BISE Sargodha	2014-15	11618	630,000
Total				8,699,520

Audit was of the view that weak internal controls resulted into non collection of affiliation fee.

The matter was pointed out to the formations during audit conducted from July to November 2015. The formations did not offer any cogent reply.

The matter was further reported to the Administrative Department. In the DAC meetings held in November, December 2015 and January 2016, the paras at Sr. Nos. 1&3 to 5 were kept pending for recovery. The para at Sr. No. 2 was kept pending for verification.

Audit recommends to recover the amount due at the earliest.

7.5.25 Non deduction of PST - Rs. 7.86 million

According to clause 14 and 19 of Punjab Sales Tax Act 2012, 16% sales tax at the rate of 16 percent on services shall be applicable on constructions works and management consultancy services.

During audit of Higher Education Department for the year 2014-15, it was observed that various formations made payments to the firms for provisions of services without deducting Punjab Sales Tax amounting to Rs. 12,849,820. The details are as under:

Sr .No	Name of Formation	PDP No.	Amount of PST (Rs.)
1.	UET Taxila	11476	6226,212
2.	UET Taxila	11475	1,324,117
3.	UET taxila	11479	308,764
Total			7,859,093

Audit was of the view that weak internal controls on taxation resulted in non-deduction of PST at source.

The matter was pointed out to the formations during audit conducted from July to October 2015. The formations noted the observations for compliance.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 25.01.2016, the paras were kept pending for recovery.

Audit recommends to recover the PST besides fixing of responsibility for non deduction at source.

7.5.26 Non deduction of liquidated damages-Rs.2.04 million

According to terms and conditions stated in the work orders for supplies, the supplier is bound to supply the items in the specified time, otherwise Liquidated Damages of contract price of each day of delay are to be levied.

During audit of Higher Education Department for the year 2014-15, it was observed that different contractors failed to provide the supplies within the stipulated time period. However, liquidated damages were not deducted from their payments. The details are as under:

Sr. No.	Name of formation	PDP No	Amount (Rs.)
1.	Director of Education Gujranwala	11941	919,000
2.	Lahore College for Women University Lahore	10970	666,640
3.	Director of Education Rawalpindi	9844	333,744
4.	Director of Education Lahore	12669	116,345
Total			2,035,729

Audit was of the view that weak internal controls led to non deduction of liquidated damages.

The matter was pointed out to the formations during audit conducted from July to November 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department In the DAC meetings held on 12.01.2016,14.01.2016 and 26.01.2016, the para at Sr. No. 1 was kept pending for compliance. The para at Sr. No. 2 was kept pending for recovery. The para at Sr. No. 4 was kept pending for verification of record. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends prompt recovery of liquidated damages besides fixing responsibility for non deduction of liquidated damages.

7.5.27 Non recovery of stamp duty-Rs 1.63 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 Higher Education Department, it was observed that the departments entered into contracts with various contractors for procurement of stores. It was however found, that either the contracts were not recorded on stamp papers at all or the value of stamp papers used was less than the prescribed amount. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1.	Director Education Colleges Faisalabad	2014-15	12628	486,339
2.	Director Education Colleges Gujranwala	2014-15	11731	349,467

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
3.	Director Education Colleges Sargodha	2014-15	11951	312,031
4.	Director Education Colleges Rawalpindi	2014-15	9853	240,547
5.	Director Education Colleges Bahawalpur	2014-15	10653	63,980
6.	Director Education Colleges Sahiwal	2014-15	9827	117,849
7.	Director Education Colleges DG Khan	2012-14	10273	64,383
Total				1,634,596

Audit was of the view that weak financial and administrative controls resulted into non recovery of stamp duty.

The matter was pointed out to the formations during audit conducted from July to November 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department. In the DAC meetings held on 04.11.2015, 15.12.2015, 30.12.2015 and 12.01.2016, the amount of para at Sr. No. 5 was reduced. The paras at Sr. Nos. 1, 2, 6 & 7 were kept pending for recovery. With regard to other paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends prompt recovery of stamp duty besides fixing responsibility regarding non adherence to government rules.

7.5.28 Non deduction of GST- Rs.1.07 million

Instructions issued by the Government of Pakistan vide SRO.660(1) 2007 dated 30.06.2007 provide that all withholding agents shall make purchases of taxable goods from a person duly registered under Sales Tax Act, 1990. However, under unavoidable circumstances and for reason to be recorded in writing, purchases are made from unregistered persons, the withholding agents shall deduct sales tax @ 17 percent of the value of the taxable supplies.

During audit of Higher Education Department for the year 2014-15, it was observed that various formations made payments to the firms for purchases. General Sales Tax amounting to Rs. 1,070,626 was either not or less deducted. Details are as under:

Sr . No.	Name of formation	PDP No	Amount of GST (Rs.)
1.	UET Taxila.	11610	814,285
2.	Govt College Of Boys Gulberg Lahore	9830	256,341
Total			1,070,626

Audit was of the view that weak internal controls led to non deduction of GST at source.

The matter was pointed out to the formations during audit conducted from July to October 2015. The formations noted the observations for compliance.

The matter was further reported to the Administrative Department. In the DAC meetings held on 04.11.2015 and 27.01.2016, the paras were kept pending for recovery.

Audit recommends prompt recovery of GST besides fixing responsibility for non deduction of GST.

CHAPTER 8

HOME DEPARTMENT

8.1 *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.

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

Introduction

The Appropriation Accounts for the year 2014-15 of Home Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2014-15 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	8,611.303	(5,177.869)	3,433.434	3,528.318	(94.884)
PC21012	7,362.916	1,000	7,362.917	6,272.049	(1,090.868)
PC21013	81,683.907	1,000	81,683.908	74,587.490	(7,096.418)
PC21031	3,185.609	(345.935)	2,839.674	2,784.059	(55.615)
PC22032	59.220	1,000	59.221	50.522	(8.699)
PC22036	1,171.471	(204.941)	966.530	934.901	(31.629)
Total	102,074.426	(2728.745)	96,345.684	88,157.339	(8,378.113)

Overview of Expenditure

The final budget of Home Department for the year ended 30 June, 2015 was Rs. 96,345.684million. Out of this, actual expenditure was Rs. 88,207.861million. 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	98,183,103,000	87,272,968,074	(10,910,134,926)	(11.112)
Development	1,171,471,000	934,900,857	(236,570,143)	(20.194)
Total	99,354,574,000	88,207,868,931	(11,146,705,069)	(11.270)

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	95,379,154,000	87,222,438,074	(8,156,715,926)	(8.55)
Development	966,530,000	934,900,857	(31,629,143)	(3.27)
Total	96,345,684,000	88,157,338,931	(8,188,345,069)	(8.50)

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. Savings amounting to Rs. (1300.008) million at the close of the year 2014-15 under grants PC21010, PC21012, PC21013, PC21031, PC22032& PC22036 were not surrendered 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:

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	28	22	6	79
2	1985-86	35	32	3	91
3	1986-87	25	21	4	84
4	1987-88	22	16	6	73
5	1988-89	96	76	20	79
6	1989-90	10	2	8	20
7	1990-91	29	15	14	52
8	1991-92	27	14	13	52
9	1992-93	19	7	12	37
10	1993-94	11	6	5	55
11	1994-95	21	4	17	19
12	1995-96	16	0	16	0
13	1996-97	38	13	25	34
14	1997-98	122	47	75	39
15	1998-99	190	118	72	62
16	1999-00	323	183	140	57
17	2000-01	577	493	84	85
18	2001-02	345	238	107	69
19	2003-04	121	0	121	0
20	2005-06	140	11	129	8
21	2006-07	123	12	111	10
22	2009-10	229	17	212	7
23	2010-11	150	0	150	0
24	2011-12	246	38	208	15
Total		2943	1385	1558	47

The downward trend in the status of compliance with PAC directives in Home Department is continuing since 2005-06. As regards previous years, the same is prevailing for the years 1989-90, 1994-95 and 1995-96.

8.4 RECURRING ISSUES FOR PAC'S ATTENTION

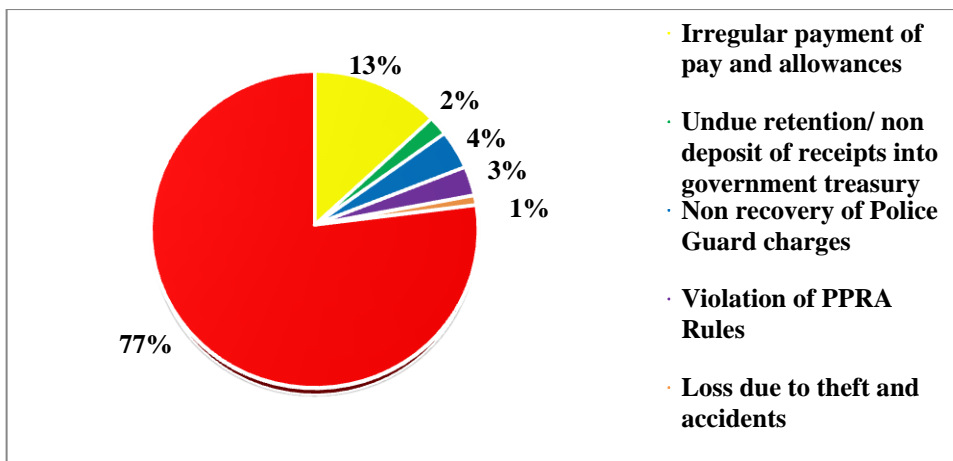
This section invites PAC's attention to irregularities of recurring nature needing immediate intervention by the PAO. It highlights trends in audit findings of the past five years, followed by an analysis of the underlying issues to be addressed.

Trend of Audit Findings over Past Five Years:

A glance at the past five years' printed audit reports of the Home Department reveals following five main clusters of irregularities:

- a) Irregular payment of pay and allowances.
- b) Undue retention/ non deposit of receipts into government treasury.
- c) Non recovery of Police Guard charges.
- d) Violation of PPRA Rules.
- e) Loss due to theft and accidents.

As illustrated in the chart below a significant portion of irregularities (around 24 percent) over the past five years pertains to these five areas:



Audit observations on Pay and Allowances mostly involved unauthorized payment of fixed daily allowance, risk allowance etc. violations of PPRA rules were mainly concentrated in procurements of uniforms, shoes and dietary items; while main facets of non deposit of receipts included retention of various fees and, auction money from canteens located in jails.

Following matrix provides year-wise details of irregularities in these five areas:

(Rupees in millions)

Audit year	Total irregularities	Irregular payment of pay & allowances	Undue Retention of Govt. receipts	Violation of PPRA Rules	Non-Recovery of Police Guard Charges	Loss due to theft/ Accidents
2010-11	451.85	56.698	39.625	70.648	61.532	22.463
2011-12	2498.78	231.306	77.186	127.649	0	3.794
2012-13	1818.44	131.18	0	0	172.98	16.88
2013-14	3661.39	205.53	31.76	137.62	130.22	34.53
2014-15	5442.22	1164.2	177.06	213.74	84.34	27.49
Total	13872.68	1788.914	325.631	549.657	449.072	105.157
Percentage		12.90	2.35	3.96	3.24	0.76

Audit Report for the year 2015-16:

In the latest Audit Report, again, a sizeable amount of irregularities is concentrated among the designated areas. Below is the detail:

(Rupees in millions)

Audit year	Total irregularities	Irregular payment of pay and allowances	Undue Retention of Govt. receipts	Violation of PPRA Rules	Non-Recovery of Police Guard Charges	Loss due to theft/ Accidents
2015-16	4600.52	270.91	48.1	1032.24	218.08	3.93
Percentage		5.89	1.05	22.44	4.74	3.93

Factors behind Recurrence of Irregularities:

A glance over the instances of over-payments, pointed out by audit in the audit reports of past five years, reveals that focus of corrective action, if any, remained on post- payment recoveries rather than plugging the loop holes in the system and making the responsible personnel accountable for their deeds.

PAC'S Intervention Sought:

PAC may kindly direct the PAO to take effective measures for capacity building of the DDOs besides effectively implementing the system for penalizing laxity and sloppiness.

8.5 AUDIT PARAS

Fraud/ Misappropriation

8.5.1 *Irregular/doubtful consumption of dietary and stationery items-Rs.34.83 million*

According to Rule 15.5 of PFR Vol-I, when materials are issued from stock for departmental use, manufacture or sale etc., the Government servant in charge of the stores should see that an indent in P.F.R. Form 26 has been made by a properly authorized person, examine it carefully with reference to any orders or rules for the issue of stores and sign it after making suitable alterations under his dated initials, in the description and quantity of materials.

During audit of Home Department for the year 2014-15, it was noticed that a huge quantity of dietary and stationery articles amounting to Rs. 34,828,788 were purchased but consumption accounts thereof were not maintained by the formations. The details are as under:

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1	Commandant, Police Training College Chung, Lahore	9652	34,063,097
2	Secretary Home, Lahore	9942	765,691
Total			34,828,788

Audit was of the view that the lapse occurred due to weak internal controls on inventories.

The matter was pointed out to the formations during audit conducted in July and August 2015. The formation at Sr. No.01 replied that expense account of dietary items would be maintained on proper lines and would be shown to audit. The formation at Sr. No. 02 replied that there was no shortage of store. The reply was not tenable.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that the matter should be inquired at an appropriate level to assess authenticity of consumption of dietary and stationery articles and responsibility be fixed for non maintenance of consumption account on proper lines.

8.5.2 *Doubtful consumption of POL- Rs.17.51 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, a comparison of meter readings of 77 vehicles with the entries in the log books revealed that excess mileage was shown on the log books. Audit was of the view that POL was drawn in excess than the requirement. This entailed doubtful consumption of POL in vehicles amounting to Rs.17,508,017. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	DPO Hafizabad	2014-15	10588	5,599,149
2.	CTO Faisalabad	2014-15	12706	4,036,986
3.	DPO Khanewal	2014-15	11366	3,748,059
4.	DPO vehari	2014-15	12823	2,133,585
5.	DPO Okara	2014-15	11354	915,633
6.	DPO Toba Tek Singh	2014-15	12702	440,928
7.	SSP Special Branch Lahore	2012-14	12762	323,294
8.	DPO Chiniot	2014-15	12791	310,383
Total				17,508,017

It is pertinent to mention here that this amount relates to the excess usage of only 77 vehicles which were examined as a sample. The overall magnitude of the irregularity might be much bigger keeping in view the gigantic size of the fleet of vehicles maintained by the Home Department.

Audit was of the view that the lapse was due to failure of supervisory and financial controls.

The matter was pointed out to the formations during audit conducted from August to November 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meetings held on 05.10.2015 and 12.02.2016, the paras at Sr. Nos. 4&7 were kept pending for probe. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till finalization of this report.

Audit recommends to probe the matter to fix responsibility and effect recovery.

8.5.3 *Likely misappropriation of government money - Rs.3.91 million*

According to Rule 2.31(a) of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations. Moreover, as per Rule 2.33 ibid, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

During audit of Home Department for the year 2013-14, it was observed that following amounts were drawn for disbursement of pay and allowances, however no acknowledgements/receipts were available in record to prove actual disbursement to the employees. Furthermore, amounts of annual rent received from the canteens were also not deposited in the government treasury. Lack of acknowledgments for salaries

received and non-depositing of revenue in the government treasury, raised the suspicion of likely misappropriation of these amounts:

Sr. No.	Name of formation	PDP No	Amount (Rs.)
1.	CCPO Lahore	12977	2,034,941
2.	SP PHP, Lahore	10081	1,450,982
3.	CCPO Lahore	12983	300,000
4.	CCPO Lahore	12985	120,000
Total			3,905,923

Audit was of the view that the lapse was due to failure of supervisory and financial controls.

The matter was pointed out to the formations during audit conducted in October 2014. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends to probe the matter to fix the responsibility and adoption of corrective measures accordingly.

8.5.4 *Likely misappropriation in purchase of gases - Rs.1.35 million*

According to 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. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers.

During audit of Punjab Forensic Science Agency, Lahore for the year 2013-14, it was observed that payment of Rs.1,936,223 was made on

account of purchase of Helium, Nitrogen and Acetylene gases, but it was noticed that stock of gases valuing Rs.1,353,053 were neither received by the department nor the stock entry alongwith consumption was made in the relevant stock register. Inspection report regarding the quality of purchased material was also dubious as it was postdated and also bore signatures of irrelevant personnel. Audit was of the view that funds were likely misappropriated.

Audit opines that the lapse was due to lack of supervisory and financial controls.

The matter was pointed out to the formation during audit conducted out in August 2014. The formation replied that the stock register was maintained but no record was shown to audit.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends a thorough probe into the matter and fixing of responsibility besides recovery from the concerned.

(PDP No. 11559-Punjab Forensic Science Agency, Lahore- 2013-14)

8.5.5 *Loss due to issuance of bogus LPCs of Constables - Rs. 916,446*

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 it was observed that 13 Last Payment Certificates (LPCs) of the employees were issued with the signatures of DPO Okara to DPO Sahiwal in June 2015. The payment for the period from 01.07.2013

to 28.02.2014 was also authorized thereon with the advice to raise debit to cost centre OK4013.

Examination of computerized payroll for December 2014 and June 2015 revealed that five out of the 13 employees were still serving at DPO Okara, one was removed from service on 18.01.2013, while the status of remaining seven was unknown. A sum of Rs.3,436,959 was drawn on the basis of these LPCs from District Accounts Office, Sahiwal vide cheque Nos.2554225 & 2554292 dated 29.06.2015 & 30.06.2015 respectively. The debit was raised to District Accounts Office, Okara and Accountant General, Punjab, Lahore. When pointed out by Audit, a sum of Rs.2,520,513 was deposited into Govt. Treasury on 27.07.2015. The remaining amount of Rs.916,446 was still recoverable. The DPO Okara was asked for confirmation about the issuance of above LPCs vide letter No.DGA/LAP/2014-15/05, dated 22.10. 2015 but no response was received.

Audit was of the view that the fake issuance of LPCs was due to weak administrative and financial controls.

The matter was pointed out to the formations during audit conducted in October 2015. The formation did not respond to the observation despite verbal and written reminders vide No.DGA/LAP/2014-15/07 dated 13.11.2015.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends impartial inquiry at an appropriate level to fix responsibility for bogus issuance of LPCs besides recovery.

(PDP No. 12344 -DPO, Okara- 2014-15)

Non production of record

8.5.6 Non production of vouched account -Rs. 2.070 billion

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 amounting to Rs.2,069,513,170 (Annexure-15) made to various organizations/personnel 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 matter was pointed out to the formations during audit conducted from January to November 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meetings held on 26.01.2016, 12.02.2016 and 15.02.2016, the paras at Sr. Nos. 10 &37 were kept pending for production of record. The para at Sr. No. 33 was kept pending for regularization. The para at Sr. No. 24 was kept pending for probe. The paras at Sr. Nos. 11 &39 were kept pending for compliance. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that the matter be probed and responsibility be fixed besides production of record for verification of the authenticity of the expenditure.

Irregularity and non compliance

8.5.7 *Irregular expenditure due to violation of tendering process-Rs.647.34 million*

According to Rule 9 read with Rule 12 of PPR 2014, a procuring agency shall announce in an appropriate manner, all proposed procurements for each financial year and shall proceed accordingly without any splitting or 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.647,339,057 (Annexure-16) was incurred on purchase of stationery articles, store articles, diet charges, live stock, uniform stitching material, maintenance & repair of buildings and transport, printed material etc, without advertising on the PPRA website.

Audit was of the view that non observance of PPR 2014 led to a non transparent process of procurement.

The matter was pointed out to the formations during audit conducted from January to October 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meetings held on 22.11.2015, 22.01.2016, 26.01.2016, 12.02.2016 and 15.02.2016, the paras at Sr. Nos. 1, 15, 22, 39, 43, 76, 93, 101, 104, 109, 113, 121, 125, 133, 150, 152, 158, 162, 179 & 183 were kept pending for compliance. The para at Sr. No. 40 was kept pending for probe. The paras at Sr. Nos. 111 & 130 were kept pending for production of record. The paras at Sr. Nos. 2, 63, 75, 86, 88, 90, 103, 106, 108, 119, 138, 137, 147, 165, 169 & 174 were kept pending for regularization. The paras at Sr. Nos. 151 & 181 were kept pending for obtaining clarification from PPRA. The paras at Sr. Nos. 154 & 159 were kept pending for inquiry. The para at Sr. No. 112 was kept pending for recovery of taxes and clarification from the Finance Department regarding rate of working lunch. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that matter be probed to fix the responsibility besides regularization of the expenditure.

8.5.8 *Irregular expenditure due to enhancement of bid quantities-Rs. 219.54 million*

Rule 59 (C)(iv) of PPR 2014 provides that repeat orders should not be exceeding fifteen percent of the original procurement.

During audit of AIG Logistics for the year 2011-14, it was observed that an amount of Rs. 219,536,013 was spent on purchase of uniform articles, shoes and ordinance store in excess of annual requirement plan of the Police Department. The quantity required was irregularly enhanced in different cases. Audit found that the enhancement was made after the opening of financial bids. Moreover, contract for purchase of shoes was awarded without formulating technical criterion

and defective stock was accepted irregularly after imposing penalty of one percent. The details are as under:

Sr. No.	PDP No.	Extent of enhancement (%age)	Amount (Rs.)
1.	9623	1266%	49,167,300
2.	12365	167%	44,791,200
3.	9469(A)	300%	41,164,200
4.	9461	Upto 130%	34,853,179
5.	11125(A)	233%	21,773,386
6.	11127(A)	106%	21,543,049
7.	12366(A)	274%	6,243,699
Total			219,536,013

Audit was of the view that the enhancement of bids quantities resulted in irregular expenditure.

The matter was pointed out to the formations during audit conducted in November 2014. The formation did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that irregularity be got condoned from competent authority besides fixing responsibility for irregular enhancement of bid quantities.

8.5.9 Irregular expenditure on the purchase of uniform articles-Rs.92.48 million

According to Rule 2.10 (a)(1) of PFR Vol-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 of AIG Logistics for the year 2011-14, it was noticed that contract for the purchase of uniform articles valuing Rs. 92,481,100 was awarded to different firms during 2012-13. Audit held the purchase irregular because bids of only selected firms which offered higher rate, were opened and offers of lower firms qualifying the established criteria were rejected. Moreover, lab test reports of the samples from each consignment were not available to confirm their quality. The details are as under:

Sr. No.	PDP No.	Amount (Rs.)
1.	11124 (A)	84,438,234
2.	11126(A)	8,042,866
Total		92,481,100

Audit was of the view that disregard to government rules resulted in irregular expenditure.

The matter was pointed out to the formations during audit conducted in November 2014. The formation did not provide any cogent reply.

The matter was further reported to Administrative Department during December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that the matter be inquired for fixing responsibility.

8.5.10 Irregular expenditure on the purchase of shoes-Rs.31.71 million

According to Rule 2.10 (a)(1) of PFR Vol-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 of AIG Logistics for the year 2011-14, it was noticed that contract for the purchase of 14485 pairs of shoes valuing Rs.31,707,665 was awarded during 2011-12 to M/s Aurangzeb Enterprises at 47 percent higher rates as compared to the last purchase rates in the preceding year. During technical evaluation as per 2nd lab test report, samples of all the bidding firms were rejected. The bid of the above contractor, however, was accepted despite half a dozen deficiencies pointed out by the lab report. The bids of the remaining firms bearing same deficiencies were rejected. On receipt of supplies, the deficiencies were established during inspection but the consignment was accepted after imposing nominal penalty of two percent reduction in price. Moreover, though the supplies were received late, L.D. charges amounting to Rs. 394,020 were not recovered from the contractor.

Audit was of the view that undue favour was extended to the contractor by accepting defective consignment besides allowing him a waiver of LD charges.

The matter was pointed out to the formation during audit conducted in November 2014. The formation did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that the department should probe the matter to fix the responsibility and effect recovery of LD charges.

(PDP No. 11173(A)- AIG Logistics, Lahore- 2011-14)

8.5.11 Irregular purchase of food items without inviting competitive rates -Rs.18.02 million

According to Rule 12 of PPR 2014, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

During audit of Home Department, it was noticed that the department expended Rs.18,015,551 for hiring of catering services on the basis of quotations instead of calling tenders. List of employees deployed and approval of the competent authority was not found attached with the bills. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Irregular Amount (Rs.)
1	CPO Rawalpindi	2014-15	10662 (A)	4,050,074
2	CPO Gujranwala	2014-15	10311(A)	3,763,800
3	CPO Multan	2014-15	12644	2,563,813
4	CTO Rawalpindi	2014-15	12908 (A)	1,628,124
5	DPO D.G.Khan	2014-15	11118	999,876
6	DPO Muzaffargarh	2014-15	11090	977,241
7	DPO Mianwali	2014-15	10575	973,000
8	DPO Sargodha	2013-14	12191	802,362
9	CPO Faisalabad	2014-15	12327 (A)	799,706
10	DPO Bhakkar	2014-15	11169	729,999
11	DPO Jhelum	2014-15	10289	727,556
Total				18,015,551

Audit was of the view that the lapse was due to non-observance of rules and weak financial controls.

The matter was pointed out to the formations during audit conducted from July to November 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meetings held on 22.01.2016 and 15.02.2016, the paras at Sr. Nos. 7 & 11 was kept pending for compliance. With regards to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends probe into the matter to fix the responsibility.

8.5.12 Irregular expenditure on secret services - Rs.13.70 million

Supreme Court in its judgment dated July 16, 2012 on a petition, authored by Justice Jawwad S. Khawaja, decided that after the 18th Amendment under Article 170 (2) of the constitution, the AGP enjoyed a strong constitutional mandate to audit all public expenditures without exception. Moreover, the funds which have been declared as secret either by an executive order or ordinary legislation do not fall outside this purview. Furthermore, autonomous public bodies which do not receive any government funding but are established by the government or are under its control are also not beyond the AGP's duty and power to audit.

During audit of Home Department, it was noticed that expenditure was made on account of secret services during the year 2014-15. The cheques were drawn in the name of DPO but further disposal and expenditure was not available in record for authentication of expenditure and validity of payments thereof. The details are as under:

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1	DPO Muzaffargarh	12317	5,885,000
2	CPO Multan	12742	4,318,000
3	DPO D.G,Khan	11112	3,500,000
Total			13,703,000

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

The matter was pointed out to the formations during audit conducted in September and October 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that relevant record be immediately provided to audit for verification of payment and authenticity of expenditure.

8.5.13 Payment of remunerations to irregularly appointed constables - Rs.12.07 million

According to Rule 21(A)(2) of the Civil Servants (Appointment & Conditions of Service) Rules 1974, an appointment by initial recruitment shall be subject to the verification of character and antecedents of the candidate or the person appointed to the satisfaction of the appointing authority.

During audit of District Police Officer, Vehari for the year 2014-15, it was noticed that 119 constables/lady constables were appointed subject to verification of their educational and other certificates, character, antecedents and medical fitness. However, in complete disregard of above rule/requirement all the recruits were allowed to join duty without verification of their educational certificates and domicile certificates. Moreover, they were not deputed for training during the period from March to July 2015 and yet were paid remuneration to the tune of Rs. 12,067,790.

Audit was of the view that the lapse occurred due to failure of administrative and financial internal controls.

The matter was pointed out to the formation during audit conducted in November 2015. The formation stated that after joining the duty, verification of their credentials/character, antecedents/degrees etc. were processed from the concerned boards. All the recruits joined their duties in the light of directions issued by the *high ups*. The reply was not acceptable because rules were not observed.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 12.02.2016, the para was kept pending for referring the matter to an appropriate forum for verification of credentials, character and antecedents.

Audit recommends inquiry of the matter and appropriate corrective measures.

(PDP No. 12839 - DPO Vehari-2014-15)

8.5.14 Irregular/ uneconomical expenditure -Rs.11.46 million

According to Rule 12 of PPR 2014, all procurement opportunities over two million rupees should be advertised on the PPRA's 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 2.10(b)(5) of PFR Vol-I, it is not permissible to draw advances from the treasury for the execution of works the completion of which is likely to take a considerable time.

During audit of City Police Officer (CPO) Rawalpindi for the year 2014-15, it was observed that an amount of Rs.11,459,000 was drawn from government treasury for security arrangements and shown incurred

on different occasions for hiring of private vehicles, containers, cranes and purchase of POL, mega phone, security cameras, razor wire etc.

Audit observed the following shortcomings in the purchase process;

- i. Tender was neither floated on PPRA website nor advertised in newspapers as per PPR 2014;
- ii. Sales tax @17 percent amounting to Rs.488,750 was nor deducted while making payments to various vendors.
- iii. Income tax was not deducted while making payments resultantly, government sustained the loss of Rs.819,251.
- iv. The amount of Rs.11,459,000 was drawn in advance from DAO, Rawalpindi without obtaining the sanction from Finance Department.
- v. Cash payments were made to the vendors instead of crossed cheques in the name of vendors, in violation of government instructions.

Audit was of the view that weak internal controls on procurement resulted in irregular/uneconomical expenditure.

The matter was pointed out to the formation during audit conducted in October 2015. The formation did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that irregular expenditure may be got regularized with the sanction of competent authority besides recovery of above stated amount.

(PDP No. 12809- CPO Rawalpindi-2014-15)

**8.5.15 Irregular expenditure on repair of furniture /machinery-
Rs. 8.99 million**

According to Rule 9 read with Rule 12 of PPR 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's web site as well as on the website of the procuring agency in case the procuring agency has its own website.

During audit of Home Department following expenditure was incurred on repair of machinery & equipments and furniture during the financial year. The scrutiny of documents revealed that repair works were split up to avoid tendering process. Hence the authenticity of expenditure could not be termed as legitimate.

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Additional IG CTD Lahore	2014-15	11386	1,589,498
2.	CPO Rawalpindi	2014-15	12815	1,010,960
3.	CPTC Chung Lahore	2014-15	9649	720,932
4.	Elite Police Training School Lahore	2013-14	10009	700,000
5.	CPO Gujranwala	2014-15	10309	654,720
6.	CPO Rawalpindi	2013-14	13072	626,000
7.	SSP Tele Punjab Lahore	2014-15	9701	618,200
8.	CCPO Lahore	2013-14	12981	592,040
9.	DPO Jhelum	2014-15	10291	542,830
10.	DPO Attock	2014-15	11286	47,581
11.	SSP Tele Punjab Lahore	2014-15	9699	494,050
12.	DG Punjab forensic Science Agency Lahore	2014-15	13107	488,724
13.	CPTC Chung Lahore	2014-15	9654	457,636
14.	CPO Gujranwala	2014-15	10310	241,500
15.	DPO Jhang	2014-15	10621	212,350
Total				8,997,021

Audit was of the view that weak internal controls on procurement resulted in irregular expenditure on repair.

The matter was pointed out to the formations during audit conducted from July to November 2015. The formations replied that expenditure was not split up as the repair of furniture was made on different dates at the lowest offered rates. The reply was not acceptable because the expenditure was incurred by split up.

The matter was further reported to the Administrative Department in December 2015. In the DAC meetings held on 22.01.2016 and 15.02.2016, the paras at Sr. Nos. 7, 9 & 11 were kept pending for regularization. The amount of the para at Sr. No. 10 was reduced to stated extent shown in the table after verification of record. With regards remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that matter should be inquired and responsibility be fixed for violation of government instructions besides regularization of expenditure from Finance Department.

8.5.16 Drawl of amount through fake bill-Rs.9.00 million

According to Rule 2.32 of PFR Vol-I “it is not sufficient that a Government servant accounts should be correct to his own satisfaction. He 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 City Police Officer (CPO) Rawalpindi for the year 2014-15, it was observed that expenditure of Rs. 9,000,000 was incurred on conversion of Food Godowns into temporary residences of staff of FM Radio Station, Murree for CTO, Rawalpindi office. The drawl of the

amount seemed fake as final bill was drawn on 30.06.2015 while as per physical verification on 05.11.2015 the work was still in progress.

Audit was of the view that the lapse was due to failure of supervisory and financial controls.

The matter was pointed out to the formation during audit conducted in October 2015. The formation did not provide any cogent reply.

The matter was further reported to Administrative Department during December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that the matter should be probed and responsibility be fixed accordingly.

(PDP No.12811(A) - City Police Officer, Rawalpindi - 2014-15)

8.5.17 Irregular expenditure on purchase of various articles – Rs. 4.71 million

According to Rule 4 of PPR 2014, 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 10 *ibid*, a procuring agency shall determine specifications in a manner to allow the widest possible competition which shall not favour any single contractor nor put others at a disadvantage.

During audit of AIG Logistics for the financial year 2011-14, audit observed that contract for purchase of 23 Nos. of Speed Doom Cameras “Samsung SNP-3370 RHP” amounting to Rs.4,706,352 was awarded to M/S Digiwatch Solutions on 28.04.2012. The contractor supplied the cameras other than the ordered/approved one i.e. “Samsung SCP-2370

RHT” having different specifications and the inspection committee accepted with three percent price reduction.

Audit was of the view that the item was purchased without competitive rates because the specifications of the supplied item were not contemplated in the bidding documents.

The matter was pointed out to the formation during audit conducted in November 2014. The formation did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that the matter be inquired and responsibility be fixed.

(PDP No. 12363- AIG Logistics, Lahore- 2011-14)

8.5.18 Irregular and unnecessary purchase of equipment - Rs.7.58 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 AIG Logistics, it was found that security cameras and equipments amounting to Rs.7,579,726 were purchased during the financial year 2011-12 for installation at VVIP’s residences without approval of the austerity committee. Further, during course of audit in November 2014, it was found that 11 cameras and other equipment were not issued and installed at designated places. Meanwhile, their warranties had also expired without use.

Audit was of the view that weak internal controls on procurements resulted in irregular and unnecessary purchase of equipment.

The matter was pointed out to the formation during audit conducted in November 2014. The formation did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that matter be probed for ill planning and unnecessary purchase of cameras and equipments.

(PDP No.9473 - AIG Logistics - 2011-14)

8.5.19 Irregular advance payment on account of POL-Rs. 1.06 million

According to Rule 2.10(b)(5) of PFR Vol-I, no money is withdrawn from the treasury unless it is required for immediate disbursement or has already, been paid out of the permanent advance and that it is not permissible to draw advances from the treasury for the execution of works the completion of which is likely to take a considerable time.

During audit of CTO Multan for the year 2014-15, it was observed that an amount of Rs. 1,061,845 was drawn in advance in June 2015 vide C.B No. 158 and paid on account of POL charges. Audit held the expenditure irregular as the payment made by DAO was without sanction from Finance Department.

Audit was of the view that disregard to government rules resulted in irregular advance payment.

The matter was pointed out to the formation during audit conducted in November 2015. The formation did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that matter be probed to fix the responsibility.

(PDP No. 13092- CTO Multan- 2014-15)

Performance

8.5.20 *Loss due to non utilization of services of police guard - Rs. 4.80 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 for the year 2014-15, it was observed that sanctioned strength of police guards was approved by Inspector General Punjab for each district in the Punjab. Audit noticed that services of police guards were not fully utilized as per approved strength during the entire financial year, and the government had to bear the burden of salaries of un-deployed guards amounting to Rs. 4,795,704.

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1.	DPO Jhang	10611	2,647,367
2.	DPO Muzaffargarh	11088	2,148,337
Total			4,795,704

Audit was of the view that non utilization of the services of police guards as per approved strength caused a loss to the government.

The matter was pointed out to the formation during audit conducted in November 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends probe into the matter and fixing of responsibility for non-deployment of police guard as per approved strength.

Internal control weakness

8.5.21 Un-authorized payment of salary through manual bills - Rs. 535.21 million

According to 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.

Examination of manual salary bills and acquaintance rolls of following formations of the Home Department revealed that salaries were paid on manual bills instead of paying the same through their bank accounts through computerized payroll system. This resulted in unauthorized payment of salaries to the tune of Rs.535,213,376. (Annexure-17)

The matter was pointed out to the formations during audit conducted in September & November 2014, from January to November 2015. The formations at Sr. Nos. 1, 3 to 5, 7, 10, 15 to 24 & 26 to 31 noted the observations for compliance. The remaining formations did not submit any cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 15.02.2016, the para at Sr. No. 5 was kept pending for compliance. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that matter be inquired and appropriate disciplinary action may be considered against personnel responsible for disbursing salaries on manual bills.

Recoveries and overpayment

8.5.22 Non recovery of police guard charges - Rs.209.11 million

According to Rule 4.1 of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to government, which have to be brought to account, are correctly and promptly assessed, realized and credited to government account. Moreover, as per Rule 2.37 *ibid*, the payment shall be required in all cases where a government department renders services or makes supplies to a non government body/institution.

During audit of Home Department, it was observed that police guard services were provided to various departments, autonomous bodies and banks but 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.209,110,771 (Annexure-18)

The matter was pointed out to the formations during audit conducted from September 2014 to October 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meetings held on 26.01.2016 and 12.02.2016, the para at Sr. No. 3 was kept pending for recovery. The para at Sr. No. 21 was kept pending for approval of SNE from competent authority. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that the department should effect recovery, probe into the matter to fix responsibility and strengthen its internal controls.

8.5.23 *Unauthorized payment of allowances-Rs. 168.55 million*

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 in violation of above instructions.

Audit was of the view that non-observance of laid down instructions and weak supervisory controls led to unauthorized payment of allowances amounting to Rs.168,554,161. (Annexure-19)

The matter was pointed out to the formations during audit conducted from September to November 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meetings held on 22.01.2016,26.01.2016, 12.02.2016 and 15.02.2016, the paras at Sr. Nos. 20, 24& 117 were kept pending for compliance. The paras at Sr. Nos. 24, 30, 40, 41, 53, 75&98 were kept pending for remaining recovery. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that recovery be effected and responsibility for overpayment be fixed.

8.5.24 *Inadmissible/Unauthorized payment of allowances - Rs. 73.23 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.”

During audit of Home Department, it was observed that fixed daily allowance, risk allowance, Conveyance Allowance, ration allowance, motorway/risk allowance, 45 percent House Rent, Hill Allowance, special allowance etc. were paid to the police officials/employees which were otherwise not admissible.

Audit was of the view that non-observance of laid down instructions and weak supervisory controls led to inadmissible/

unauthorized payment of allowances to employees amounting to Rs. 73,233,996. (Annexure-20)

The matter was pointed out to the formations during audit conducted from January to November 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meetings held on 22.01.2016, 26.01.2016 and 15.02.2016, the paras at Sr. Nos. 2 & 3 were kept pending for clarification from the Finance Department. The para at Sr. No. 5 was kept pending for recovery. The para at Sr. No. 30 was kept pending for remaining recovery. The para at Sr. No. 26 was kept pending for clear interpretation of the post from Finance Department. With regard to remaining paras, neither any reply was received nor a DAC meeting was 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.

8.5.25 *Non/Less deduction of taxes - Rs. 51.49 million*

Section 153(1)(a) of Income Tax Ordinance, 2001 read with Finance Act 2013 requires that Every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person for the sale of goods shall, at the time of making the payment, deduct tax from the gross amount @4% in case of a company and 4.5% other than company. Similarly in case of services 7% in case of a company and 10% other than a company. Moreover, Govt. of the Punjab Finance Department vide letter No. SO(Tax) 1-2/97 (withholding) dated 18th July 2014 levied provincial

sales tax @ 16% on service. Further more general sales tax was required to be included in the bills @17%. 1/5th of sales tax should be withheld at source as per government instructions.

During audit of Home Department, it was observed that withholding tax, provincial sales tax and GST amounting to Rs.51,494,321 (Annexure-21) were either not deducted or less deducted at source from the concerned.

Audit was of the view that weak internal controls and financial mismanagement led to deprivation of revenue.

The matter was pointed out to the formations during audit conducted from October 2014 to November 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meetings held on 05.10.2015, 26.01.2016, 12.02.2016 and 15.02.2016, the para at Sr. No. 21 was kept pending for remaining recovery. The para at Sr. No. 26 was kept pending for recovery. The paras at Sr. Nos. 14,27, 63& 72 were kept pending for compliance. The para at Sr. No. 36 was kept pending for production of NOC for repair of vehicle. With regard to remaining paras, neither any reply was received nor a DAC meeting was 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.

8.5.26 *Non deposit of receipts into government treasury- Rs.48.10 million*

According to Rule 4.1 of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue or other debts due to Government, which have to be brought to account are

correctly and promptly assessed, realized and credited to government account.

During audit of Home Department, it was observed that in contravention of the above said rule income generated amounting to Rs. 48,103,652 by the department through test fees, auction of canteens, withholding tax and tender fee was collected/deducted but not deposited into Government Treasury. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of recovery	Amount (Rs.)
1.	Punjab Forensic Science Agency, Lahore	2014-15	13103	Test fee	14,237,260
2.	Punjab forensic Science Agency Lahore	2013-14	11558	Test fee	11,904,287
3.	Central jail Gujranwala	2013-14	10674	Canteen Rent	5,450,027
4.	Central jail Faisalabad	2013-14	12213	Canteen Rent	4,950,000
5.	District Jail Sargodha	2013-14	10630	Canteen Rent	2,015,000
6.	District jail Jhang	2013-14	11139	Canteen Rent	1,963,800
7.	DG Child Protection & Welfare Bureau Lahore	2014-15	10661	Withholding Tax	1,900,764
8.	District Jail Shahpur	2013-14	11248	Canteen Rent	1,660,000
9.	District jail Rajan pur	2005-14	10048	Canteen Rent	1,284,076
10.	District Jail T.T.Singh	2013-14	9366	Canteen Rent	1,200,000
11.	DPO Chiniot	2014-15	12801	Rent of Shops	462,000
12.	District Jail R.Y.K	2013-14	11217	Canteen Rent	455,000
13.	CPO Gujranwala	2014-15	10315	Canteen Rent	231,000
14.	District Jail Rajan pur	2014-15	12282	Canteen Rent	222,000
15.	DPO D.G.Khan	2014-15	12266	Crane Rent	123,100
16.	CTO Lahore	2014-15	10562	Tender Fee	45,338
Total					48,103,652

Audit was of the view that weak internal controls on receipts resulted in non deposit into government treasury.

The matter was pointed out to the formations during audit conducted from March to October 2015. The formation at Sr. Nos. 1 & 2 replied that test fee was deposited in the designated bank account of

PFSA. The formations at Sr. No. 11 & 13 replied that the amount was deposited into police welfare funds. The remaining formations did not provide any cogent reply.

The matter was further reported to the Administrative Department. In DAC meetings held on 05.10.2015, 14.12.2015, 26.01.2016 and 15.02.2016, paras at Sr. Nos. 1 & 2 were kept pending for recovery. The paras at Sr. Nos. 6 & 10 were kept pending for compliance. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that responsibility be fixed for non-adherence to government instructions besides depositing the amount into government treasury without any further delay in addition to strengthening of financial and internal control system.

8.5.27 Loss due to unlawful payment of Conveyance Allowance-Rs.20.21 million

According to Government of the Punjab, Finance Department's circular letter No. FD-SR-1-9-4/86 (P) (PR) dated 04.12.2012 & FD-SRI-9-6 (P) PR dated 24.05.2012, the employees who are residing in the residential colonies situated within work premises are not entitled to the facility of Conveyance Allowance and House Rent. Moreover, rule 1.14 of Travelling Allowance Rules provides that Conveyance Allowance is not admissible to an officer who is provided vehicle. Furthermore, Finance Department's letter no. FD(M-I)1-15/82-P-I, dated 15.01.2000 disallows payment of House Rent to an employee provided with government accommodation. Moreover five percent House Rent Charges are also deducted from his salary.

During audit of Home Department, it was noticed that officers/officials were residing in official residences situated within the

premises of the work place yet they were in receipt of Conveyance Allowance and House Rent in violation of above instructions of the Government. Similarly the officers/officials were allotted official vehicles/motorcycles by the competent authority but they were also in receipt of Conveyance Allowance in violation of above rule. This resulted in loss of loss Rs.20,206,013 (Annexure-22) which needs to be recovered and deposited into government treasury.

Audit was of the view that the loss was due to weak supervisory and financial controls.

The matter was pointed out to the formations during audit conducted from July to November 2015. The formations noted the observations for compliance.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 12.02.2016, the para at Sr. No. 14 was kept pending for probe. The para at Sr. No. 16 was kept pending for recovery. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that recovery be made from the concerned officers/officials besides fixing the responsibility for unlawful payments.

8.5.28 Non recovery of utilities from the occupants of residences- Rs.17.06 million

According to Rule 4.1 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 government residences were allotted to officers/officials and the electricity/ gas charges were being provided from the bulk supply of Police Lines/jail but utility charges amounting to Rs.17,063,667 were not recovered from the residents. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Commandant Punjab Police College Sihala RWP	2014-15	12747	7,746,068
2.	Commandant Punjab Police College Sihala RWP	2014-15	12746	4,266,785
3.	DPO Attock (Gas charges)	2014-15	11285	2,441,000
4.	SSP Tele Punjab Lahore	2014-15	9702	1,585,660
5.	District Jail Multan	2013-14	12231	495,962
6.	CPO Rawalpindi	2014-15	12817	188,355
7.	Superintendent Borstal Jail Faisalabad	2005-14	12180	172,662
8.	District Jail Jhelum	2013-14	11245	103,300
9.	DPO Okara	2014-15	12734	63,875
Total				17,063,667

Audit was of the view that weak supervisory and financial controls resulted in non recovery of utility charges.

The matter was pointed out to the formations during audit conducted from July to November 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meetings held on 22.01.2016 and 15.02.2016, the paras at Sr. Nos. 3 & 5 were kept pending for probe at Administrative level. With regards remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that recovery be effected from the concerned.

8.5.29 Doubtful payment of arrears of electricity charges - Rs.11.06 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.”

During audit of Home Department for the year 2014-15, it was observed that arrears of electricity charges, double payments and payments on the basis of manual bills without meter readings amounting to Rs.11,064,450 were drawn but the detail of such payments in the billing history provided on the subsequent bills was not shown. The details are as under:

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1.	DPO Vehari	12829	2,276,589
2.	CPO Faisalabad	12324	1,535,067
3.	SSP PHP Multan	12093	1,261,545
4.	DPO Jhang	10625	1,159,349
5.	DPO Bhakkar	11165	1,033,491
6.	DPO D.G.Khan	11123	879,140
7.	CPO Gujranwala	10305	614,054
8.	SSP MT Punjab Lahore	10127	488,352
9.	DPO Okara	11364	415,894
10.	DPO Jhang	10626	266,850
11.	DPO Khanewal	12355	234,484
12.	SP PHP Sargodha	12781	214,605
13.	CTO Faisalabad	12718	182,970
14.	CPO Gujranwala	10306	135,361
15.	Additional IG CTD Lahore	11385	125,815
16.	DPO Okara	11363	120,899
17.	CTO Faisalabad	12720	85,701
18.	CTO Faisalabad	12719	34,284
Total			11,064,450

Audit was of the views that weak supervisory and financial controls resulted in doubtful payment of arrears of electricity charges.

The matter was pointed out to the formations during audit conducted from July to November 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department during December 2015. In the DAC meeting held on 12.02.2016, the para at Sr. No. 1 was kept pending for compliance. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends adjustment/recovery of the amount and probe into the matter to fix responsibility.

8.5.30 *Erroneous drawl of excess salary through the system - Rs.11.200 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 Home Department for the year 2014-15, it was noticed that arrears payments were made to various employees through SAP R3 System by punching excess figures than the admissible one which caused a loss of Rs.11,199,648 to the public exchequer. The details are as under:

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1.	PHP Rawalpindi	12923	8,518,620
2.	CPO Faisalabad	12721	1,740,240
3.	CPO Faisalabad	11978	543,766
4.	CPO Faisalabad	12334	302,668
5.	CPO Faisalabad	11981	94,354
Total			11,199,648

Audit was of the view that weak supervisory and financial controls resulted in excess punching of salary.

The matter was pointed out to the formations during audit conducted in October 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till finalization of this report.

Audit recommends that the amounts be recovered and deposited into government treasury besides probe into the matter and strengthening of financial controls to prevent such lapses in future.

8.5.31 Loss due to purchase of POL on higher rates- Rs. 10.08 million

The oil marketing companies have been authorized to notify petroleum products prices since 01.06.2011 as per government approved formula. All the marketing companies have notified the rates district / pump wise and available on OGRA Website.

During audit of Home Department for the year 2014-15, it was noticed that POL was purchased on higher rates than the district/pump wise rates notified by the Oil Marketing Companies (OMCs) and hosted on OGRA website. This resulted in excess payment of Rs.10,081,581 which needs to be recovered from the concerned. The details are as under:

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1.	DPO Sheikupura	9951	1,551,622
2.	DPO Bahawalpur	13083	1,504,595
3.	DPO rahim Yar khan	13082	1,072,360
4.	DPO Okara	11347	1,000,019
5.	PHP Bahawalpur	13084	907,080

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
6.	DPO Bahawalpur	13086	745,728
7.	DPO Sargodha	12269	701,039
8.	DPO T.T.Singh	12700	633,391
9.	DPO Kasur	9997	525,611
10.	DPO Vehari	12822	315,503
11.	DPO Nankana Sahib	10634	303,618
12.	DPO Chiniot	12797	176,953
13.	SP PHP Sargodha	12784	176,634
14.	DpO Hafizabad	10600	105,089
15.	CPO Gujranwala	10538	96,503
16.	DPO Khanewal	12350	78,361
17.	SSP PHP Region Gujranwala	10331	78,048
18.	DPO Pakpattan	13085	62,387
19.	CPO Faisalabad	12726	47,040
Total			10,081,581

Audit was of the view that the lapse was due to non-observance of notified rates and failure of supervisory and financial controls.

The matter was pointed out to the formations during audit conducted from July to November 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 12.02.2016, the para at Sr. No. 10 was kept pending for inquiry. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till finalization of this report.

Audit recommends that recovery be effected and responsibility for overpayment be fixed.

8.5.32 Non recovery of fines from officials-Rs. 9.07 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 fine was imposed on officers/officials due to misconduct or absence from duty but recovery was not made from them.

Audit was of the view that weak internal controls led to non recovery of Rs.9,071,272. (Annexure-23)

The matter was pointed out to the formations during audit conducted from July to November 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department during December 2015. In the DAC meeting held on 15.02.2016, the amount of the para at Sr. No. 5 was reduced to the stated extent shown in table after verification of record. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends recovery of the fines besides fixing of responsibility.

8.5.33 Irregular payment of inadmissible allowances to Shuhda- Rs. 4.32 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.

During audit of Home Department for the year 2014-15, it was observed that a sum of Rs. 4,318,200 was paid to Shaheeds' families on account of Conveyance Allowance, washing allowance, fixed daily allowance and risk allowance which were not admissible to them.

The details are as under:

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1.	DPO Rahim Yar Khan	13081	2,362,464
2.	DPO Bahawalpur	12262	1,955,736
Total			4,318,200

Audit was of the view that weak financial and supervisory controls resulted in inadmissible payment of allowances.

The matter was pointed out to the formations during audit conducted in October 2015. The formations did not provide any cogent reply.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that recovery may be effected from the concerned and deposited into the government treasury besides strengthening the internal controls.

8.5.34 Unlawful/ Unjustified distribution of receipt-Rs. 4.25 million

According to Rule 4.1 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 Chief Traffic Officer (CTO), Rawalpindi for the year 2014-15, it was observed that medical fee and driving test fee amounting to Rs. 4,254,020 was distributed amongst police officers and doctors instead of depositing it in the government treasury.

Audit was of the view that weak internal controls on government rules resulted in unlawful and unjustified distribution of government receipt.

The matter was pointed out to the formation during audit conducted in October 2015. The formation did not provide any cogent reply.

The matter was further reported to the Administrative Department during December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends recovery of the stated amount, inquiry of the matter to fix responsibility and strengthening of internal controls to avoid such lapses in future.

(PDP No. 12904-Punjab Forensic Science Agency, Lahore- 2014-15)

8.5.35 Loss due to unlawful payment of salary - Rs.4.03 million

According to Rule 7.1 of Civil Service Rules Vol-I, pay and allowances of a Government servant who is dismissed or removed from service cease from the date of such dismissal or removal.

During audit of Home Department, it was observed that officials were removed from their posts as a result of disciplinary action but their salaries were not stopped in SAP R3. The salaries continued beyond the date of dismissal causing a loss of Rs.4,032,484. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Sp/Battalion Commander PC-4 Battalion Faisalabad	2014-15	11103	1,350,695
2.	CPO Faisalabad	2014-15	12339	705,918
3.	CPO Gujranwala	2014-15	10297	455,165
4.	CTO Lahore	2014-15	10556	343,567
5.	PHP Faisalabad	2013-14	12187	319,618
6.	DPO Vehari	2014-15	12844	233,777

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
7.	DPO Sheikhpura	2014-15	9959	185,635
8.	SSP MT Punjab Lahore	2014-15	10129	169,162
9.	CTO Lahore	2014-15	10561	112,301
10.	DPO Sheikhpura	2013-14	10056	85,332
11.	DPO Toba Tek Singh	2014-15	12694	71,314
Total				4,032,484

Audit was of the view that the loss was due to slackness of management and weak financial controls.

The matter was pointed out to the formations during audit conducted from July to November 2015. The formations stated that the amount would be recovered from the ex-officials.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 12.02.2016, the para at Sr. No. 6 was kept pending for recovery. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit lays emphasis upon recovery of the amount from the concerned besides fixing the responsibility for unlawful payment.

8.5.36 Non-recovery of late delivery charges- Rs.3.87 million

According to terms and conditions of the contract with the supplier, in case of late delivery, LD charges will be recovered @ the specified rate of the value of late supplies.

During the course of following formations of Home Department, it was noticed that supplies were not delivered by the contractor within stipulated time but late delivery charges amounting to Rs.3,874,079 were not recovered from suppliers.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	AIG, Logistics, Lahore.	2011-14	9457	1,640,188
2.	District Jail Sargodha	2013-14	10629	1,040,000
3.	Punjab Forensic Science Agency, LHR	2013-14	11560	570,098
4.	Punjab Forensic Science Agency, LHR	2013-14	11232	346,119
5.	AIG, Logistics, Lahore.	2011-14	12995	157,905
6.	AIG, Logistics, Lahore.	2011-14	13002	72,000
7.	AIG, Logistics, Lahore.	2011-14	11176	47,769
Total				3,874,079

Audit was of the view that the lapse occurred due to weak internal controls on procurement.

The matter was pointed out to the formations during audit conducted in August and October 2014. The formations at Sr. No. 1, 2, 5, 6 and 7 did not provide any cogent reply. The formation at Sr. No. 3 & 4 replied that supplies were received within due time.

The matter was further reported to the Administrative Department in December 2105. In the DAC meeting held on 14.12.15, the paras at Sr. No. 3 & 4 were kept pending for investigation and fixing responsibility. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that LD charges be recovered from concerned supplier and deposited into the government account.

8.5.37 Loss due to purchase of lubricants at higher rate- Rs.3.76 million

According to Rule 59(C)(VI) of PPR 2014, a procuring agency shall only engage in direct contracting if the price of goods, services or works is fixed by the Government or any other authority, agency or body

under the law. Moreover, section 153(I) of Income Tax Ordinance 2001 provides that income tax is required to be deducted from the payments to firms / suppliers at source @ 4% from the companies and 4.5% other than companies.

During audit of Senior Superintendent of Police Motor Transport, Punjab, Lahore for the year 2014-15, it was observed that lubricants to the tune of Rs.10,328,537 were purchased from M/s QALCO Pakistan. If the lubricants were purchased from PSO by direct contracting as per PPR 2014 referred above, a handsome amount of Rs.3,760,979 could have been saved. The details are as under:

Description of Qalco Product	Equivalent Product of Pakistan State Oil	Price of Qalco	Price of PSO for Bulk purchase	Difference (Rs.)	Qty Ltrs.	Excess Payment (Rs.)
Topaz HMF 15W40 CI-4	Deo 8000 Diesel Engine Oil 15W40	554.86	351.05	203.81	5824	1,186,989
Super Max XLT 20W50 CF-4	Deo 8000 Diesel Engine Oil 15W40	511.05	351.05	160	5200	832,000
MT Super 10W40 SM	Carient Ultral SM/CF 10W40	636.21	418.56	217.65	4160	905,424
MT Super 20W50 SL	Carient Plus SG/CD 20W50	574.66	306.53	268.13	3120	836,566
Total						3,760,979

Audit was of the view that the irregularities were due to failure of supervisory and financial controls.

The matter was pointed out to the formation during audit conducted in July 2015. The management stated that withholding tax and GST was not liable to be recovered from the supplier and on the same very plea the bill was pre audited and passed by AG Punjab. As regard recovery of stamp duty, the contractor is being asked to deposit the same. Reply of the management was not acceptable because the supplier had to issue GST invoice as he charged 19 percent GST. But while submitting his bill, dated

22nd November, 2014, the amount of GST and withholding tax were not shown and the management recommended payment accordingly.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends to recover the stated amount and to probe the matter to fix responsibility.

(PDP No. 10114(A) -Senior Superintendent of Police Motor Transport, Punjab, Lahore-2014-15)

8.5.38 Non recovery of overpayment of salary - Rs. 3.25 million

According to Rule 2.31 of PFR Vol-I, drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations.

During audit of Home Department, it was observed that officials were either dismissed, allowed leave without pay or remained absent from duty but they were paid salaries. This resulted into excess payment of Rs.3,244,800 which needs recovery.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	DG Child Protection & Welfare Bureau Lahore	2014-15	12244	666,233
2.	DPO Bahawalpur	2014-15	11389	424,374
3.	SSP PC Battalion 5 Lahore	2014-15	10037	353,233
4.	DPO Bahawalpur	2014-15	11391	315,592
5.	Commandant Police training College Chung LHR	2014-15	9653	306,195
6.	DPO Pakpattan	2014-15	11406	291,300
7.	SSP Traffic Region Gujranwala	2014-15	10584	226,916
8.	SSP PC Battalion 7 Lahore	2014-15	10046	172,208
9.	SSP Telecommunication Punjab Lahore	2014-15	9706	158,008

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
10.	DPO D.G.Khan	2014-15	11121	120,000
11.	DPO Pakpattan	2014-15	11409	104,201
12.	DPO Bahawalpur	2014-15	11396	55,448
13.	Punjab Prison Staff Training Institute Lahore	2006-14	11108	51,092
Total				3,244,800

Audit was of the view that weak internal controls resulted in non recovery of overpayment.

The matter was pointed out to the formations during audit conducted from July to November 2015. Most of the formations did not provide any cogent reply and some stated that recovery would be effected.

The matter was further reported to the Administrative Department during December 2015. In the DAC meetings held on 22.01.2016, 26.01.2016 and 12.02.2016, the paras at Sr. Nos. 7, 8 & 13 were kept pending for recovery. The para at Sr. No. 9 was kept pending for compliance. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that amount be recovered from the concerned officials and deposited into government account immediately besides strengthening the financial mechanism to avoid recurrence in future.

8.5.39 Excess payment of electricity charges due to non-adjustment of fuel price- Rs. 1.93 million

NEPRA allowed fuel price adjustment in the electricity bills almost during the entire financial year 2014-15.

During audit of Home Department for the year 2014-15, it was noticed that fuel price adjustment to the tune of Rs.1,934,208 was allowed in the electricity bills but the department made the payment as shown

against current charges instead of net payable amount, which resulted in excess payment of Rs. 1,934,208. The details are as under:

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1.	CPO Faisalabad	12328	653,382
2.	SSP PHP Multan	12362	447,894
3.	CPO Rawalpindi	12808	344,208
4.	DPO Khanewal	12354	176,778
5.	DPO Hafizabad	10591	164,908
6.	DPO Chiniot	12795	147,038
Total			1,934,208

Audit was of the view that disregard to “Canons of Financial Propriety” resulted in non adjustment of fuel price.

The matter was pointed out to the formations during audit conducted from July to November 2015. The formations noted the observations for compliance.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends adjustment of the amount besides fixing the responsibility for excess drawl.

8.5.40 Recovery of the unauthorized expenditure-Rs.1.80 million

The Chief Minister approved uniform allowance to Police Qaumi Razakars (PQR) @Rs.1000 per annum vide IGP’s letter No.9295-7420/SRC, dated 11.05.2009.

During audit of District Police Officer Vehari, it was noticed that the entity procured uniform valuing Rs.1,794,884 for 606 Nos. of Punjab

Quomi Razaqars (PQRs). Simultaneously, uniform allowance @Rs.1000 was also paid to each PQR.

Audit was of the view that the irregular purchase was due to non-adherence to Govt. instructions and weak financial controls.

The matter was pointed out to the formation during audit conducted in November 2015. The formation stated that an amount of Rs.847,319 and Rs.260,795 was deposited into government treasury and Rs.80,770 were deducted at source as withholding tax. Total deposit accumulated to Rs.1,188,884. The remaining amount of Rs.606,000 was utilized for provision of uniform to PQR. Reply was not tenable because the entity was not authorized to purchase the uniform for PQRs.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 12.02.2016, the para was kept pending for inquiry.

Audit recommends to recover the stated amount and to inquire the matter to fix responsibility.

(PDP No. 12833 - DPO, Vehari-2014-15)

Others

8.5.41 Non disbursement of amount to entitled persons - Rs. 15.46 million

According to Rule 2.14 of PFR Vol-I, no cheque should be drawn until, it is intended to be paid away.

During audit of Home Department, it was observed that a sum of Rs. 15,462,940 was drawn on account of, encashment of LPR and financial assistance, TA / DA bills, amount held on account of dietary articles of trainees but the same had not been disbursed to the concerned uptill the date of audit. Either the same amount may be disbursed to the concerned or be deposited into government treasury.

The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of payment	Since Outstanding	Amount (Rs.)
1.	SSP Telecommunication, Pb. Lahore	2014-15	9709	Financial assistance	June 2015	9,600,000
2.	DPO Sheikhpura	2014-15	9945	Financial assistance	June 2015	2,800,000
3.	DPO Hafizabad	2014-15	10592	Encashment of LPR and financial assistance was not disbursed	June 2015	1,496,000
4.	SSP PC Battalion 1 Lahore	2014-15	9635	TA/DA bills	June 2015	677,655
5.	SSP Telecommunication Punjab Lahore	2014-15	9700	Undisbursed Pay	September, 2014	431,585
6.	CTO Lahore	2014-15	10559	Cash reward	June 2015	258,500
7.	DSP Police Wireless Training School Bahawalpur	2005-14	11049	Amount of dietary articles for trainees	January 2009	199,200
Total						15,462,940

Audit was of the view that weak financial and supervisory controls resulted in non disbursement of payable amounts to the rightful persons.

The matter was pointed out to the formations during audit conducted in May, July & August 2015. The formation at Sr. No. 1 replied that matter was subjudice. The formations at Sr. Nos. 3, 4, 6 & 7 noted the observations for compliance. The other formations did not offer cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 22.01.2016, the para at Sr. No. 1 was kept pending for production of bank statement to verify that the amount was paid through cross cheques to the actual payees. The para at Sr. No. 5 was kept pending for clarification from the Finance Department and fixing responsibility for continuous drawl and retention of

salary. With regards remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends early payment to the entitled persons and to fix the responsibility for non disbursement.

CHAPTER 9

INFORMATION & CULTURE DEPARTMENT

9.1 *Introduction*

The Information and Culture Department is the focal point for projection of the Government through 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 or 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.

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

Introduction

The Appropriation Accounts for the year 2014-15 of Information and Culture Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2014-15 against the total of two 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)
PC21023	910.915	341.33	1,252.242	982.481	(269.761)
PC22036	1,186.685	(549.06)	637.627	602.181	(35.445)
Total	2,097.600	(207.73)	1,889.869	1,584.663	(305.206)

Overview of Expenditure

The final budget of Information and Culture Department for the year ended 30 June, 2015 was Rs. 1,889.869 million. Out of this, actual expenditure was Rs. 1,584.663 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	910,915,000	982,481,263	71,566,263	7.85
Development	1,186,685,000	602,181,817	(584,503,183)	(49.2)
Total	2,097,600,000	1,584,663,080	(512,936,920)	(24.45)

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

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	1,252,242,000	982,481,263	(269,760,737)	(21.54)
Development	637,627,000	602,181,817	(35,445,183)	(5.55)
Total	1,889,869,000	1,584,663,080	(305,205,920)	(16.14)

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. Savings amounting to Rs.(305.205) million at the close of the year 2014-15 under grant PC21023 & PC22036 were not surrendered 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:

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1.	1996-97	5	3	2	67
2.	1999-00	21	07	14	33
3.	2000-01	91	56	35	62
4.	2001-02	18	3	15	17
5.	2006-07	22	14	08	64
6.	2010-11	36	0	36	0
7.	2011-12	7	0	7	0
Total		200	83	117	42

The compliance of PAC directives in Information and Culture Department remained unsatisfactory for the years 1999-2000, 2001-02, 2010-11 and 2011-12. The department needs to improve its level of compliance.

9.4 AUDIT PARAS

Recoveries and overpayments

9.4.1 Non deduction of Income Tax- Rs. 2.55 million

According to section 149 of Income Tax Ordinance 2001, every employer paying salary to employee shall at the time of payment deduct tax from the amount paid at the rate specified as per Division I, Part I of the First Schedule of Income Tax Ordinance 2001, Further, As per section 153 of Income Tax Ordinance 2001, withholding tax @ 3.5% on supply of goods and 6% on all types of services, should be deducted at source.

During audit of Information and Culture Department, it was observed that, in following formations, income tax was not deducted from the suppliers and service providers while making payments to them:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of tax	Amount (Rs.)
1.	Lahore Arts Council	2014-15	12022	Income tax on services	1,946,691
2.	Director General Public Relation Punjab Lahore	2013-14	6462	Income tax on salary	136,075
3.	Sectary information and Culture, Lahore	2013-14	5519	Income tax on auction money	468,127
Total					2,550,893

Audit was of the view that weak internal controls on “Taxation” resulted into loss of Rs. 2,550,893.

The matter was reported to the formations during audit conducted in July 2014 and November 2015. The formations noted the observations for compliance.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that amount of income tax be recovered and deposited into government treasury besides strengthening the internal controls.

9.4.2 Less/Non Realization of Rent of Halls-Rs. 13.30 million

According to Lahore Arts Council Ordinance, 2002, Section 6 (iii) the funds of the Council shall comprise income generated from various activities of the Council like classes, rental charges of facilities, fees of consultancies and services etc.

During audit of Lahore Arts Council, Lahore for the period 2014-15, the scrutiny of programme files revealed that rent of halls was either charged less or not realized from organizers as per prescribed rates. The details are as under:

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1	Lahore Arts Council	12026	8,956,200
2	Lahore Arts Council	12032	4,000,000
3	Lahore Arts Council	12030	347,000
Total			13,303,200

Audit was of the view that weak internal controls resulted in a loss of Rs. 13,303,200.

The matter was reported to the formation during audit conducted in November 2015. The formation noted the observations for compliance.

The matter was further reported to the Administrative department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends recovery of amounts from the concerned organizers besides fixing responsibility of less/non recovery of rent.

9.4.3 Non-recovery of outstanding dues-Rs. 3.12 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 Lahore Arts Council, Lahore for the period 2014-15, it was observed that sums of Rs. 2,988,000 and Rs. 135,000 were outstanding against “Tariq Aziz Show” and Munir Raj producer and director of play “Roop Mati Baaz Bahadar” respectively.

The matter was reported to the formation during audit conducted in November 2015. The formation noted the observation for compliance.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends recovery of outstanding dues besides fixing of responsibility for non-recovery of outstanding dues.

(PDP No.12023-Lahore Arts Council, Lahore- 2014-15)

CHAPTER 10

LABOUR AND HUMAN RESOURCE DEPARTMENT

10.1 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.

10.2 Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2014-15 of Labour & Human Resources Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2014-15 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	30.232	(0.462)	29.770	29.001	(0.769)
PC21023	271.691	(4.081)	267.610	229.779	(37.831)
PC22036	539.000	(425.839)	113.161	110.855	(2.306)
Total	840.923	(430.382)	400.022	369.635	(40.906)

Overview of Expenditure

The final budget of Labour & Human Resources Department for the year ended 30 June, 2015 was Rs. 400.022 million. Out of this, actual expenditure was Rs. 369.635 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	301,923,000	258,779,248	(43,143,752)	(14.289)
Development	539,000,000	110,855,366	(428,144,634)	(79.433)
Total	840,923,000	369,634,614	(471,288,386)	(56.044)

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	286,861,000	258,779,248	(28,081,752)	(9.79)
Development	113,161,000	110,855,366	(2,305,634)	(2.04)
Total	400,022,000	369,634,614	(30,387,386)	(7.600)

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. Savings amounting to Rs. (40.906) million at the close of the year 2014-15 under grants PC21010, PC21023 & PC22036 were not surrendered 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:

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	2	0	2	0
2	1985-86	05	03	02	60
3	1986-87	03	02	01	67
4	1989-90	01	0	01	0
5	1991-92	02	0	02	0
6	1993-94	05	01	04	20
7	1995-96	01	0	01	0
8	2001-02	57	15	42	26
9	2011-12	4	0	4	0
10	2014-15	4	2	2	50
Total		84	23	61	27

The compliance with PAC directives in Labour & Human Resources Department is unsatisfactory as compared with the years 1985-86 and 1986-87. The situation needs improvement.

10.4 AUDIT PARAS

Non production of record

10.4.1 Non production of donation account and payment thereof -Rs.1.35 million

As provided in section 14 of the Auditor-General's (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001, the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information.

During audit of Secretary Labour and Human Resources Department, Lahore for the year 2013-14, it was observed that payments were made from Donation Account No.0039270001 which was jointly operated by Vice Commissioner PESSI and Additional Secretary Labour & Human Resources Department. The cash book of said account, approval of Finance department for opening of account, detailed account against expenditure incurred from this account and amounts deposited, were not made available. However a cheque no.0612116 dated 09.06.2014 valuing Rs.750,000 from Deutsche Bank Lahore was found in file on account of donation received and some counterfoils of cheque book were found in file which indicated payments of Rs.1,349,838.

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

The matter was reported to the formation during audit conducted in May 2015. The management noted the observation for compliance.

The matter was further reported to the Administrative Department in November 2015. In the DAC meeting held on 28.01.2016, the para was kept pending for compliance.

Audit recommends to ensure production of record besides fixing responsibility for non production of record.

(PDP No 10473- Secretary Labour & Human Resources Department, Lahore-2013-14)

Irregularity and non compliance

10.4.2 Irregular expenditure without sanction of competent authority-Rs.29.89 million

According to Sr. No. 2 (b) (ix) of the Delegation of Financial Rule 2006, Head of the department is competent to accord sanction upto Rs.100,000 in a year on account of expenditure on fair and exhibitions.

During audit of Secretary Labour and Human Resources Department, Lahore for the financial year 2013-14, it was observed that expenditure of Rs. 29,888,709 was incurred during the year by the Secretary of the department beyond competency in contravention of above rule.

Audit was of the view that weak internal controls resulted in irregular expenditure without sanction of competent authority.

The matter was reported to the formation during audit conducted in May 2015. The management noted the observation for compliance.

The matter was further reported to the Administrative Department in November 2015. In the DAC meeting held on 28.01.2016, the para was kept pending for regularization.

Audit recommends that responsibility be fixed for non-observance of government instruction besides regularization from Finance Department.

(PDP No 10460 - Secretary Labour & Human Resources Department, Lahore-2013-14)

10.4.3 Irregular expenditure on account of entertainment charges-Rs.5.92 million

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

During audit of Secretary Labour and Human Resources Department, Lahore for the year 2013-14, it was observed that an expenditure of Rs. 5,920,975 was incurred on account of catering charges, provision of food articles, booking of rooms and dinner charges. However, neither the list of guests/ participants was provided nor the adjustment accounts/ bills of charges of said expenditure were produced to audit for verification. The details are as under:

Sr. No.	PDP No.	Amount (Rs)
1.	10455	2,700,712
2.	10456	1,994,794
3.	10463	693,005
4.	10464	418,464
5.	10465	114,000
Total		5,920,975

Audit was of the view that weak internal controls and non-observance of rules resulted in irregular expenditure.

The matter was reported to the formation during audit conducted in May 2015. The management noted the observations for compliance.

The matter was further reported to the Administrative Department in November 2015. In the DAC meeting held on 28.01.2016, the paras were kept pending for regularization.

Audit recommends that responsibility be fixed for non maintenance of above record.

CHAPTER 11

LAW & PARLIAMENTARY AFFAIRS DEPARTMENT

11.1 Introduction

Law Department is the Administrative Department for all matters relating to the Provincial Assembly. All work of the Government in relation to legislation, Assembly questions, privilege motions, adjournment motions, resolutions and other matters to be transacted in the House is conducted by the Law Department.

Schedule-II to the Punjab Government Rules of Business, 1974, assigns the following business to the Law & Parliamentary Affairs Department:-

- Representation in criminal cases.
- Appeals and applications for enhancement of sentences and convictions.
- Filing and defending civil suits against Government and public servants.
- Advice to Departments on all legal matters including interpretation of laws, rules and orders having the force of Law.
- Matters pertaining to the appointment, transfer, leave and fees of Government Law Officers, Advocate General, Public Prosecutors, Government Pleaders and Special Counsel.
- Matters relating to legal practitioners, including scale of fees.

- Defence of resource less pauper accused in the courts and fees to pleaders for such defence.
- Civil Law and Procedure.
- Matters relating to the Provincial Legislature including salaries, allowances and privileges of the Chief Minister, Ministers, Speaker, Deputy Speaker, Parliamentary Secretaries, Advisors, Special Assistants and Members of the Provincial Assembly; and
- Scrutiny and drafting of Bills, Ordinances, notifications, rules, regulations, statutory orders and bye-laws.

11.2 Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2014-15 of Law & Parliamentary Affairs Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2014-15 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	195.113	44.466	239.579	226.151	(13.428)
PC21011	884.369	(112.541)	771.828	738.279	(33.549)
PC22036	31.274	36.139	66.00	48.453	(17.548)
Total	1,110.756	(31.936)	1077.407	1012.883	(64.525)

Overview of Expenditure

The final budget of Law & Parliamentary Affairs Department for the year ended 30 June, 2015 was Rs. 1077.407 million. Out of this, actual expenditure was Rs. 1012.883 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	1,079,482,000	964,430,148	(115,051,852)	(10.66)
Development	31,274,000	48,452,594	17,178,594	54.92
Total	1,110,756,000	1,012,882,742	(97,873,258)	(8.81)

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	1,011,407,000	964,430,148	(46,976,852)	(4.64)
Development	66,000,000	48,452,594	(17,547,406)	(26.59)
Total	1,077,407,000	1,012,882,742	(64,524,258)	(5.99)

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. Savings amounting to Rs.(64.525) million at the close of the year 2014-15 under grants PC21010, PC21011 & PC 22036 were not surrendered in time.

11.3 Brief comments on the status of compliance with PAC Directives

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1.	1984-1985	3	1	2	33
2.	1988-1989	02	01	01	50
3.	1994-1995	01	01	0	100
4.	1996-1997	03	01	02	33
5.	1999-2000	10	1	9	10
6.	2001-2002	20	15	5	75
Total		39	20	19	51

The compliance with PAC directives in Law & Parliamentary Affairs Department is not satisfactory. The situation needs improvement.

11.4 AUDIT PARAS

Irregularity & non compliance

11.4.1 Irregular/uneconomical purchase of stationery beyond competency-Rs. 3.91 million

According to Rule 2(b)(i)(i) of Punjab Delegation of Financial Powers Rules-2006, the Advocate General Punjab being officer of Category-I was competent to make purchases under the head of office stationery/computer stationery up to Rs.400,000 during one financial year. Moreover, as per Rules 12 (2) of Punjab Procurement Rules-2009, all procurement having value to Rs.2,000,000 and above shall be made after open advertisement through PPRA's web site as well as print media.

During scrutiny of paid vouchers of the department for the year 2012-13, it was revealed that Advocate General made purchases under the head of stationery/computer stationery of Rs.3,914,751, which was beyond his competency. Further, procurements were not advertised on PPRA website and print media.

Audit was of the view that weak management and financial controls resulted in irregular expenditure of Rs. 3,914,751.

The matter was reported to the formation during audit conducted in September 2013. The management only signed the observation and did not offer any comments.

The matter was further reported to the Administrative Department during September 2014 and December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

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

(PDP No. 5247- Advocate General Punjab Lahore-2012-13)

11.4.2 Irregular mode of payment- Rs.1.78 million

All payments exceeding Rs.100,000 should be made to contractors/suppliers through Bank Pay Order instead of cash transactions as required in Rule 4.49 (a) of Punjab STR read with Government instructions issued by the Finance Department vide their letter No. F.D (FRV-6/75(P) dated 20.06.2007. Moreover, as per Finance Department letter No. SO(TT) 2-2/72-pt-I dt. 19.07.2008, the monthly salary of Government employees may strictly be disbursed through their bank accounts alone.

During audit of Advocate General Punjab Lahore, it was observed that an amount of Rs.1,781,111 was paid in cash to the suppliers and employees instead of bank pay order and bank accounts. The details are as under:

Sr. No.	Name of formation	Payment made to	Period of audit	PDP No.	Amount (Rs.)
1	Advocate General Punjab, Lahore	Contractors	2012-13	5245	1,366,900
2	Advocate General Punjab, Lahore	Employees	2013-14	10088	414,211
Total					1,781,111

Audit was of the view that the deviation from the rules/government instructions resulted into irregular payment of Rs. 1,781,111.

The matter was reported to the formation during audit conducted in September 2013 and January 2015. The management only signed the observation and did not offer any comments.

The matter was further reported to the Administrative Department during September 2014 and December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that irregularity may be got condoned / regularized from the Finance Department.

Recoveries and overpayments

11.4.3 Unjustified payment of judicial allowance-Rs.8.04 million

According to para-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 Advocate General Punjab Lahore for the year 2012-13, it was observed that an amount of Rs.8,035,562 was paid to the employees of the department on account of Judicial allowance. Neither any specific approval of the Administrative Department (Law Department) and advice of the Finance Department was obtained nor said allowance was allowed under any pay policy of the Government. Law Manual 1938 was also found silent about any Judicial allowance to be paid to the employees of Advocate General Punjab.

Audit was of the view that non adherence of government instructions and weak financial controls resulted into irregular payments to the stated extent.

The matter was reported to the formation during audit conducted in September 2013. The management only signed the observation and did not offer any comments.

The matter was further reported to the Administrative Department during September 2014 and December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that irregularity be got regularized from Finance Department otherwise recovery be effected from the officers/officials concerned besides strengthening of financial controls to stop such practices in future.

(PDP No.5078- Advocate General Punjab Lahore-2012-13)

CHAPTER 12

LIVESTOCK AND DAIRY DEVELOPMENT DEPARTMENT

12.1 Introduction

Livestock and Dairy Development Department has two attached departments viz, Director General (Extension) and Director General (Research). The department was established in 1973. It 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.

12.2 Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2014-15 of Live Stock and Dairy Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2014-15 against the total of three grants/appropriations was as follows:

(Rupees in million)

Grant No.	Original Grant	Supple. Grant	Final Grant	Actual Expenditures	Saving (-) Excess (+)
(1)	(2)	(3)	(4)	(5)	(6)
PC21010	40.909	13.87	54.795	53.4990	(1.296)
PC21020	7,384.637	(4172.44)	3692.372	3,129.950	(562.422)
PC22036	5,055.759	(4099.61)	956.140	1,314.145	358.005
Total	12,481.305	(8258.18)	4703.307	4,497.594	205.713

Overview of Expenditure

The final budget of Live Stock and Dairy Development Department for the year ended 30 June, 2015 was Rs.4703.307 million. Out of this, actual expenditure was Rs. 4,497.595 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %age
(1)	(2)	(3)	(4)	(5)
Current	7,425,546,000	3,183,449,261	(4,242,096,739)	(57.12)
Development	5,055,759,000	1,314,145,493	(3,741,613,507)	(74.00)
Total	12,481,305,000	4,497,594,754	(7,983,710,246)	(63.96)

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 %age
(1)	(2)	(3)	(4)	(5)
Current	3,747,167,000	3,183,449,261	(563,717,739)	(15.04)
Development	956,140,000	1,314,145,493	358,005,493	37.44
Total	4,703,307,000	4,497,594,754	(205,712,246)	(4.37)

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. Savings amounting to Rs.(563.7) million at the close of the year 2014-15 under grants PC21010, PC21020 were not surrendered in time.

Excess expenditure requiring regularization

According to 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.” [sic]. However, excess expenditure amounting to Rs. 358.005 million for the year 2014-15 under grant PC222036 had not been got regularized so far. This was breach of legislative control over appropriations

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

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	13	13	0	100
2	1985-86	1	1	0	100
3	1986-87	22	20	2	91
4	1987-88	21	18	3	86
5	1988-89	8	5	3	63
6	1989-90	2	2	0	100
7	1990-91	5	4	1	80
8	1991-92	3	0	3	0
9	1992-93	4	4	0	100
10	1993-94	5	1	4	20
11	1994-95	12	5	7	42
12	1995-96	7	0	7	0
13	1996-97	4	2	2	50
14	1998-99	52	31	21	60
15	1999-00	36	22	14	61
16	2000-01	113	96	17	85
17	2001-02	46	22	24	48
18	2005-06	36	1	35	3
19	2006-07	28	25	3	89
20	2009-10	20	2	18	10
21	2010-11	18	5	11	31
Total		456	279	175	61

The compliance of PAC Directives in Livestock and Dairy Development Department is not very encouraging. The department needs to improve it.

12.4 AUDIT PARAS

Irregularity & non compliance

12.4.1 Irregular expenditure beyond competency-Rs.145.93 million

According to Rule 17.2 of PFR Vol-I, sanction by a competent authority is a necessary element for incurring expenditure.

During audit of Livestock and Dairy Development Department, it was observed that sanctions to incur expenditure of Rs.145,928,727 were issued on purchase of various items beyond competency. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Director Veterinary Research Institute, Lahore	2014-15	10202	115,615,201
2.	Government Livestock Farm Jugaitpeer, Bahawalpur	2013-15	10749	4,928,254
3.	Livestock Experimental Station Bhuneki, Pattoki	2014-15	10247	20,225,277
4.	Livestock Experimental Station Jahangirabad, Khanewal	2014-15	10793	3,087,162
5.	Livestock Experimental Station Bahadurnagar, Okara	2014-15	10240	1,102,595
6.	PD Diagnostic Lab, Lahore	2011-14	13108	512,365
7.	Chief Research Officer, Buffalo Research Institute Pattoki, District Kasur	2013-15	10482	457,873
Total				145,928,727

Audit was of the view that weak internal controls resulted in irregular expenditure.

The matter was reported to the formations during audit conducted in July, September and October 2015. The formations except those at Sr. Nos. 4 and 5 contended that the sanctions were accorded by the competent

authorities. The replies were not based on facts. The formations at Sr. Nos. 4 and 5 did not offer any reply.

The matter was further reported to the Administrative Department. In the DAC meetings held on 27.11.2015, 18.12.2015 and 08.01.2016, the paras at Sr. Nos. 1, 3 & 6 were kept pending for clarification from Finance Department and the para at Sr. No. 4 was kept pending for probe by Administrative Department. The amount of the para at Sr. No. 2 was reduced to the extent shown in table after verification of record amounting to Rs. 22,164,427. With regard to remaining paras (Sr. Nos. 5 and 7), neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that the department should get the expenditure regularized from the Finance Department and also strengthen its system of internal controls to avoid such irregularities in future.

12.4.2 Unjustified operation of revolving accounts, retention of their receipt-Rs.146.41 million and expenditure therefrom-Rs.76.96 million

According to Section 37 of UVAS Ordinance 2002, the University shall have a fund to which shall be credited its income from fees, donations, trusts, bequests, endowments, contributions, grants and all other sources. Moreover, as per Section 39 (2) *ibid*, no expenditure shall be made from the funds of the University unless the expenditure is included in the approved budget of the university.

During audit of University of Veterinary and Animal Sciences Lahore for the year 2014-15, it was observed that various departments of the University maintained and operated Revolving Fund Accounts of their own. This was considered irregular by Audit as there was no provision in

the University Ordinance allowing operation of such accounts. The details of accounts are as under:

(Amounts in Rupees)

Sr. No.	Account No.	Account Title	Opening Balance (July 2014)	Total Receipt (July 2014 to June 2015)	Total Expenditure (July 2014 to June 2015)	Closing Balance (June 2015)
1.	1184-0	IT Revolving Fund	4,419,358	6,972,518	10,319,694	1,072,182
2.	1048-1	QCL-WTO Income Account	20,949,228	132,621,827	58,008,470	95,562,585
3.	358401	University Diagnostic Laboratory	1,985,124	3,207,790	2,771,895	2,421,019
4.	0888-8	Clinical Revolving Account	2,723,942	3,237,969	5,680,811	281,100
5.	17930003	Lab Analysis Test (Nutrition)	-	372,815	180,032	192,783
Total			30,077,652	146,412,919	76,960,902	99,529,669

Audit was of the view that disregard to rules and regulations resulted in irregular operation of revolving accounts.

The matter was reported to the formation during audit conducted in August 2015. The management replied that the bank accounts had been opened after obtaining sanction/approval of the Vice Chancellor who was the competent authority. The reply of the management was not tenable as the Vice Chancellor was not competent to accord such an approval.

The matter was further reported to the Administrative Department. In the DAC meeting held on 27.11.2015, the para was kept pending for closure of accounts after transfer of closing balances thereof to the university's main fund account.

Audit recommends that the University should adhere to the provisions of the ordinance and comply with the decision of the DAC.

(PDP No. 10222-UVAS, Lahore -2014-15)

12.4.3 Irregular award of additional charge and sanctions accorded thereof-Rs. 46.52 million

According to Government of the Punjab, Finance Department letter No. FD.SR.II-2-38/70 dated 17.03.1988, additional charge could be allowed to a govt. servant subject to the condition that:

- The work of the vacant post, as far as feasible be distributed among more than one government servants of the same status and designation available in the department.
- Where the distribution of work is not possible the additional charge of the vacant post may be given initially for a period of three months by the competent authority. It may be extended for another three months in consultation with the Finance Department.

Moreover, as per S&GAD letter No. SORI(S&GAD)16-70/77-1 dated 01.05.2000, appointment to a higher post even as a stop-gap arrangement should be made with the approval of the appointing authority i.e. Administrative Secretary for posts in grade 17 and Chief Secretary for the posts in grade 18 and Governor for the posts grade 19 and above.

During audit of Livestock and Dairy Development Department, it was observed that various posts of heads of the organizations/ institutions (BPS-20) were occupied by the officers of the lower status and this situation continued for a period beyond the admissible limit of three months without consultation with Finance Department. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Director Livestock Production Research Institute, Bahadurnagar, Okara	2014-15	10490	26,596,010
2.	Livestock Experimental Station Jahangirabad, Khanewal	2014-15	10798	19,921,821
3.	Directorate of Small Ruminants Punjab, Multan	2014-15	10759	-
Total				46,517,831

Audit was of the view that weak internal controls on government instructions resulted in award of irregular additional charge, which further led to irregular sanctions.

The matter was reported to the formations during audit conducted in September and October 2015. The formations did not furnish any reply except the formation at Sr. No.2, which replied that the appointment was made by the competent authority.

The matter was further reported to the Administrative Department. In the DAC meetings held on 18.12.2015 and 08.01.2016, the paras were kept pending for regularization from Finance Department.

Audit recommends that the department should take corrective measures besides condonation of irregularity from the Finance Department.

12.4.4 Irregular appointments

Honorable 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, are a violation of fundamental rights.

Scrutiny of personal files and payroll for the month of June 2015 of the College of Veterinary and Animal Sciences Jhang, which is a sub-campus of UVAS Lahore, for the financial year 2014-15 revealed that appointments of 79 non gazzetted staff were made against various posts without advertisement, which was a violation of the above judgment.

Audit was of the view that weak administrative controls resulted in irregular appointments.

The matter was reported to the formation during audit conducted in August 2015. The management noted the observation and undertook to submit reply later on.

The matter was further reported to the Administrative Department. In the DAC meeting held on 27.11.2015, the para was kept pending for probe by Administrative Department.

Audit recommends that the irregularity be got condoned and responsibility be fixed for the lapse.

(PDP No.10224-UVAS, Lahore-2014-15)

12.4.5 Irregular operation of bank accounts

According to 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 the Finance Department.

During audit of Director BLPRI, Khairmurat Attock for the period 2013-15, it was observed that two bank accounts No. 1685-5 and 004438-000-4 were being operated in National Bank of Pakistan, Fateh Jang and Bank of Punjab Fateh Jang without the approval of the Finance Department.

Audit was of the view that disregard to the government instruction resulted in irregular operation of bank accounts.

The matter was reported to the formation during audit conducted in October 2015. The formation did not offer any reply.

The matter was further reported to the Administrative Department. In the DAC meeting held on 15.01.2016, the para was kept pending for ex-post facto sanction from Finance Department.

Audit recommends that these accounts be closed forthwith along with fixing of responsibility for the lapse.

(PDP No.10773-Director BLPRI, Khairmurat Okara-2013-15)

Recoveries and overpayments

12.4.6 Non recovery of outstanding dues-Rs.38.44 million

According to Rule 4.1 of PFR Vol-I, the departmental controlling officer should see that all sums due to government are regularly received and checked against demands, and that they are paid into the treasury.

During audit of Livestock and Dairy Development Department, it was observed that an amount of Rs. 38,443,511 was outstanding against different formations, bidders, other departments and officials on different accounts. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of recovery	Amount (Rs.)
1.	Director Veterinary Research Institute, Lahore	2014-15	10201	Cost of vaccine	36,421,851
2.	Livestock Experimental Station Bhuneki, Pattoki	2014-15	10245	Charges of <i>anmol wanda</i>	787,500
3.	Government Livestock Farm Jugaitpeer, Bahawalpur	2013-15	10753	Auction money of cotton	597,730
4.	Director Livestock Production Research Institute, Bahadurnagar, Okara	2014-15	10489	Charges of seed and animals	243,320
5.	Director Barani Livestock Production Research Institute Khairimurat, Attock	2013-15	10778	Loss of trees	327,500
6.	Livestock Experimental Station Jahangirabad, Khanewal	2014-15	10788	Cost of diesel and wheat	65,610
Total					38,443,511

Audit was of the view that weak internal controls resulted in accumulation of outstanding balances.

The matter was reported to the formations during audit conducted in July, September and October 2015. The formations, except Sr. No. 5 noted the observations for recovery. The formation at Sr. No. 5 did not furnish any reply.

The matter was further reported to the Administrative Department. In the DAC meetings held on 27.11.2015, 18.12.2015, 08.01.2016 and 15.01.2016, the amount of the paras at Sr. Nos. 1, 2, 3, 4 & 6 were reduced to the extent shown in table after verification of recovery of Rs. 1,477,836, Rs. 300,000, Rs. 30,000, Rs. 345,000 and Rs. 15,600 respectively. The para at Sr. No. 5 was kept pending for probe at the level of Administrative Department. With regard to remaining paras, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that the department should expedite recoveries besides strengthening of internal controls.

12.4.7 Non recovery of lease money-Rs.32.54 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.

During audit of Livestock and Dairy Development Department, it was observed that an amount of Rs. 32,542,949 was outstanding against different parties, on account of lease money for various pieces of leased land. Details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Defaulters	Amount (Rs.)
1.	Livestock Experimental Station Bahadurnagar, Okara	2014-15	10237	88 <i>pattedars</i>	23,540,946
2.	University of Veterinary & Animal Sciences, Lahore.	2014-15	10225	02 leaseholders	7,594,000

Sr. No.	Name of Formation	Period of audit	PDP No.	Defaulters	Amount (Rs.)
3.	Livestock Experimental Station Jahangirabad, Khanewal	2014-15	10799	03 <i>pattedars</i>	1,408,003
Total					32,542,949

Audit was of the view that weak internal controls with regard to management of assets and, recoveries resulted in accumulation of outstanding balances on account of leased money.

The matter was reported to the formations during audit conducted from August to October 2015. The formations replied that efforts were being made to recover the amount.

The matter was further reported to the Administrative Department. In the DAC meetings held on 27.11.2015, 18.12.2015 and 08.01.2016, the para at Sr. No. 1 was kept pending for decision of the committee constituted by the Chief Minister of Punjab. The para at Sr. No. 2 was kept pending for recovery of outstanding amounts. The amount of the para at Sr. No. 3 was reduced to the extent shown in table after verification of recovery of Rs. 59,462.

Audit recommends that the department should effect recovery of the stated amount and, strengthen its internal controls to avoid such lapses in future.

12.4.8 Unauthorized payment of share money to the employees of the University-Rs.5.58 million

According to Section 28 of UVAS Ordinance 2002, statutes to regulate or prescribe payment of salary and other condition of service shall not be operative unless approved by the Chancellor. Furthermore, as per Section 39 (2) *ibid*, no expenditure shall be made from the funds of the

University unless the expenditure is included in the approved budget of the university.

During audit of University of Veterinary and Animal Sciences Lahore for the year 2014-15, it was observed that the *share money* out of the receipts of the university was being paid to employees of the following departments without any budgetary provision. The details are as under:

Sr. No.	Name of the Department	Bank Account No.	Amount of Share Money
1.	University Diagnostic Laboratory	358401	484,327
2.	QCL-WTO Income Account	1048-1	4,754,082
3.	Clinical Revolving Account (CMS)	0888-8	347,134
Total			5,585,543

Audit was of the view that disregard to the provision of the UVAS Ordinance 2002 resulted in unauthorized payment of share money.

The matter was reported to the formation during audit conducted in August 2015. The formation replied that the Vice Chancellor was competent to sanction rates of remuneration to the staff and the payment of the share money was made out of the revolving fund on net savings thereof. The reply of the management was not acceptable as the same was not inline with the provisions of the University Ordinance.

The matter was further reported to the Administrative Department. In the DAC meeting held on 27.11.2015. The para was kept pending for stoppage of payment of share money and recovery of stated amount from the concerned.

Audit recommends recovery of the stated amount and its deposit into university main account.

(PDP No. 10223-UVAS, Lahore -2014-15)

12.4.9 Non deduction of liquidated damages-Rs.1.09 million

According to terms and conditions of purchase agreements, liquidated damages @ two percent per month or a part thereof are levied on late supply of items/articles purchased.

During audit of Livestock and Dairy Development Department, it was observed that late delivery charges amounting to Rs. 1,093,388 were not deducted from the payments made to the suppliers. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1.	Chief Research Officer, Buffalo Research Institute Pattoki, District Kasur	2013-15	10477	462,140
2.	Livestock Experimental Station Jahangirabad, Khanewal	2014-15	10796	270,863
3.	Director Veterinary Research Institute, Lahore	2014-15	10200	209,683
4.	Directorate of Small Ruminants Punjab, Multan	2014-15	10766	150,702
Total				1,093,388

Audit was of the view that weak internal controls on procurement resulted in late receipt of stores and non-deduction of late delivery charges.

The matter was reported to the formations during audit conducted in July, September and October 2015. The formations replied that efforts would be made to recover the stated amounts.

The matter was further reported to the Administrative Department. In the DAC meetings held on 27.11.2015, 18.12.2015 and 08.01.2016, the paras at Sr. Nos. 1, 3 & 4 were kept pending for recovery. The para at Sr. No. 2 was kept pending for probe by Administrative Department.

Audit recommends that the department should recover LD charges from the concerned firms.

12.4.10 Non/less deduction of Income tax and GST-Rs.981,704

According to section 153(2) of income tax ordinance 2001, DDO was required to withhold Income tax at source @ 4.5 % for supplies and @7 % for services rendered, while making payment to the firms/persons. Moreover, as per rule 2 and 6, withholding agent shall deduct an amount equal to 1/5th of total sales tax shown in sale tax invoices, issued by the supplier and make payment balance amount to him. 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 Sale Tax Department accordingly.

During audit of Livestock and Dairy Development Department, it was observed that GST and income tax to the tune of Rs. 981,704, were less deducted from the payments made to contractors/suppliers. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Particular	Amount (Rs.)
1	Directorate of Small Ruminants Punjab, Multan	2014-15	10765	Less deduction of GST	477,147
2	Government Livestock Farm Jugaitpeer, Bahawalpur	2013-15	10752	Less deduction of advance income tax	247,357
3	Livestock Experimental Station Bhuneki, Pattoki	2014-15	10252	Less deduction of income tax	151,009
4	Livestock Experimental Station Jahangirabad, Khanewal	2014-15	10795	Less deduction of income tax	106,191
Total					981,704

Audit was of the view that weak internal controls resulted in non-deduction of income tax and sales tax.

The matter was reported to the formations during audit conducted in August and October 2015. The formations at Sr. Nos. 1 to 3 did not furnish any reply. The formation at Sr. No.4 noted the observations for recovery.

The matter was further reported to the Administrative Department. In the DAC meetings held on 18.12.2015 and 08.01.2016, the para at Sr. No. 1 was kept pending for advice from Sales Tax Collectorate. The para at Sr. No. 2 was kept pending for probe by Administrative Department. The para at Sr. No. 3 was kept pending for recovery. The amount of the para at Sr. No. 4 was reduced to the extent shown in table after verification of recovery of Rs. 31,170.

Audit recommends that the department should effect recovery of the taxes from the concerned besides strengthening internal control on deduction of taxes.

Others

12.4.11 Loss of recovery of rent due to cancellation of pattanamas and non vacation of state land-Rs.65.36 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 file regarding *pattanamas* of various pieces of land awarded to 115 *Pattadars* revealed that an amount of Rs. 11,382,156 was worked out as rent. The same was not recovered from the *Pattadars* and

accordingly their *pattanamas* were cancelled vide Superintendent Livestock Experimental Station, Jahangirabad Khanewal letter No. 236-40 dated 01.02.2011. Due to this cancellation of *pattanamas* and non vacation of state land, recovery of rent amount of Rs. 65,360,679 was at stake. The details are as under:

Rent for the year 2010-11	Loss of increased rent @ 15% annual increase				
	2011-12	2012-13	2013-14	2014-15	Total 2+3+4+5
(1)	(2)	(3)	(4)	(5)	(6)
11,382,156	13,089,479	15,052,901	17,310,837	19,907,462	65,360,679

The above loss has been worked out by adding 15 percent increase over the previous years' outstanding amounts in the light of the Government of the Punjab, Livestock and Dairy Development Department letter No. SO(I&C)/L&DD/5-19/2013(L&B) dated 20.03.2013.

It is pertinent to mention here that the above amount neither existed as recoverable in the record of the establishment nor the same was included in the amount of Rs. 49,353,991 which was got declared as arrears of land revenue.

Audit was of the view that weak internal controls on management of assets and recoveries resulted in non vacation of the state land, accumulation of outstanding dues and non recovery thereof.

The matter was reported to the formation during audit conducted in October 2015. The formation replied that the *pattanamas* of the *pattadars* had been cancelled w.e.f. 01.02.2011 and accordingly the outstanding amount could not be got declared under Land Revenue Act. The reply of the management was self admittance of the negligence.

The matter was further reported to the Administrative Department. In the DAC meeting held on 08.01.2016, the para was kept pending for recovery.

Audit recommends that the department should get the state land vacated from the illegal occupants, effect recovery of the stated amount and deposit the same into government treasury.

(PDP No.10800-LES Jahangirabad, Khanewal-2014-15)

12.4.12 Loss due to non-fixation of land rent-Rs.35.81 million

According to Government of the Punjab, Livestock and Dairy Development Department letter No. SO(I&C)/L&DD/5-19/2013(LP) dated 25.03.2013, a minimum increase in rent will be made at the rate of 15 percent of the previous year's land rent. Accordingly, the land rent for the years 2010 to 2012 was fixed as under:

Sr. No.	Year	Rate per acre per annum (Rs.)
1	2010	5,750
2	2011	6,613
3	2012	7,605

Scrutiny of record of LES Bahadurnagar Okara revealed that 1179 acres of land was leased out to 88 pattadars. The pattadars did not pay rent since 2010. Due to this a loss of revenue amounting to Rs. 35,805,778 was caused to the public exchequer. The details are as under:

Sr. No.	Year	Rate per acre per annum	Area of land (Acres)	Amount (Rs.)
1.	2013	8,746	1179	10,311,239
2.	2014	10,058	1179	11,857,925
3.	2015	11,566	1179	13,636,614
Total				35,805,778

The matter was reported to the formation during audit conducted in September 2015. The formation replied that the land rent could not be fixed due to appeal filed by the tenants regarding rate of land rent.

The matter was further reported to the Administrative Department. In the DAC meeting held on 18.12.2015, the para was kept pending for decision of the committee constituted by the Chief Minister of Punjab.

Audit recommends that the Department should pursue the case vigorously, effect recovery from defaulting parties and strengthen its internal controls to control such revenue leakages in future.

(PDP No.10238-LES Bahadurnagar Okara -2014-15)

12.4.13 Loss due to non utilization of agricultural land-Rs.14.89 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 Livestock and Dairy Development Department, it was observed that as many as 1989 acres of agricultural land was not being cultivated, causing loss to the government to the extent of Rs. 14,890,000. The details are worked out as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Non cultivated area	Amount (Rs.)
1	Livestock Experimental Station Bhuneki, Pattoki	2014-15	10253	362 acres	10,860,000
2	Deputy Director, Research & Development, Rakh Khairwala District, Layyah	2012-14	9326	403 acres	4,030,000
3	Director Barani Livestock Production Research Institute Kharimurat, Attock	2013-15	10770	1224 acres	-
Total				1989 acres	14,890,000

Audit was of the view that weak internal controls on management of assets resulted in non utilization of agricultural land causing financial loss to government.

The matter was reported to the formations during audit conducted in January, September and October 2015. The formations did not offer any cogent reply.

The matter was further reported to the Administrative Department. In the DAC meetings held on 05.06.2015, 18.12.2015 and 15.01.2016 , the paras at Sr. Nos. 1 & 3 were kept pending for probe by Administrative Department. The para at Sr. No. 2 was kept pending for compliance.

Audit recommends that the department should fix the responsibility for the negligence and utilize the agricultural land either through cultivation or award of lease besides strengthening its internal controls on management of assets.

12.4.14 Non-auction of logs-Rs.9.24 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 LES Bahadurnagar Okara for the year 2014-15, it was observed that logs were lying in the stock but same were not auctioned. The details are as under:

Sr. No.	Year	Lot No.	No. of trees	Estimated cost as per approved rates (Rs.)
1	2011	1 & 2	372	635,080
2	2013	2,3,4,5,6	320	7,648,838
3	2014	1&2	241	956,618
Total			933	9,240,536

Audit was of the view that weak internal controls on management of assets resulted in non auction of trees.

The matter was reported to the formation during audit conducted in September 2015. The formation replied that the matter was under process.

The matter was further reported to the Administrative Department. In the DAC meeting held on 18.12.2015, the para was kept pending for compliance.

Audit recommends that the department should auction stock of logs besides strengthen its internal controls on management of assets.

(PDP No. 10243-LES Bahadurnagar Okara-2014-15)

12.4.15 Non-utilization/disposal of feed mill

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 Poultry Research Institution, Rawalpindi, A perusal of the file relating to feed mill revealed that the same was non operational by the orders of the Secretary to the Government of the Punjab, Livestock and Dairy Development Department vide meeting held on 01.10.2014. The feed mill remained non operational since 30.10.2014 and was lying unutilized. Due to non utilization/disposal, machinery was deteriorating and losing its value.

The matter was reported to the formation during audit conducted in October 2015. The formation replied that the operation of the feed mill was stopped. However, the same was being utilized for training purpose. The reply of the formation was not inline with the ground reality as the feed ingredients which were available in balance at the time of stoppage of operation, have been transferred to LPRI Bahadurnagar Okara.

The matter was further reported to the Administrative Department. In the DAC meeting held on 15.01.2016, the para was kept pending for disposal of feedmill.

Audit recommends that the department should decide the fate of the feed mill and take appropriate action as to its utilization or disposal at the earliest to save the loss in the shape of deterioration.

(PDP No. 10782-Director PRI, Rawalpindi-2014-15)

CHAPTER 13

PLANNING AND DEVELOPMENT DEPARTMENT

13.1 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 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.

13.2 Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2014-15 of Planning & Development Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2014-15 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	259.460	13.039	272.499	239.824	(32.675)
PC21023	175.933	(20.769)	155.164	148.279	(6.885)
PC21031	81.806	(6.794)	75.012	64.872	(10.140)
PC22036	11,292.820	(3790.52)	7,502.300	5,743.283	(1,759.017)
Total	11,810.019	(3805.044)	8,004.975	6,196.257	(1,808.717)

Overview of Expenditure

The final budget of Planning & Development Department for the year ended 30 June, 2015 was Rs. 8,004.975 million. Out of this, actual expenditure was Rs. 6,196.257 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	517,199,000	452,974,313	(64,224,687)	(12.420)
Development	11,292,820,000	5,743,283,057	(5,549,536,943)	(49.14)
Total	11,810,019,000	6,196,257,370	(5,613,761,630)	(47.53)

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	502,675,000	452,974,313	(49,700,687)	(9.89)
Development	7,502,300,000	5,743,283,057	(1,759,016,943)	(23.45)
Total	8,004,975,000	6,196,257,370	(1,808,717,630)	(22.59)

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. Savings amounting to Rs. (1,808.717) million at the close of the year 2014-15 under grants PC21010, PC21023, PC21031, & PC22036, were not surrendered in time.

13.3 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.

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1.	1984-85	4	4	0	100
2.	1985-86	2	0	2	0
3.	1988-89	2	1	1	50
4.	1999-2000	9	3	6	33
5.	2001-02	9	3	6	33
6.	2002-03	0	0	0	0
7.	2003-04	0	0	0	0
8.	2004-05	0	0	0	0
9.	2005-06	0	0	0	0
10.	2006-07	0	0	0	0
11.	2007-08	0	0	0	0
12.	2008-09	7	7	0	100
13.	2000-10	0	0	0	0
14.	2010-11	0	0	0	0
15.	2011-12	0	0	0	0
16.	2012-13	0	0	0	0
17.	2014-15	17	0	0	0
Total		50	18	15	36

Except for the years 1984-85 and 2008-09, the compliance status of PAC directives in Planning and Development Department is not satisfactory. The situation needs to be improved.

13.4 AUDIT PARAS

Recoveries and overpayments

13.4.1 Less deduction of Sales Tax and Income Tax-Rs.6.04 million

According to clauses 23, 24 and 38 under second schedule of Punjab Sales Tax on services Act 2012, Sales Tax is deductible @16% on services and as per clause 153 (a) and 12 (1) under Part-II of Income Tax Ordinance 2001, any salary received by an employee in a tax year, other than salary that is exempted from tax under this Ordinance, shall be chargeable to tax in that year under the head “Salary”, 6% on services rendered and 4.5% on supplies of goods respectively.

During scrutiny of paid vouchers of following formations for the year 2014-15, audit noticed that the department deducted less amounts on account of sales tax on services and income tax from salaries of officers:

Sr. No.	Name of formation	PDP No.	Nature of Tax	Amount (Rs.)
1.	Director General (M & E) P & D, Lahore	10393	Sales Tax	3,085,376
2.	Director General (M & E) P & D, Lahore	10405	Sales Tax and Income Tax	471,742
3.	Director General (M & E) P & D, Lahore	10408	Sales Tax	1,638,206
4.	Secretary Planning & Development Department, Lahore	11796	Sales Tax	291081
5.	Director General (M & E) P & D, Lahore	10401	Income Tax	146,346
6.	Secretary, Planning & Development, Lahore	11797	Income Tax	269,566
7.	Secretary, Planning & Development, Lahore	11800	Income Tax	138,101
Total				6,040,418

Audit was of the view that weak supervisory controls resulted in less deduction of sales tax and income tax.

The matter was reported to the formations during audit conducted in August 2015. The formations at Sr. No.1 to 3 and 5 to 6 did not offer cogent reply. The formations at Sr. Nos. 4, 7 & 8 noted the observations for compliance.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 07.01.2016, the paras at Sr. Nos. 1 to 7 were kept pending for recovery and para at Sr. No. 8 was kept pending for seeking advice from Finance Department.

Audit recommends that less deducted amount of Government Taxes be recovered besides strengthening of internal controls.

13.4.2 Un-authorized payment of Conveyance Allowance and non recovery of Penal Rent - Rs.4.50 million

According to Government of the Punjab Finance Department letter No. FD. SR.1.9-4/86 (P)(PR) dated. 04.12.2012, Conveyance Allowance is not admissible to whom vehicles are allotted and Conveyance Allowance is also not allowed to the officials during the period of leave. Moreover, as per Finance Department letter No. SO (PW-II)XV(24)/76 dated 27.09.1980, the penal rent @ 60 percent of the pay of un-authorized occupants should be deducted.

During audit of Planning and Development Department for the year 2014-15, scrutiny of payrolls and list of vehicles revealed that government vehicles were allocated to certain officers they also continued drawing Conveyance Allowance. Similarly, the officers on leave continued drawing Conveyance Allowance during the period of leave.

Moreover, penal rent was not recovered from illegal occupants of government residencies. The details are as under:

Sr. No.	Name of formation	PDP No.	Nature of allowance/recovery	Total Amount (Rs.)
1.	Secretary Planning & Development, Lahore	11795	Conveyance Allowance	844,020
2.	Director General, ABAD Rawalpindi	11813	Conveyance Allowance	32,252
3.	Director General (M & E) P & D, Lahore	10398	Conveyance Allowance	65,024
4.	Director General, ABAD Rawalpindi	11804	Penal rent	2,854,878
5.	Director General, ABAD Rawalpindi	11807	Penal rent	700,647
Total				4,496,821

Audit was of the view that un-authorized payment of Conveyance Allowance was due to weak financial controls.

The matter was reported to the formations during audit conducted in August 2015. The formations at Sr. Nos. 1 to 3 noted the observations for compliance. The formations at Sr. Nos. 4 & 5 did not submitted cogent reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 07.01.2016, the paras at Sr. Nos. 1 to 3 were kept pending for remaining recovery. The paras at Sr. Nos. 4 & 5 were kept pending for seeking advice from Finance Department.

Audit recommends that recovery be effected from the concerned besides action against the responsible.

CHAPTER 14

SCHOOL EDUCATION DEPARTMENT

14.1 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.

14.2 Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2014-15 of School Education indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2014-15 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	142.376	(20.927)	121.449	115.069	(6.38)
PC21015	20,125.472	(6212.27)	13,913.200	13,727.956	(185.244)
PC22036	27,701.110	(13930.44)	13,770.667	12,579.660	(1191.007)
Total	47,968.958	(20163.64)	27,805.316	26,422.685	(1382.631)

Overview of Expenditure

The final budget of School Education for the year ended 30 June, 2015 was Rs.27,805.316 million. Out of this, actual expenditure was Rs. 26,422.685 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	20,267,848,000	13,843,025,188	(6,424,822,812)	(31.70)
Development	27,701,110,000	12,579,659,913	(15,121,450,087)	(54.58)
Total	47,968,958,000	26,422,685,101	(21,546,272,899)	(44.91)

This composition changed due to supplementary grants & surrenders.

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	14,034,649,000	13,843,025,188	(191,623,812)	(1.37)
Development	13,770,667,000	12,579,659,913	(1,191,007,087)	(8.65)
Total	27,805,316,000	26,422,685,101	(1,382,630,899)	(4.97)

Variance of Final Grant and Actual Expenditure is given below:

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. Savings amounting to Rs. (1,382.631) million at the close of the year 2014-15 under grants PC21010, PC21015 & PC22036 were not surrendered in time.

14.3 Brief comments on the status of compliance with PAC Directives

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	39	33	6	85
2	1985-86	65	53	12	82
3	1986-87	109	92	17	84
4	1987-88	112	93	19	83
5	1988-89	148	108	40	73
6	1989-90	165	48	117	29
7	1990-91	83	27	56	33
8	1991-92	67	17	50	25
9	1992-93	41	19	22	46
10	1993-94	41	21	20	51
11	1994-95	55	14	41	25
12	1995-96	50	22	28	44
13	1996-97	66	42	24	64
14	1997-98	197	103	94	52
15	1998-99	391	167	224	43
16	1999-00	447	244	203	55
17	2000-01	1427	947	480	66
18	2001-02	471	328	143	70
Total		3974	2378	1596	60

The 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:

Sr. No.	Audit Report Year	Total Paras	Compliance Received	Compliance not Received	Percentage of Compliance
1.	2003-2004	3	0	3	0
2.	2005-2006	8	0	8	0
3.	2006-2007	4	2	2	50
4.	2014-2015	22	0	0	0
Total		37	2	13	13

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.

14.4 AUDIT PARAS

Non production of record

14.4.1 Vouched account not produced-Rs. 349.64 million

According to 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 School Education Department, the auditable record and the vouched account of the releases/payments made to various organizations/personnel amounting to Rs. 349,640,060 was not produced for audit scrutiny. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Secretary School Education Department	2014-15	10382	348,100,000
2.	Govt. College for Elementary Teachers Kot Lakhpat Lahore.	2001-14	10999	1,540,060
Total				349,640,060

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

The matter was pointed out to the formations during audit in May and July 2015. The formation at Sr. No. 1 replied that cheques were delivered to concerned entities so the department had no link with it. The formation at Sr. No. 2 noted the observation for compliance.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 26.11.2015, the para at Sr. No. 1 was kept pending for production of vouched account besides regularization from competent authority. With regard to the other para, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that matter be probed and responsibility be fixed besides production of record for verification of the authenticity of the expenditure.

Irregularity & non compliance

14.4.2 Irregular mode of payments-Rs. 5.97 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 School Education Department, it was observed that DDOs made payments exceeding Rs.100,000 to suppliers/service providers in cash. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Secretary School Education Punjab Lahore	2014-15	10264	5,738,454
2.	Govt. College for Elementary Teachers Kot Likh Pat Lahore	2001-14	10998	235,459
Total				5,973,913

Audit was of the view that weak internal controls on payments resulted into irregular payment of Rs. 5,973,913.

The matter was reported to the formations during audit conducted in May and July 2015. The formation at Sr. No. 1 replied that the

payments were made through cheques. The formation at Sr. No. 2 noted the observation for compliance.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 26.11.2015, the para at Sr. No. 1 was kept pending for condonation irregularity from Finance Department. With regard to other para, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that the department should seek condonation of irregularity from the Finance Department besides fixing of the responsibility.

CHAPTER 15

SERVICES AND GENERAL ADMINISTRATION DEPARTMENT

15.1 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.

15.2 Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2014-15 of S&GAD Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2014-15 against the total of five grants/appropriations is as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)	(6)	(7)
PC21010	3,149,569	87.672	3,237,241	3,243,957	(6,716)	(0.207)
PC21011	10,400,229	-113,964	10,286,265	9,596,799	(689,466)	(6.703)
PC21031	53,042	11,943	64,985	54,759	(10,226)	(15.736)
PC22036	80,926	26.79	107,716	96.46	(11,256)	(10.45)
PC24045	1.60	0.00	1.6	1.6	-	--
Total	13,685,366	12,441	13,899,807	12,993,575	(704,232)	(33.096)

Overview of Expenditure

The final budget of S&GAD Department for the year ended 30 June, 2015 was Rs. 13,899.807 million. Out of this, actual expenditure was Rs.12,993.575 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	13,604,440,000	12,897,115,665	(707,324,335)	(5.199)
Development	80,926,000	96,459,972	15,533,972	19.195
Total	13,685,366,000	12,993,575,637	(691,790,363)	(5.055)

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	13,747,091,000	12,897,115,665	(849,975,335)	(6.18)
Development	152,716,000	96,459,972	(56,256,028)	(36.84)
Total	13,899,807,000	12,993,575,637	(906,231,363)	(6.52)

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. Savings amounting to Rs. (704.232) million at the close of the year 2014-15 under grants PC21010, PC21011, PC21031 & PC22036 were not surrendered 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:

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	5	1	4	20
2	1985-86	7	5	2	71
3	1986-87	8	6	2	75
4	1990-91	1	1	0	100
5	1991-92	3	1	2	33
6	1992-93	1	1	0	100
7	1993-94	2	1	1	50
8	1994-95	7	3	4	46
9	1996-97	22	0	22	0
10	1997-98	2	0	2	0
11	1998-99	19	15	4	79
12	1999-00	46	26	20	57
13	2000-01	47	39	8	83
14	2003-04	37	20	17	54
15	2005-06	9	1	8	11
16	2006-07	9	1	8	11
17	2009-10	35	8	27	23
18	2010-11	8	0	8	0
19	2011-12	7	0	7	0
Total		275	129	146	47

The status of compliance with PAC directives in Services & General Administration Department is less than 50 percent. The department needs to improve it.

15.4 AUDIT PARAS

Misappropriation

15.4.1 Doubtful consumption of POL - Rs 22.31 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 the government through or negligence on his part.

During audit of MTO S&GAD for the year 2014-15, perusal of the expenditure statement revealed that POL amounting to Rs. 93,914,797 was consumed. However, tracing back the consumption to individual vehicles worked at an aggregate figure of Rs.71,604,663. The difference between the two figures suggested a doubtful consumption to the tune of Rs.22,310,134.

Audit was of the view that weak management and supervisory controls led to doubtful consumption.

The matter was reported to the formation during audit conducted in August 2015. The formation noted the observation for compliance.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that the matter may be probed and appropriate action may be taken under intimation to audit.

(PDP 13267-ACS (S&GAD), Lahore-2014-15)

Non production of record

15.4.2 Non production of record-Rs. 197.87 million

According to Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, Section 14(2) & (3), 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 in as complete a form as possible and with all reasonable expedition. 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 Services and General Administration Department Lahore for the year 2014-15, following auditable records dealing with allotment and rent of government residences, vehicles, contingent paid staff and adjustment account of advance payments were not produced as detailed below:

Sr. No.	Name of formation	PDP No.	Nature of Record	Amount (Rs.)
1	Additional Chief Secretary (S&GAD), Lahore	13276	Petrol of vehicles	93,915,000
2	Additional Chief Secretary (S&GAD), Lahore	13277	Repair of Vehicles	65,053,000
3	Punjab Public Service Commission Lahore	12076	Examination staff etc.	35,738,205
4	Punjab Public Service Commission Lahore	12065	Repair of Vehicles	2,995,250
5	Punjab Public Service Commission Lahore	12084	Contingent paid Staff	171,084
Total				197,872,539

Audit was of the view that non-production of record was the violation of the provisions of the Ordinance, 2001.

The matter was reported to the formations during audit conducted in August, September & December 2015. The formations noted the observations.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends relevant record be produced to audit besides fixing of responsibility for non-production of record.

Internal control weakness

15.4.3 Irregular purchase of vehicles-Rs. 22.24 million

According to Sr. No. 3 of second schedule of Delegation of Financial Powers Rules 2006 and Para 48 of Appendix-14, the purchase and replacement of vehicles shall be made subject to the condition 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 MTO S&GAD for the year 2014-15, it was observed that contrary to the above rules the sanctioned strength of vehicles was not got fixed from the Finance Department. It was further observed that the department purchased 11 new vehicles valuing Rs.22,239,000 without fulfilling the above pre-requisite. The existing strength of vehicles maintained by the department was also not provided.

Audit was of the view that weak management and supervisory controls led to the irregularity.

The matter was reported to the formation during audit conducted in August 2015. The formation did not offer any reply.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that strength of vehicles be got sanctioned from the Finance Department.

(PDP 13271- ACS (S&GAD), Lahore-2014-15)

Recoveries and overpayments

15.4.4 Non recovery of Punjab Sales Tax on services- Rs. 8.02 million

According to Sr. No. 38 of the second schedule of the Punjab Sales Tax on Services Act 2012(amended vide Finance Act 2014), Sales Tax is deductible @16% on services. Moreover, as per Rule 8 ibid, the Drawing and Disbursing Officer (DDO) while preparing the bill for the accounting office shall indicate the amount of sales tax withheld under these rules. Furthermore, as per Rule 14, the withholding agent shall be considered defaulter and shall be personally liable for recovery of the amount of tax and any penalty.

During audit of following formations of S&GAD for the year 2014-15, it was observed that Punjab Sales Tax (PST) was not withheld from payments made on procurement of services which was a violation of above rules:

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1	Additional Chief Secretary (S&GAD), Lahore	13243	4,522,000
2	Chief Minister Secretariat, Lahore	13284	1,125,770
3	Additional Chief Secretary (S&GAD), Lahore	13247	751,484
4	Additional Chief Secretary (S&GAD), Lahore	13245	700,929
5	Additional Chief Secretary (S&GAD), Lahore	13248	558,368
6	Additional Chief Secretary (S&GAD), Lahore	13249	231,962
7	Additional Chief Secretary (S&GAD), Lahore	13250	133,326
Total			8,023,839

Audit was of the view that non adherence to government instructions and weak management controls led to non-withholding of Provincial Sales Tax.

The matter was reported to the formations during audit conducted in August, September & December 2015. The formations noted the observations.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 10.02.2016, the para at Sr. No. 2 was kept pending for advice from Finance Department. With regard to remaining para, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that amount may be got recovered from concerned and be deposited into government treasury besides fixing of responsibility for non-adherence to rules.

15.4.5 Overpayment of inadmissible allowances-Rs. 5.06 million

According to Government of the Punjab, Finance Department letter No.106 (SR-IV)/7, dated 18.08.1977, Conveyance Allowance is not admissible during leave/LPR. Further, Finance Department notification No. FD. SR (II-4)/86(P)(PR) Dated 21.04.2014, clarifies that the officers who are availing Government vehicles including bikes (sanctioned/pool) are not entitled to the facility of Conveyance Allowance w.e.f. 01.03.14. Moreover, 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 and 5% of their basic pay is also required to be deducted on account of maintenance charges.

According to Punjab Finance Department's 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.

During audit of various formations of S&GAD, it was observed that various allowances were paid to the officers / officials which were not admissible to them under the rules:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Allowances	Amount (Rs.)
1	Additional Chief Secretary (S&GAD), Lahore	2014-15	13252	Conveyance Allowance	1,320,000
2	Chief Minister Secretariat, Lahore	2014-15	13287	Conveyance Allowance	600,000
3	Director General Anti-Corruption, Lahore	2012-14	12427	Conveyance Allowance	720,000
4	Punjab Public Service Commission Lahore	2014-15	12074	House Rent	564,678
5	Punjab Public Service Commission Lahore	2014-15	12071	Over Payment (EOL)	465,090
6	Additional Chief Secretary (S&GAD), Lahore	2014-15	13246	Conveyance Allowance	300,000
7	Secretary, Management & Professional Development Department (MPDD) Lahore	2014-15	10451	Integrated, Conveyance Allowance & Social Security Benefits	259,357
8	Directorate Anti-Corruption Gujranwala, Lahore.	2011-14	10919	Fixed TA/DA	258,378
9	Punjab Public Service Commission Lahore	2014-15	12077	Conveyance Allowance	234,833
10	Additional Chief Secretary (S&GAD), Lahore	2014-15	13242	TA / DA	181,470
11	Directorate Anti-Corruption Gujranwala, Lahore.	2011-14	10928	Conveyance Allowance	99,200
12	Additional Chief Secretary (S&GAD), Lahore	2014-15	13254	Conveyance Allowance	60,000
Total					5,063,006

Audit was of the view that non adherence to government instructions and weak financial controls led to over payment of pay and allowances.

The matter was reported to the formations during audit conducted from July to December 2015. The formations noted the observations.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 10.02.2016, the amount of the para at Sr. No. 2 was reduced to the extent shown in table after verification of recovery. With regard to remaining para, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends to recovery of the amount from the concerned officers/officials and strengthening of internal controls on “Pay and Allowances”.

15.4.6 Non/Less Deduction of Income Tax - Rs. 1.88 million

According to Section 12 of Income Tax Ordinance 2001 read with rule 3 of the Income Tax Rules 2002, for the purposes of computing the income chargeable to tax under head ‘salary’ the value of perquisites, allowances and benefits provided by the employer to the employee shall be included in the said income. Moreover, as per Section 153 of income Tax Ordinance 2001, withholding tax @ 4.5% on supplies and @ 10% on all type of services should be deducted at source w.e.f. July 2014.

During audit of S&GAD, it was observed that income tax at prescribed rates was not deducted from the payments made to employees and to the suppliers/service providers . The details are as under

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of payment	Amount of tax deductible (Rs.)
1	Additional Chief Secretary (S&GAD), Lahore	2014-15	13253	Income tax less withheld from salaries of officers.	1,265,579

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of payment	Amount of tax deductible (Rs.)
2	Punjab Public Service Commission Lahore	2014-15	12075	Income tax not withheld on honorarium.	468,967
3	Secretary, Management & Professional Development Department (MPDD) Lahore	2013-14	10450	Income tax less withheld on supplies, services & honorarium.	146,821
Total					1,881,367

Audit was of the view that non adherence to government instructions and weak management controls led to non / less deduction of income tax.

The matter was reported to the formations during audit conducted in January, August & December 2015. The formations noted the observations.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that non/less deduced income tax be recovered from concerned and deposited into government treasury.

15.4.7 Irregular payment of 20% Special Secretariat Allowance -Rs. 1.11 million.

According to Finance Department letter No.FD.PR-2-1/2009 dated 14.07.2009, special allowance @20% of Basic pay is admissible to the employees of Civil Secretariat Punjab, Lahore w.e.f 01.07.2009. The said allowance is not admissible to the officers/officials of the Punjab

Civil Secretariat while posted in Governor House/ Governor's Secretariat and Chief Minister's Secretariat, who are entitled to Governor House/ Governor's Secretariat and Chief Minister's Secretariat allowance.

During audit of S&GAD for the year 2014-15, it was observed that an amount of Rs.1,112,046 was paid to the employees of Comptroller 90, Shahrah-e-Quaid-e-Azam, Lahore on account of Special Secretariat allowance @20 percent of basic pay. The employees were already in receipt of CM Secretariat allowance @Rs.2000 per month allowed to them vide order No.SOW-II (S&GAD)6-13/2008 dated 23.07.2009. Payment of Special Secretariat allowance and CM Secretariat allowance simultaneously was irregular as the employees were entitled to receive either Secretariat allowance or CM Secretariat allowance at a time. Unauthorized payment of allowance thus resulted in loss to Government account which needs to be recovered from all the concerned employees.

Audit was of the view that non adherence to government instructions, weak management and supervisory controls led to irregular payment of Special Secretariat Allowance.

The matter was reported to the formation during audit conducted in August 2015. The formation contended that the employees working at 90, Shahrah-e-Quaid-e-Azam, Lahore fell under administration of S&GAD. So the above allowance was admissible to the staff. Whereas the CM Secretariat Allowance was provided with the approval of Chief Minister as special case through summary on account of their long/hardworking. The contention was not tenable as the Chief Minister's Secretariat also fall in S&GAD, but the 20 percent special secretariat allowance is not admissible to the staff of the Chief Minister's Secretariat due to receipt of Chief Minister's secretariat allowance. Similarly the officers and officials of the Chief Minister's House/Comptroller Banquet Hall are not entitled to 20 percent special allowance.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that the irregular payment of 20 percent special allowance amounting to Rs. 1.112 million may be recovered from the persons responsible and be deposited into government treasury.

(PDP 13244 -ACS (S&GAD), Lahore-2014-15)

Irregularity & non compliance

15.4.8 Irregular expenditure due to non observance of PPR-Rs. 29.62 million

According to Rule 3 of PPR 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. Moreover, Rule 9 ibid puts limitation on splitting of procurement. It requires that 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. Further, rule 12 ibid requires that a procuring agency shall advertise procurement of more than one hundred thousand rupees and upto the limit of two million rupees on the website of PPRA.

During audit of following formations of S&GAD for the year 2014-15, it was observed that expenditure on procurements was made without observing relevant provisions of PPRA Rules 2009 including relating to advertisement, splitting of indent and evaluation of technical bids. The details are as under:

Sr. No.	Name of formation	PDP No.	Nature of irregularity	Amount (Rs.)
1.	Additional Chief Secretary (S&GAD), Lahore	13257	Without Tender	9,980,000

Sr. No.	Name of formation	PDP No.	Nature of irregularity	Amount (Rs.)
2.	Additional Chief Secretary (S&GAD), Lahore	13258	Splitting to avoid tender	6,897,000
3.	Chief Minister Secretariat, Lahore	13286	Quantity to be procured not advertised. Procurement was made on annual contract basis.	2,312,235
4.	Additional Chief Secretary (S&GAD), Lahore	13259	Bid was not opened as per advertisement date & technical bid was not obtained.	1,846,941
5.	Punjab Public Service Commission Lahore	12078	Splitting to avoid tender	1,368,040
6.	Additional Chief Secretary (S&GAD), Lahore	13293	Splitting to avoid tender	1,213,200
7.	Additional Chief Secretary (S&GAD), Lahore	13294	Splitting to avoid tender	1,186,367
8.	Additional Chief Secretary (S&GAD), Lahore	13295	Splitting to avoid tender	970,393
9.	Additional Chief Secretary (S&GAD), Lahore	13230	Bids were not opened in the presence of bidders on the date which was advertised and minutes of the same were also not recorded. After that only quotations were collected and dateless comparative statement was prepared.	812,000
10.	Additional Chief Secretary (S&GAD), Lahore	13296	Splitting to avoid quotation	755,735
11.	Additional Chief Secretary (S&GAD), Lahore	13260	Splitting to avoid tender	519,770
12.	Punjab Public Service Commission Lahore	12066	Splitting to avoid tender	508,660

Sr. No.	Name of formation	PDP No.	Nature of irregularity	Amount (Rs.)
13.	Additional Chief Secretary (S&GAD), Lahore	13262	Splitting to avoid tender	443,200
14.	Additional Chief Secretary (S&GAD), Lahore	13263	Splitting to avoid quotation	366,000
15.	Additional Chief Secretary (S&GAD), Lahore	13264	Splitting to avoid quotation	229,000
16.	Punjab Public Service Commission Lahore	12085	Splitting to avoid tender	215,306
Total				29,623,847

Audit was of the view that non observance of PPR resulted into irregular expenditure of the stated amount.

The matter was reported to the formations during audit conducted in August, September & December 2015. Most of the formations noted the observations.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 10.02.2016, the para at Sr. No. 3 was kept pending for compliance. With regard to remaining para, neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that the matter be got regularized from competent authority besides fixing the responsibility for non-observance of PPRA Rules.

15.4.9 Irregular drawl of discretionary grant-Rs.14.50 million and irregular expenditure -Rs.4.50 million

According to Government of the Punjab, Services & General Administration Department letter No. CAB-II/ /88 dated 22.11.1988, the discretionary grant placed at the disposal of Chief Minister may be utilized for any of the following purposes:

- Monetary help to indigent widows, orphans, students, artists and men of letters of the Province;
- Monetary help for medical treatment of indigent persons of the province;
- Rewards in recognition of meritorious services rendered;
- Reward for exceptional academic artistic and extracurricular activities; and
- Any other purpose which may be deemed appropriate by the Chief Minister.

Each order of payment by the Chief Minister shall spell out the purpose for which it is sanctioned. Moreover, as per CGA's policy letter No.AC-II/6-23/VOL-XIV/160 dated 14.07.2007 read with Finance Department's letter No. SO (TT) 6-1/2007 dated 11.09.2007, the drawing authorities should ensure that no money is withdrawn from SDA unless it is required for immediate requirements. Further, money will not be drawn for keeping into a bank account or in chest. A certificate to this effect will be recorded on the schedule of payment.

During audit of Chief Minister Punjab, Secretariat Lahore for the period 2014-15, it was observed that an amount of Rs.14,500,000 was withdrawn from government treasury and was deposited in National Bank of Pakistan Secretariat Branch account No.3437 irregularly. Out of this, an amount of Rs. 4,505,185 was expended on the purposes which did not fall under the purview of the discretionary grant.

Audit was of the view that disregard to government rules and instructions resulted in irregular drawl from SDA account and irregular expenditure therefrom.

The matter was reported to the formation during audit conducted in December 2015. The formation did not furnish any reply.

The matter was further reported to the Administrative Department in December 2015. In the DAC meeting held on 10.02.2016, the para was kept pending for clarification from Finance Department.

Audit recommends that the department should probe the matter, seek condonation of irregularity from the Finance Department and deposit the unutilized amount into government treasury.

(PDP 13367- CM Secretariate, Lahore-2014-15)

15.4.10 Loss to government due to non execution of agreement of canteen-Rs.6 million (Approx.)

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 negligence on his part.

During scrutiny of record pertaining to the cafeteria located in the Punjab Civil Secretariat, following irregularities were noted:

- i. M/S Chaudhry Brothers were allowed to run the cafeteria from 05.09.2011 onwards for two years, on the basis of an understanding wherein the contractor was declared to be the “licensee” by the Chief Secretary and hence was allowed to enjoy the possession of cafeteria free of cost. This irregular arrangement deprived the government of a revenue of Rs. 3,000,000 approx.
- ii. On the expiry of the above arrangement on 04.09.2013, a fresh contract was finalized with M/S Shabbir Ahmad & Brothers to run the cafeteria after fulfillment of codal formalities, for next two years, However, a caveat was attached in the form of a condition that the cafeteria would be handed over after the completion of the on going

renovation process. The renovation process actually completed in July 2014 after the passage of one and a half year. Even then the possession of the cafeteria was not handed over to the bona fide contractor i. e. M/S Shabbir Ahmad & Brothers.

- iii. In the nutshell, the possession of cafeteria remained with M/S Chaudhry Brothers-the so called “licensee”, who thrived on a free of cost facility to run business and earn and pocket money without paying any thing to the government. During this period, electricity and gas charges were also being borne by the Government. In this way the Government sustained a loss of Rs. 6.00 million (approx.) in 04 years.

Audit was of the view that non adherence to government instructions and weak management controls led to undue favour to a contractor which translated into a significant loss to the government.

The matter was reported to the formation during audit conducted in August 2015. The formation noted the observation for compliance.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that the matter be thoroughly probed and responsibility be fixed for such a grave lapse on the part of the management. Cafeteria be rented after observing due codal formalities.

(PDP 13234- ACS (S&GAD), Lahore-2014-15)

15.4.11 Demurrage charges on consignments due to delay in clearance-Rs. 4.28 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 negligence on his part.

During examination of record of S&GAD (Liaison Officer Clearance) for the year 2014-15, it was observed that due to late clearance of 44 consignments by the clearing agent/concerned official of the department, the stores remained at the port for excess period and the Government sustained a loss of Rs. 4,276,921 in the form of demurrage charges. The details are given in (Annexure-24)

Audit was of the view that non adherence to government instructions and weak management controls led to loss to the government.

The matter was reported to the formation during audit conducted in August 2015. The formation did not offer any reply.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that each of the case be investigated to fix responsibility of the loss in the shape of demurrage charges. Recover of the loss may be made good from the Clearing Agent or the officer/official responsible.

(PDP 13236- ACS (S&GAD), Lahore-2014-15)

15.4.12 Irregular deployment of Drivers

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 examination of record, it was observed that 45 Drivers and one Auto Electrician were deployed to other departments and/or deployed with ex-officers (retired or transferred) from S&GAD, Government of the Punjab.

Audit was of the view that disregard to “Cannons of Financial Propriety” resulted in irregular deployment of drivers.

The matter was reported to the formation during audit conducted in August 2015. The formation noted the observation for compliance.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that the department should justify the deployment of drivers, surplus posts of drivers be got abolished and the salary of the drivers be recovered from the non entitled persons with whom they were deployed.

(PDP 13274- ACS (S&GAD), Lahore-2014-15)

Others

15.4.13 Unauthorized provision of vehicles to retired and transferred officers -Rs. 3.50 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. Moreover, according to transport policy embodied in S&GAD letter No. MTO(S&GAD)AT-II/(2-9)2006, dated 22.04.2008, (working) Secretaries, Additional Secretaries and Deputy Secretaries and equivalent posts are entitled to retain one car.

During audit of Motor Transport Wing of S&GAD Lahore for the financial year 2014-15 revealed that more than 14 vehicles were deployed with retired government officers and the officers transferred from the department. POL of vehicles, repair charges and drivers were also provided to them by the department. The department was requested to provide the deployment orders of vehicles, drivers with the ex-officers/retired officers and the vehicle-wise repair charges incurred and POL charges, but complete record of the same was not produced to Audit. The details are given in (Annexure-25).

Audit was of the view that non adherence of rules, weak financial and supervisory controls led to the irregularity.

The matter was reported to the formation during audit conducted in August 2015. The formation noted the observation for compliance.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that all the vehicles provided against the government policy be retrieved from the concerned forthwith besides salary of driver, if provided by government, made after retirement/transfer also be recovered from the ex-officers and the same be deposited into the Government treasury and departmental action may also be taken against the officers/officials responsible.

(PDP 13277- ACS (S&GAD), Lahore-2014-15)

15.4.14 Unauthorized provision of vehicles to families of deceased officers

According to policy approved by the Chief Secretary Punjab on 21.04.2008, the facility for provision of car may be allowed to widows of deceased government servants in case they have been provided official residence of the Punjab Government on the death of their spouses. The facility would be allowed till such date as provision of official accommodation has been provided to the widow. Allocation of car in this case would be as per entitlement of the officers in various grades.

During audit of Motor transport wing of S&GAD Lahore for the year 2014-15, examination of the record revealed that 06 vehicles were deputed with families of deceased government officers. POL for the vehicles was provided from Government account. Similarly expenses on repair of the vehicles were borne by the Punjab government. The details are as under:

Sr. No.	Registration number	Make	Model	Power	Deployment with	Date of deployment
1.	LEG-09-1460	T. Corolla GLI	2009	1299	Family of Ex-Chief Justice of Supreme Court	-
2.	LRK-712	T. Corolla	2003	1975	Family of late Rao Faheem Hashim	6.11.2014
3.	LEG-09-2257	T. Corolla GLI	2009	1298	Family of Mr. Saeed Iqbal Wahlah, ex-Secretary Environment protection	-
4.	LZC-7852	S. Baleno	2004	1300	Family of late Naseem Ghani, Secretary	21.01.2015
5.	LZO-123	S. Baleno	2004	1298	Ms. Yasmin Hassan, widow of Mr. Javed Ahmad	22.09.2010
6.	LZC-1499	S. Baleno	2004	1298	Family of late Mr. Khalid Farooq Akbar	18.06.2014

No proof was provided to audit that the families of deceased officers are still residing in government accommodations and that they were entitled for the use of vehicles.

Audit was of the view that non adherence of rules weak financial and supervisory controls led to the irregularity.

The matter was reported to the formation during audit conducted in August 2015. The formation stated that all the vehicles had been given to the deceased families of officers as per policy. However, the formation did not show the provision of accommodation to the families of deceased government servants.

The matter was further reported to the Administrative Department in December 2015. Neither any reply was received nor a DAC meeting was convened till the finalization of this report.

Audit recommends that record showing provision of the accommodation to the families of deceased government servants, provided with government vehicles, may be produced to audit for scrutiny. Such vehicles may be withdrawn from the families which have not been provided with government accommodation or shifted from the government accommodations and where any family has already been shifted and the vehicle has not been withdrawn by the responsible government officer, the government expenses on vehicle be recovered from the responsible officer.

(PDP 13275 -ACS (S&GAD), Lahore-2014-15)

CHAPTER 16

SPECIAL EDUCATION DEPARTMENT

16.1 Introduction

In order 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.

The department is headed by an Administrative Secretary. The Director, Special Education is the head of its attached departments. The department 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 Prgrammes and adoption of internationally accepted best practices
- Curriculum Development for Special Education institutions;

16.2 Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2014-15 of Special Education Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2014-15 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)	Variance %
(1)	(2)	(3)	(4)	(5)	(6)	(7)
PC21010	39.409	(12.808)	26.601	25.432	(1.169)	4.40
PC21015	151.410	(3.883)	147.527	134.549	(12.978)	8.80
PC22036	399.801	(320.316)	79.485	49.816	(29.669)	37.33
Total	590.620	(337.007)	253.613	209.796	(43.817)	17.28

Overview of Expenditure

The final budget of Higher Education Department for the year ended 30 June, 2015 was Rs. 253.613 million. Out of this, actual expenditure was Rs. 209.796 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	190,819,000	159,980,421	(30,838,579)	(16.16)
Development	399,801,000	49,815,944	(349,985,056)	(87.54)
Total	590,620,000	209,796,365	(380,823,635)	(64.48)

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	174,128,000	159,980,421	(14,147,579)	(8.12)
Development	79,485,000	49,815,944	(29,669,056)	(37.33)
Total	253,613,000	209,796,365	(43,816,635)	(17.28)

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. Savings amounting to Rs. (43.817) million at the close of the year 2014-15 under grants PC21010, PC21015 & PC22036 were not surrendered in time.

16.3 Brief comments on the status of compliance with PAC Directives

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	39	33	6	85
2	1985-86	65	53	12	82
3	1986-87	109	92	17	84
4	1987-88	112	93	19	83
5	1988-89	148	108	40	73
6	1989-90	165	48	117	29
7	1990-91	83	27	56	33
8	1991-92	67	17	50	25
9	1992-93	41	19	22	46
10	1993-94	41	21	20	51
11	1994-95	55	14	41	25
12	1995-96	50	22	28	44
13	1996-97	66	42	24	64
14	1997-98	197	103	94	52
15	1998-99	391	167	224	43
16	1999-00	447	244	203	55
17	2000-01	1427	947	480	66
18	2001-02	471	328	143	70
Total		3974	2378	1596	60

The 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 Special Education Department discussed so far, is given below:

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1.	2014-15	10	0	10	0
Total		10	0	10	0

The audit report for the year 2014-15 has not been discussed so far. The compliance status, therefore cannot be determined.

16.4 AUDIT PARAS

Non production of record

16.4.1 Non production of vouched account of SDAs - Rs. 33.11 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 Secretary Special Education, Lahore for the period 2012-13, it was observed that record of two SDA accounts (SDA-162 & SDA-172) was not produced to audit.

Audit was of the view that in the absence of relevant record, the authenticity of the expenditure could not be verified.

The matter was reported to the formation during audit conducted in January 2014. The department replied that requisite record would be maintained and presented subject to the availability.

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

Audit recommends production of record and initiation of disciplinary action against the persons responsible for non production of record.

(PDP No.10054 - Secretary Special Education, Lahore -2012-13)

Irregularity & non compliance

16.4.2 Overpayment of pay and allowances - Rs. 2.59 million

According to Rule 9 of the Revised Leave Rules 1981, pay and allowances are not admissible to the officers/officials during extra ordinary leave. In accordance with Finance Department letter F D /SR-I-9-3/86 dated 07.06.1987, during leave, leave preparatory to retirement , the Conveyance Allowance, entertainment, design, research allowance are not admissible but orderly , senior post and House Rent would be admissible. Moreover, as per Finance Department letter no. 1061-SO (SR)IV/77 dt. 18.07.1977, Conveyance Allowance is not admissible during vacation.

During scrutiny of the personal files of staff pertaining to the Government Training College for Teachers of the Deaf, Gulberg, Lahore for the year 2011-14, it was noticed that staff were paid pay and allowances during leave and vacation which was not admissible. The details are as under:

Name of teacher	Kind of leave	Period of leave	Amount overpaid (Rs.)
Different teachers	Conveyance Allowance	Vacations	1,269,135
Rizwana Naz Lecturer (Ex- Pakistan leave)	Extra ordinary leave	01.10.2012 to 31.03.2014	884,378
Shazia Hassan Lecturer (Ex- Pakistan leave)	Leave on half pay	01.08.2013 to 31.07.2014	283,200
KhazimaTahir Lecturer (Ex-Pakistan leave)	Conveyance Allowance during Ex-Pakistan leave	01.10.2013 to 31.03.2015	155,000
Total			2,591,713

Audit was of the view that weak administrative controls and internal controls on payroll resulted in irregular payment of various allowances.

The matter was reported to the formation during audit conducted in March 2015. The formation noted the observations for compliance.

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

Audit recommends that recovery of irregularly paid allowances be effected and internal controls be strengthened to avoid recurrence of such lapses.

(PDP No. 11142 & 11143-Government Training College for Teachers of the Deaf, Lahore -2011-14)

Annexure-1

MEFDAC

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
AGRICULTURE DEPARTMENT					
1.	University of Agriculture, FSD.	2014-15	11586	Irregular appointment of Assistant Professor	-
2.	University of Agriculture FSD	2014-15	11565	Non recovery on accounts of misconduct	1.41 (M)
3.	Director Principal Barani Training Institute, Dagal, R/Pindi	2005-14	11542	Non production of vouched account	-
4.	Cotton Botanist, Cotton Research Statino, Vehari.	2004-14	9588	Less deduction of Income Tax	66,143
5.	Deputy Director Pest Warning and Quality Control of Pesticides, Lahore	2000-14	9575	Less deduction of income tax	103,815
6.	University of Agriculture, FSD.	2014-15	11578	Loss due to less production of crops.	4.22 million
7.	University of Agriculture, FSD.	2014-15	11589	Less deduction of House Rent from Tenure Track facility.	5.71 million
8.	University of Agriculture, FSD.	2014-15	5723	Non recovery of room rent.	492,000
9.	University of Agriculture, FSD.	2014-15	4422	Non recovery of room rent.	420,000
10.	University of Agriculture Faisalabad	2013-14	5728	Non auction of canteen and loss to government (D G Khan Campus)	246,000
11.	University of Agriculture Faisalabad	2012-13	4414	Non auction of canteen and loss to government (D G Khan Campus)	240,000
12.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	11766	Irregular provision of credit line from Student Fund – Rs.66.0 million and non-recovery of interest – Rs.21.335 million.	-
13.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	11511	Non collection of interest on loan.	21.335 million

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
14.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	11524	Loss due to time and cost overrun.	5.79 million
15.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	11770	Excess expenditure on study abroad.	1.735 million
16.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	11495	Irregular payment of salary from contingencies.	2.992 million
17.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	11762	Non utilization of student fund.	4.27 million
18.	PMAS Arid University, Rawalpindi	2013-14	5931	Loss to government due to non auction of university main cafeteria	344,646
19.	PMAS Arid University, Rawalpindi	2014-15	11494	Non recovery of income tax	495,666
20.	PMAS ARID University, Rawalpindi	2014-15	11500	Irregular appointment on contract basis	400,838
21.	PMAS ARID University, Rawalpindi	2014-15	11503	Maintenance of non interest bearing accounts- loss to government millions of rupees of income	-
22.	PMAS ARID University, Rawalpindi	2014-15	11505	Unjustified appointment of university staff on deputation	-
23.	PMAS ARID University, Rawalpindi	2014-15	11507	Irregular posting of TTS facility on administrative posts	387,000
24.	PMAS ARID University, Rawalpindi	2014-15	11508	Irregular allocation of 06 posts of university lecturers for university Research Products Display Centre (URP-DC)	3,096,000
25.	PMAS ARID University, Rawalpindi	2014-15	11523	Irregular establishment of joint ventures	-
26.	PMAS ARID University, Rawalpindi	2014-15	11754	Non optimal utilization of teaching staff and violation of policy regarding teaching load	-
27.	PMAS ARID University, Rawalpindi	2014-15	11755	Non Utilization of executive residences at Koont farm. Loss to government	22,140,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
28.	PMAS ARID University, Rawalpindi	2014-15	11758	Non utilization of old VC house / staff hostel, loss to government	20,727,525
29.	PMAS ARID University, Rawalpindi	2014-15	11760	Excess expenditure over and above the PC-I allocation incurred	48,432,000
30.	PMAS-Arid Agriculture University, Rawalpindi	2014-15	11764	Non deduction of PST	201,600
31.	PMAS-Arid Agriculture University, Rawalpindi	2014-15	11756	Non deduction of PST	99,429
32.	PMAS Arid Agriculture University Rawalpindi	2014-15	11492 & 11519	Inadmissible payment of allowances	1,523,687
33.	PMAS Arid Agriculture University Rawalpindi	2014-15	12421	Excess expenditure on HEC funded project.	3.752 million
34.	Agriculture Engineer, Sahiwal.	2013-14	10803	Irregular purchase without immediate requirement.	530,282
35.	Director, Fodder Research Institute, Sargodha.	2014-15	11779	Irregular/un-economical purchase of Fertilizers without advertisement on PPRA.	440,227
36.	Secretary, Agriculture	2014-15	10132	Irregular payment of TA/DA	328,770
37.	Director Plant Pathology Research Institute, AARI, F/Abad	2013-14	9553	Unauthorized employment/appointment of class IV by two members committee and drawl of salaries	25,518
38.	Agriculture Chemist (SF) Sargodha	2003-14	11538	Irregular shifting of H/Q	2,286,976
39.	Director in-service Agriculture Training Institute Sargodha	2005-14	11541	Un-authorized use of government vehicles for Pick and Drop of Employees Children's loss to government	675,818
40.	Arid University	2014-15	11493	Conveyance	498,717
41.	University of Agriculture Faisalabad	2014-15	11563	Irregular purchases of agriculture machinery	498,730
42.	University of Agriculture, Faisalabad	2014-15	11580	Irregular appointments of labour on daily wages	40,000,000
43.	University of Agriculture, Faisalabad.	2014-15	11573	Loss to government due to illegal occupation of land	191,250,000
44.	Director Agronomic Research Institute, AARI Faisalabad.	2014-15	11775	Loss to government due to illegal occupation of land	60,000,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
45.	Director Agronomic Research Institute, AARI Faisalabad.	2014-15	11782	Loss due to lesser yield on Pattadar land.	422,000
46.	Director Agronomic Research Institute, AARI Faisalabad.	2014-15	11776	Loss due to non-auction of agricultural produce.	4.087 million
47.	Agriculture Engineer, Faisalabad	2013-14	9555	Non recovery of outstanding dues	4,631,072
48.	Agricultural Engineer, F/Abad	2013-14	9557	Irregular allocation of budget allocation against vacant posts	6,379,500
49.	Agriculture Engineer (WD) Faisalabad	2013-14	9730	Non recovery of outstanding dues	110,000
50.	Director Rice Research Institute, Kala Shah Kaku.	2014-15	12437	Less deduction of income tax	110,843
51.	Director Rice Research Institute, Kala Shah Kaku	2014-15	12435	Irregular payment of pay and allowances	372,680
52.	Director Rice Research Institute Kala Shah Kaku	2014-15	12552	Irregular drawl of pay and allowances of staff due to shifting of H/Q	2,534,844
53.	Director Rice Research Institute Kala Shah Kaku	2014-15	12439	Irregular expenditure incurred on employment of contingent paid staff without obtaining relaxation of ban Rs.419,328, Irregular expenditure on engagement of labour for day to day work Rs.190,540	-
54.	Director Rice Research Institute Kala Shah Kaku	2014-15	12553	Irregular auction of rice without advertisement, less yield or rice and non getting write of sanction of loss.	871,280
55.	Agriculture Engineer (WD) Faisalabad	2013-14	9732	Non disposal of unserviceable stock	1,284,676
56.	Agriculture Engineer Faisalabad	2013-14	9558	Non disposal of unserviceable stock	1,252,046
57.	DG Agriculture (Research), AARI, Faisalabad	2014-15	12422	Non disposal of unserviceable stock	200,000
58.	Agricultural Engineer	2013-14	9573	Irregular posting as look	-

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	(W.D.) Lahore			after charge and delegation of DDO powers	
59.	Agriculture Engineer Talagang	2013-14	9583	Irregular excess expenditure than budget allocation	210,288
60.	Director of Agriculture (Adoptive Research) Punjab, Lahore.	2011-14	9729	Irregular expenditure on repair of vehicles	282,809
61.	D G Agriculture (Field) Punjab, Lahore	2014-15	11527	Uneconomical expenditure on photocopies Rs.316,956 and non deduction of PST Rs.50,712/-.	316,956
62.	D G Agriculture (Field) Punjab, Lahore	2014-15	11529	Irregular expenditure on repair of vehicles	224,498
63.	University of Agriculture Faisalabad	2014-15	11579	Non maintenance of separate cash books for HEC Need Based Scholarship	49,734,000
64.	DD Agriculture (PP) Punjab, Lahore	2012-14	12425	Unjustified posting of fitter, baildars and chowkidars and payment of salaries	4,680,000
65.	Director Fooder Research Institute Sargodha	2014-15	12589	Non maintenance of consumption crop register	1,069,906
66.	Director Agriculture Adaptive Research Punjab, Lahore	2011-14	12934	Irregular payment of CA recovery of	358,560
67.	Cotton Botanist, Cotton Research Station, Multan.	2007-14	9356	Short/less realization of cost of wheat.	102,658
68.	Cotton Botanist, Cotton Research Station, Multan.	2007-14	9355	Non realization of cost of wheat from Pattadars.	119,049
69.	Cotton Botanist, Cotton Research Station, Multan.	2007-14	9354	Loss to government revenue due to illegal occupants of Ex-pattadars.	4,242,698
70.	Horticultures, Mango Research Station, Basti Malook Road, Shujaabad (Multan).	2005-14	9357	Non disposal of un serviceable vehicle.	300,000
71.	Assistant Director Agriculture (PP) Pest	2000-01 & 2013-	9378	Irregular opening of Bank Account, National	-

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Warning, T.T. Singh.	14		Bank of Pakistan, T.T. Singh.	
72.	Agriculture Chemist Soil and Water Testing Laboratory, Gujranwala.	1999-14	9317	Irregular and doubtful receipt of laboratory charges without approval from Finance Department.	1,054,452
73.	Assistant Soil Fertility Officer, Lahore.	2003-14	9318	Purchase of Fertilizer without advertisement.	719,455
74.	Assistant Soil Fertility Officer, Lahore.	2003-14	9319	Likely misappropriation of fertilizer.	783,314
75.	Assistant Soil Fertility Officer, Lahore.	2003-14	9320	Un-authorized mode of payments.	255,089
76.	Assistant Soil Fertility Officer, Lahore.	2003-14	9321	Un-authorized payment of Conveyance Allowance to the staff using Govt. Vehicle.	177,200
77.	PARB, Lahore.	2012-15	12554	Recovery due to excess payment of office rented building.	2,500,000
78.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	11768	Irregular expenditure on "Development of Road from Gate # 5 to foreign faculty hostel at main campus of PMAS-AAUR".	5,722,325
79.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	11765	Non recovery of Income Tax @ 7% and Punjab Sales Tax 16% on payment of Software License (Including Anti Plagiarism Software Fee).	178,940
80.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	11522	Non utilization of campus management system and library management information system.	820,000
81.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	11516	Less production of milk than the national average.	583,900
82.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	11515	Less per acre wheat production on Farm Area.	1,015,560
83.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	11512	Irregular extension in the contract appointments of Faculty	-

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				Members/officers.	
84.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	11498	Achievement of target less than or more than requirements of PC-I.	5.79 million
85.	University of Agriculture, FSD.	2014-15	11588	Non-deduction of Punjab Sales Tax (PST) on construction services.	24.67 million
86.	University of Agriculture, FSD.	2014-15	11587	Non-deduction of PST @ 16% on catering services in convocation.	2.230 million
87.	University of Agriculture, FSD.	2014-15	11584	Non-deduction of Stamp Duty.	1,379,351
88.	University of Agriculture, FSD.	2014-15	11583	Less deduction of Income Tax from remuneration.	3.52 million
89.	University of Agriculture, FSD.	2014-15	11582	Non-deduction of PST @ 16% ON Courier and Pilot Services.	462,400
90.	University of Agriculture, FSD.	2014-15	11581	Irregular payment of Medical Allowance.	217,410
91.	University of Agriculture, FSD.	2014-15	11577	Irregular operation of consultancy services/Non-deduction of Punjab Sales Tax.	395,200
92.	University of Agriculture, FSD.	2014-15	11575	Less yield of wheat crop-Loss to government.	1,345,500
93.	University of Agriculture, FSD.	2014-15	11574	Non-cultivation of agricultural land.	32.406 million
94.	University of Agriculture, FSD.	2014-15	11572	Irregular expenditure on construction of girls hostel.	146,24 million
95.	University of Agriculture, FSD.	2014-15	11570	Non deduction of PST @ 16% on payments made to Hotel for providing services.	89,680
96.	University of Agriculture, FSD.	2014-15	11567	Non-recovery on account of misconduct and willful absence.	1,407,286
97.	University of Agriculture, FSD.	2014-15	11564	Recovery due to breach of contract.	1,060,158
98.	Assistant Director Agriculture, Pest Warning, Sahiwal.	2001-02 & 2013-14	11549	Irregular opening of bank account, Sahiwal Branch.	-
99.	Assistant Director Agriculture, Pest Warning, Sahiwal.	2001-02 & 2013-14	11548	Irregular opening of bank account No.7147-1 at Bank of Punjab, College Road Branch,	-

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				Pak Patton.	
100.	Director Agriculture Information, Punjab, Lahore.	2014-15	11535	Doubtful deposit of receipt of Zarat Nama. Recovery thereof.	352,110
101.	Director Agriculture Information, Punjab, Lahore.	2014-15	11534	Procurement of machinery and equipment at higher than market rates.	2,193,207
102.	Director Agriculture Information, Punjab, Lahore.	2014-15	11533	Fake payment of telecasts of talk shows, and short message.	4,008,742
103.	Director Agriculture Information, Punjab, Lahore.	2014-15	11532	Un-authorized free distribution of Zarat Nama.	1,324,901
104.	Director Agriculture Information, Punjab, Lahore.	2014-15	11531	Irregular/uneconomical repair of Plant and machinery and non-deduction of Punjab Sales Tax.	23,244
105.	D.G Agriculture (Field), Punjab, Lahore.	2014-15	11528	Irregular expenditure on POL.	2,299,592
106.	D.G Agriculture (Field), Punjab, Lahore.	2014-15	11526	Irregular purchases without advertisement of PPRA.	122,642
107.	D.G Agriculture (Field), Punjab, Lahore.	2014-15	11525	Loss to government due to non obtaining of Income targets.	22.708 million
108.	Assistant Engineer, Sahiwal.	2013-14	10029	Irregular opening of departmental accounts involving expenditure.	1,125,240
109.	Assistant Engineer, Sargodha.	2013-14	9731	Irregular allocation of budget allocation against vacant posts.	4,663,380
110.	Assistant Director Agriculture, Pest Warning, Lodhran.	2005-06 to 2013-14	9736	Irregular opening of bank account (A/c No.7384-4 at Bank of Punjab, Lodhran Branch 0109, Lodhran)	-
111.	Assistant Director Agriculture, Pest Warning, Okara.	2000-01 to 2013-14	9735	Irregular opening of bank account (A/c No.5374-8 at National Bank of Pakistan, Main Branch, Okara.	-
112.	Assistant Director (PW&QC), Sheikhpura.	2013-14	9726	Receipt not entered in Cash Book.	380,500
113.	Cotton Botanist, Cotton Research Station,	2004-14	9587	Un-authorized payment due to purchase of goods	233,348

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Vehari.			from incorrect head of account.	
114.	Agriculture Engineer, Talagung.	2013-14	9579	Irregular purchase of lubricants at excess rate then the rate contract.	161,183
115.	Deputy Director, Pest Warning, Lahore.	2000-14	9576	Irregular payment of salaries to the government employees by manual bills.	2,148,893
116.	Deputy Director, Pest Warning, Lahore.	2000-14	9578	Expenditure from irrelevant heads of accounts.	118,743
117.	Assistant Engineer (WD), Lahore Region, Lahore.	2013-14	9572	Non disposal of unserviceable articles.	641,920
118.	Assistant Engineer (WD), Lahore Region, Lahore.	2013-14	9571	Non recovery of outstanding dues from officials.	146,465
119.	Assistant Engineer (WD), Lahore Region, Lahore.	2013-14	9570	Non return of spare parts to workshop by the concerned mechanic.	446,078
120.	Assistant Engineer, Gujranwala.	2003-14	9563	Irregular purchase of stores excess of requirements.	4,667,336
121.	Assistant Director (PW&QC), Gujranwala.	2013-14	9560	Receipt not entered in the Cash Book.	704,710
122.	Assistant Engineer, Faisalabad.	2013-14	9556	Irregular promotion without post and payment of salaries involving expenditure.	1,498,824
123.	Chief (P&E) Cell, Lahore.	2011-14	9554	Irregular payment of Conveyance Allowance.	1,423,800
124.	Assistant Director Agriculture, Pest Warning, Vehari.	1994-95 to 2013-14	9552	Irregular opening of bank account.	-
125.	Director Entomological Research Institute, Faisalabad.	2011-13	4766	Irregular expenditure on account of purchase of POL for vehicles not used by Director Office.	836,436
126.	Director of Agriculture, Multan.	2008-15	2	Expenditure incurred excess than budget.	1,938,679
127.	Director of Agriculture, Multan.	2008-15	3	Doubtful repair of motor vehicle.	394,185
128.	Director of Agriculture, Multan.	2008-15	4	Mis appropriation due to stock entry not shown.	1,021,430
129.	Director of Agriculture, Multan.	2008-15	1	Irregular purchase of POL.	4,160,240
130.	Director of Agriculture,	2008-15	5	Recovery due to non	525,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Multan.			production of deposited challans.	
131.	Agriculture Engineer, Sargodha.	2013-14	4	Non clearance of pending booking.	111,432
132.	Agriculture Engineer, Sargodha.	2013-14	3	Non surrendering of savings.	730,665
133.	Agriculture Engineer, Sargodha.	2013-14	5	violation of PPRA Rules for incurring expenditure.	273,090
134.	Agriculture Engineer, Sahiwal.	2013-14	8	Irregular appointments of Agriculture Engineer on current charge basis.	-
135.	Agriculture Engineer, Sahiwal.	2013-14	9	Non surrendering of savings.	2,042,644
136.	Agriculture Engineer, Sahiwal.	2013-14	3	Irregular expenditure of contract agreement and extensions thereof for supply of POL Expenditure.	-
137.	Chief (P&E) Cell, Lahore.	2011-14	1	Illegitimate, irregular & un-fructuous expenditure.	39,527,381
138.	Chief (P&E) Cell, Lahore.	2011-14	6	Non surrendering of savings.	1,518,446
139.	Chief (P&E) Cell, Lahore.	2011-14	7	Irregularity due to abnormal flow of expenditure.	819,997
140.	Chief (P&E) Cell, Lahore.	2011-14	3	Un-authorized use of A.Cs.	360,000
141.	Chief (P&E) Cell, Lahore.	2011-14	4	Illegitimate & irregular & Un-fructuous expenditure on POL & repairs of vehicles.	3,443,258
142.	Director of Agriculture (AR) Punjab, Lahore.	2011-14	3	Irregular erratic posting against the post of Junior Statistician.	1,944,000
143.	Director of Agriculture (AR) Punjab, Lahore.	2011-14	6	Expense incurred over and above the budget.	1,827,839
144.	Director of Agriculture (AR) Punjab, Lahore.	2011-14	7	Non surrendering of savings.	2,710,126
145.	Director of Agriculture (AR) Punjab, Lahore.	2011-14	10	Irregular imbursement.	128,797
146.	Director of Agriculture (AR) Punjab, Lahore.	2011-14	5	Irregular payment of electricity.	919,432

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
147.	Director of Agriculture (AR) Punjab, Lahore.	2011-14	8	Irregular purchase of stationary.	102,448
148.	Director of Agriculture (AR) Punjab, Lahore.	2011-14	4	Irregular expenditure on account of Salaries without relevant job.	1,905,939
149.	Agriculture Engineer, Layyah.	2013-14	7	Non return of spare parts to work shop by the mechanics..	164,236
150.	Agriculture Engineer, Layyah.	2013-14	2	Irregular Allocation of budget allocation against vacant posts.	10,915,400
151.	Agriculture Engineer, Layyah.	2013-14	6	Non-surrendering of saving.	2,710,126
152.	Agriculture Engineer, Layyah.	2013-14	5	Non fixing of stamp duty.	77,008
153.	Director, Citrus Research Instate /Station, Sargodha.	2005-14	2	Inefficient utilization of funds.	5,221,768
154.	Director, Citrus Research Instate /Station, Sargodha.	2005-14	3	Irregular excess expenditure than budget allocation.	1,537,427
155.	Director Plant Pathology Research Institute, AARI, FSD.	2013-14	2	Non recovery of Penal Rent.	30,000
156.	Agriculture Engineer (WD), FSD.	2013-14	4	Irregular/Illegitimate expenditure.	297,792
157.	Agriculture Engineer (WD), FSD.	2013-14	5	Non surrendering of savings.	1,027,620
158.	Agriculture Engineer (WD), FSD.	2013-14	3	Non return of spare parts in condemns stores.	481,965
159.	PD, Fruit & Vegetable Development Project, Punjab.	2013-14	1	Irregular payment of Conveyance Allowance.	440,000
160.	PD, Fruit & Vegetable Development Project, Punjab.	2013-14	4	Non surrendering of savings.	481,193
161.	PD, Fruit & Vegetable Development Project, Punjab.	2013-14	5	Irregularity due to abnormal flow of expenditure.	198,921
162.	PMU-PIPIP, Multan.	2013-14	1	Irregularity saving non surrender.	183,579
163.	Assistant Director (PW&QC), Gujranwala.	2005-14	2	Non-surrendering of saving within Stipulated period.	370,590
164.	Assistant Director (PW&QC), Gujranwala.	2005-14	3	Expenditure excess than budget allocation.	131,429

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
165.	Asstt. Director Agriculture (PP) Layyah	2001-14	5	Non surrendering of savings.	736,099
166.	Asstt. Director Agriculture (PP) Layyah	2001-14	4	Over & above the budget.	812,464
167.	Asstt. Director Agriculture (PP) Layyah	2001-14	6	Fluctuation in income/receipt figures.	-
168.	Assistant Engineer, Talagang.	2013-14	2	Irregular Allocation / Retention of Budget.	17,494,838
169.	Assistant Engineer, Talagang.		6	Loss to government due to targets of income from operation not achieved.	3,189,420
170.	A.D (PW&QC), Sheikhpura	2005-14	2	Non surrendering of savings within stipulated period.	200,814
171.	Horticultural Research Institute for Floriculture and Landscaping, Rawalpindi.	2013-14	1	Doubtful consumption of Polythene Bags.	186,088
172.	Horticultural Research Institute for Floriculture and Landscaping, Rawalpindi.	2013-14	2	Over & above the budget.	3,696,490
173.	Horticultural Research Institute for Floriculture and Landscaping, Rawalpindi.	2013-14	3	Irregular expenditure due to splitting and violation of tendering process.	141,316
174.	Assistant Engineer, Faisalabad.	2013-14	5	Non-surrendering of savings.	723,351
175.	Agriculture Engineering (WD) Lahore Division, Lahore.	2013-14	3	Irregular realizes/retention of budget allocation against vacant posts.	2,848,789
176.	Agriculture Engineering (WD) Lahore Division, Lahore.	2013-14	7	Non-surroundings of savings.	6,468,979
177.	Agriculture Engineering (WD) Lahore Division, Lahore.	2013-14	6	Entries as well as replacement was not shown of spare parts.	338,055
178.	D.G Agri Pest Warning & Quality	2014-15	1	Un-authorized expenditure on TA/DA.	158,500

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Control of Pesticide, Lahore.				
179.	D.G Agri Pest Warning & Quality Control of Pesticide, Lahore.	2014-15	2	Irregular purchase.	683,472
180.	D.G Agri Pest Warning & Quality Control of Pesticide, Lahore.	2014-15	3	Irregular expenditure on repair of transport	648,798
181.	D.G Agri Pest Warning & Quality Control of Pesticide, Lahore.	2014-15	4	Non finalization of cases against fake pesticide sellers/dealers.	-
182.	D.G Agri Pest Warning & Quality Control of Pesticide, Lahore.	2014-15	5	Irregular Expenditure on POL	1,707,914
183.	Secretary Agriculture.	2014-15	5	Un-authorized retention of vehicles in General Duty Pool.	-
184.	Secretary Agriculture.	2014-15	4	Loss to government on excessive consumption of POL, above entitlement and defective maintenance of Log Books.	200,538
185.	Secretary Agriculture.	2014-15	3	Irregular expenditure on stationery by splitting.	2,162,503
186.	Secretary Agriculture.	2014-15	1	Irregular purchases of store items.	7,192,455
187.	Director of Agriculture Information, Punjab, Lahore.	2014-15	2	Irregular/un-economical repair of vehicles.	319,719
188.	Director of Agriculture Information, Punjab, Lahore.	2014-15	1	Irregular/un-economical purchase without advertisement on PPRA.	1,695,628
189.	Agriculture Engineer, B/pur.	2014-15	2	Non verification of general sales tax.	331,458
190.	Asstt. Agriculture Engineer (Field), Bahawalpur.	2014-15	4	Non verification of deposits from treasury.	17,525,996
191.	Asstt. Agriculture Engineer (Field), Bahawalpur.	2014-15	3	Non clearance of pending booking.	364,000
192.	Director, Fodder Research Institute, Sargodha.	2014-15	4	Non-surrender of savings within stipulated time.	1,217,475

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
193.	Director, Fodder Research Institute, Sargodha.	2014-15	3	Irregular appointment and payment to staff.	79,880
194.	Director, Fodder Research Institute, Sargodha.	2014-15	2	Misclassification of expenditure.	59,661
195.	Director Rice Research Institute, Kala Shah Kaku.	2014-15	8	Non realization of laboratory test charges, Less receipt of Income to non achievement of income targets.	239,027
196.	Deputy Director of Agriculture (Plant Protection), Lahore.	2014-15	2	Un-authorized mode of payment of salaries through manual bills.	480,653
197.	Deputy Director of Agriculture (Plant Protection), Lahore.	2014-15	3	Savings from budget grant not surrendered.	904,833
198.	Agricultural Chemist (SF), Sargodha.	2003-14	2	Excess drawl of POL.	321,960
199.	Director In-service Agriculture Training Institute, Sargodha.	2005-14	4	Expenditure Against Zero Budget Allocation.	438,172
200.	Director In-service Agriculture Training Institute, Sargodha.	2005-14	1	Irregular expenditure of procurement of stores and expenditure against zero budget.	235,158
201.	University of Agriculture, FSD.	2014-15	8	Irregular payment of House Rent.	279,504
202.	University of Agriculture, FSD.	2014-15	20	Excess expenditure than budget.	4,834,000
203.	University of Agriculture, FSD.	2014-15	15	Irregular payment of adjustment of substantive pay to TTS facility	100,721
204.	University of Agriculture, FSD.	2014-15	14	Inadmissible drawing of Pay & Allowances by Telephone Operators.	92,400
205.	University of Agriculture, FSD.	2014-15	11	Irregular payment of Integrated Allowance to Gate Keepers.	234,000
206.	University of Agriculture, FSD.	2014-15	9	Irregular payment of House Rent to Professor Emeritus	300,000
207.	University of Agriculture, FSD.	2014-15	22	Irregular posting of TTS Faculty on administrative posts.	-
208.	University of	2014-15	7	Irregular residing in	786,718

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Agriculture, FSD.			government accommodation despite retirement	
209.	University of Agriculture, FSD.	2014-15	8	Irregular payment of House Rent.	-
210.	University of Agriculture, FSD.	2014-15	20	Excess expenditure than budget.	-
211.	University of Agriculture, FSD.	2014-15	15	Irregular payment of adjustment of substantive pay to TTS facility	-
212.	University of Agriculture, FSD.	2014-15	14	Inadmissible drawing of Pay & Allowances by Telephone Operators.	-
213.	University of Agriculture, FSD.	2014-15	11	Irregular payment of Integrated Allowance to Gate Keepers.	-
214.	University of Agriculture, FSD.	2014-15	9	Irregular payment of House Rent to Professor Emeritus	-
215.	University of Agriculture, FSD.	2014-15	22	Irregular posting of TTS Faculty on administrative posts.	-
216.	University of Agriculture, FSD.	2014-15	7	Irregular residing in government accommodation despite retirement	-
217.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	11	Doubtful expenditure of owing to improper maintenance of C/B	468,555
218.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	55	Irregular appointment on leave vacancy.	-
219.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	45	Non-provision of Audit Report of FMP.	-
220.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	41	Non-disciplinary action against absconders-loss to government.	-
221.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	46	Unauthorized holding of the post of Chief Executive Officer. (CEO)	-
222.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	53	Irregular Tenure Track System (TTS) appointments on Administrative Posts	-

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
223.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	83	Non-production of record	-
224.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	60	Irregular posting of faculty on Non-faculty positions and expenditure Rs. (one year expenses on A01)	-
225.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	61	Non-return of library books from the students recovered amount.	-
226.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	62	Non accountal of Farm Yard Manure and Poultry Manure and Loss.	100,000
227.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	64	Loss on wheat cutting and threshing.	182,000
228.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	66	Loss due to non-poor germination of crops.	350,000
229.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	68	Unauthorized re-employment and irregular expenditure.	2,127,228
230.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	69	Provision of conveyance to official and irregular expenditure.	1,649,550
231.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	70	Misuse of government resource.	200,000
232.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	71	Non accountal of feed mill produce and loss of government.	100,000
233.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	21	Purchase of library books at higher rates.	480,791
234.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	20	Un-justified deputation of external employees in University.	-
235.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	14	Less achievement of targets by the project "Establishment of University Institute of Biochemistry and Bio Technology at PMAS AAUR.	-
236.	PMAS-Arid Agriculture University	2014-15	16	Doubtful expenditure of owing to improper	331,867

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Rawalpindi.			maintenance of C/B	
237.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	56	Non-disposal of un-serviceable generator.	100,000
238.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	8	Non achievement of targets of "The Estb. of faculty of veterinary and animal sciences" project.	-
239.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	17	Procurement of IT Equipment and machinery at higher rates.	139,600
240.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	18	Non utilization of budget by sub campus Attock.	14,602
241.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	15	Doubtful expenditure of owing to improper maintenance of cash book	343,224
242.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	58	Inadequate provision of pension fund.	-
243.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	59	Positions fielded on additional charges basis.	-
244.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	7	Non-categorization and irregular allotment of government residences.	-
245.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	36	Non maintenance of separate cash books for students funds.	4,274,728
246.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	30	Non auction of orchard at koont farm. Loss to government.	200,000
247.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	32	Non auction of fish-likely pilferage.	500,000
248.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	57	Non maintenance of monthly goshwara of POL used in Generators.	-
249.	PMAS-Arid Agriculture University Rawalpindi.	2014-15	73	Non disposal of un-serviceable articles.	150,000
250.	PMAS-Arid Agriculture	2014-15	82	Non production of	-

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	University Rawalpindi.			record audit and accounts fee.	
251.	MM&RI, Yousafwala.	2008-15	7	Irregular appointment of contingent paid staff.	169,907
252.	MM&RI, Yousafwala.	2008-15	5	Irregular expenditure.	139,619
253.	MM&RI, Yousafwala.	2008-15	4	Non production of record.	170,000
254.	MM&RI, Yousafwala.	2008-15	3	Un-economical purchases.	1,554,454
255.	MM&RI, Yousafwala.	2008-15	2	Expenditure incurred excess than budget.	10,420,252
256.	Agriculture Engineer, D.G.Khan Division, D.G.Khan.	2014-15	1	Irregular purchase of POL.	7,361,429
257.	Agriculture Engineer, D.G.Khan Division, D.G.Khan.	2014-15	2	Un-justified expenditure.	3,278,060
258.	Agriculture Engineer, D.G.Khan Division, D.G.Khan.	2014-15	3	Expenditure incurred excess than budget.	728,795
259.	Agriculture Engineer, D.G.Khan Division, D.G.Khan.	2014-15	9	Non deposit of sales tax by the suppliers.	107,615
260.	Agriculture Engineer, D.G.Khan Division, D.G.Khan.	2014-15	10	Disposal of un-serviceable articles.	707,079
261.	Director Agronomic Research Institute, AARI, Faisalabad.	2014-15	3	Irregular expenditure on appointment of contingent paid staff.	1,707,620
262.	Director Agronomic Research Institute, AARI, Faisalabad.	2014-15	2	Non-surrender of saving within stipulated time.	2,734,370
263.	Director Agronomic Research Institute, AARI, Faisalabad.	2014-15	3	Misclassification of expenditure.	85,520
264.	Director Agronomic Research Institute, AARI, Faisalabad.	2014-15	4	Non-recovery of electricity charges.	111,165
265.	Director Agronomic Research Institute, AARI, Faisalabad.	2014-15	5	Irregular appointment of payment to staff.	79,350
266.	PARB, Lahore.	2012-15	3	Non acknowledgement by the Finance Department of surrendering amount.	3,900,000
267.	PARB, Lahore.	2012-15	2	Wasteful expenditure due to un-cashed cheque.	30,400,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
268.	PARB, Lahore.	2012-15	4	Irregular payment of rent of building without getting assessed by E&T Department.	14,400,000
FINANCE DEPARTMENT					
1.	Secretary Finance Department	2014-15	28	Expenditure without any budget provision	25,224,430,020
2.	Secretary Finance Department	2014-15	13326	Recovery of Punjab Sales Tax	1,267,831
3.	Secretary Finance Department	2014-15	13327	Recovery of Punjab Sales Tax	807,937
4.	Secretary Finance Department	2014-15	29	Expenditure incurred over and above the budget allocations	45,411,589,849
5.	Secretary Finance Department	2014-15	13298	Loaning to defunct Punjab road transport corporation without considering its pay back capacity	33,437,787,540
6.	Secretary Finance Department	2014-15	13300	Grant of loans to financial institution without considering their pay back capacity resulting loss to government	30,058,201
7.	Secretary Finance Department	2014-15	13308	Non recovery of principal amount of loans to financial and non financial institutions due during 2014-15	3,875,299,000
8.	Secretary Finance Department	2014-15	13309	Non recovery of late payment penalty on electricity duty payable by PEPCO	2,243,000,000
9.	Secretary Finance Department	2014-15	13312	Recovery of receivable amounting from PEPCO	1,230,000,000
10.	Secretary Finance Department	2014-15	13313	Non recovery of principal amount of loan and penalty	176,706,000 & 7,624,000
11.	Secretary Finance Department	2014-15	13314	Less covery of interest on amounts of loans to financial and non financial institutions due during 2014-15	168,980,000
12.	Secretary Finance Department	2014-15	13316	Non framing of rules governing public debt	-

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
13.	Secretary Finance Department	2014-15	13317	Borrowing without any limit	-
14.	Secretary Finance Department	2014-15	13322	Irregular opening of SDA and PLAs	-
15.	Secretary Finance Department	2014-15	13324	Reduction in allocation of development schemes resulting in delay in finalization of development schemes	-
16.	Secretary Finance Department	2014-15	13304	Adjustment of receivables of electricity schemes resulting in delay in finalization of development schemes	-
17.	Secretary Finance Department	2014-15	13325	Theft of government vehicles	15,000,000
18.	Secretary Finance Department	2014-15	13329	Less deduction of income tax from salary	400,107
19.	Secretary Finance Department	2014-15	13330	Recovery of Conveyance Allowance irregularly withdrawn in addition to availing facility of government vehicles	200,000
20.	Secretary Finance Department	2014-15	13331	Less receipt of foreign loans	20,863,146,000
21.	Punjab Revenue Authority	2014-15	18962	Irregular expenditure on rent of office building	25.05 million
FOOD DEPARTMENT					
1.	District Food Controller, Muzaffargarh	2014-15	9	Unreliable posting of issue of bardana for wheat procurement data of PITB Project	-
2.	District Food Controller, Muzaffargarh	2014-15	1	Non Disposal of wheat stock of previous wheat schemes	1,415,428,608
3.	District Food Controller, Muzaffargarh	2014-15	2	Procurement less than target fixed by the food authorities	737,213,824
4.	Directorate of Food Punjab, Lahore	2014-15	13	Non Finalization of 71 departmental pending inquiries	-
5.	Directorate of Food Punjab, Lahore	2014-15	11	State Bank cash receipts and payment figures not reconciled with departmental figures	-
6.	Directorate of Food Punjab, Lahore	2014-15	33	Excess expenditure than budget-provision	145,263,169

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
7.	Directorate of Food Punjab, Lahore	2014-15	18	Irregular appointment and change of cadre of assistant	-
8.	Directorate of Food Punjab, Lahore	2014-15	34	Lapse of funds due to non surrendering of savings	1,522,076
9.	Directorate of Food Punjab, Lahore	2014-15	24	Doubtful Consumption of POL	2,483,848
10.	Directorate of Food Punjab, Lahore	2014-15	10	Non preparation of financial statement	-
11.	Directorate of Food Punjab, Lahore	2014-15	10193	Non payment of outstanding general subsidy receivable from Finance Department and payment of interest	80,374,000,000 & 8,037,400,000
12.	Directorate of Food Punjab, Lahore	2014-15	10431	Irregular payment of TA/DA	404,934
13.	Directorate of Food Punjab, Lahore	2014-15	10171	Irregular repair of vehicles	1,499,820
14.	District Food Controller, Multan	2014-15	10	Unreliable posting of issue of bardana for wheat procurement data of PITB Project	-
15.	District Food Controller, Multan	2014-15	5	Non Declassification and auction of unserviceable items	3,047,614
16.	District Food Controller, Multan	2014-15	3	Blockage of Government money due to unnecessary purchase of bardana	63,430,358
17.	District Food Controller, Multan	2014-15	11852	Procurement less than target fixed by the food authorities	1,122,660,480
18.	District Food Controller, Vehari	2014-15	1	Non Disposal of wheat stock of pervious wheat schemes	2,987,989,280
19.	District Food Controller, Vehari	2014-15	2	Procurement less than target fixed by the food authorities	885,003,328
20.	District Food Controller, Vehari	2014-15	9	Irregular payment of pending liabilities	220,524
21.	District Food Controller, Vehari	2014-15	10	Non deduction of income tax on service charges paid to mill	169,792

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				owners	
22.	District Food Controller, Vehari	2014-15	9865	Irregular shifting of headquarter of food grain supervisor	653,921
23.	District Food Controller, Vehari	2014-15	9869	Excess issuance of bardana to the growers as per PITB data	88,200
24.	District Food Controller-II, Lahore	2014-15	1	Loss to government due to non recovery of outstanding claims	45,229,307
25.	District Food Controller-II, Lahore	2014-15	2	Non deduction of income tax on service charges paid to mill owners	16,151,480
26.	District Food Controller-II, Lahore	2014-15	4	Loss to government due to payment of interest on purchase of 3619.470 M.Ton wheat during 2013-14 in excess requirement interest thereon	1,411,596
27.	District Food Controller, Okara	2014-15	1	Non Disposal of wheat stock purchased during the wheat schemes year 2014-15	3,096,956,583
28.	District Food Controller, Sahiwal	2014-15	21	Irregular payment of TA/DA without having GST invoice	32,200
29.	District Food Controller, Sahiwal	2014-15	20	Irregular withdrawal of integrated allowance	36,000
30.	District Food Controller, Sahiwal	2014-15	8	Variation in Sale proceed of wheat	1,743,399
31.	District Food Controller, Sahiwal	2014-15	11827	Non deduction of House Rent & 5% HR Charges	66,224
32.	District Food Controller, Sahiwal	2014-15	11828	Non imposition of penalty	136,802
33.	District Food Controller, Sahiwal	2014-15	11834	Non accounted for computers provided by the Govt.	400,000
34.	District Food Controller, Faisalabad	2014-15	9	Excessive consumption of diesel in generator than the electricity load	136,549
35.	District Food Controller, Faisalabad	2014-15	7	Irregular issuance of bardana	80,357,410
36.	District Food Controller, Faisalabad	2014-15	21	Irregular withdrawn of Conveyance Allowance	53,321
37.	District Food Controller,	2014-15	20	Wastage of precious	-

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Faisalabad			time of PAC through misstatement by DFC	
38.	District Food Controller, Faisalabad	2014-15	11847	Non deduction of House Rent & 5% HR Charges	138,826
39.	District Food Controller, Faisalabad	2014-15	11910	Unauthorized opening of canteen in premises	82,000
40.	District Food Controller, Bhakkar	2014-15	8	Excess appointment of chowkidars	1,642,600
41.	District Food Controller, Bhakkar	2014-15	7	Variation in Sale proceed of wheat	1,743,399
42.	District Food Controller, Bhakkar	2014-15	11897	Loss to govt. due to sale of wheat	63,560
43.	District Food Controller, Rajanpur	2014-15	1	Non Disposal of wheat stock of pervious wheat schemes	777,677,088
44.	District Food Controller, Rajanpur	2014-15	2	Procurement less than target fixed by the food authorities	855,475,200
45.	District Food Controller, Rajanpur	2014-15	6	Non Declassification and auction of unserviceable items	1,481,490
46.	District Food Controller, Rajanpur	2014-15	8	Unreliable posting of issue of bardana for wheat procurement data of PITB Project	-
47.	Secretary Food, Lahore	2014-15	4	Non verification of performance guarantee	203,710,350
48.	Secretary Food, Lahore	2014-15	9	Lapse of funds due to non surrendering of savings	8,327,060
49.	Secretary Food, Lahore	2014-15	12	Excess expenditure than budget-provision	360,822
50.	Secretary Food, Lahore	2014-15	9673	Non deduction of 5% HR	66,420
51.	Secretary Food, Lahore	2013-14	9381	Non/Less deduction of income tax	48,357
52.	Secretary Food, Lahore	2013-14	9385	Irregular/unauthorized inspections of stores	-
53.	Secretary Food, Lahore	2014-15	9681	Irregular expenditure on repair of furniture	268,520
54.	Secretary Food, Lahore	2014-15	10164	Irregular repair of vehicles	135,369
55.	Secretary Food, Lahore	2013-14	9383	Unauthorized payment from incorrect head of account	73,008

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
56.	District Food Controller-I, Lahore	2014-15	7	Excess expenditure than the budget provision	280,260
57.	District Food Controller-I, Lahore	2014-15	12063	Non taking responsibility govt. vehicle	1,200,000
58.	District Food Controller-I, Lahore	2014-15	5	Irregular issuance of wheat	952,280
59.	District Food Controller, Sialkot	2014-15	14	Irregular payment of Conveyance Allowance	60,000
60.	District Food Controller, Sialkot	2014-15	13	Non verification of deposit challan of CDR's	260,338
61.	District Food Controller, Sialkot	2014-15	10	Non existence of government provided computers, printers, ups	515,000
62.	District Food Controller, Sialkot	2014-15	5	Lapse of funds due to non surrendering of savings	9,398,938
63.	District Food Controller, Sialkot	2014-15	10421	Excess expenditure than the budget provision	316,657
64.	District Food Controller, Sialkot	2014-15	10422	Loss to Govt. due to sale of wheat without bags	383,040
65.	District Food Controller, Sialkot	2013-14	6312	Non recovery of bardana from growers	171,038
66.	District Food Controller, Rahim Yar Khan	2014-15	9	Non Declassification and auction of unserviceable items	318,420
67.	District Food Controller, Rahim Yar Khan	2014-15	1	Non Disposal of wheat stock of previous wheat schemes	4,125,797,792
68.	District Food Controller, Rahim Yar Khan	2014-15	7	Irregular repair of godown	1,537,159
69.	District Food Controller, Rahim Yar Khan	2014-15	10	Unreliable posting of issue of bardana for wheat procurement data of PITB Project	-
70.	District Food Controller, Rahim Yar Khan	2014-15	11898	Procurement less than target fixed by the food authorities	1,198,273,152
71.	District Food Controller, Bahawalnagar	2014-15	9	Unauthorized mode of payment of salaries through manual bill	1,260,929
72.	District Food Controller, Bahawalnagar	2014-15	1	Non Disposal of wheat stock of previous wheat schemes	1,900,185,920
73.	District Food Controller, Bahawalnagar	2014-15	7	Inefficient utilization of fund	1,488,107
74.	District Food Controller, Bahawalnagar	2014-15	10978	Procurement less than target fixed by the food	1,360,044,800

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				authorities	
75.	District Food Controller, Pakpattan	2014-15	1	Non Disposal of wheat stock purchased during the wheat schemes year 2014-15	1,821,343,680
76.	District Food Controller, Khanewal	2014-15	2	Procurement less than target fixed by the food authorities	993,732,160
77.	District Food Controller, Khanewal	2014-15	1	Non Disposal of wheat stock purchased during the wheat schemes year 2014-15	2,782,360,288
78.	District Food Controller, Khanewal	2014-15	10399	Excess issuance of bardana to the growers as per PITB data	171,150
79.	District Food Controller, Jhang	2014-15	1	Loss to government due to non revision of delivery charges	2,640,395
80.	District Food Controller, Jhang	2014-15	3	Blockage of Government money due to unnecessary purchase	3,802,029
81.	District Food Controller, Layyah	2014-15	6	Lapse of funds	3,635,077
82.	District Food Controller, Layyah	2014-15	11	Non verification of deposit	622,236
83.	District Food Controller, Layyah	2014-15	13	Excess expenditure than the budget provision	394,764
84.	District Food Controller, Layyah	2014-15	17	Unjustified withdrawal of TA/DA	39,200
85.	District Food Controller, Layyah	2014-15	11901	Loss to government to sale of wheat without bags	3,131,240
86.	District Food Controller, Sheikhpura	2014-15	8	Excess expenditure than the budget provision	635,529
87.	District Food Controller, Sheikhpura	2014-15	10	Extra ordinary withdrawn of manual pay	409,503
88.	District Food Controller, Sheikhpura	2014-15	11	Loss of funds due to non surrendering of savings	375,565
89.	District Food Controller, Sheikhpura	2014-15	10101	Loss to govt. due to missing stock articles	500,000
90.	District Food Controller, Bahawalpur	2014-15	11	Unreliable posting of issue of bardana for wheat procurement data of PITB Project	-
91.	District Food Controller, Bahawalpur	2014-15	1	Non Disposal of wheat stock of previous wheat	4,264,078,400

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				schemes	
92.	District Food Controller, Bahawalpur	2014-15	2	Procurement less than target fixed by the food authorities	1,231,551,520
93.	District Food Controller, Dera Ghazi Khan	2014-15	10	Unreliable posting of issue of bardana for wheat procurement data of PITB Project	-
94.	District Food Controller, Dera Ghazi Khan	2014-15	9	Non Declassification and auction of unserviceable items	329,200
95.	District Food Controller, Dera Ghazi Khan	2014-15	1	Non Disposal of wheat stock of previous wheat schemes	922,102,720
96.	District Food Controller, Dera Ghazi Khan	2014-15	2	Procurement less than target fixed by the food authorities	329,230,400
97.	District Food Controller, Gujranwala	2014-15	10	Lapse of funds due to non surrendering of savings	181,999
98.	District Food Controller, Gujranwala	2014-15	15	Unjustified withdrawal of TA/DA	72,220
99.	District Food Controller, Gujranwala	2014-15	10519	Loss to govt. due to sale of wheat at lesser rates	66,875
100.	District Food Controller, Gujranwala	2014-15	10520	Irregular withdrawn of integrated allowance	54,000
101.	District Food Controller, Gujranwala	2013-14	5562	Non recovery of bardana	415,188
102.	District Food Controller, Gujranwala	2014-15	10506	Blocked of govt. money due to un necessary purchase of bardana and recovery	69,622,000 & 6,962,200
103.	District Food Controller, Gujranwala	2014-15	10507	Unjustified hiring of godowns	13,612,920
104.	District Food Controller, Gujranwala	2014-15	10508	Non recovery of outstanding dues from the ex-employees	8,634,905
105.	District Food Controller, Gujranwala	2014-15	10509	Non deduction of tax on wheat released to flour mills and loss	6,443,536
106.	District Food Controller, Gujranwala	2014-15	10510	Irregular issuance of wheat to unauthorized mill on non PR documents	952,280
107.	District Food Controller, Gujranwala	2014-15	10511	Irregular payment of building rent without assessment by the excise department	776,244

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
108.	District Food Controller, Gujranwala	2014-15	10512	Excess expenditure than the budget provision	380,260
109.	District Food Controller, Gujranwala	2014-15	10513	Irregular payment of market committee	353,100
110.	District Food Controller, Gujranwala	2014-15	10514	Loss to govt. due to excess payment of delivery charges	251,172
111.	District Food Controller, Gujranwala	2014-15	10515	Non/less withholding of income tax from the owners of godowns	590,293
112.	District Food Controller, Gujranwala	2014-15	10516	Non existence of government provided computers, printers, ups	515,000
113.	District Food Controller, Gujranwala	2014-15	10517	Non maintenance of stock registers/log book and consumption account	418,969
114.	District Food Controller, Gujranwala	2014-15	10518	Irregular construction /repair of plinth	372,000
115.	District Food Controller, Narowal	2013-14	6157	Less deduction of income tax on account of rent of private godown	30,337
116.	District Food Controller, Rawalpindi	2013-14	6322	Non recovery of cost of enroute misappropriation of wheat 500 M.Ton	160,925
117.	District Food Controller, Rawalpindi	2014-15	11877	Un Justified withdrawn of TA/DA	139,882
118.	Dy. Director Food, Multan	2006-14	9414	Unauthorized payment of pay & allowances	57,699
119.	Dy. Director Food, Multan	2006-14	9413	Unauthorized payment due to purchase of goods from incorrect head of accounts	280,981
120.	District Food Controller, Lodhran	2013-14	6137	Irregular expenditure on fumigation	336,897
121.	District Food Controller, Gujranwala	2013-14	5565	Unauthorized D-Classi of tarpaulin	492,000
122.	District Food Controller, Narowal	2013-14	6158	Non auction of unserviceable items	90,190
123.	Secretary Food, Lahore	2014-15	9676	Loss to govt. due to retention of excess vehicle	964,444
124.	Secretary Food, Lahore	2014-15	9680	Overpayment of pay and allowances	277,948
125.	District Food Controller, Gujrat	2014-15	10415	Variation in Sale proceed of wheat	148,370,190
126.	District Food Controller,	2014-15	10838	Blockage of govt. money	1,7954,000 &

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Gujrat			and recovery	1,795,400
127.	District Food Controller, Gujrat	2014-15	10412	Non deduction of tax on wheat to flour mills	1,165,340
128.	District Food Controller, Gujrat	2014-15	10413	Loss to govt. due to non reason of delivery charges	142,568
129.	District Food Controller, Sheikhpura	2014-15	10098	Loss to govt. due to excess payment of delivery charges	1,432,994
130.	District Food Controller, Sheikhpura	2014-15	11869	Loss to govt. due to non deduction of tax on wheat released to flour mills	2,349,181
131.	District Food Controller, Sheikhpura	2014-15	10099	Irregular/doubtful repair of godown	1,295,326
132.	District Food Controller, Sheikhpura	2014-15	11890	Irregular payment of rent of godown	4,957,021
133.	District Food Controller, Sialkot	2014-15	10425	Loss to govt. due to non revision of delivery charges	895,439
134.	District Food Controller, Sialkot	2014-15	11836	Unjustified hiring of godowns	8,161,886
135.	District Food Controller, Sialkot	2014-15	10423	Loss to govt. due to retrieval of 5118 jute bags	716,520
136.	District Food Controller, Sialkot	2014-15	10427	Violation in sale proceed of wheat	338,559,907
137.	District Food Controller, Sialkot	2014-15	10424	Non deduction of tax on wheat released 6 flour mills	887,595
138.	District Food Controller, Sialkot	2014-15	10426	Blockage of govt. money due to unnecessary purchase	26,086,000
139.	District Food Controller, Rawalpindi	2014-15	11873	Non deduction of tax on wheat	21,819,180
140.	District Food Controller, Rawalpindi	2014-15	11883	Less deposit of sale proceed of wheat	14,003,953
141.	District Food Controller, Rawalpindi	2014-15	11872	Irregular expenditure on steel silos	180,200
142.	District Food Controller, Rawalpindi	2014-15	11875	Irregular/doubtful repair of godown	389,401
143.	District Food Controller, Rawalpindi	2014-15	11900	Bogus payment of printing charges	178,207
144.	District Food Controller, Kasur	2013-14	6334	Irregular expenditure on construction of plinth	331,500
145.	District Food Controller,	2013-14	6331	Irregular expenditure on	556,340

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Kasur			repair of godown	
146.	District Food Controller, Kasur	2013-14	6338	Non production of GP-7 of 8 Jute bails	321,600
147.	District Food Controller, Kasur	2014-15	11912	Non disposal of condemned vehicles	550,000
148.	District Food Controller, Kasur	2013-14	6332	Unauthorized D-Classification of tarpaulin without approval of authority	180,000
149.	District Food Controller, Dera Ghazi Khan	2014-15	11841	Blockage of govt. money due to unnecessary purchase of bardana	1,887,467
150.	District Food Controller, Dera Ghazi Khan	2014-15	11843	Non deduction of income tax on service charges paid to mill owners	626,931
151.	District Food Controller, Dera Ghazi Khan	2014-15	11844	Irregular expenditure on dunnage charges	572,770
152.	District Food Controller, Dera Ghazi Khan	2014-15	11842	Irregular expenditure on construction of plinth	1,302,930
153.	District Food Controller, Mianwali	2014-15	11881	Excess deposit of sale proceed of wheat	1,379,823
154.	District Food Controller, Mianwali	2014-15	11862	Loss to govt. due to non revision of delivery charges	598,499
155.	District Food Controller, Mianwali	2014-15	11887	Blockage of govt. money due to purchase	2,148,600
156.	District Food Controller, Mianwali	2014-15	11915	Non deduction of tax on wheat release	178,315
157.	District Food Controller, Mianwali	2014-15	11870	Irregular construction of plinth	112,860
158.	District Food Controller, Mianwali	2014-15	11864	Irregular repair of plinths with dunnage material	193,578
159.	District Food Controller, Multan	2014-15	10980	Irregular expenditure on dunnage charges	536,180
160.	District Food Controller, Multan	2014-15	11484	Irregular repair of godown	1,231,256
161.	District Food Controller, Multan	2014-15	11066	Non deduction of income tax on service charges paid to mill owners	2,892,607
162.	District Food Controller, Multan	2014-15	11486	Non Disposal of wheat stock of previous wheat schemes	3,203,734,688
163.	Deputy Director Food, Multan	2006-14	9412	Irregular expenditure on rehabilitation of steel	56,888,317

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				silos Multan	
164.	District Food Controller, Jhang	2014-15	11818	Irregular repair of plinths with dunnage material	201,474
165.	District Food Controller, Jhang	2014-15	11075	Non deduction of tax on wheat to flour mills	385,868
166.	District Food Controller, Jhang	2014-15	11816	Less credit proceed of wheat	5,474,042
167.	District Food Controller, Faisalabad	2014-15	11815	Blocked money due to unnecessary purchase of bardana	5,360,304
168.	District Food Controller, Faisalabad	2014-15	11814	Loss to govt. due to non revision of delivery charges	1,802,670
169.	District Food Controller, Faisalabad	2014-15	11863	Irregular repair of conveyer belt of silos and recovery	144,000 & 23,040
170.	District Food Controller, Faisalabad	2014-15	11858	Non deduction of tax on wheat released flour mills	4,421,018
171.	District Food Controller, Faisalabad	2014-15	11914	Unjustified printing of PR document out of DFC	261,230
172.	District Food Controller, Sahiwal	2014-15	11070	Proof of export of wheat non shown	174,000,000
173.	District Food Controller, Sahiwal	2014-15	11856	Non auction of unserviceable store	752,660
174.	District Food Controller, Sahiwal	2014-15	11855	Non deduction of tax on wheat released to flour mills	629,993
175.	District Food Controller, Sahiwal	2014-15	11857	Loss to govt. due to non revision of delivery charges	1,381,136
176.	District Food Controller, Sahiwal	2014-15	11845	Irregular drawl of Conveyance Allowance during leave	44,375
177.	District Food Controller, Sahiwal	2014-15	11072	Blockage of govt. money	63,582,200
178.	District Food Controller, Bahawalpur	2014-15	10973	Irregular expenditure on construction of plinth	1,423,516
179.	District Food Controller, Bahawalpur	2014-15	10974	Irregular repair of godown	709,078
180.	District Food Controller, Bahawalpur	2014-15	10418	Irregular expenditure on printing and less deduction of income tax	515,785 & 42,243
181.	District Food Controller, Bahawalpur	2014-15	10419	Unauthorized D-Classification of tarpaulin without	896,800

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				approval of authority	
182.	District Food Controller, Bahawalpur	2014-15	10420	Non D-Classification and auction of unserviceable items	2,573,060
183.	District Food Controller, Bahawalpur	2014-15	10417	Blockage of govt. money due to unnecessary purchase of bardana and recovery	59,045,434 & 5,904,543
184.	District Food Controller, Bahawalnagar	2014-15	11067	Irregular construction /repair of plinth	2,361,456
185.	District Food Controller, Bahawalnagar	2014-15	10977	Irregular expenditure on repair of godown	217,404
186.	District Food Controller, Bahawalnagar	2014-15	10198	Unauthorized D-Classification of tarpaulin without approval of authority	520,800
187.	District Food Controller, Bahawalnagar	2014-15	10197	Non D-Classification and auction of unserviceable items	1,417,080
188.	District Food Controller, Bahawalnagar	2014-15	10975	Non deduction of income tax on service charges paid to mill owners	219,968
189.	District Food Controller, Layyah	2014-15	11865	Irregular payment of rent of land for storage of wheat	116,250
190.	District Food Controller, Layyah	2014-15	11905	Proof of export of wheat non shown	471,250,232
191.	District Food Controller, Layyah	2014-15	11833	Less credit of sale proceed of wheat	3,149,573
192.	District Food Controller, Layyah	2014-15	11824	Variation in closing balance	67,082,506
193.	District Food Controller, Layyah	2014-15	11902	Non deduction of tax on wheat released to flour mills	348,357
194.	District Food Controller, Layyah	2014-15	11866	Loss to govt. due to non provision of delivery charges	1,037,502
195.	District Food Controller, Layyah	2014-15	11904	Irregular withdrawn of Conveyance Allowance	37,241
196.	District Food Controller, Layyah	2014-15	11825	Blockage of money due to unnecessary purchase of bardana	3,114,582
197.	District Food Controller, Khanewal	2014-15	9872	Non D-Classification and auction of unserviceable items	3,381,509
198.	District Food Controller, Khanewal	2014-15	9927	Blockage of capital due to retention of bardana	53,274,660

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
199.	District Food Control-I, Lahore	2014-15	9929	Loss to govt. due to non deduction of tax	3,490,637
200.	District Food Control-I, Lahore	2014-15	9932	Loss to govt. due to excess payment of delivery charges	251,172
201.	District Food Control-I, Lahore	2013-14	6315	Blockage of govt. money due to non utilization of existing stock of polythene Caps	350,000
202.	District Food Controller, Vehari	2013-14	5119	Irregular expenditure on fumigation and less deduction of income tax	491,774 & 4,900
203.	District Food Controller, Vehari	2014-15	9864	Irregular construction/repair of plinth	220,524
204.	District Food Controller, Vehari	2014-15	9867	Non D-Classification and auction of unserviceable items	2,073,234
205.	District Food Controller, Vehari	2014-15	9926	Blockage of capital due to retention of bardana	51,938,680
206.	Directorate of Food Punjab, Lahore	2014-15	12069	Irregular printing without observing Punjab procurement rules and recovery of income tax	10,013,074 & 443,038
207.	Directorate of Food Punjab, Lahore	2014-15	12067 (a)	Irregular payment to PASSCO	6,574,553
208.	Directorate of Food Punjab, Lahore	2014-15	11065	Non declaration of stores unserviceable and non auction of stores	366,640
209.	Directorate of Food Punjab, Lahore	2014-15	10194	Borrowing expenditure loans at higher rate of interest and excess payment of interest	58,746,800,000 & 264,360,600
210.	Directorate of Food Punjab, Lahore	2014-15	10837	Loss to govt. due to non revision of delivery charges	32,337,080
211.	Directorate of Food Punjab, Lahore	2014-15	10430	Irregular drawl of Conveyance Allowance during leave	40,254
212.	Directorate of Food Punjab, Lahore	2014-15	10428	Blocked of govt. money due to unnecessary purchase of jute bags AP tablets and Delta matherine and recovery	307,089,755 & 30,708,976
213.	District Food Controller, Rajanpur	2014-15	11894	Unauthorized D-Classification of tarpaulin without	104,800

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				approval of competent authority	
214.	District Food Controller, Rajanpur	2014-15	11891	Blockage of govt. money due to unnecessary purchase of bardana and recovery	41,366,148 & 4,136,615
215.	District Food Controller, Muzaffargarh	2014-15	11846	Unauthorized D-Classification of tarpaulin and kit caps without approval of competent authority	1,303,000
216.	District Food Controller, Muzaffargarh	2014-15	11840	Non D-Classification and auction of unserviceable items	5,339,210
217.	District Food Controller, Muzaffargarh	2014-15	12062	Non deduction of income tax on service charges paid to mill owners	624,960
218.	District Food Controller, Muzaffargarh	2014-15	11837	Blockage of govt. money due to unnecessary purchase of bardana and recovery	41,800,364 & 4,180,036
219.	District Food Controller, Toba Tek Singh	2014-15	11821	Non deduction of tax on wheat released to flour mills	6,766,244
220.	District Food Controller, Toba Tek Singh	2014-15	11820	Loss to govt. due to non revision of delivery charges	1,113,959
221.	District Food Controller, Toba Tek Singh	2014-15	11853	Blocked of govt. money due to unnecessary purchase	3,642,514
222.	District Food Controller, Bhakkar	2014-15	11868	Repair Plinth Construction	483,616
223.	District Food Controller, Bhakkar	2014-15	11896	Irregular repair of plinth	501,655
224.	District Food Controller, Bhakkar	2014-15	10981	Proof of export of wheat non shown	201,959,045
225.	District Food Controller, Bhakkar	2014-15	11895	Non deduction of tax on wheat	904,251
226.	District Food Controller, Bhakkar	2014-15	11880	Non revision of delivery charges	1,381,136
227.	District Food Controller, Bhakkar	2014-15	11483	Blocked of govt. money due to purchase of bardana	51,764,000
228.	District Food Controller, Rahim Yar Khan	2014-15	11882	Irregular construction/repair of plinth	2,926,235
229.	District Food Controller,	2014-15	11884	Unjustified hiring of	1,712,175

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Rahim Yar Khan			godowns	
230.	District Food Controller, Rahim Yar Khan	2014-15	11879	Non deduction of income tax on service charges paid to mill owners	447,552
231.	District Food Controller, Rahim Yar Khan	2014-15	11418	Blocked of govt. money due to unnecessary purchase of bardana and recovery	62,609,972 & 6,260,997
232.	Directorate of Food Punjab, Lahore	2014-15	10433	Theft of Director Food Vehicle at PT Centre Murree	1,600,000
FORESTRY, WILDLIFE & FISHERIES DEPARTMENT					
1.	DG. Wildlife & Parks Lahore	2012-15	23	Non compliance of ordinary paras prior to 30.6.2012	-
2.	DG. Wildlife & Parks Lahore	2012-15	30	Submission of progress of quarterly meeting at Zoo and Safari Park, Lahore and DG. Khan	-
3.	DG. Wildlife & Parks Lahore	2012-15	29	Low performance in function and duties	-
4.	DG. Wildlife & Parks Lahore	2012-15	20	On verification of receipt from government treasury	325,605
5.	DG. Wildlife & Parks Lahore	2012-15	18	Irregular use of government vehicle	-
6.	DG. Wildlife & Parks Lahore	2012-15	13	Unjustified consumption of POL in generator suspected loss of POL due to defective consumption average	-
7.	DG. Wildlife & Parks Lahore	2012-15	12	Wastage of resources on sub standard utilization of funds on procurement and civil work in on going development schemes	-
8.	DG. Wildlife & Parks Lahore	2012-15	6	Non utilization of budget	40,948,354
9.	DG. Wildlife & Parks Lahore	2012-15	5	Un-authorized drawing of pay and allowances over and above the sanctioned post of evaluation officer (B PS-17)	2,704,032

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
10.	DG. Wildlife & Parks Lahore	2012-15	2	Irregular expenditure on payment of pending liabilities	304,022
11.	DG. Wildlife & Parks Lahore	2012-15	1	Non preparation of expenditure statement	1,25,035,765
12.	DG. Wildlife & Parks Lahore	2012-15	24	Non establishment of Punjab wildlife management board and Punjab wildlife fund	-
13.	DG. Wildlife & Parks Lahore	2012-15	7	Inadmissible drawl of Conveyance Allowance	540,000
14.	DG. Wildlife & Parks Lahore	2012-15	14	Post evaluation of completed scheme not produced	-
15.	DG. Wildlife & Parks Lahore	2012-15	16	Irregular payment of pay and allowances to the officials posted at a place other than headquarters	1,016,928
16.	Divisional Forest Officer, Sialkot	2014-15	13	Loss due to failure of 2 acre plantation area	66,000
17.	Director B & A Forest, Lahore	2014-15	2	Irregular purchase of peter engine 6-HP with accessories (20)without approval of austerity committee	1.860.000
18.	Director B & A Forest, Lahore	2014-15	3	Non reconciliation of expenditure for the period 14-15 with treasury/DAO	32,733,060
19.	Director R & T Institute Punjab, Lahore	2012-15	2	Non receipt of furniture against advance payment to wood working centre, Gujrat	1,523,830
20.	Director R & T Institute Punjab, Lahore	2012-15	7	Un-authorized payment of air tickets and hotel charges (TA/DA etc.)	330,000
21.	Director R & T Institute Punjab, Lahore	2012-15	5	Non surrendering and savings and funds lapsed (Dev. Schemes)	6,461,829
22.	Director R & T Institute Punjab, Lahore	2012-15	6	Non purchase of vehicles and deviation to PC-I (Dev. Scheme)	6 Million
23.	Divisional Forest Officer, Sheikhpura	2014-15	3	Irregular purchase of POL/Diesel	6,553,312
24.	Divisional Forest	2014-15	1	Outstanding dues against	33,109,932

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Officer, Sheikhpura			officials	
25.	DG. Fisheries Punjab, Lahore	2014-15	1	Irregular expenditure on payment of pending liabilities	235,408
26.	DG. Fisheries Punjab, Lahore	2014-15	3	Doubtful payment building rent	144,000
27.	DG. Fisheries Punjab, Lahore	2014-15	4	Irregular payment of Conveyance Allowance during leave	108,197
28.	DG. Fisheries Punjab, Lahore	2014-15	5	Non production of TA bills	192,335
29.	DG. Fisheries Punjab, Lahore	2014-15	2	Un-authorized payment of Conveyance Allowance	240,000
30.	Divisional Forest Officer, Jhang	2014-15	5	Non recovery of income tax	51,187
31.	Divisional Forest Officer, Jhang	2014-15	3	Loss to government due to shortage of potted plants	173,754
32.	Divisional Forest Officer, Bhakkar	2014-15	12488	Illicit cultivation of forest land	-
33.	Divisional Forest Officer, Jhang	2014-15	6	Auction of kana at low rate	179,800
34.	Divisional Forest Officer, Jhang	2014-15	4	Non- reconciliation of Cheques from treasury	72,981,260
35.	Divisional Forest Officer, Jhang	2013-14	1	Irregular expenditure on raising excess potted nursery from provided in PC-I	398,100
36.	Divisional Forest Officer, Jhang	2014-15	7	Loss due to non disposal of forest offence cases	137,000
37.	Divisional Forest Officer, Jhang	2014-15	8	Un lawful expenditure on excessive irregularities	83,100
38.	Divisional Forest Officer (RM) Bhakkar	2008-15	1	Irregular of mode of payment of salaries	86,586,120
39.	Divisional Forest Officer (RM) Bhakkar	2008-15	10	Non reconciliation of receipts	873,434,731
40.	Divisional Forest Officer (RM) Bhakkar	2008-15	11	Undue retention of income tax P-Deposits	185,791
41.	Divisional Forest Officer (RM) Bhakkar	2008-15	12	Internal audit not conducted	130,188,951
42.	Divisional Forest Officer (RM) Bhakkar	2008-15	15	Non deduction general provident fund	252,281
43.	Divisional Forest Officer, Mianwali	2014-15	10	Non finalization of damage report	136,093
44.	Divisional Forest Officer, Mianwali	2014-15	16	Non achievement of target	-

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
45.	Divisional Forest Officer, Mianwali	2014-15	17	Irregular purchase of polythene bags	230,000
46.	Dy. Director Fisheries (H) Chashma Barrage, Mianwali	2008-15	10	Non achievement of target	-
47.	Dy. Director Fisheries (H) Chashma Barrage, Mianwali	2008-15	1	Irregular mode of payment of salaries	7,138,404
48.	Dy. Director Fisheries (H) Chashma Barrage, Mianwali	2008-15	2	Irregular release of funds due to non-clearance of cost center	25,842,929
49.	Dy. Director Fisheries (H) Chashma Barrage, Mianwali	2008-15	3	Irregular mode of payment through cash	20,619,134
50.	Divisional Forest Officer, Bahawalnagar	2014-15	7	Auctioned vehicle non disposal	331,900
51.	Divisional Forest Officer, Bahawalnagar	2014-15	1	Over draws in salaries through wrong calculations	767,277
52.	Divisional Forest Officer, Bahawalnagar	2014-15	11	Un Justified expenditure under dev. Scheme community based social forestry	185,000
53.	Director Punjab Forestry Research Institute Faisalabad	2014-15	4	Undue retention of replenishment cost into P-Deposit and unauthorized expenditure	172817
54.	Director Punjab Forestry Research Institute Faisalabad	2014-15	6	Non recovery of professional tax	120,000
55.	Director Punjab Forestry Research Institute Faisalabad	2014-15	9	Recoverable due to excess/fake drawl of salary of contingent paid staff	78,000
56.	Divisional Forest Officer, Sargodha	2014-15	7	Less achievement of revenue target	670,824
57.	Divisional Forest Officer, Sargodha	2014-15	14	Non auction of shop / canteen during the period 2014-15, loss to Govt.	60,000
58.	Divisional Forest officer, layyah	2014-15	5	Non disposal of confiscated wood	91,335
59.	Dy. Director Wildlife Region Bahawalpur	2014-15	3	Blockage of assets due to on utilization	-
60.	Dy. Director Wildlife	2014-15	8	Utilizaiton of dev. Grant	2,811,727

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Region Bahawalpur			during last months of financial year	
61.	Dy. Director Wildlife Region Bahawalpur	2014-15	2	Non/Late delivery of service due to non completion of building work developed scheme improvement of wildlife park Rahim Yar Khan	38.39 Million
62.	Dy. Director Wildlife Region Bahawalpur	2014-15	4	Unjustified posting of staff on special squad and use of vehicles No. BRM 2048 in patrolling	-
63.	Dy. Director Wildlife Region Bahawalpur	2014-15	13	Loss to Govt. due to keeping vehicles off road	-
64.	Dy. Director Wildlife Region Bahawalpur	2014-15	10	Fake expenditure on repair of vehicles and POL	93,039
65.	Dy. Director Wildlife Region Bahawalpur	2014-15	12	Doubtful expenditure on repair of vehicle	330,500
66.	Dy. Director Wildlife Region Bahawalpur	2014-15	7	Discrepancies in excess saving figures of development grant	.213 Million
67.	Divisional Forest Officer, Chichawatni	2014-15	8	On paper expenditure of silt clearance and performance of retrenching	90,850
68.	Divisional Forest Officer, Chichawatni	2014-15	10	Timber lying in depot not sold at Chichawatni Kotla sale depot	129,498
69.	Divisional Forest Officer, Chichawatni	2014-15	5	Un realistic expenditure of irrigation charges on maintenance sowing and planting	87,804
70.	Divisional Forest Officer, Chichawatni	2014-15	6	Weeding and irrigation at the same time in the same area	127,800
71.	Divisional Forest Officer, Chichawatni	2014-15	1	Unlawful grant of rewards to staff without budget	245,950 58,150
72.	Divisional Forest Officer, Chichawatni	2014-15	11	With draws during last months	4,046,406
73.	Divisional Forest Officer, Chichawatni	2014-15	7	Unlawful Expenditure on cost of bricks and civil works without provision in PC-I	35,146
74.	Divisional Forest	2014-15	1	Hastily utilization of	31,403,558

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Officer Kasur at Changa Managa			funds during last months of financial year and withdrawals were through muster rolls avoiding tendering	
75.	Divisional Forest Officer Kasur at Changa Managa	2014-15	14	Unfair expenditure on silt clearance through labour	37,500
76.	Divisional Forest Officer, Gujrat	2014-15	6	Economy cut of 15% on non salary budget	2,495,872
77.	Divisional Forest Officer, Gujrat	2014-15	9	Loss to government due to excess payment to irrigation department	75,648
78.	Divisional Forest Officer, Gujrat	2014-15	15	Non auction of cancelled lot of timber /tree	819,632
79.	Divisional Forest Officer, Jhelum	2014-15	8	Non written off the loss to government	82,900
80.	Divisional Forest Officer, Jhelum	2014-15	13	Non disposal of potted/ P-bags plants and timber	1,327,930
81.	Lahore Zoo, Lahore	2014-15	7	Repair of vehicles without observing codal formalities	304,999
82.	Lahore Zoo, Lahore	2014-15	9	Irregular appointment and payment to staff	11.94 million
83.	Divisional Forest Officer, Chakwal	2014-15	2	Recovery cut of 15% on non salary budget	5,986,847
84.	Divisional Forest Officer, Bahawalpur	2014-15	10	Non plantation on blank area of forest land	-
85.	Divisional Forest Officer, Murree	2014-15	11	Non disposal of wood lying in Form 17 (Superdari)	54000
86.	Divisional Forest Officer, Murree	2014-15	9	Irregular payment due to sanction of leave with half pay beyond admissible limits	133,760
87.	Divisional Forest Officer, Murree	2014-15	3	In-efficient utilization of funds	24,200,000
88.	Divisional Forest Officer, Murree	2014-15	4	Non deduction of economy cut of 15% on non salary budget	14,009,616
89.	Divisional Forest Officer North Rawalpindi	2014-15	7	Un-economical expenditure on marking of nursery	220,260
90.	Divisional Forest Officer North	2014-15	11	Irregular issuance of free plants to govt.	59,520

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Rawalpindi			institutions	
91.	Divisional Forest Officer North Rawalpindi	2014-15	5	Non deduction of economy cut of 15% on non salary budget	1,073,062
92.	Divisional Forest Officer North Rawalpindi	2014-15	6	Inefficient utilization of funds	1,000,000
93.	Divisional Forest Officer North Rawalpindi	2014-15	10	Doubtful expenditure on repair of building	155,000
94.	Divisional Forest Officer, National Park Lal Sohanra Bahawalpur	2014-15	5	Irregular expenditure on account of cutting conversion of salvage timber and firewood	756,740
95.	Divisional Forest Officer, National Park Lal Sohanra Bahawalpur	2014-15	6	Whereabouts of 1256.66 CFT timber not known	493,980
96.	Divisional Forest Officer, National Park Lal Sohanra Bahawalpur	2014-15	25	Appointment of tube well operator in basic pay scale no. 5	-
97.	Divisional Forest Officer, National Park Lal Sohanra Bahawalpur	2014-15	19	Non deposit of professional tax by the contractor	50,000
98.	Divisional Forest Officer, National Park Lal Sohanra Bahawalpur	2014-15	8	Non development of health care record and improper health care to the exhibits	55,500
99.	Divisional Forest Officer (RM) DG. Khan	2014-15	1	Excess expenditure beyond specifications and recovery thereof	278,960
100.	Divisional Forest Officer (RM) DG. Khan	2014-15	2	Whereabouts of losses	82,500
101.	Divisional Forest Officer (RM) DG. Khan	2014-15	3	Un-authorized excess payment on execution of making water spreading bunds	7,674,800 & 142,800 (Recovery)
102.	Divisional Forest Officer (RM) DG. Khan	2014-15	4	Loss due to less imposition of fine on forest loss by court	388000
103.	Divisional Forest Officer (RM) DG. Khan	2014-15	5	Irregular payment on silt clearance	345,560
104.	Divisional Forest Officer (RM) DG. Khan	2014-15	6	Unlawful back date appointment of staff	-
105.	Divisional Forest Officer (RM) DG. Khan	2014-15	7	Unlawful purchase of fax machine out to dev. Grant	25000
106.	Divisional Forest Officer, DG. Khan	2014-15	2	Excess payment on difference rates in	37,500

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				execution of forest operations	
107.	Divisional Forest Officer, DG. Khan	2014-15	6	Excess rates charged on afforestation of funds under non dev. Replenishment funds	44,000
108.	Divisional Forest Officer, DG. Khan	2014-15	8	Whereabouts of deposited challans not known	759,108
109.	Divisional Forest Officer, DG. Khan	2014-15	10	Non reconciliation of paid cheques	40,699,955
110.	Divisional Forest Officer, DG. Khan	2014-15	12	Amount of securities beyond three years not lapsed	49,450
111.	Divisional Forest Officer, DG. Khan	2014-15	13	Loss to govt. due to excess charging of rate on flow irrigation	100,500
112.	Divisional Forest Officer, Cholistan (RM), Bahawalpur	2014-15	5	Irregular expenditure on clearing and stubbing of jungle on quotation basis	412,400
113.	Divisional Forest Officer, Cholistan (RM), Bahawalpur	2014-15	2	Payment without acknowledgement	556,597
114.	Divisional Forest Officer, Cholistan (RM), Bahawalpur	2014-15	6	Un realistic purchase of POL in tractor without approval of storage tank	192,258
115.	Divisional Forest Officer, Cholistan (RM), Bahawalpur	2014-15	8	Un justified expenditure on repair of building	30,000
116.	Divisional Forest Officer, Cholistan (RM), Bahawalpur	2014-15	7	Un-economical purchases of seed and manure from local market	86,400
117.	Divisional Forest Officer South Rawalpindi	2014-15	8	Irregular issuance of free plants to govt. institutions	300,120
118.	Divisional Forest Officer South Rawalpindi	2014-15	3	Non deduction of economy cut of 15% on non salary budget	589,472
119.	Divisional Forest Officer, Attock	2014-15	2	Non deduction of economy cut of 15% on non salary budget	7,326,656
120.	Divisional Forest Officer, Bhakkar	2014-15	20	Less deduction of income tax	69,942
121.	Divisional Forest Officer, Bhakkar	2014-15	18	Non reconciliation of expenditure	50,337,123
122.	Divisional Forest	2014-15	17	Internal audit not	188,434,041

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Officer, Bhakkar			conducted	
123.	Divisional Forest Officer, Bhakkar	2014-15	16	Irregular purchase of Polythene bags	230,000
124.	Divisional Forest Officer, Bhakkar	2014-15	15	Un-authorized appointment of watch & Ward	226,700
125.	Divisional Forest Officer, Faisalabad	2014-15	13	Excess drawn of irrigation charges	77,500
126.	Divisional Forest Officer, Muzaffargarh	2014-15	2	Irregular procurement of polythene bags	131,000
127.	Divisional Forest Officer, Timber Extraction Division Rawalpindi	2014-15	3	Non disposal of cut material of 82564.91 CFT loss to Government	825,650
128.	Divisional Forest Officer, Timber Extraction Division Rawalpindi	2014-15	6	Non deduction of economy cut of 15% on non salary budget	176,169
129.	Divisional Forest Officer, Timber Extraction Division Rawalpindi	2014-15	8	Loss of revenue of GST due to irregular purchase of misc. items and non deduction of GST	117,566 21,162
130.	DFO, Rahim Yar Khan	2014-15	13	Irregular expenditure on forest operation	277,028
131.	DFO, Rahim Yar Khan	2014-15	10	Late collection of advance income tax on contract	-
132.	DFO, Rahim Yar Khan	2014-15	8	Auction of timber on unbalanced rates	115,959
133.	DFO, Rahim Yar Khan	2014-15	7	Unlawful grant of rewards to staff	161,250
134.	DFO, Rahim Yar Khan	2014-15	6	Undue retention of amounting lying in P-Deposit	27,803,058
135.	DFO, Rahim Yar Khan	2014-15	2	Payment on difference of rates in execution of development schemes	755428
136.	DFO, Multan	2014-15	8	Undue favor extended to defaulting contractors due to non deposit the balanced amount of lots	1,378,584
137.	DFO, Multan	2014-15	3	Excess payment on difference of rates in execution of dev. Schemes	613,592

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
138.	DFO, Multan	2014-15	2	Excess rates charged on afforestation of funds under non dev. Replenishment funds	303,534
139.	DFO B/Nager	2014-15	11273	Unjustified approval of separate annual plan of operation regarding utilization of amounts received as replenishment cost without sanction of Finance Department	3,444,000
140.	DFO B/Nager	2014-15	11994	Expenditure on raising of plants at different rates and recovery on variation of rates	2,430,000 439,000
141.	DFO B/pur	2014-15	12464	Unlawful payment of forest advance of RFO Yazman to RFO Ahmedpur	6,120,263
142.	DFO Cholistan (RM) B/pur	2014-15	12017	Excess expenditure beyond specification	3,494,400
143.	DFO Cholistan (RM) B/pur	2014-15	12016	Excess consumption of POL in Govt. vehicles	1,150,000
144.	DFO Cholistan (RM) B/pur	2014-15	12018	Unjustified expenditure on ploughing and leveling from rented tractor	242,500
145.	DFO National Park Lal Sohonara B/pur	2014-15	12055	Doubtful expenditure on hire of tentage, repair of machinery etc.	447,935
146.	DFO National Park Lal Sohonara B/pur	2014-15	12052	Non deduction of stamp duty on contract amount and recovery	7,706,590 & 192,665
147.	DG Wildlife LHR	2012-15	11990	Implementation of trophy hunting programe	-
148.	DG Wildlife LHR	2012-15	10025	Unfair promotion as junior clerk from the post of game watcher of Mr. Shahid Hussain	-
149.	DG Fishers Punjab LHR	2014-15	10135	Irregular expenditure of POL for generator	86,972
150.	DFO, F/abad	2014-15	12011	Excess drawl of earth filling charges than the provision of PC-I	507,547
151.	DFO, F/abad	2014-15	12010	Recovery due to excess charge of coolly daily	106,850

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
152.	DFO, F/abad	2014-15	12477	Irregular advance drawl of electricity charges	163,372
153.	DFO, F/abad	2014-15	12006	Irregular drawl of maintenance charges	166,698
154.	DFO, F/abad	2014-15	12005	Irregular drawl against the head of account A-03303 electricity utility charges SDFO Faisalabad	280,500
155.	DFO, F/abad	2014-15	12003	Irregular drawl on accounts of purchase of plants	560,600
156.	DFO, F/abad	2014-15	12014	Non forfeiture of security worth	376,641
157.	DFO, F/abad	2014-15	12008	Loss due to theft of govt. vehicle	300,000
158.	DFO Lhr/SKP	2014-15	10136	Improper maintenance of fixed demand register	3,226,441
159.	DFO Lhr/SKP	2014-15	9717	Irregular expenditure on account of excess tube well bores than provided PC-I	2,019,699
160.	DFO Lhr/SKP	2014-15	12043	Progress regarding development of master plan for Jallo Park Lahore against payment	1,000,000
161.	DFO Jhelum	2014-15	11269	Irregular payment of salaries through manual bills instead of computerized pay	30,058,550
162.	DFO Jhelum	2014-15	12467	Non production of economy cut of 15% on non salary budget	760,785
163.	DFO (TED) R/pindi	2014-15	12871	Unauthorized shifting of vehicles to DFO (Guzara)	1,000,000
164.	Director R&T institute Fisheries, LHR	2014-15	9508	Irregular Expenditure on account of purchase of machinery and equipment	1,849,141
165.	Director R&T institute Fisheries, LHR	2014-15	9507	Irregular payment locking upto capital on account of training abroad	11,003,803
166.	Director Punjab Forestry, Res. Institute Faisalabad	2014-15	12485	Irregular Un-economical purchase of furniture & Fixture	1,415,000
167.	Director Punjab	2014-15	12486	Non obtaining of revise	608,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Forestry, Res. Institute Faisalabad			technical sanction and estimate on account of fallen boundary wall	
168.	DFO Jhang	2014-15	12940	Irregular and doubtful auction	11,070,219
169.	DFO Jhang	2014-15	10804	Irregular expenditure on maintenance of potting nursery	1,142,366
170.	DFO Jhang	2013-14	9495	Waste full expenditure on preparation of land for afforestation	74,715
171.	DFO Jhang	2014-15	12944	Over payment on plantation	456,648
172.	Deputy Director Fisheries (H) chashma Mianwali	2008-15	12457	Irregular Expenditure on purchase of machinery	570,000
173.	Deputy Director Fisheries (H) chashma Mianwali	2008-15	12459	Irregular Expenditure on purchase of furniture & fixture	1,619,650
174.	Deputy Director Fisheries (H) chashma Mianwali	2008-15	12497	Irregular expenditure on purchase of machinery & equipments, science equipments and other due to splitting up the indent	5,278,781
175.	Deputy Director Fisheries (H) chashma Mianwali	2008-15	12501	Irregular purchase of boats	5,390,716
176.	Deputy Director Fisheries (H) chashma Mianwali	2008-15	12503	Irregular purchase and installation of solar system	7,642,350
177.	Deputy Director Fisheries (H) chashma Mianwali	2008-15	12502	Irregular expenditure on purchase of transport and machinery & equipments	34,996,497
178.	Deputy Director Fisheries (H) chashma Mianwali	2008-15	12498	Non installation of separate electricity meters	107,666
179.	Deputy Director Fisheries (H) chashma Mianwali	2008-15	12458	Unjustified expenditure on hiring of private labour	549,750
180.	DFO Mianwali	2014-15	12451	Non reconciliation of receipts difference	10,626,836
181.	DFO Layyah	2014-15	12950	Unjustified and Uneconomical expenditure on silt clearance of recovery thereof	165,300
182.	DFO Layyah	2014-15	12949	Temporary	256,300

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				embezzlement due to non deposit of receipts	
183.	DFO Layyah	2014-15	12947	Deposited not accounted for	1,760,618
184.	DFO Bhakkar	2014-15	12441	Misclassification of expenditure	147,435
185.	DFO Bhakkar	2014-15	12511	Irregular recognition of revenue in next financial year	3,535,704
186.	DFO Lhr/SKP	2014-15	9696	Amount exists in CTRs but not found in Form 15	424,638
187.	DFO Lhr/SKP	2014-15	9513	Irregular payment of salaries through manual bills instead of computerized pay	72,221,000
188.	DFO B/Nagar	2014-15	11997	Unlawful grant of rewards to staff without budget	337,650
189.	DFO B/Nagar	2014-15	11264	Defective approved of APO for the year 2014-15	10,483,216
190.	Lahore Zoo Lahore	2014-15	10024	Non deduction of performance guarantee in running contract of Food, Ration and other	2,950,000
191.	Lahore Zoo Lahore	2014-15	12468	Non recovery of services tax @ 16% levied by the govt. of the Punjab on contract amount of jungle café	3,360,000
192.	Lahore Zoo Lahore	2014-15	12470	High mortality on animals and birds	-
193.	Lahore Zoo Lahore	2014-15	11086	Irregular appointment of contingent paid staff	13,997,016
194.	Lahore Zoo Lahore	2014-15	12601	Irregular provision of feed for animal/birds etc at mini zoo of governor house	1,535,551
195.	Lahore Zoo Lahore	2013-14	9547	Irregular appointment of contingent paid staff	10,666,970
196.	DFO Bhakkar	2013-14	12513	Non reconciliation of receipts difference	306,091,638
197.	Director Punjab Forestry, Res. Institute Faisalabad	2013-14	12483	Non recovery of GST worth	133,604
198.	Director Punjab Forestry, Res. Institute Faisalabad	2013-14	12487	Non accountal of stock articles	209,535

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
199.	Deputy Director wildlife region B/Pur	2013-14	11987	Irregular expenditure on purchase out of development schemes	2,048,245
200.	Deputy Director wildlife region B/Pur	2013-14	11989	Shortcoming pointed out by monitoring officer not rectified mis-management on execution of development schemes	-
201.	Deputy Director wildlife region B/Pur	2013-14	11988	Irregular expenditure on purchase of binocular	300,000
202.	Deputy Director wildlife region B/Pur	2013-14	11986	Unfair appointment of Mr. Muhammad Ismail Chowkidar on fake educational certificate	-
203.	DG Wildlife and Parks LHR	2012-15	10026	Unjustified payment of pay and allowances	2,087,352
204.	DG Wildlife and Parks LHR	2012-15	12476	Unfair award of canteen contract of wildlife park Bahawalpur Rs. 35000 with 10% increase for Rs. 115850 Non forfeiting of CDR	25,000
205.	DG Wildlife and Parks LHR	2012-15	12472	Un favor extended in appointment of Syed Shahid as J/Clerk irregular payment of salaries	-
206.	DG Wildlife and Parks LHR	2012-15	12471	Appointment against leave vacancy without identification of person and vacancy position	-
207.	DG Wildlife and Parks LHR	2012-15	12473	Mis-procurement of two female leopards	7,600,000
208.	DFO Sargodha	2014-15	12853	Irregular payment of salaries through manual bills instead of computerized pay	27,612,115
209.	DFO Sargodha	2014-15	12861	Irregular issuance of free plants to govt. institutions	399,180
210.	Dy Dir Fisheries (H) Chasma Birage Mianwali	2008-15	12460	Irregular expenditure on purchase of chemicals beyond competency	563,464
211.	Dy Dir Fisheries (H) Chasma Birage Mianwali	2008-15	12499	Non occupancy of residences	322,437
212.	Dy Dir Fishries (H)	2008-15	12500	Irregular mode of	5,440,253

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Chasma Birage Mianwali			payment of electricity charges through cash	
213.	DFO Faisalabad	2014-15	12000	Non recovery of Stamp duty	80,428
214.	DFO Faisalabad	2014-15	12001	Non recovery of GST worth	349,896
215.	DFO Faisalabad	2014-15	12004	Doubtful fake drawl Rs. 200000 on account of purchased polythene bags and non recovery of income tax and GST worth	200,000 & 42,000
216.	DFO Faisalabad	2014-15	12009	Un-economical award of carriage contractor to timber (kamalia forest plantation)	823,474
217.	DFO Faisalabad	2014-15	12002	Irregular and fake drawl	275,000
218.	DFO Faisalabad	2014-15	12007	Recoverable due to irregular drawl of TA/DA	75,890
219.	DFO North R.Pindi	2014-15	12872	Irregular payment of salaries through manual bills instead of computerized payroll	41,665,701
220.	DFO Kasur changa manga	2014-15	10155	Non finalization of forest offence cases	116,450
221.	DFO Attock	2014-15	11993	Irregular payment of salaries through manual bills instead of computerized pay	46,389,119
222.	DFO National Park Lal Sohonara B/pur	2014-15	12046	Mis-management in execution of development schemes Rs. 15,000,000 and defective payment on civil works Rs. 39,670,828	15,000,000 39,670,828
223.	DG Fishers Punjab LHR	2014-15	9445	Over payment of salary during leave without pay/half pay recovery	66,905
224.	DFO Gujrat	2014-15	10148	Irregular payment of salaries through manual bills instead of computerized payroll	44,353,014
225.	DFO Gujrat	2014-15	10144	Irregular auction of timber	2,954,248
226.	Director Fishries Research Training	2012-15	9506	Non production of receipt account earned	-

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Institute Pb Lahore			from Fish produced in fish ponds	
227.	Divisional Forest Officer, Sahiwal	2014-15	13158	Heavy sums of forest losses lying outstanding against officials for the year 2014-15	54,065,879
228.	Divisional Forest Officer, Sahiwal	2014-15	13163	Non finalization of disciplinary inquiry cases	9,169,285
229.	Divisional Forest Officer, Sahiwal	2014-15	13164	Non deduction of income tax from the sale proceeds recovery thereof	353,170
230.	Divisional Forest Officer, Muzaffargarh	2014-15	13215	Outstanding recoveries against official	7,791,929
231.	Divisional Forest Officer, Muzaffargarh	2014-15	13214	Non recovery of outstanding dues from contractors	1,024,469
232.	Divisional Forest Officer, Muzaffargarh	2014-15	13209	Non finalization of pending forest offence cases	1,050,570
233.	Divisional Forest Officer, Muzaffargarh	2014-15	13208	Non finalization of pending prosecution cases	2,893,510
234.	Lahore Zoo, Lahore	2014-15	9379	Irregular payment of zoo welfare allowance to zoo staff	1,421,806
235.	Lahore Zoo, Lahore	2014-15	9380	Irregular provision of feed for animal /birds etc at mini zoo of governor house	1,231,225
236.	DFO Dera Ghazi Khan	2014-15	13206	Expenditure on raising of plants at different rates and recovery on variation of rates	2,025,000 450,000
237.	DFO Dera Ghazi Khan	2014-15	13205	Separate approval of five year APO for funds received under replenishment cost without approval of finance department	411,800

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
238.	DFO Dera Ghazi Khan	2014-15	13204	Negligence due to non reporting the forest loss	349,760
239.	DFO Dera Ghazi Khan	2014-15	13203	Amount of compensation realized but not deposited into treasury	158,520
240.	DFO Dera Ghazi Khan	2014-15	13202	Mismanagement in fixing of target for sowing planting without in provision of annual plan of operations expenditure	2,025,000
241.	DFO Dera Ghazi Khan	2014-15	13201	Prolonged pendency in collection of outstanding amount from officials Rs. 5984233 out of total amount Rs. 40393885	5,984,233 40,393,885
242.	DFO Dera Ghazi Khan	2014-15	13200	Undue favor extended due to non initiating actions against defaulting officials since 2011	47,896,285
243.	DFO Dera Ghazi Khan	2014-15	13199	Auction of timber on unbalanced rates	419,704
244.	DFO Muzaffargarh	2014-15	13227	Unlawful expenditure on excessive irrigation	120,000
245.	DFO Okara	2014-15	13226	Irregular expenditure on silt clearance	100,000
246.	DFO Okara	2014-15	13221	Loss due to non sale of P.bags plant/stumps	639,111
247.	DFO Okara	2014-15	13220	Undue retention of government money	4,674,135
248.	DFO Okara	2014-15	13219	Non recovery of outstanding govt. dues against the various official	4,715,217
249.	DFO Okara	2014-15	13218	Unjustified expenditure under development scheme community based social forestry	185,000
250.	DFO Okara	2014-15	13217	Defective approval of APO for the year 2014-15	792,000
251.	DFO Muzaffargarh	2014-15	13207	Non finalization of	797,090

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				pending inquiry cases	
252.	DFO North R.Pindi	2014-15	13216	Non write off the loss to govt.	1,227,358
253.	DFO Muzaffargarh	2014-15	13213	Non disposal of timber	188,378
254.	DFO Muzaffargarh	2014-15	13212	Irregular and doubtful auction	34,943,703
255.	DFO Muzaffargarh	2014-15	13211	Non recovery from contractors against sale proceeds of timber lots	696,871
256.	DFO Muzaffargarh	2014-15	13210	Non recovery of income tax	159,588
257.	DFO Multan	2014-15	13337	Expenditure on raising of plants at different rates and recovery on variation of rates	1,845,000 450,000
258.	DFO R.Y.Khan	2014-15	13338	Heavy cases of losses not yet finalized	12,148,580
259.	DFO R.Y.Khan	2014-15	13339	Non deduction of GST from sale of standing woods loss to govt.	833,985
260.	DFO R.Y.Khan	2014-15	13340	Negligence due to non reporting the forest loss	3,533,880
261.	DFO R.Y.Khan	2014-15	13341	Unjustified expenditure under development scheme	2,997,500
262.	DFO R.Y.Khan	2014-15	13342	Expenditure on raising of plants at different rates and recovery on variation of rates	1,950,000 300,000
263.	DFO R.Y.Khan	2014-15	13343	Timber lying in superdari not disposed	594,000
264.	DFO Multan	2014-15	13332	Non finalization of pending enquiry cases	1,128,300
265.	DFO Multan	2014-15	13333	Negligence due to non reporting the forest loss cases to DFO	195,820
266.	DFO Multan	2014-15	13334	Auction of timber on un	5,800,538

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				balanced reserved rates	
267.	DFO Multan	2014-15	13335	Loss on maintenance charges due to non disposal of potted plants & recovery thereof	143,603 333,300
268.	DFO Multan	2014-15	13336	Unlawful payment of forest advance of sub divisions Pirowal & Miran pur through head clerk cash book & non reconciliation of paid cheques	90,266,604 92,266,604
HEALTH DEPARTMENT					
1.	Chaudhry Pervaiz Ellahi Institute of Cardiology, Multan	2014-15	12540	Loss to Govt Receipts Due to Non Reconciliation with Bank	376,210
2.	Chaudhry Pervaiz Ellahi Institute of Cardiology, Multan	2014-15	12539	Irregular Expenditure on Account of Local Purchase	651,134
3.	Chaudhry Pervaiz Ellahi Institute of Cardiology, Multan	2014-15	12541	Misclassification of expenditure	355,060
4.	Chaudhry Pervaiz Ellahi Institute of Cardiology, Multan	2014-15	12544	Irregular Payment for Security Services	3,566,850
5.	Chaudhry Pervaiz Ellahi Institute of Cardiology, Multan	2014-15	12545	Non Surrendering of Saving	8,875,649
6.	Children Hospital & Institute of Child Health School of Allied Health Sciences & Nursing School Lahore	2014-15	1	Non Surrendering of Savings	210,515,299
7.	Children Hospital & Institute of Child Health School of Allied Health Sciences & Nursing School Lahore	2014-15	8	Irregular Purchase of L.P Medicines and Surgical Disposable	24,821,997
8.	Children Hospital & Institute of Child Health School of Allied Health Sciences & Nursing	2014-15	9	Irregular Payment of Pending Liabilities	24,401,564

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	School Lahore				
9.	Children Hospital & Institute of Child Health, Multan	2014-15	6	Procurement of incubators and repair of C.T Scan machine from black listed firm	12.338 million
10.	Children Hospital & Institute of Child Health, Multan	2014-15	14	Blockage of public money due to purchase of medicine without immediate requirement	735,265
11.	Children Hospital & Institute of Child Health, School of Allied Health Sciences and Nursing School Lahore	2014-15	11036	Less achievement of income targets	-
12.	King Edward Medical University, Lahore	2014-15	12131	Irregular appointment without advertisement	-
13.	Fatima Jinnah Medical College- Sir Ganga Ram Hospital, Lahore	2014-15	10836	Irregular appointment on adhoc basis	-
14.	Services Hospital/SIMS Lahore	2014-15	10853	Unlawful profit of SIMS diagnostic centre	4.48 (M)
15.	Fatima Jinnah Medical College- Sir Ganga Ram Hospital, Lahore	2014-15	10823	Bid security not forfeited	1.80 (M)
16.	Children Hospital & Institute of Child Health, School of Allied Health Sciences and Nursing School Lahore	2014-15	11185	Loss due to non – auction of parking stand	1,983,800
17.	Children Hospital & Institute of Child Health, School of Allied Health Sciences and Nursing School Lahore	2014-15	11032	Misclassification of Expenditure	5,749,000
18.	Children Hospital & Institute of Child Health, School of Allied Health Sciences and Nursing School Lahore	2014-15	11035	Irregular and unjustified payment of Rs.3.000 (Million) as enhanced exchange rates of currency and bank markup	3.000 (Million)
19.	Children Hospital & Institute of Child Health, School of Allied Health Sciences and Nursing School Lahore	2014-15	11184	Irregular payment of printing charges Rs.3998596/- without NOC from Govt. printing press	3,998,596
20.	Children Hospital & Institute of Child	2014-15	9889	Irregular payment of cost of other store	79,232,122

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Health, School of Allied Health Sciences and Nursing School Lahore				
21.	Children Hospital & Institute of Child Health, School of Allied Health Sciences and Nursing School Lahore	2014-15	11186	Non auction of off road vehicles	3,170,000
22.	Children Hospital & Institute of Child Health, School of Allied Health Sciences and Nursing School Lahore	2014-15	10901	Non production of record of Model Pharmacy	-
23.	Children Hospital Complex, Multan	2014-15	12596	Non-submission of vouched account with supporting vouchers /documents to Accountant General Punjab	299.448 million
24.	Children Hospital Complex, Multan	2014-15	11453	Loss to government revenue due to non deduction of professional tax from contractors	105,000
25.	Children Hospital Complex, Multan	2014-15	11455	Loss due to non-functioning of ventilator (life saving machine)	300,000
26.	Children Hospital Complex, Multan	2014-15	11460	Misclassified expenditure -	3.742 million
27.	Children Hospital Complex, Multan	2013-14	8	Loss due to less Recovery of Stamp Duty	219780
28.	DHQ Teaching Hospital, Sargodha	2013-14 & 2014-15	10884	Non Surrendering of Savings	102,918,406
29.	DHQ Teaching Hospital, Sargodha	2013-14 & 2014-15	10885	Irregular excess expenditure than budget allocation	11,100,143
30.	DHQ Teaching Hospital, Sargodha	2013-14 & 2014-15	10886	Irregular Purchase of L.P. Medicine	5,589,265
31.	DHQ Teaching Hospital, Sargodha	2013-14 & 2014-15	10887	Misclassification of Expenditure	4,043,437
32.	DHQ Teaching Hospital, Sargodha	2013-14 &	10895	Irregular drawal of special health sector reforms allowance	1,392,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
		2014-15			
33.	DHQ Teaching Hospital, Sargodha	2013-14 & 2014-15	10813	Irregular distribution of income of Rs.11122810/-	11,122,810
34.	DHQ Teaching Hospital, Sargodha	2013-14 & 2014-15	11	Irregular Purchase of X-Rays and CT Scan Films	2685466
35.	Director Internal Wing, Lahore	2011-14	1	Irregular Drawl of Conveyance Allowance	400,000
36.	Director Internal Wing, Lahore	2011-14	2	Misuse of Government Vehicles & Irregular Preparation of Log Book	-
37.	Director Internal Wing, Lahore	2011-14	3	Excess Drawl of Two Posts of Assistant Accounts Officers (BS-16) Recovery thereof	2,627,244
38.	Faisalabad Institute of Cardiology, Faisalabad	2014-15	12555	Blockage of Government Money Due to Un-Necessary Purchases without Immediate Requirement	181,608,970
39.	Faisalabad Institute of Cardiology, Faisalabad	2014-15	12585	Purchase of Blood Bags More than The Market Price Loss to Government	1,366,200
40.	Faisalabad Institute of Cardiology, Faisalabad	2014-15	12558	Irregular Drawl of Money for opening of L.C's	39,884,350
41.	Faisalabad Institute of Cardiology, Faisalabad	2014-15	12559	Irregular Purchase of L.P. Medicine worth Rs.20691625 /- Due to Non receiving of Discount.	20,691,625
42.	Faisalabad Institute of Cardiology, Faisalabad	2014-15	12562	Irregular Drawl of Money for Purchase of Electro Medical Machinery & Equipment By opening of L.C's	4,541,690
43.	Faisalabad Institute of Cardiology, Faisalabad	2014-15	12564	Irregular Purchase of X Rays Film	3,933,404
44.	Faisalabad Institute of Cardiology, Faisalabad	2014-15	12567	Irregular payment of pending liabilities worth	2,664,450
45.	Fatima Jinnah Medical College/ Sir Ganga Ram Hospital, Lahore	2014-15	10906	Unjustified delay for payments to the contractors	88,946,604
46.	Fatima Jinnah Medical	2014-15	10908	Less deposit of Purchee	408,022

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	College/ Sir Ganga Ram Hospital, Lahore			fee	
47.	Fatima Jinnah Medical College/ Sir Ganga Ram Hospital, Lahore	2014-15	10846	Non refund of advance out of petty cash	125,000
48.	Fatima Jinnah Medical College/ Sir Ganga Ram Hospital, Lahore	2014-15	12598	Irregular expenditure out of irrelevant Head of Account	3,889,161
49.	Fatima Jinnah Medical College/ Sir Ganga Ram Hospital, Lahore	2014-15	10907	Non utilization and non investment of Reserve Fund- Rs. 8,040,329 and Loss of Rs. 800,000	8,040,329
50.	Fatima Jinnah Medical College/ Sir Ganga Ram Hospital, Lahore	2014-15	10834	Non maintenance of consumption account of X-rays Films amounting –Rs. 2,452,500	2,452,500
51.	Fatima Jinnah Medical College/ Sir Ganga Ram Hospital, Lahore	2014-15	10819	Non auction of Doctor Canteen and non collection of outstanding dues	464,002
52.	Fatima Jinnah Medical College/ Sir Ganga Ram Hospital, Lahore	2014-15	10831	Unjustified deduction by the Bank	906,500
53.	Fatima Jinnah Medical College/ Sir Ganga Ram Hospital, Lahore	2014-15	10835	Non investment of surplus income	198,000,000
54.	Fatima Jinnah Medical College/ Sir Ganga Ram Hospital, Lahore	2014-15	10814	Procurement of medicines, disposables, without following Punjab Procurement Rules – Rs. 249,066,186	249,066,186
55.	Government Kot Khawaja Saeed Hospital Lahore.	2014-15	10742	Less Achievement of Income Targets	9,445,557
56.	Government Kot Khawaja Saeed Hospital Lahore.	2014-15	10805	Non-Surrendering of Savings for Rs. 31081551	31,081,551
57.	Government Kot Khawaja Saeed Hospital Lahore.	2014-15	10743	Irregular Purchase of L.P. Medicine Amounting to Rs. 7528923	7,528,923
58.	Govt. Kot Khawaja Saeed Teaching Hospital, Lahore	2013-14	11257	Non deposit of pending balance shown in the cash book	80,704
59.	Govt. Kot Khwaja Saeed Teaching Hospital Lahore.	2014-15	6	Non-Verifications of Deposited Challans	1,543,300
60.	Govt. Kot Khwaja	2014-15	7	Irregular excess	1,380,895

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Saeed Teaching Hospital Lahore.			expenditure than budget allocation	
61.	Govt. Kot Khwaja Saeed Teaching Hospital Lahore.	2014-15	8	Irregular payment of salaries to the contract employees	1,117,446
62.	Gujranwala Medical College and DHQ / Teaching Hospital Gujranwala	2014-15	11	Irregular / unauthorized repair of electricity transformer 200 KV	160,000
63.	Gujranwala Medical College and DHQ / Teaching Hospital Gujranwala	2014-15	16	Irregular expenditure incurred on the purchase of medical and lab equipment due to non deduction of income tax	6,775,000
64.	Gujranwala Medical College and DHQ / Teaching Hospital Gujranwala	2014-15	17	Non-disposal of unserviceable stock/ articles	100,000
65.	Gujranwala Medical College, Gujranwala	2014-15	11638	Overcharging by the Contractors and loss to general public	18,25,000
66.	Gujranwala Medical College, Gujranwala	2014-15	11624	Unauthorized mode of payment without mandatory pre-audit	4,136,320
67.	Gujranwala Medical College, Gujranwala	2014-15	11626	Unauthorized drawl of Health Sector Reforms Allowance	534,264
68.	Gujranwala Medical College, Gujranwala	2014-15	11631	Misclassification of expenditure	230,631
69.	King Edward Medical University Lahore.	2014-15	12125	Loss due to non investment of surplus income	4,811,360
70.	King Edward Medical University Lahore.	2014-15	12127	Doubtful payment of medical charges	264,000
71.	King Edward Medical University Lahore.	2014-15	12129	Unjustified payment of commission for hiring building on rent	405,392
72.	King Edward Medical University Lahore.	2014-15	12128	Clearance of pending liabilities without budget allocation –	6,438,798
73.	King Edward Medical University Lahore.	2014-15	12130	Time over run due to non completion of the project within the stipulated period – Rs. 475.065 million and output of the project not achieved.	475.065 million
74.	King Edward Medical	2014-15	12132	Appointments of	1,581,888

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	University Lahore.			Demonstrators without observing Rules and Regulations of the University – Recurring expenditure	
75.	King Edward Medical University Lahore.	2014-15	12133	Appointments of Lecturer Cardiac Perfusion without observing Rules and Regulations of the University	-
76.	King Edward Medical University Lahore.	2014-15	12134	Appointments of Statistical Officer and Laboratory Technologist without observing Rules and Regulations of the University.	-
77.	King Edward Medical University Lahore.	2014-15	12135	Appointments of Purchase Officer without observing Rules and Regulations of the University	-
78.	King Edward Medical University Lahore.	2014-15	12136	Appointments of Assistant Registrar without observing Rules and Regulations of the University.	-
79.	King Edward Medical University Lahore.	2014-15	12137	Appointments of Deputy Registrar without observing Rules and Regulations of the University	-
80.	King Edward Medical University Lahore.	2014-15	12138	Appointments of Liaison Officers without observing Rules and Regulations of the University	-
81.	King Edward Medical University Lahore.	2014-15	12139	Appointments of Assistant Director Human Recourses without observing Rules and Regulations of the University	-
82.	King Edward Medical University Lahore.	2014-15	12140	Appointments of Deputy Controller Examination without observing Rules and Regulations of the University	-

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
83.	King Edward Medical University Lahore.	2014-15	12143	Non appointment of University Registrar and controller of examinations on regular basis.	-
84.	King Edward Medical University Lahore.	2014-15	12144	Contracts of University Security awarded without the approval of the Syndicate –	1,973,493
85.	King Edward Medical University, Lahore	2013-14	12613	Irregular purchase of telephone exchange-Rs. 2.500 million Recovery of Rs.845,139	845,139
86.	King Edward Medical University, Lahore	2013-14	12603	Non Production of recruitment record	34,301,000
87.	King Edward Medical University, Lahore.	2014-15	11697	Non collections of outstanding dues from the students	279,260
88.	King Edward Medical University, Lahore.	2014-15	11698	Unjustified delay for payments to the contractors	11,207,199
89.	King Edward Medical University, Lahore.	2014-15	11702	Payment of electricity charges against duplicate bills	19,588,446
90.	King Edward Medical University, Lahore.	2014-15	11696	Unauthorized grant and non Adjustment of Advances	1,801,140
91.	King Edward Medical University, Lahore.	2014-15	11695	Unauthorized expenditure without approval of Budget Estimates from the Senate – Rs. 1,010.474 million	1,010.474 million
92.	King Edward Medical University, Lahore.	2013-14	8	Irregular joining of KEMU without relieving from previous assignment	-
93.	King Edward Medical University, Lahore.	2013-14	13	Un-authorized use of university pool vehicles	1.668 million
94.	King Edward Medical University, Lahore.	2013-14	15	Non-with holding of income tax	62,880
95.	King Edward Medical University, Lahore.	2013-14	17	Poor budgeting	57.731
96.	King Edward Medical University, Lahore.	2013-14		Lapse of SDA funds	372,672
97.	Mayo Hospital &	2014-15	12161	Loss due to payment of	1.233 million

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Nursing School, Lahore			L.P. Surcharge on account of Sui Gas charges	
98.	Mayo Hospital & Nursing School, Lahore	2014-15	12146	Irregular payment of stipend to students nurses recovery	676,825
99.	Mayo Hospital & Nursing School, Lahore	2014-15	12151	Unauthorized payments of SEMS allowance beyond the sanctioned strength overpayment in millions	-
100.	Mayo Hospital & Nursing School, Lahore	2014-15	12153	a. Irregular / excess drawl of posts resulting overpayment of pay & allowance Rs.72,510,372/- b. Variation of the sanctioned posts with the sanctioned posts provided in the budget book.	72,510,372
101.	Mayo Hospital & Nursing School, Lahore	2014-15	12155	Non submission of vouched account amounting to Rs.168,924,298/- and delay in finalization of purchase process	168,924,298
102.	Mayo Hospital & Nursing School, Lahore	2014-15	12156	Misclassification of Rs.2,828,240/-	2,828,240
103.	Mayo Hospital & Nursing School, Lahore	2014-15	12158	Irregular payment of pending liabilities out of financial year (2014-15)	142,829,046
104.	Mayo Hospital & Nursing School, Lahore	2014-15	12163	Irregular payment of low power factor penalty	1,582,624
105.	Medical superintendent Governor House Medical Center Lahore	2012-14	2	Irregular expenditure over and above the budget allocation	49,121
106.	Medical superintendent Governor House Medical Center Lahore	2012-14	3	Lapse of Budget Grant	234755
107.	Medical Superintendent Governor House Medical Centre Lahore.	2012-14	11432	Professional Tax Certificates not obtained/ Recovery Thereof	90,000
108.	Medical Superintendent Governor House Medical Centre Lahore.	2012-14	11431	Vouched account not obtained from the XEN provincial Building for payment	289,800
109.	Medical Superintendent,	2013-14	11326	Non disposal of un	160,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Punjab Dental Hospital, Lahore			serviceable machinery	
110.	Medical Superintendent, Punjab Dental Hospital, Lahore	2013-14	11327	Non verification of GST deposits	169,962
111.	Nawaz Sharif Hospital Lahore	2013-14	7	Irregular Expenditure	2,608,183
112.	Nawaz Sharif Hospital Lahore	2013-14	10	Loss due to less Recovery of Stamp Duty	305,473
113.	Nawaz Sharif Hospital Lahore	2013-14	3	Irregular Purchase due to Negotiation not allowed in PPRA	397,435
114.	Nishtar Medical College & Allied Institutions, Multan	2014-15	12117	Loss to government due to non occupation of Institutional residences	488,500
115.	Nishtar Medical College & Allied Institutions, Multan	2014-15	12118	Use of POL beyond the prescribed ceiling	676,526
116.	Nishtar Medical College & Allied Institutions, Multan	2014-15	12119	Non Deduction/ Deposit of GST	291,437
117.	Nishtar Medical College & Allied Institutions, Multan	2014-15	12121	Non repair & maintenance of haemodialysis machines	210,000
118.	Nishtar Medical College & Allied Institutions, Multan	2014-15	12103	a. Irregular / delayed procurement of machinery & equipment through LCs valuing Rs.193,461,378/- b. Blockage of money / non utilization of machinery equipment	193,461,378
119.	Nishtar Medical College & Allied Institutions, Multan	2014-15	12108	Unauthorized / misuse of vehicle No.MNS-3870 resulting loss to the institution	800,479
120.	Nishtar Medical College & Allied Institutions, Multan	2014-15	12112	Compliance of the Rules of Punjab Medical and Health Institutions Act – 2003 by the Board of Management.	-
121.	Nishtar Medical College & Allied Institutions, Multan	2014-15	12113	Irregular drawl of stipend (special pay) for SEMS	12,316,000
122.	Nishtar Medical College & Allied Institutions, Multan	2014-15	12120	Lapse of funds due to non-surrendering of savings- Rs.343,114,093/-	343,114,093

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
123.	Nishtar Medical College & Allied Institutions, Multan	2014-15	12110	Non production of Record	-
124.	Nishtar Medical College & Allied Institutions, Multan	2014-15	12123	Loss due to non auction of juice / drink corner adjacent to Sari.	2,675,208
125.	PIC Lahore Hospital Lahore	2014-15	2	Non-rectification of variation between cash book and bank statement of PIC Pharmacy	18.818 million
126.	PIC Lahore Hospital Lahore	2014-15	4	Payment of Salary without maintenance of Scale Audit Register and Pre-audit	658.024 million
127.	PIC Lahore Hospital Lahore	2014-15	8	Creation of Posts without requirement	-
128.	PIC Lahore Hospital Lahore	2014-15	18	Appointments on Adhoc Basis without advertisement.	-
129.	PIC Lahore Hospital Lahore	2014-15	19	Unjustified expenditure on purchase of boiler	6.500 million
130.	PIC Lahore Hospital Lahore	2014-15	22	Irregular expenditure out of irrelevant Head of Account	4.749 million
131.	PIC Lahore Hospital Lahore	2014-15	23	Allied record of Salary not provided	61.900 million
132.	PIC Lahore Hospital Lahore	2014-15	25	Irregular expenditure on purchase of medical equipment	280,000
133.	Post Graduate College of Nursing Punjab Lahore.	2013-14	11661	Doubtful expenditure on college of building structure	758,789
134.	Post Graduate College of Nursing Punjab Lahore.	2013-14	11671	Recovery amounting to Rs.352500 on account of computer training fee.	352,500
135.	Post Graduate College of Nursing Punjab Lahore.	2013-14	11672	Loss Govt. due to negligence	104,800
136.	Post Graduate College of Nursing Punjab Lahore.	2013-14	11678	Approved list of vehicles not provided	-
137.	Post Graduate College of Nursing Punjab Lahore.	2013-14	11658	irregular expenditure of POL Rs.1,596771/-	1,596,771
138.	Post Graduate College of Nursing Punjab	2013-14	11659	irregular expenditure against lapsed sanction	1,311,015

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Lahore.			order Rs.1311015/-	
139.	Post Graduate College of Nursing Punjab Lahore.	2013-14	11662	Irregular purchase of other store stock through splitting up Rs.711445/-	711,445
140.	Post Graduate College of Nursing Punjab Lahore.	2013-14	11665	Irregular mode of payments – Rs.702985/-	702,985
141.	Post Graduate College of Nursing Punjab Lahore.	2013-14	11668	Misclassification of expenditure for Rs.316228/-	316,228
142.	Post Graduate College of Nursing Punjab Lahore.	2013-14	11670	Irregular expenditure due to splitting and violation of tendering process - Rs.232710/-	232,710
143.	Post Graduate College of Nursing Punjab Lahore.	2013-14	11673	Irregular auction of dead stock store items amounting to Rs.6190 instead estimated value of unserviceable store Rs.220010/-	220,010
144.	Post Graduate College of Nursing Punjab Lahore.	2013-14	11674	Purchase of P.O. without immediate requirement Rs.198000/-	198,000
145.	Post Graduate College of Nursing Punjab Lahore.	2013-14	11677	Irregular/misuse of students fund Rs.600000/-	600,000
146.	Post Graduate College of Nursing Punjab Lahore.	2013-14	11660	non production 15% economy cut Rs.1017300/- on non-salary budget.	1,017,300
147.	Post Graduate College of Nursing Punjab Lahore.	2013-14	11663	Unauthorized payment of Electricity Bills	430,000
148.	Post Graduate College of Nursing Punjab Lahore.	2013-14	11667	Loss due to shortage of various items in stock	350,975
149.	Post Graduate College of Nursing Punjab Lahore.	2013-14	11669	Non disposal of condemned vehicles – Approximately loss	350,000
150.	Post Graduate College of Nursing Punjab Lahore.	2013-14	11664	Overpayment due to Rate Difference - Rs.320555/-	320,555
151.	Post Graduate college of Nursing Punjab Lahore.	2013-14	1	Non-utilization of budget grant	1,625,013
152.	Post Graduate college of Nursing Punjab Lahore.	2013-14	19	Irregular expenditure on purchase of Miscellaneous store	163,750

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				items	
153.	Principal AIMC Jinnah Hospital & Nursing School, Lahore	2014-15	11019	Loss due to non deduction of Professional Tax	355,000
154.	AIMC Jinnah Hospital & Nursing School, Lahore	2014-15	11024	Payment of pending liability.	6,688,000
155.	Principal AIMC Jinnah Hospital & Nursing School, Lahore	2014-15	11002	Irregular payment of low power factor penalty to LESCO	1,221,162
156.	Principal AIMC Jinnah Hospital & Nursing School, Lahore	2014-15	11010	Recovery due to irregular payment of Law charges to law officer employee of hospital valuing	112,500
157.	Principal AIMC Jinnah Hospital & Nursing School, Lahore	2014-15	11318	Irregular opening of bank account	-
158.	Principal AIMC Jinnah Hospital & Nursing School, Lahore	2014-15	11319	Lapse of funds due to non-utilization of budget	27.636 million
159.	Principal AIMC Jinnah Hospital & Nursing School, Lahore	2014-15	11012	Non-production of Record	-
160.	Principal AIMC Jinnah Hospital & Nursing School, Lahore	2014-15	11317	Fraud /Mis-appropriation in issuance of medicines.	-
161.	Principal AIMC Jinnah Hospital & Nursing School, Lahore.	2014-15	15	Mis-procurement in contracts for purchases of Medicines & equipments due to unlawful negotiations of the contract	265.875 million
162.	Principal AIMC, Jinnah Hospital & Nursing School, Lahore.	2014-15	35	Patient trends towards private hospital due to in adequate health care facilities in hospital	-
163.	Principal AIMC, Jinnah Hospital & Nursing School, Lahore.	2014-15	36	Fraud/ Embezzlement due to excess collection of perchi fee against prescribed rates valuing in millions.	-
164.	Principal DG Khan Medical College & Teaching Hospital	2014-15	1	Lapse of funds due to non-utilization of Budget	32.981 million
165.	Principal DG Khan Medical College & Teaching Hospital DG	2014-15	12165	Purchase of medicines in excessive quantity without immediate	25,408,485

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Khan			requirement	
166.	Principal DG Khan Medical College & Teaching Hospital DG Khan	2014-15	12170	Late deposit of hospital Receipt	4,433,040
167.	Principal DG Khan Medical College & Teaching Hospital DG Khan	2014-15	11689	Loss to Govt. due to non-deduction of Professional Tax	395,000
168.	Principal DG Khan Medical College & Teaching Hospital DG Khan	2014-15	11681	Irregular Purchase of Medicine for Outdoor Patient through Local purchase System	1. 814 million
169.	Principal DG Khan Medical College & Teaching Hospital DG Khan	2014-15	11684	Irregular payment of pay and allowance	1.057 million
170.	Principal DG Khan Medical College & Teaching Hospital DG Khan	2014-15	12167	Irregular expenditure on repair and maintenance of office building – Rs. 7,384,200/-	7,384,200
171.	Principal DG Khan Medical College & Teaching Hospital DG Khan	2014-15	11680	Less deposit of Govt. Receipts into PLA account – Rs. 1,865,088/-	1,865,088
172.	Principal DG Khan Medical College & Teaching Hospital DG Khan	2014-15	11692	Loss due to purchase of medicine at higher rates- Rs. 161,800/-	161,800
173.	Principal DG Khan Medical College & Teaching Hospital DG Khan	2014-15	11693	Loss due to irregular payments of Conveyance Allowance during leave. - Rs 155,000	155,000
174.	Principal Health Nursing School Multan	2013-14	2	Savings of Budget Grant not surrendered	1,822,596
175.	Principal PGMI/ LGH and Nursing School Lahore	2014-15	12599	Less deposit of Hospital Receipt into Bank Account	1,022,484
176.	Principal PGMI/ LGH and nursing school Lahore	2014-15	23	Unauthorized retention of receipts in Banks	29.962 million
177.	Principal PGMI/ LGH and Nursing School Lahore.	2014-15	11640	Irregular payment of SEMS allowance beyond the sanctioned strength	118,200
178.	Principal PGMI/ LGH and Nursing School Lahore.	2014-15	11653	Irregular payment of low power factor penalty to LESCO	1,613,491
179.	Principal PGMI/ LGH	2014-15	11705	Fraud /Mis-appropriation	-

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	and Nursing School Lahore.			of duplicate/triplet issuance of medicines on the same date	
180.	Principal PGMI/ LGH and Nursing School Lahore.	2014-15	11651	Non production of Record	-
181.	Principal Sahiwal Medical College Sahiwal	2013-14	14	Expenditure over and above the allocation	982,260
182.	Principal Sahiwal Medical College Sahiwal	2013-14	19	Non-surrendering of savings of budget grant	106,501,097
183.	Principal Services Hospital/ Sims Lahore School	2014-15	10853	Un-Lawful Profit of SIMS Diagnostic Center	4,482,351
184.	Principal Services Hospital/ Sims Lahore School	2014-15	9910	Non-recovery of cost of risk purchase of medicine	600,764
185.	Principal Services Hospital/ Sims Lahore School	2014-15	9925	Loss due to non deduction of Professional Tax	257,000
186.	Principal Services Hospital/ Sims Lahore School	2014-15	9903	Loss due to Excessive Consumption of POL	101,405
187.	Principal Services Hospital/ Sims Lahore School	2014-15	9898	Doubtful issuance of medicine against nil Bed number.	-
188.	Principal Services Hospital/ Sims Lahore School	2014-15	10844	Irregular Excess use of budget for Local Purchase of medicine	31.788 million
189.	Principal Services Hospital/ Sims Lahore School	2014-15	10845	Irregular Advance Drawal from SDA Account for payment of electricity bill	24,000,000
190.	Principal Services Hospital/ Sims Lahore School	2014-15	10850	Irregular Purchase of Medicine for Outdoor Patient through Local purchase System	16.994 million
191.	Principal Services Hospital/ Sims Lahore School	2014-15	10854	Irregular Bulk purchase of Medicine by splitting up the purchased order	3.955 million
192.	Principal Services Hospital/ Sims Lahore School	2014-15	10855	Irregular expenditure on hiring of hostel buildings for students without rent assessment	3.736 million
193.	Principal Services	2014-15	10859	Irregular payment of low	1,789,952

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Hospital/ Sims Lahore School			power factor penalty to LESCO	
194.	Principal Services Hospital/ Sims Lahore School	2014-15	10862	Non Supply of Medicine	1.115 million
195.	Principal Services Hospital/ Sims Lahore School	2014-15	9896	Irregular deposited of LD Charges & Stamp into Hospital Receipt account valuing Rs.11.061 million.	11.061 million
196.	Principal Services Hospital/ Sims Lahore School	2014-15	10839	Fraud /Mis-appropriation worth million of Rupees	-
197.	Principal Services Hospital/ Sims Lahore School	2014-15	10857	Loss due to non auction of canteens	3,000,000
198.	Principal Services Hospital/ Sims Lahore School	2014-15	10858	Loss due to non auction of Doctors Hostel Canteens	2,500,000
199.	Principal Services Hospital/ Sims Lahore School	2014-15	9897	Non production of record	-
200.	Principal Services Hospital/ Sims Lahore School	2014-15	9912	Loss due to non replacement of expired Stock	544,074
201.	Principal, Public Health Nursing School, Multan.	2013-14	11430	Vouched account not obtained from the Building Department for payment	339,700
202.	Principal, Sahiwal Medical College & Allied Institutions, Sahiwal.	2013-14	11337	Non-finalization of enquiry regarding purchase of medicine on single quotation basis	30,883,410
203.	Principal, Sahiwal Medical College & Allied Institutions, Sahiwal.	2013-14	11429	Non-recovery of outstanding overpayment	273,026
204.	Principal, Sahiwal Medical College & Allied Institutions, Sahiwal.	2014-15	10866	Non Surrendering of Savings for Rs. 394,966,342/-	394,966,342
205.	Principal, Sahiwal Medical College & Allied Institutions, Sahiwal.	2014-15	10867	Irregular Purchase of Medical & Laboratory Equipment worth Rs.34486629/-	34,486,629
206.	Principal, Sahiwal Medical College & Allied Institutions,	2014-15	10868	Irregular Purchase of Two Buses worth Rs.20,000,000/-	20,000,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Sahiwal.				
207.	Principal, Sahiwal Medical College & Allied Institutions, Sahiwal.	2014-15	10869	Irregular Drawl of Money for opening of L.C's worth Rs.19892010/-	19,892,010
208.	Principal, Sahiwal Medical College & Allied Institutions, Sahiwal.	2014-15	10870	Irregular Purchase of Plant & Machinery worth Rs.7,549,597/-	7,549,597
209.	Principal, Sahiwal Medical College & Allied Institutions, Sahiwal.	2014-15	10871	Irregular Purchase of Furniture & Fixture worth Rs.7360641/-	7,360,641
210.	Principal, Sahiwal Medical College & Allied Institutions, Sahiwal.	2014-15	10872	Irregular Purchase of I.T. Equipment worth Rs.4384838/-	4,384,838
211.	Principal, Sahiwal Medical College & Allied Institutions, Sahiwal.	2014-15	10873	Irregular Purchase of General & Cost of Other Store Items worth Rs.3123086/-	3,123,086
212.	Principal, Sahiwal Medical College & Allied Institutions, Sahiwal.	2014-15	10876	Irregular Purchase of General Store Items worth Rs.1612391/-	1,612,391
213.	Principal, Sahiwal Medical College & Allied Institutions, Sahiwal.	2014-15	10865	Non production of Record	-
214.	Project Director Enhanced HIV/AIDS Control Programme Punjab, Lahore	2013-14	11260	Non-obtaining of Distribution Account from Treatment Centers for purchase of medicines	267,420
215.	Project Director Enhanced HIV/AIDS Control Programme Punjab, Lahore	2013-14	11262	Non-obtaining of Professional Tax Certificate or Recovery from Firms	122,000
216.	Project Director Enhanced HIV/AIDS Control Programme Punjab, Lahore	2013-14	11259	Unjustified expenditure on purchase of POL costing Rs.2,954,519 for Civil Secretariat vehicles/motorcycles.	2,954,519
217.	Project Director Enhanced HIV/AIDS Control Programme Punjab, Lahore	2013-14	11263	Unauthorized excess drawn than provision in PC-1 Rs.11,583,000/-	11,583,000
218.	Project Director	2013-14	11261	Non-verification of	224,110,892

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Enhanced HIV/AIDS Control Programme Punjab, Lahore			Reconciled Expenditure Statement from Accountant General Punjab on monthly basis	
219.	Punjab Dental Hospital Lahore	2013-14	1	Blockage of Capital	1,310,851
220.	Punjab Dental Hospital Lahore	2013-14	3	Expenditure exceeding budget allocation	153790
221.	Punjab Dental Hospital Lahore	2013-14	5	Non-surrender of savings within stipulated period	3,750,006
222.	Punjab Institute of Mental Health Lahore	2014-15	1	Irregular expenditure on Dietary Articles Without Chemical	29,551,081
223.	Punjab Institute of Mental Health Lahore	2014-15	2	Non Surrendering of Savings	28,545,891
224.	Punjab Institute of Mental Health Lahore	2014-15	13	Irregular payment of GST on account of electricity and sui gas charges	29.233 million
225.	Punjab Institute of Mental Health Lahore	2014-15	14	Non Deduction of Professional Tax	225,000
226.	Punjab Institute of Mental Health Lahore	2014-15	19	Unauthorized retention of receipts in National Bank of Pakistan instead of Bank Punjab	322,718,013
227.	Punjab Institute of Mental Health Lahore	2014-15	22	Vouched Accounts Not Submitted	-
228.	Punjab Institute of Mental Health Lahore	2014-15	25	Irregular Award of Contract	29,451,051
229.	Punjab Institute of Mental Health Lahore	2014-15	26	Irregular expenditure on purchase of X-Ray Films	20,232,887
230.	Punjab Institute of Mental Health Lahore	2014-15	27	Irregular expenditure on account of printing / stationary charges	9,599,657
231.	Punjab Institute of Mental Health Lahore	2014-15	28	Irregular purchase of books	3,933,985
232.	Punjab Institute of Mental Health Lahore.	2014-15	9895	Expenditure incurred on purchase of store without immediate requirement	22,820,628
233.	Punjab Institute of Mental Health Lahore.	2014-15	9894	Non auction of off road vehicles loss	2,300,000
234.	Punjab Institute of Mental Health Lahore.	2014-15	10064	Undue blockage of government money on purchase of generators	8,550,000
235.	Punjab Institute of Mental Health, Lahore.	2014-15	5	Non-production of Vouched account of repair work of building	5707670

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
236.	Punjab Institute of Mental Health, Lahore.	2014-15	6	Irregular excess expenditure than budget allocation	3926918
237.	Punjab Institute of Mental Health, Lahore.	2013-14	11420	Irregular payment of pending liabilities	6,916,061
238.	Punjab Institute of Mental Health, Lahore.	2013-14	11423	Irregular payment of pay & allowances to the official working at a place other than his headquarter	2,496,780
239.	Punjab Institute of Mental Health, Lahore.	2013-14	11424	Irregular expenditure more than budget	541,140
240.	Punjab Institute of Mental Health, Lahore.	2013-14	11425	Un-authorized payment of pay and allowances against under age appointment	5,602,325
241.	Punjab Institute of Mental Health, Lahore.	2013-14	11422	Non disposal/auction of vehicles	600,000
242.	QMC & Allied Institution Bahawalpur	2014-15	8	Irregular opening of bank account	-
243.	QMC & Allied Institution Bahawalpur	2014-15	28	Non-transparent contracts of Coffee Shop, Fast food	6.890 million
244.	QMC & Allied Institution Bahawalpur	2014-15	30	Recovery due to un-authorized distribution of share money to non-entitled Officer/ officials	5.531 million
245.	QMC & Allied Institution, Bahawalpur	2014-15	11188	Advance payment of Electricity bill	8.102 million
246.	QMC & Allied Institution, Bahawalpur	2014-15	11196	Loss due less Deposit of Receipt on account of CT Scan Test	736,580
247.	QMC & Allied Institution, Bahawalpur	2014-15	11439	Non- recovery of stipend paid to student nurse	153,180
248.	QMC & Allied Institution, Bahawalpur	2014-15	11191	Irregular payment of low power factor penalty to MEPCO	2.429 million
249.	QMC & Allied Institution, Bahawalpur	2014-15	11202	Non Supply of Medicine valuing	2.768 million
250.	QMC & Allied Institution, Bahawalpur	2014-15	11204	Fraud /Miss-appropriation in issuance of medicines.	-
251.	QMC & Allied Institution, Bahawalpur	2014-15	11194	Unauthorized expenditure due to non termination of services of re-employed personnel-Rs.1.194 million	1.194 million

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
252.	QMC & Allied Institution, Bahawalpur	2014-15	11201	Loss due to purchase of Medicines etc at higher rates- Rs 927,041	927,041.00
253.	Rawalpindi Institute of Cardiology, Rawalpindi.	2014-15	12582	Store item found excess than stock balance	1,120,000
254.	Rawalpindi Institute of Cardiology, Rawalpindi.	2014-15	12578	Unauthorized expenditure beyond competency	49,331,705
255.	Rawalpindi Institute of Cardiology, Rawalpindi.	2014-15	12581	Approval of agenda items by the unauthorized participants	-
256.	Rawalpindi Institute of Cardiology, Rawalpindi.	2014-15	12584	Non composition of Board of Management	-
257.	Secretary Health Lahore	2014-15	1	Non-deduction of Income Tax at Source	12,264,960
258.	Secretary Health Lahore	2014-15	2	Non-production of Sales Tax Invoices & Non-deduction of income tax	2,184,840
259.	Secretary Health Lahore	2014-15	3	Loss of revenue due to non recovery of income tax	429,180
260.	Secretary Health Lahore	2014-15	4	Unauthorized payment of Health Professional Allowance	268,800
261.	Secretary Health Lahore	2014-15	5	Irregular payment of Conveyance Allowance	180,000
262.	Secretary Health Lahore	2014-15	6	Irregular payment of NPA	120,000
263.	Secretary Health Lahore	2014-15	8	Doubtful expenditure in different Heads of Account	25,372,757
264.	Secretary Health Lahore	2014-15	9	Irregular expenditure on printing charge	3,447,947
265.	Secretary Health Lahore	2014-15	11	Non-production of Log Book	22,572,937
266.	Secretary Health Lahore	2014-15	13	Unauthorized use of Government vehicles	22,572,937
267.	Secretary Health, Govt. of the Punjab	2014-15	10077	Non Production of Record	-
268.	Service Hospital / Service Institute of Medical Science Lahore	2014-15	44	Irregular expenditure of printing	106,500
269.	Service Hospital / Service Institute of Medical Science Lahore	2014-15	48	Irregular extension in the contract of Parking stands on daily basis	42,089
270.	Shaikh Zayed Hospital Lahore	2014-15	11	Utilization of Medicine Without Obtaining DTL Reports from PQCB	4,709,880

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
271.	Shaikh Zayed Hospital Lahore	2014-15	23	Irregular payment on account of Daily Wages Staff	27,694,388
272.	Sheikh Zayed Hospital Lahore.	2014-15	10070	Non-recovery of cost of risk purchase of medicine	724,581
273.	Sheikh Zayed Hospital Lahore.	2014-15	10079	Irregular/unjustified payment of Rs.2670179/- on account of 50% A & E Allowance	2,670,179
274.	Sheikh Zayed Hospital Lahore.	2014-15	10073	Purchase of medicine at higher rate Rs.259344/-	259,344
275.	SHEIKH ZAYED HOSPITAL/ COLLEGE/ NURSING SCHOOL RAHIM YAR KHAN	2014-15	11179	Irregular payment of low power factor penalty to LESCO	186,182
276.	Sheikh Zayed Medical College / Hospital Rahim Yar Khan	2014-15	3	Loss of revenue due to less deduction of income tax at source	9.048 million
277.	Sheikh Zayed Medical College/ Hospital Rahim Yar Khan	2014-15	11433	Non-recovery of cost of risk purchase of medicine	174,382
278.	Sheikh Zayed Medical College/ Hospital Rahim Yar Khan B16	2014-15	18	Chance of embezzlement in collection of receipt due to non comparison/ reconciliation of receipt with number tests i.e MRI, CT. Scan, X-ray and PCR etc & with number of patients.	-
279.	Sheikh Zayed Medical College/ Hospital Rahim Yar Khan	2014-15	19	Non-deduction of Income Tax on Nurses Stipend	2.019 million
280.	Sheikh Zayed Medical College/ Hospital, Rahim Yar Khan	2014-15	11322	Non-recovery of outstanding fee from students	142,500
281.	University of Health Science, Lahore	2014-15	12591	Unauthorized payment of House Rent without the approval of the Chancellor	1,949,495
282.	University of Health Science, Lahore	2014-15	12592	Irregular expenditure on purchase of Air conditioners – Rs. 1,289,915	1,289,915
283.	University of Health	2014-15	12521	Non recovery of Share of the University for	1,248,071

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Science, Lahore			affiliated Medical colleges	
284.	University of Health Science, Lahore	2014-15	12525	Loss due to late account for the Profit	280,585
285.	University of Health Science, Lahore	2014-15	12535	Payment of salaries without verification of increase in pension received by re-employed persons after their retirement.	-
286.	University of Health Science, Lahore	2014-15	12551	Non fixation and non charging of Auditorium and Guest House Rent – Loss of thousands of rupees	-
287.	University of Health Science, Lahore	2014-15	12516	Irregular expenditure on consultancy services of KSK campus without approval of the Board	6,600,000
288.	University of Health Science, Lahore	2014-15	12520	Non appointment of treasurer on regular basis.	-
289.	University of Health Science, Lahore	2014-15	12523	Unauthorized payment of Salaries after expiry of contract	5,161,470
290.	University of Health Science, Lahore	2014-15	12527	Irregular appointment of Director Admin	1,560,000
291.	University of Health Science, Lahore	2014-15	12536	Irregular expenditure out of University Fund	1,411,000
292.	University of Health Science, Lahore	2014-15	12618	Non compliance of instructions of Honorable Supreme Court regarding employment after retirement.	-
293.	University of Health Sciences Lahore	2014-15	18	Less accounted for the prospectus in the Stock register	553,500
HIGHER EDUCATION DEPARTMENT					
1.	Principal, Govt. Degree College for Women Khayaban-E-Sir Syed, Rawalpindi	2002-14	03	Unauthorized retention of Government money	250,000
2.	Islamia University	2013-14	9810	Agreement was not	10,105

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Bahawalpur			signed by the University	
3.	Govt. College Boys Model Town Lahore	2013-15	12371	Performance needs to be strengthened	-
4.	Govt. Girls College Satellite Town Gujranwala	2014-15	11603	Performance needs to be strengthened	-
5.	BISE Faisalabad	2014-15	10966	Loss to board due to non timely investment of funds	467,516
6.	Govt. College (W) Bilal Gunj, Lahore	2012-14	01	Irregular expenditure of incurred in excess of budget	1,833,582
7.	Govt. College (W) Bilal Gunj, Lahore	2012-14	02	Non surrendering of savings in budget	323,481
8.	Govt. Kulliyat-ul-Banat Degree College, Lahore	2012-14	03	Inefficient utilization of funds	1,951,187
9.	Govt. Kulliyat-ul-Banat Degree College, Lahore	2012-14	01	Irregular excess expenditure than budget allocation	2,731,615
10.	Govt. P.G College (W)Daska	2013-14	03	Non deposit of canteen income tax	120,606
11.	Govt. P.G College (W)Daska	2013-14	02	Non adjustment of loan drawn for payment of bus registration	130,000
12.	Govt. P.G College (W)Daska	2013-14	01	Non recovery of personal loans	138,000
13.	GC (B) Township Lahore	2013-14	03	Non deposit of income tax	115,905
14.	GC (B) Township Lahore	2013-14	04	Non adjustment of advances	86,829
15.	GC (B) Township Lahore	2013-14	02	Irregular drawl of pay & allowances	591,096
16.	GC (B) Township Lahore	2013-14	01	Overpayment of pay and allowances	169,141
17.	GC (W) Karkhana Bazar Faisalabad	2012-14	04	Non disposal of unserviceable vehicle	300,000
18.	GDC (W) Gulshan Ravi Lahore	2012-14	01	Non delivery of required number of lecturer	5,041,536
19.	Govt. College G.T Road Jehlum	2006-14	06	Non referred of students advances	339,096
20.	GC (W) Karkhana Bazar Faisalabad	2012-14	03	Unfructuous expenditure loss of govt.	3,000,000
21.	GC (W) Karkhana Bazar Faisalabad	2012-14	05	Unauthorized payment of Conveyance Allowance	104,640
22.	Govt. College G.T Road	2006-14	09	Non production of	-

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Jehlum			record	
23.	Principal GDC(W) Haweli Lakha Distt. Okara	2002-14	04	Non printing and distribution of college magazine	117,232
24.	Principal GDC(W) Haweli Lakha Distt. Okara	2002-14	05	Vouched account non obtained from building	375,000
25.	Principal GDC(W) Haweli Lakha Distt. Okara	2002-14	06	Loan no refunded	138,476
26.	DPI (Colleges) Lahore	2012-14	02	Non production of log book	-
27.	Principal GDC(W) Haweli Lakha Distt. Okara	2002-14	01	Irregular drawl of pay & allowances	103,373
28.	Principal GDC(W) Haweli Lakha Distt. Okara	2013-14	03	Non return of Library books	-
29.	DPI (Colleges) Lahore	2012-14	01	Non utilization of revenue	10,031,000
30.	GC (G) Satlite Town G/Wala	2014-15	19	Less deduction of income tax	2029,500
31.	GDC (W) Gulshan Ravi Lahore	2012-14	03	Loss to Govt. due to non deduction of income tax	89,250
32.	Principal Govt P.C.(W) S/Pura	2013-14	01	Irregular payment of account of service rendered	104,975
33.	Govt. Ambala Muslim College, Sargodha	2012-15	05	Non deduction of income tax	140,532
34.	Govt. Degree College (W) Jhang	2012-14	01	Non deduction of income tax	152,143
35.	GPGC(W) Kasur	2012-14	01	Non deduction of income tax	168,262
36.	Principal Govt D.C (Boys) Gojra	2005-14	02	Non deduction of income tax on computer lab	203,349
37.	Principal Govt. P.G.C D.G Khan	2013-15	04	Non deduction of income tax	254,466
38.	Govt.P.G.C (W) Shadbagh	2013-14	02	Non deduction of income tax	267,184
39.	Govt.P.G.C Jampur	2006-14	02	Non deduction of income tax	267,970
40.	Govt.P.G.C Rajanpur	2006-14	02	Non deduction of income tax	276525
41.	Govt. Degree College (W) Jhang	2012-14	02	Non deduction of income tax	334,152
42.	GC (W) Karkhana Bazar Faisalabad	2012-14	01	Non deduction of income tax	352,169

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
43.	Govt.College of Home Economics Gulberg Lahore	2014-15	03	Non deduction of income tax	370,592
44.	Principal Govt.P.G Gordon College Rawalpindi	2014-15	02	Non deduction of income tax	430,548
45.	Principal Govt. College (W)D.G Khan	2014-15	01	Non deduction of income tax	471,594
46.	Govt.P.G.C (W) Cooper Road Lahore	2014-15	01	Irregular payment of salary	492,150
47.	Govt.P.G.C (W) Sahiwal	2014-15	05	Non deduction of income tax	537,968
48.	Principal Govt D.C (Boys) Gojra	2005-14	01	Irregular payment on account of service rendered	618,122
49.	Govt.P.G.C (W) Samnabad Lahore	2014-15	04	Non deduction of income tax	645,971
50.	Govt.P.G.C (B) Sahiwal	2014-15	02	Non deduction of income tax	1,039,442
51.	Govt. College (W) University Sialkot	2013-15	03	Non deduction of income tax	2,923,072
52.	Principal Govt. Murray College Sialkot	2014-15	02	Irregular payment of salary Non deduction of I.Tax	15,387,099 1,154,032
53.	Govt. D.C (W) Dullewala Bhakar	2009-14	01	Irregular payment of salaries	128,666
54.	Directorate of Education (C) Bahawalpur	2012-14	03	Non-forfeiture of security deposit	214,400
55.	Directorate of Education (C) Bahawalpur	2012-14	08	Irregular expenditure on pending liabilities	141,754
56.	Govt.P.G.C (B) Asghar Mall, Rwp	2013-14	02	Excess expenditure over and above budget allocation	11,144,835
57.	Govt.P.G.C (B) Asghar Mall, Rwp	2013-14	03	Non surrendering of saving budget grant	18,193,940
58.	Govt. D.C (B) Raiwind Lahore	2011-14	01	Irregular drawl of pay & allowances	608,203
59.	Govt. D.C (B) Raiwind Lahore	2011-14	03	Overpayment of House Rent	3,859,236
60.	Govt.D.C (W) Chinniot	2006-14	02	Non collection of bus fund	100,200
61.	Govt.D.C (W) Chinniot	2006-14	03	Non recovery of personal loan	380,000
62.	Govt.D.C (W) Chinniot	2006-14	04	Non recovery of 5% HR	-
63.	Govt.D.C (W) Chinniot	2006-14	05	Lapse of budget	26,575,592
64.	Govt.D.C (W) Chinniot	2006-14	06	Wasteful expenditure on purchase of L.B	525,475

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
65.	GPGC(W) Kasur	2012-14	07	Non deduction of C.A	84,216
66.	GPGC(W) Kasur	2012-14	06	Excess expenditure over and budget	1,327,801
67.	GPGC(W) Kasur	2012-14	05	Irregular expenditure on printing	475,712
68.	GPGC(W) Kasur	2012-14	03	Overpayment of 30% S.S	288,000
69.	GPGC(W) Kasur	2012-14	02	Irregular expenditure on printing	140,400
70.	Principal Govt. P.G C (W) Sahiwal	2013-14	01	Non printing of college magazine	445,585
71.	GPGC(W) Kasur	2012-14	04	Non deduction of GP Fund	546,528
72.	Principal Govt. P.G C Sohawa Jelum	2000-14	02	Unauthorized drawl of special allowance	480,165
73.	Govt. P.G C (W) Shadbagh Lahore	2013-14	05	Excess expenditure over and above budget	1,142,552
74.	Govt. P.G C (W) Shadbagh Lahore	2013-14	03	Irregular expenditure on purchase of computer lab	718,100
75.	Govt. C.(B) Model Town Lahore	2013-15	01	Non deposit of fee relevant account	647,616
76.	Govt.P.G.C (B) Sahiwal	2014-15	05	Non printing of college magazine	2,300,694
77.	Directorate of Education (Colleges) Multan	2010-14	05	Loss due to non supply of furniture	3,943,884
78.	GC Girls Satlite Town G/Wala	2014-15	06	Irregular expenditure out of college fund	1,784,250
79.	GC Girls Satlite Town G/Wala	2014-15	08	Undue favor of contractor of canteen	500,000
80.	Principal Queen Marry College Lahore	2014-15	04	Irregular placement of bank account	28.645 million
81.	MAO College Lahore	2014-15	16	Less receipt from canteen	233,650
82.	Govt.P.G.C Sahiwal	2012-14	02	Excess expenditure over budget allocation	2,365,800
83.	Govt.P.G.C Sahiwal	2012-14	03	Non surrendering of saving	6,829,538
84.	Govt.P.G.C Sahiwal	2012-14	04	Irregular payment of C.A	73,640
85.	Govt.P.G.C Sahiwal	2012-14	05	Non deduction of I.Tax	36,388
86.	Govt. D.C. (W) Sharqpur S/Pura	2008-14	04	Lapse of fund	8,654,532
87.	Govt. D.C. (W) Sharqpur S/Pura	2008-14	03	Non deduction of C.A	59,860
88.	Govt.D.C(W) Jampur	2005-14	03	Irregular expenditure in violation of PPRA	200,000
89.	Govt.D.C(W) Jampur	2005-14	04	Non recovery of income tax	190,200

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
90.	Govt.D.C (W) Gulshan Ravi Lahore	2012-14	04	Non adjustment of advances	576,743
91.	Principal G.D.C. (W) Wah Cantt	2012-14	08	Loss to Govt due to operating bank account without profit	553,410
92.	Govt. D.C. (W) Sharqpur S/Pura	2008-14	02	Non deduction of GP Fund	94,112,
93.	Govt. D.C. (W) Sharqpur S/Pura	2008-14	01	Overpayment of 30% SSV	153,600
94.	Govt.D.C (B) Makhdoom Rasheed Multan	2012-14	02	Defective Maintenance of cash book	-
95.	Govt.D.C (B) Makhdoom Rasheed Multan	2012-14	01	Excess expenditure over and above budget	1,585,303
96.	Govt.D.C (B) Makhdoom Rasheed Multan	2012-14	02	Non deduction of C.A	72,323
97.	Govt.D.C (B) Makhdoom Rasheed Multan	2012-14	03	Lapse of funds	6,082,912
98.	G.C (W) Kahna Nau, Lahore	2011-14	08	Non adjustment of advances	463,614
99.	G.C (W) Kahna Nau, Lahore	2011-14	06	Irregular payment of C.A	91,823
100.	G.C G.T Road Jehlum	2006-14	05	Irregular expenditure out student funds	427,165
101.	G.C G.T Road Jehlum	2006-14	04	Irregular financial loss to the student	709,000
102.	G.C G.T Road Jehlum	2006-14	03	Non recovery of penal	1,090,280
103.	G.C G.T Road Jehlum	2006-14	02	Irregular purchase of furniture	1,913,304
104.	G.C G.T Road Jehlum	2006-14	01	Unauthorized payment of C.A	2,350,144
105.	G.C G.T Road Jehlum	2006-14	07	Irregular payment of C.T.I	146,450
106.	GDC (W) Wazirabad	2013-14	02	Inefficient utilization of funds	853,902
107.	GDC (W) Wazirabad	2013-14	03	Irregular expenditure without sanction	236,256
108.	GDC (W) Wazirabad	2013-14	01	Excess expenditure than budget	1,054,671
109.	Govt. Aisha PGC Timber Market Lahore	2012-14	02	Non deduction of I.Tax	116,177
110.	Govt. Aisha PGC Timber Market Lahore	2012-14	01	Non auction of canteen	-
111.	Govt. Aisha PGC	2012-14	04	Non surrendering of	9,737,128

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Timber Market Lahore			saving	
112.	GDC.(W) Peshwer Road Rawalpindi	2002-14	04	Irregular drawl of C.A	109,561
113.	GDC.(W) Peshwer Road Rawalpindi	2002-14	05	Irregular mode of payment	789,999
114.	GDC.(W) Peshwer Road Rawalpindi	2002-14	03	Recovery of pay & allowances	127,500
115.	GDC (W) Karkhana Bazar Faisalabad	2012-14	07	Non surrendering of saving	3,971,412
116.	Principal Govt. Murray College Sialkot	2014-15	05	Irregular expenditure spent on various contingency heads	496,022 419,825
117.	UET Lahore	2013-14	109	Non preparation of Annual account	-
118.	UET Lahore	2013-14	93	Non recovery of outstanding electricity bill	513,223
119.	UET Lahore	2013-14	113	Less income tax deduction on salary	-
120.	UET Lahore	2013-14	56	Loss due to non utilization /pilferage of canal water	3.5 million
121.	UET Lahore	2013-14	115	Irregular Probationary Reviews	-
122.	UET Lahore	2013-14	57	Non deposit of income from orchard	390,000
123.	UET Lahore	2013-14	59	Non deduction of electricity charges from car	420,000
124.	UET Lahore	2013-14	54	Non maintenance library register and liabilities	50 million
125.	UET Lahore	2013-14	64	Non submission of inquiry report	
126.	UET Lahore	2013-14	27	Inadequate provision of pension of funds	2.4 million
127.	UET Lahore	2013-14	23	Non occupation of houses and loss	524,592
128.	UET Lahore	2013-14	53	Irregular appointment of contract employees	26,261,422
129.	UET Lahore	2013-14	52	Audit not conducted by Govt. Auditors	353 million
130.	UET Lahore	2013-14	51	Irregular expenditure without adopting PPRA Rules	766,730
131.	UET Lahore	2013-14	49	Non maintenance of log books	-

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
132.	UET Lahore	2013-14	106	Deplorable/Pitiable Condition of UET Junior Model School	-
133.	UET Lahore	2013-14	104	Irregular /unlawful appointment of MD	204,839
134.	UET Lahore	2013-14	101	Less deduction of income tax	39,065
135.	UET Lahore	2013-14	88	Irregular payments to Private Audit Firm	135,000
136.	UET Lahore	2013-14	84	Irregular Hiring of Dr. Inam Elahi Rana & Ms. Amina Javed	2.1 million
137.	UET Lahore	2013-14	82	Irregular hiring of consultants	8.9 million
138.	UET Lahore	2013-14	65	Excess expenditure over and above	427 million
139.	UET Lahore	2013-14	63	Irregular excess expenditure on entertainment	446,530
140.	UET Lahore	2013-14	60	Irregular expenditure on daily tea	1.0 million
141.	UET Lahore	2013-14	67	Irregular expenditure on POL	6.240 million
142.	UET Lahore	2013-14	100	Unlawful formation of ESU-Pak	-
143.	UET Lahore	2013-14	77	Non installment of electricity & gas meters	133.6 million
144.	UET Lahore	2013-14	81	Irregular appointment of consultant	1.2 million
145.	UET Lahore	2013-14	94	Non deduction of income tax	16,128
146.	UET Lahore	2013-14	74	Audit not conducted	-
147.	UET Lahore	2013-14	76	Irregular requirement of medical bills	36,653
148.	UET Lahore	2013-14	75	Irregular Hiring of interns	1.5 million
149.	Principal, Govt. D.G.C (B) Zafarwal, (Narowal)	2006-14	01	Likely embezzlement by the ex principal	-
150.	Principal, Govt. D.G.C (B) Zafarwal, (Narowal)	2006-14	03	Non production of record	-
151.	Principal, Govt. D.G.C (B) Sharqpur	2000-14	01	Non auction of unserviceable items	231,040
152.	Principal, Govt. D.G.C (B) Sharqpur	2000-14	03	Non production of record	-
153.	Principal, Govt. D.G.C (W) Wah, Cantt	2000-14	03	Non production of record	-

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
154.	Kinnaird College, Lahore	2014-15	08	Inadmissible payment of integrated entertainment	87,600
155.	Kinnaird College, Lahore	2014-15	01	Irregular Award of remuneration	720,000
156.	Kinnaird College, Lahore	2014-15	04	Irregular advertisement through private agencies	266,986
157.	Kinnaird College, Lahore	2014-15	09	Non production of record	-
158.	Govt. college (W) Gulberg, Lahore	2014-15	25	Non production of record	-
159.	Govt. Post Graduate College Chakwal	2005-15	13	Non production of record	-
160.	Lahore College for Women University Lahore	2014-15	04	Undue Benefit to Bank by opening the currents Accounts	7,393,438
161.	Lahore College for Women University Lahore	2014-15	05	Non credit of profit on amount of profit on investment	362,073
162.	Lahore College for Women University Lahore	2014-15	24	Irregular expenditure on advertisement	2,964,196
163.	Lahore College for Women University Lahore	2014-15	03	Loss to University due to not timely investment	1,362,476
164.	Lahore College for Women University Lahore	2014-15	28	Non renewal of performance security	3332263
165.	Lahore College for Women University Lahore	2014-15	29	Irregular award of work	33322633
166.	Director of Education Lahore	2014-15	03	Irregular acceptance of defective from various suppliers	25.210 million
167.	Principal, Queen Marry College Lahore	2014-15	05	Non deposit of Retired employees salary	4,876,774
168.	Govt.P.G.C, Samnabad, Faisalabad	2012-15	03	Irregular /unauthorized payment of remuneration	3,617,227
169.	UET Lahore	2013-14	85	Irregular expenditure on repair & maintenance without quotations	223,622
170.	UET Lahore	2013-14	87	Non appointment of Assistant Treasurers	-
171.	UET Lahore	2013-14	114	Irregular award of Tenure	-
172.	UET Lahore	2013-14	29	Placements of funds in Non Interest Bearing	-

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				Accounts	
173.	UET Lahore	2013-14	83	Excess payment paid to visiting faculty	3.3 million
174.	UET Lahore	2013-14	80	Non auction of Commercial shops	5.3 million
175.	UET Lahore	2013-14	111	Excess payment to Legal Advisor	798,500
176.	Principal, Lawrence College, Ghora Gali, Murree	2014-15	13	Irregular supply of electricity to college residents	-
177.	Govt. Post Graduate College for (W) Cooper Road Lahore	2014-15	09	Less receipt due to discount of rent	174,186
178.	BISE Gujranwala	2014-15	19	Non recoupment of cash award from F.D	19,100,000
179.	BISE Bahawalpur	2013-14	03	Non recoupment of cash award from F.D	12,600,000
180.	Director of Education (Colleges) Sargodha	2014-15	10	Non forfeiting the CDR	818,934
181.	University of Education Lahore	2014-15	03	Non remission of funds to university account	13,566,579
182.	Sec. BISE Rawalpindi	2014-15	02	Deposit of sale proceed of forms not shown	55,229,200
183.	The Islamia University of Bahawalpur	2014-15	23	Deposit the university account not shown	1260.00 million
184.	Govt. College University for Women, Madina Town, Faisalabad	2014-15	11	Irregular placement of bank account	83,906,976
185.	Govt. Post Graduate College for (W) Sargodha	2014-15	09	Irregular payment through cash payment Non deduction of I.Tax	1,553,066 69,888
186.	Principal, Govt. Degree College for (W), B-Block Satlite Town Rawalpindi	2005-14	06	Irregular mode of payment	827,300
187.	Principal, Govt. Degree College Sohawa Jehlum	2000-14	04	Irregular mode of payment	480,000
188.	Govt. College (B) Gulberg, Lahore	2013-14	03	Irregular mode of payment	400,000
189.	Govt. College (W) Kahna Nau, Lahore	2011-14	04	Less deduction of Income & Sales Tax	154,407
190.	Govt. College (W) Kahna Nau, Lahore	2011-14	07	Unauthorized payment due to purchase of goods	77,474
191.	Govt. College (W)	2011-14	05	Irregular mode of	208,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Kahna Nau, Lahore			payment	
192.	Director of Education (C) D.G.Khan	2012-14	01	Irregular mode of payment	133,263
193.	Sec. HED	2014-15	15	Non reconciliation of special drawing account	3711.896 million
194.	Director of Education (C) Sargodha	2014-15	03	Irregular re-appropriation of expenditure	4450,000
195.	Fatima Jinnah Women University Rawalpindi	2014-15	15	Non-utilization of Generators	-
196.	UET Lahore	2013-14	66	Irregular expenditure on Mobile Phone bills	225,500
197.	Principal Govt.D.C (W) Peshawer Road Rawalpindi	2002-14	7	Irregular expenditure on purchase of goods	729,855
198.	Lahore College for Women University Lahore	2014-15	13	Irregular appointment of employees	100,000
199.	Lahore College for Women University Lahore	2014-15	11	Irregular up gradation of posts without provision of the Act	-
200.	UET Lahore	2013-14	89	Violation of University Act by Syndicate & Transgression of her authority	-
201.	UET Taxila	2014-15	13	Non refund of student scholarship	48,173,018
202.	Director of Education Lahore	2014-15	24	Irregular purchase of novel items	600,065
203.	Director of Education Lahore	2014-15	13	Irregular expenditure on printing	103,826
204.	Director of Education Lahore	2014-15	29	Substandard supply of chairs	4,264,844
205.	Director of Education Lahore	2014-15	18	Less receipt of supply	185,099
206.	Director of Education Lahore	2014-15	17	Irregular purchase of splitting up	198,900
207.	Director of Education Lahore	2014-15	11	Fraudulent payment	1,359,346
208.	Director of Education Lahore	2014-15	15	Irregular purchase of sports items	817,694
209.	Govt. Post Graduate College Jhang	2012-14	01	Irregular expenditure on procurement of Stores	2,996,055
210.	Govt. College Women University Sialkot	2013-15	01	Irregular expenditure procurement of Plant & machinery	2.220 million
211.	Govt. Degree College	2012-14	03	Irregular expenditure	969,360

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Women Jhang			procurement of furniture	
212.	Principal Govt. Murray College Sialkot	2014-15	12	Irregular expenditure charged to welfare fund	28,050
213.	Govt. Home Economics College Gujranwala	2014-15	01	Missing of Assets Casting	5058,000
214.	Govt. Home Economics College Gujranwala	2014-15	03	Non receipt of various assets	531,000
215.	BISE Faisalabad	2014-15	13	Irregular payment of software allowance	279,000
216.	BISE Faisalabad	2014-15	09	Loss to University due to not timely investment	467,516
217.	BISE Faisalabad	2014-15	11	Irregular payment of inspection fee	255,000
218.	Director Education (C) D.G. Khan	2013-15	01	Non utilization of revenue grant vet lapsed	2,2327,563
219.	University of Education Lahore	2014-15	01	Late transfer of principal amount on account of investment	721,998
220.	Fatima Jinnah Women University Rawalpindi	2014-15	16	Post evaluation of completed development project	41.000 million
221.	Govt. Sadiq College (W) University B/Pur	2012-15	08	Non maintenance of cash book	330,799,680
222.	Director of Colleges G/wala	2014-15	03	Non maintenance of cash book	145.126 million
223.	Director Education Colleges Bahawalpur	2014-15	08	Non maintenance of cash book	606,331,183
224.	Director Education Colleges Bahawalpur	2012-14	09	Non maintenance of SDA cash book	45,614,921
225.	Govt. Post Graduate College Chakwal	2005-15	02	Undue benefit to bank account	1084,081
226.	BISE Gujranwala	2014-15	06	Irregular shifting of headquarter Overpayment of late shifting	3,159,548 358,637
227.	Secretary HED	2014-15	07	Unauthorized posting of lecturer as section officer	-
228.	Director of Colleges Rawalpindi	2014-15	20	Irregular /misclassification expenditure	21,450,000
229.	BISE D.G Khan	2012-15	05	Unlawful payment of computer allowance	162,000
230.	BISE Multan	2014-15	05	Unlawful payment of computer allowance	108,000
231.	Director of Education Colleges Faisalabad	2014-15	06	Irregular purchase of student desk higher rates	509,220
232.	Director of Education	2014-15	05	Irregular purchase of 3	312,120

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Colleges Faisalabad			Servers at higher rates	
233.	Director of Education Colleges Faisalabad	2014-15	01	Excess payment on account of purchase of Student Chairs	12,011,750
234.	Director of Education Colleges Sargodha	2014-15	01	Excess payment on account of purchase of Student Chairs	4,188,121
235.	Director of Education Colleges Sargodha	2014-15	06	Excess payment on account of purchase of Computer	2,669,282
236.	Director of Education Colleges Sargodha	2014-15	05	Excess payment on account of purchase of I.T Equipments	166,151
237.	Director of Education Colleges Sahiwal	2014-15	03	Loss due to in effective mechanism	212,000
238.	BISE Sargodha	2014-15	09	Undue benefit to bank by opening the current accounts	1,367,138
239.	Govt. Fatima Jinnah College (W) Chunna Mandi, Lahore	2012-14	09	Irregular extension of contract of cycle stand	2964,302
240.	Govt. College (W) Gulberg Lahore	2014-15	12	Loss due to not allotment of 02 non available resident to the staff	1,200,000
241.	The Islamia University of Bahawalpur	2014-15	24	Irregular expenditure due to misclassification	393,420
242.	The Islamia University of Bahawalpur	2014-15	14	Irregular expenditure on purchase of glassware	1,599,990
243.	UET Taxila	2014-15	15	Irregular drawl of pay against the upgraded posts	-
244.	UET Taxila	2014-15	11466	Increase in pension during the period of re-employment recovery of thereof	-
245.	UET Taxila	2014-15	11916	Wasteful expenditure on payment of salaries	104,299,324
246.	UET Taxila	2014-15	11470	Non compliance of instruction of Honourable Supreme Court	-
247.	Govt.P.G.C Samnabad Faisalabad	2012-15	11313	Irregular launching of M. Phil	14.20 million
248.	Lahore College for (W) University Lahore	2014-15	10958	Irregular appointment of retired Govt. employees	-
249.	Govt. Sadiq College (W) University, B/Pur	2012-15	10646	Irregular appointment of non teaching staff	-

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
250.	Govt. College for (W) Gulberg Lahore	2014-15	10438	Irregular award of floor repair work	-
251.	Govt.P.G.College Samnabad Lahore	2013-15	9850	Non utilization of student fund	41,393,099
252.	Govt.Girls College Stallite Town Gujranwala	2014-15	12377	Loss of due to excess printing of prospectus	113,600
253.	Govt Marry College Sialkot	2014-15	1352	Non operation of various fund account since 01.7.14	1375,900
254.	Secretary HED	2014-15	11598	Projects Accounts require special performance Audit	8,466,339,000
255.	Govt. P.G.College Sahiwal	2014-15	9816	Non utilization of Medical Fund	1,217,122
256.	Kinnard College Lahore	2014-15	9793	Non utilization of various funds	1,323,218
257.	Fatima Jinaha Women University Rawalpindi	2014-15	11741	Un-justified consumption of POL in Generator sustained loss of POL due to defective average 2 consumption	-
258.	Govt. P.G.W.Sargodha	2014-15	11972	Shortage of tress during physical verification	630,000
259.	Fatima Jinaha Women University Rawalpindi	2014-15	11748	Non write off loss of excess printing of prospectus	72,250
260.	Govt. P.G.College Jampur	2006-14	10605	Un-authorized transfer of amount lapsable Govt.; of computer lab in college in private account after lapse	331,000
261.	Govt. College of Commerce Peoples colony Faislabad	2014-15	12642	Undue balance under PUPIL Fund	7,704,594
262.	Queen marry college Lahore	2014-15	10271	Inefficient utilization of funds 12.210 million	12,210,000
263.	Govt. College W University Sailakot	2013-15	11158	Irregular payment of salaries to contingent paid staff of student hostel	1,671,578
264.	BISE Rawalpindi	2014-15	9815	Unjustified/ irregular transfer of vehicles No. RIG 1082 & RIY782	-
265.	MAO College Lahore	2014-15	9799	Non compliance of previous outstanding paras 1987-88	-

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
266.	MAO Colledge Lahore	2014-15	9796	Irregular expenditure of cycle stand fund and non adjustment of advances and non availability of vouched account	215,000
267.	G.P.G. College B. Stalite Town Gujrnwala	2013-14	01	Admission and tuition fee not deposited	4,078,081
268.	G.P.G. College B. Stalite Town Gujrnwala	2013-14	03	Excess expenditure over and above budget	555,135
269.	G.P.G. College B. Stalite Town Gujrnwala	2013-14	04	Non surrender of saving	1161,222
270.	Director of colleges D.G.Khan	2012-14	02	Non disposal of unserviceable vehicles	300,000
271.	Director of colleges D.G.Khan	2012-14	04	Inefficient utilization of funds	175,763
272.	Director of colleges D.G.Khan	2012-14	05	Irregular excess expenditure than budget	172,402
273.	Govt degree college daultala Rawalpindi	2001-14	1	Inefficient utilization of funds	46,403,572
274.	Govt degree college daultala Rawalpindi	2001-14	2	Irregular excess expenditure than budget	5,427,108
275.	Govt degree college daultala Rawalpindi	2001-14	3	Loss to Govt due to non registration	315,080
276.	Govt degree college daultala Rawalpindi	2001-14	4	Inefficient utilization of Revenue grant	5,742,694
277.	Govt degree college daultala Rawalpindi	2001-14	5	Loss to the public exchequer due to non function of college vehicle	8,858,000
278.	Govt degree college daultala Rawalpindi	2001-14	6	Unauthorized drawl of inadmissible allowances to the extent	117,327
279.	Director of Education college Multan	2002-14	02	Non accountal of books laboratory items and chemicals amount	12,709,482
280.	Director of Education college Multan	2002-14	03	Irregular purchase of furniture	3,943,884
281.	Director of Education college Multan	2002-14	4	Loss of govt. due to non utilization of revenue grant	6,905,383
282.	Director of Education college Multan	2002-14	6	Irregular mode of payment	304,765
283.	Director of Education college Multan	2002-14	7	Irregular purchase of novel /luxurious items	179,033
284.	Govt. Degree (W) Gujar Khan	2002-14	1	Non deduction of income tax from	1,370,799

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				computer section	
285.	Govt. Degree (W) Gujar Khan	2002-14	2	Recovery on account of fund of 2nd shift	136,800
286.	Govt Degree w Gujar khan	2002-14	4	Irregular expenditure on printing of college magazine	833,900
287.	Govt. college w Zenaib Multan	2009-14	1	Irregular use of POL	168,407
288.	Govt. college w Zenaib Multan	2009-14	2	Irregular excess expenditure than budget	4,131,436
289.	Govt. college w Zenaib Multan	2009-14	03	Overpayment of Conveyance Allowance	44,157
290.	Govt. college w Zenaib Multan	2009-14	04	Non auction of canteen loss to Govt	80,000
291.	Govt.I.D.Jangua College lalamusa Gujrat	2006-14	01	Non utilization of budget rant	21,477,008
292.	Govt.I.D.Jangua College lalamusa Gujrat	2006-14	02	I Irregular excess expenditure than budget	2,924,717
293.	Govt.I.D.Jangua College lalamusa Gujrat	2006-14	03	Non transfer of library security fund	1,481,174
294.	Govt.I.D.Jangua College lalamusa Gujrat	2006-14	4	Non utilization of student fund	811,186
295.	Govt.I.D.Jangua College lalamusa Gujrat	2006-14	5	Irregular payment of pay and allowances	1,111,284
296.	Govt.I.D.Jangua College lalamusa Gujrat	2006-14	6	Unauthorized payment of Conveyance Allowance	999,666
297.	Govt.I.D.Jangua College lalamusa Gujrat	2006-14	7	Profit on library security fund not transferred	553,019
298.	Govt.I.D.Jangua College lalamusa Gujrat	2006-14	8	Non deduction 15% Economy cut Rs/	2,301,000
299.	Govt.I.D.Jangua College lalamusa Gujrat	2006-14	9	Non utilization of computer section receipt	427,063
300.	Govt.I.D.Jangua College lalamusa Gujrat	2006-14	11	Irregular drawl of Conveyance Allowance during winter vacation and leave period	110,738
301.	Govt. P.G. college (B) Kot Sultan Layyaha	2006-14	06	Non adjustment of loan drawl from college fund accounts	2,311,965
302.	Govt. P.G. college (B) Kot Sultan Layyaha	2006-14	01	Non recovery of compensation from scholar who failed to return to Pakistan	-
303.	Govt. P.G. college (B) Kot Sultan Layyaha	2006-14	02	Overpayment of Conveyance Allowance during leave	175,800

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
304.	Govt. P.G. college (B) Kot Sultan Layyaha	2006-14	03	Irregular lapsing of funds for purchase of bus	3700,000
305.	Govt. P.G. college (B) Kot Sultan Layyaha	2006-14	05	Irregular drawl pay and allowances due to erratic positing	664,816
306.	BISE Sahiwal	2014-15	02	Unjustified payment of late sitting	17151,673
307.	Govt.P.G.College W Sahiwal	2014-15	03	Irregular excess expenditure then budget	5048,006
308.	BISE Sahiwal	2014-15	10	Non auction of used mobil oil	118,289
309.	BISE Sahiwal	2014-15	03	Irregular procurements	32.448 million
310.	Lawarance college Ghora Gali Muree	2014-15	01	Excess expenditure than actual expenditure	20,445,466 85,181,698
311.	BISE Rawalpindi	2014-15	11	Wastage of board fund due to necessary printing of objective answer sheet	860,880
312.	BISE Rawalpindi	2014-15	09	Irregular payment of late sitting allowance	20,968,561
313.	BISE Rawalpindi	2014-15	13	Non production of record	-
314.	Govt. college Model(B) Town Lahore	2013-15	3	Non verified amount on account of cycle stand by treasury office	104,500
315.	Govt. college Model(B) Town Lahore	2013-15	8	Non deduction of I. Tax	343,030
316.	Ambala Muslim College Sargodha	2012-15	6	High drop out of BS Program	-
317.	Director of Colleges Gujranwala	2014-15	15	Undue retention of Govt. Money	745,560
318.	Fatima Jinnah (W) University, R/Pindi	2014-15	03	Irregular repair of vehicles	570,780
319.	BISE Sahiwal	2014-15	06	Irregular payment on accounts of incentive	957,020
320.	Director of Colleges Rawalpindi	2014-15	15	Doubtful payment due non showing of stock entries	16505,450
321.	Director of Colleges Rawalpindi	2014-15	06	Doubtful purchase of revenue grant	107593,242
322.	Director of Colleges Rawalpindi	2014-15	16	Codal formalities not fulfilled for purchase	107593,242
323.	Director of Colleges Faisalabad	2014-15	03	Irregular purchase of Lab Equipments under various schemes	23,971,200
324.	UET Lahore	2013-14	95	Irregular award of contract on favoritism basis	4,773,555

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
325.	Fatima Jinnah (W) University, R/Pindi	2014-15	04	Irregular expenditure due to non maintenance of monthly goshwara	4,595,390
326.	Director of Colleges Rawalpindi	2014-15	07	Doubtful purchase of items	3,322,749
327.	The Islamia University B/Pur	2014-15	12	Irregular expenditure on purchase of stationery items	2,622,810
328.	The Islamia University B/Pur	2014-15	16	Irregular payment of rent of building	1,756,920
329.	BISE F/Abad	2014-15	02	Irregular excess collection of Rs.50 per students total excess fee	11,569
330.	BISE Sargodha	2014-15	05	Doubtful charging of levying per candidate	14,705,535
331.	BISE Sahiwal	2014-15	05	Irregular excess charging of examination fee	39.622 million
332.	BISE D.G.Khan	2012-15	02	Irregular excess charging of examination fee	41,055,885
333.	BISE B/Pur	2014-15	02	Irregular excess charging of examination fee	44,463,820
334.	BISE Multan	2014-15	03	Irregular excess charging of examination fee	60,910,395
335.	BISE R/Pindi	2014-15	08	Irregular excess charging of examination fee	70,597,335
336.	BISE G/Wala	2014-15	14	Irregular excess charging of examination fee	128,455,080
337.	Govt. Fatima Jinnah College (W), Choona Mandi Lahore	2012-14	06	Non farming of act, statutes and rules of institution	-
338.	Lahore College for Women University Lahore	2014-15	3D	Non establishment of LCWU Jhang Campus	-
339.	UET Lahore	2013-14	55	Loss due to non cultivation of cultivable land	5.25 million
340.	Principal, Govt. Degree College for Women, Khayaban-E-Sir Syed, R/Pindi	2002-14	05	Overpayment of 30% S.S	66,821
341.	Principal, Govt. Degree College for Women, Block, Satlite Town, Lahore	2005-14	11922	Overpayment of 30% S.S	125,415
342.	Principal, Govt. Degree College, Sohawa, Jehlum	2000-14	9787	Overpayment of 30% S.S	185,916

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
343.	Govt.Post Graduate College (W) Sahiwal	2014-15	9804	Irregular payment of S.S	207,360
344.	Govt. Fatima Jinnah College (W), Choona Mandi Lahore	2012-14	10344	Irregular expenditure on a/c of awarding increment	304,090
345.	Govt.D.C.for (B) Makhdoom Rasheed, Multan	2012-14	10927	Irregular fixation of pay	330,,000
346.	Director of Colleges F/Abad	2014-15	12679	Irregular purchase of furniture	64,017,692
347.	Director of Colleges Sargodha	2014-15	11952	Irregular purchase of equipment	33,094,057
348.	Director of Colleges Sargodha	2014-15	11956	Irregular purchase of furniture	26,719,590
349.	Director of Colleges G/Wala	2014-15	11726	Unauthorized purchases beyond PC-I	5,945,734
350.	Director of Colleges R/Pindi	2014-15	9859	Purchase of Supplies at higher rates	3,640,181
351.	Director of Colleges R/Pindi	2014-15	9840	Unauthorized purchases beyond PC-I	593,844
352.	PLC Ghora Ghali Murree	2014-15	9757	Irregular expenditure on constructional work	134 million
353.	Director of Colleges R/Pindi	2014-15	9860	Irregular procurement of goods	99,570,918
354.	UET Taxila	2014-15	11462	Irregular procurement of goods	31,243,125
355.	PLC Ghora Ghali Murree	2014-15	9842	Irregular purchase of vehicles	357,167
356.	Fatima Jinnah (W) University, R/Pindi	2014-15	11743	Irregular expenditure without concurrence of the Austerity Committee	18,902,902
357.	GCU for (W) Madina Town, F/Abad	2014-15	12413	Irregular procurement without approval of austerity committee	8,198,115
358.	Director Education Colleges D.G.Khan	2013-15	12404	Irregular purchase of Daewoo Bus	7485,000
359.	GC (W) University, Sialkot	2013-15	11917	Irregular payment of salaries to contingent	6.888 million
360.	BISE Sahiwal	2014-15	9963	Irregular expenditure on purchase of durable goods	5.894 million
361.	GCU for (W) Madina Town, F/Abad	2014-15	12408	Irregular purchase of vehicle without approval of C.M	4,803,000
362.	The Islamia University B/Pur	2014-15	9962	Irregular expenditure on purchase of durable goods	2,954,869

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
363.	Govt.P.G.C Chakwal	2005-15	11959	Irregular procurement without approval of Austerity committee	6,,635
364.	BISE Multan	2014-15	10701	Irregular expenditure on purchase of durable goods	1,562,948
365.	GC (W) Kahna Nau, Lahore	2011-14	11928	Irregular purchase of I.T Equipments	1,437,325
366.	GC (W) Kahna Nau, Lahore	2011-14	11927	Irregular purchase of Furniture	1,257,259
367.	Govt.P.G.C. Samnabad F/Abad	2012-15	11311	Irregular purchase of vehicle without approval of CM	695,000
368.	Directorate of Education (C) B/Pur	2012-14	10279	Irregular expenditure on purchase of durable goods	544,986
369.	Fatima Jinnah (W) University, R/Pindi	2014-15	11740	Irregular expenditure on appointment	350,000
370.	UET Lahore	2013-14	13119	Provision of Gas at subsidize rate & loss	56 million
371.	BISE Sahiwal	2014-15	10351	Loss due to non investment out of boards accounts	58.614 million
372.	UET Lahore	2013-14	13131	Unlawful IB&M Statutes	-
373.	UET Lahore	2013-14	13127	Irregular Occupation	-
374.	Govt. H.E.C G/Wala	2014-15	10359	Unlawful occupation of college land	-
375.	Principal Govt.P.G.Gordon College R/Pindi	2014-15	9838	Loss in Govt. in million	-
376.	UET Lahore	2013-14	13115	Irregular payment of remuneration of PDC	3,839,972
377.	UET Lahore	2013-14	13136	Unlawful hiring	
378.	Director of Colleges F/Abad	2014-15	12627	Less receipt of furniture	1,062,585
379.	UET Lahore	2013-14	13132	Non investment of idle balances	1.4 billion
380.	UET Lahore	2013-14	13120	Provision of electricity at subsidize	29 million
381.	Secretary HED	2014-15	12639	Advance drawl of funds	256,659,7370
382.	Govt.College Women Gulberg Lahore	2014-15	10447	Non obtaining of Professional Tax	100,000
383.	Govt.P.G.College Samnabad Lahore	2013-15	9850	Non utilization of student fund	41,393,099
384.	Govt.Girls College Stallite Town Gujranwala	2014-15	12377	Loss of due to excess printing of prospectus	113,600

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
385.	Govt Marry College Stalkot	2014-15	1352	Non operation of various fund account since 01.7.14	1375,900
386.	Secretary HED	2014-15	11598	Projects Accounts require special performance Audit	8,466,339,000
387.	Govt. P.G.College Sahiwal	2014-15	9816	Non utilization of Medical Fund	1,217,122
388.	Kinnard College Lahore	2014-15	9793	Non utilization of various funds	1,323,218
389.	Fatima Jinaha Women University Rawalpindi	2014-15	11741	Unjustified consumption of POL in Generator sustained loss of POL due to defective average consumption	-
390.	BISE D.G.Khan	2012-15	12392	Unauthorized consumption of Generator during off days	740,284
391.	Govt. P.G.W.Sargodha	2014-15	11972	Shortage of tress during physical verification	630,000
392.	Fatima Jinaha Women University Rawalpindi	2014-15	11748	Non write off loss of excess printing of prospectus	72,250
393.	Govt. P.G.College Jampur	2006-14	10605	Unauthorized transfer of amount lapsable Govt.; of computer lab in college in private account after lapse	331,000
394.	Govt.College of Commere Peoples colony Faislabad	2014-15	12642	Undue balance under PUPIL Fund	7,704,594
395.	Queen marry college Lahore	2014-15	10271	Inefficient utilization of funds 12.210 million	12,210,000
396.	Govt. College W University Sailakot	2013-15	11158	Irregular payment of salaries to contingent paid staff of student hostel	1,671,578
397.	MAO Colledge Lahore	2014-15	9799	Non compliance of previous outstanding paras 1987-88	-
398.	MAO Colledge Lahore	2014-15	9796	Irregular expenditure of cycle stand fund and non adjustment of advances and non availability of vouched account	215,000
399.	G.P.G.College B. Stalite Town Gujrnwala	2013-14	01	Admission and tuition fee not deposited	4,078,081

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
400.	G.P.G.College B. Stalite Town Gujrnwala	2013-14	03	Excess expenditure over and above budget	555,135
401.	G.P.G.College B. Stalite Town Gujrnwala	2013-14	04	Non surrender of saving	1,161,222
402.	Director of colleges D.G.Khan	2012-14	02	Non disposal of unserviceable vehicles	300,000
403.	Director of colleges D.G.Khan	2012-14	04	Inefficient utilization of funds	175,763
404.	Director of colleges D.G.Khan	2012-14	05	Irregular excess expenditure than budget	172,402
405.	Govt degree college daultala Rawalpindi	2001-14	1	Inefficient utilization of funds	46,403,572
406.	Govt degree college daultala Rawalpindi	2001-14	2	Irregular excess expenditure than budget	5,427,108
407.	Govt degree college daultala Rawalpindi	2001-14	3	Loss to Govt due to non registration	,315,080
408.	Govt degree college daultala Rawalpindi	2001-14	4	Inefficient utilization of Revenue grant	5,742,694
409.	Govt degree college daultala Rawalpindi	2001-14	5	Loss to the public exchequer due to non function of college vehicle	8,858,000
410.	Govt degree college daultala Rawalpindi	2001-14	6	Unauthorized drawl of inadmissible allowances to the extent	117,327
411.	Director of Education college Multan	2002-14	02	Non accountal of books laboratory items and chemicals amount	12,709,482
412.	Director of Education college Multan	2002-14	03	Irregular purchase of furniture	3,943,884
413.	Director of Education college Multan	2002-14	4	Loss of govt. due to non utilization of revenue grant	6,905,383
414.	Director of Education college Multan	2002-14	6	Irregular mode of payment	304,765
415.	Director of Education college Multan	2002-14	7	Irregular purchase of novel /luxurious items	179,033
416.	Govt Degree w Gujar khan	2002-14	1	Non deduction of income tax from computer section	1,370,799
417.	Govt Degree w Gujar khan	2002-14	2	Recovery on account of fund of 2nd shift	136,800
418.	Govt Degree w Gujar khan	2002-14	4	Irregular expenditure on printing of college magazine	833,900
419.	Govt. college w Zenaib Multan	2009-14	1	Irregular use of POL	168,407
420.	Govt. college w Zenaib	2009-14	2	Irregular excess	4,131,436

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Multan			expenditure than budget	
421.	Govt. college w Zenaib Multan	2009-14	03	Overpayment of Conveyance Allowance	44,157
422.	Govt. college w Zenaib Multan	2009-14	04	Non auction of canteen loss to Govt	80,000
423.	Govt. P.G. college (B) Kot Sultan Layyaha	2006-14	06	Non adjustment of loan drawl from college fund accounts	2,311,965
424.	Govt. P.G. college (B) Kot Sultan Layyaha	2006-14	01	Non recovery of compensation from scholar who failed to return to Pakistan	-
425.	Govt. P.G. college (B) Kot Sultan Layyaha	2006-14	02	Overpayment of Conveyance Allowance during leave	175,800
426.	Govt. P.G. college (B) Kot Sultan Layyaha	2006-14	03	Irregular lapsing of funds for purchase of bus	3,700,000
427.	Govt. P.G. college (B) Kot Sultan Layyaha	2006-14	05	Irregular drawl pay and allowances due to erratic positing	664,816
428.	BISE Sahiwal	2014-15	02	Unjustified payment of late sitting	17,151,673
429.	Govt.P.G.College W Sahiwal	2014-15	03	Irregular excess expenditure then budget	5,048,006
430.	BISE Sahiwal	2014-15	10	Non auction of used Mobil oil	118,289
431.	BISE Sahiwal	2014-15	03	Irregular procurements	32.448 million
432.	Lawarance college Ghora Gali Muree	2014-15	01	Excess expenditure than actual expenditure	20,445,466 85,181,698
433.	BISE Rawalpindi	2014-15	11	Wastage of board fund due to necessary printing of objective answer sheet	860,880
434.	BISE Rawalpindi	2014-15	09	Irregular payment of late sitting allowance	20,968,561
435.	BISE Rawalpindi	2014-15	13	Non production of record	-
436.	Govt. college Model(B) Town Lahore	2013-15	3	Non verified amount on account of cycle stand by treasury office	104,500,
437.	Govt. college Model(B) Town Lahore	2013-15	8	Non deduction of I. Tax	343,030
438.	Ambala Muslim College Sargodha	2012-15	6	High drop out of BS Program	
439.	Director of Colleges Gujranwala	2014-15	15	Undue retention of Govt. Money	745,560
440.	Govt.P.G.Cfollege Sargodha	2014-15	6	Less deposit of computer fee in respective fund	144,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
441.	Govt. College of Home Economics Gulberg Lahore	2014-15	06	Unauthorized payment of Conveyance Allowance	167,041
442.	Govt. College of Home Economics Gulberg Lahore	2014-15	05	Irregular payment of account of service render teachers	3,527,984
443.	MAO College	2014-15	09	Waste full expenditure without immediate requirement	164,526
444.	MAO College	2014-15	10	Irregular payment of advance	98,725
445.	Director of Education Bahawalpur	2014-15	02	Loss to Govt. due to non utilization of revenue Grant	16,104,413
446.	Govt. P.G.College W.Samnabad Lahore	2013-15	06	Performance impact with respect to expenditure	-
447.	Govt. P.G.College W.Samnabad Lahore	2013-15	05	Non transfer of 5% ESCRO receipt to the college	239,145
448.	Govt. P.G.College W.Samnabad Lahore	2013-15	10	Overpayment of CTI Teachers	2995,00
449.	UET Taxila	2014-15	22	Irregular payment of low power factor penalty	867,333
450.	UET Taxila	2014-15	04	Deficit in Budget	129,795,000
451.	UET Taxila	2014-15	07	Non recovery of outstanding dues against the excess waiver	306,463
452.	UET Taxila	2014-15	48	Recovery from the suppliers on account of Professional Tax	100,000
453.	UET Taxila	2014-15	11	Overpayment of Salaries	129,872
454.	UET Taxila	2014-15	14	Approve of rates of testing fee not approved from competent authority	29,906,000
455.	Govt. P.G.B.College Sahiwal	2014-15	02	Non printing of college magazine	541,247
456.	Govt. P.G.B. College Sahiwal	2014-15	03	Irregular drawl of Conveyance Allowance during vacation	342,554
457.	Govt. college W. Rainwand Road Lahore	2014-15	1	Deterioration of Government asset college bus not in use	9,728,000
458.	Govt. college W. Rainwand Road Lahore	2014-15	3	Non production of auditable record	-
459.	Govt. college W. Rainwand Road Lahore	2014-15	6	Irregular expenditure out of burqa fund	157,000
460.	Govt. college W.	2014-15	4	Over payment of House	406,746

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Rainwand Road Lahore			Rent	
461.	BISE Gujranwala	2014-15	17	Non production of vouched account	915,000
462.	Govt. C. Girls satellite town Gujranwala	2014-15	02	Irregular procurement of goods during ban pricing	805,545
463.	Govt. C. Girls satellite town Gujranwala	2014-15	04	Undue favor to contractor on procurements	805,545
464.	Govt. C. Girls satellite town Gujranwala	2014-15	05	Difference between cash book and bank statements	390,856
465.	Govt. C. Girls satellite town Gujranwala	2014-15	01	Unauthorized retention of Govt. receipts	320,730
466.	BISE Gujranwala	2014-15	21	Purchase of store items more than required	94,334,426
467.	Govt. Sadiq college Bahawalpur	2014-15	2	Late deposit of Govt. receipt	2,786,723
468.	Govt. Sadiq college Bahawalpur	2014-15	3	Irregular placement of funds other than BOP	48,726,150
469.	Govt. Sadiq college Bahawalpur	2014-15	06	Expenditure incurred excess then budget	25,392,639
470.	Govt. college Gulberg Lahore	2014-15	08	Non settlement of terms and conditions of service for deputations from S&GAD	562,716
471.	Secretary HED	2014-15	08	Non disbursement of MIS staff salary	15,203,000
472.	Secretary HED	2014-15	04	Recovery due to misuse of vehicle	101,094
473.	Govt. Marry College Sialkot	2014-15	04	Non refund of medical fund	632,262
474.	BISE Sargodha	2014-15	11	Irregular delay in deposit of income Tax	9,410,835
475.	Govt. P.G.W. college Sargodha	2014-15	02	Less deposit of hostel collection	3,074,800
476.	Govt. Marry College Sialkot	2014-15	06	Irregular expenditure of student due non printing of college magazine	247,360
477.	Lahore College for Women University Lahore	2014-15	26	Misuse of vehicle as per not entitle terms and condition	381,113
478.	Govt. P.G. Women Sargodha	214-15	03	Less deposit of prospectus sale	521,000
479.	University of Education Lahore	2014-15	14	Irregular technical sanction	4,127,000
480.	BISE Bahawalpur	2014-15	03	Irregular expenditure on purchase of Generator	1,842,750

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
481.	Director of Education Bahawalpur	2014-15	05	Expenditure excess than budget	5,375,733
482.	Govt. College Women Gulberg Lahore	2014-15	10447	Non obtaining of Professional Tax	100,000
483.	Govt.P.G. College Samnabad Lahore	2013-15	9850	Non utilization of student fund	41,393,099
484.	Govt.Girls College Stallite Town Gujranwala	2014-15	12377	Loss of due to excess printing of prospectus	113,600
485.	Govt Marry College Sialkot	2014-15	1352	Non operation of various fund account since 01.7.14	1,375,900
486.	Secretary HED	2014-15	11598	Projects Accounts require special performance Audit	8,466,339,000
487.	Govt. P.G.College Sahiwal	2014-15	9816	Non utilization of Medical Fund	1,217,122
488.	Kinnard College Lahore	2014-15	9793	Non-utilization of various funds	1,323,218
489.	Fatima Jinaha Women University Rawalpindi	2014-15	11741	Unjustified consumption of POL in Generator sustained loss of POL due to defective average consumption	-
490.	BISE D.G.Khan	2012-15	12392	Unauthorized consumption of Generator during off days	740,284
491.	Govt. P.G.W.Sargodha	2014-15	11972	Shortage of tress during physical verification	630,000
492.	Fatima Jinnah Women University Rawalpindi	2014-15	11748	Non write off loss of excess printing of prospectus	72,250
493.	Govt. P.G. College Jampur	2006-14	10605	Unauthorized transfer of amount lapsable Govt.; of computer lab in college in private account after lapse	331,000
494.	Govt. College of Commerce Peoples colony Faisalabad	2014-15	12642	Undue balance under PUPIL Fund	7704594
495.	Queen marry college Lahore	2014-15	10271	Inefficient utilization of funds 12.210 million	1,221,0000
496.	Govt. College W University Sailakot	2013-15	11158	Irregular payment of salaries to contingent paid staff of student	167,1578

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				hostel	
497.	MAO College Lahore	2014-15	9799	Non compliance of previous outstanding paras 1987-88	
498.	MAO Colledge Lahore	2014-15	9796	Irregular expenditure of cycle stand fund and non adjustment of advances and non availability of vouched account	215,000
499.	G.P.G. College B. Satellite Town Gujranwala	2013-14	01	Admission and tuition fee not deposited	4,078,081
500.	G.P.G. College B. Satellite Town Gujranwala	2013-14	03	Excess expenditure over and above budget	555,135
501.	G.P.G. College B. Satellite Town Gujranwala	2013-14	04	Non surrender of saving	1,161,222
502.	Director of colleges D.G.Khan	2012-14	02	Non disposal of unserviceable vehicles	300,000
503.	Director of colleges D.G.Khan	2012-14	04	Inefficient utilization of funds	175,763
504.	Director of colleges D.G.Khan	2012-14	05	Irregular excess expenditure than budget	172,402
505.	Director of Education college Multan	2002-14	02	Non accountal of books laboratory items and chemicals amount	12,709,482
506.	Director of Education college Multan	2002-14	03	Irregular purchase of furniture	3,943,884
507.	Director of Education college Multan	2002-14	4	Loss of govt. due to non utilization of revenue grant	6,905,383
508.	Director of Education college Multan	2002-14	6	Irregular mode of payment	304,765
509.	Director of Education college Multan	2002-14	7	Irregular purchase of novel /luxurious items	179,033
510.	Govt Degree w Gujar khan	2002-14	1	Non deduction of income tax from computer section	1,370,799
511.	Govt Degree w Gujar khan	2002-14	2	Recovery on account of fund of 2nd shift	136,800
512.	Govt Degree w Gujar khan	2002-14	4	Irregular expenditure on printing of college magazine	833,900
513.	Govt. college w Zenaib Multan	2009-14	1	Irregular use of POL	168,407
514.	Govt. college w Zenaib Multan	2009-14	2	Irregular excess expenditure than budget	4,131,436

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
515.	Govt. college w Zenaib Multan	2009-14	03	Overpayment of Conveyance Allowance	44,157
516.	Govt. college w Zenaib Multan	2009-14	04	Non auction of canteen loss to Govt	80,000
517.	Director Education Colleges D.G.Khan	2013-15	12403	Irregular expenditure on purchase of durable goods	16,415,971
518.	GCU for (W) Madina Town, F/Abad	2014-15	12413	Irregular procurement without approval of austerity committee	8,198,115
519.	Director Education Colleges D.G.Khan	2013-15	12404	Irregular purchase of Daewoo Bus	7485,000
520.	GC (W) University, Sialkot	2013-15	11917	Irregular payment of salaries to contingent	6.888 million
521.	BISE Sahiwal	2014-15	9963	Irregular expenditure on purchase of durable goods	5894 million
522.	Principal Govt.P.G.C.D.G.Khan	2013-15	11596	Irregular expenditure on purchase of durable goods	4,870,070
523.	GCU for (W) Madina Town, F/Abad	2014-15	12408	Irregular purchase of vehicle without approval of C.M	4,803,000
524.	GC (W) University, Sialkot	2013-15	11154	Irregular expenditure on purchase of student chairs	3.247 million
525.	The Islamia University B/Pur	2014-15	9962	Irregular expenditure on purchase of durable goods	2,954,869
526.	Govt.P.G.C Chakwal	2005-15	11959	Irregular procurement without approval of Austerity committee	2,654,335
527.	BISE Multan	2014-15	10701	Irregular expenditure on purchase of durable goods	1,562,948
528.	GC (W) Kahna Nau, Lahore	2011-14	11928	Irregular purchase of I.T Equipments	1,437,325
529.	GC (W) Kahna Nau, Lahore	2011-14	11927	Irregular purchase of Furniture	1,257,259
530.	Principal Govt.D.C for (W) Peshawer Road, Rawalpindi	2002-14	9491	Irregular purchase of I.T Equipments	796,000
531.	Govt.P.G.C. Samnabad F/Abad	2012-15	11311	Irregular purchase of vehicle without approval of CM	695,000
532.	Directorate of Education (C) B/Pur	2012-14	10279	Irregular expenditure on purchase of durable	544,986

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				goods	
533.	Principal Govt.D.C for (W) Peshawer Road, Rawalpindi	2002-14	9492	Irregular purchase of laptop and multimedia	356,544
534.	Fatima Jinnah (W) University, R/Pindi	2014-15	11740	Irregular expenditure on appointment	350,000
535.	UET Lahore	2013-14	13119	Provision of Gas at subsidize rate & loss	56 million
536.	UET Taxila	2014-15	11465	Non investment of un-applied income	733.489 million
537.	BISE Sahiwal	2014-15	10351	Loss due to non investment out of boards accounts	58.614 million
538.	UET Lahore	2013-14	13131	Unlawful IB&M Statutes	
539.	UET Taxila	2014-15	11469	Conceal of figures in the annual budget estimates	500.000 million
540.	UET Lahore	2013-14	13127	Irregular Occupation	-
541.	Govt. H.E.C G/Wala	2014-15	10359	Unlawful occupation of college land	-
542.	Principal Govt.P.G.Gordon College R/Pindi	2014-15	9838	Loss in Govt. in million	-
543.	UET Lahore	2013-14	13115	Irregular payment of remuneration of PDC	383,9972
544.	UET Lahore	2013-14	13136	Unlawful hiring	-
545.	Director of Colleges F/Abad	2014-15	12627	Less receipt of furniture	1,062,585
546.	UET Lahore	2013-14	13132	Non investment of idle balances	1.4 billion
547.	UET Lahore	2013-14	13120	Provision of electricity at subsidize	29 million
548.	Secretary HED	2014-15	12639	Advance drawl of funds	256,659,7370
549.	University of Education Lahore	2014-15	10376	Irregular deposit of B.F	219,2473
550.	University of Education Lahore	2014-15	12	Irregular expenditure on pending liabilities	600,1150
551.	University of Education Lahore		05	Irregular waive off rent dues	15,0000
552.	PLC Ghora Ghali Murree	2014-15	9768	Non production of vouched account	22,690,4873
553.	PLC Ghora Ghali Murree	2014-15	9771	Non recovery of lease money	13,6375
554.	University of Education Lahore	2014-15	10376		-
555.	The Women University Multan	2013-14	13225	Loss to govt. due to non collection of leave	7,058,624

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
556.	Principal Govt.D.C (B), Sharqpur	2000-14	9802	Irregular payment of C.A	164,506
557.	Principal Govt.D.C (W), Khayaban-E-Sir Syed, R/Pindi	2002-14	10990	Unauthorized drawl of HRA	927,319
558.	PLC Ghora Ghali Murree	2014-15	9822	Irregular appointment of Director of Studies	1,510,748
559.	PLC Ghora Ghali Murree	2014-15	9783	Irregular appointment of Headmaster	4,643,067
560.	PLC Ghora Ghali Murree	2014-15	9782	Irregular grant of extension beyond superannuation to Mr.Ata-ur Rehman	1,794,654
561.	UET Taxila	2014-15	11916	Wasteful expenditure on payment of salaries	104,299,234
562.	BISE Gujranwala	2014-15	11720	Irregular payment of honorarium/remuneration to board members	240,000
563.	BISE DG Khan	2014-15	12391	Irregular payment of honorarium/remuneration to board members	206,924
564.	BISE DG Khan	2012-15	12383	Irregular expenditure on printing of Cover Sheet	22,370,147
565.	Govt. College (Boys) Gulberg Lahore	2013-14	10368	Unauthorized payment of C.A	214,032
566.	Govt.D.C (W) Chinniot	2006-14	10952	Non recovery of C.A	85,000
567.	G.D.C (W) B-Block Satlite Town R/Pindi	2005-14	11923	Unauthorized drawl of C.A	141,784
568.	GS,C (W) University B/Pur	2012-15	10644	Irregular withdrawal of P.A	331,200
569.	GC (W) Gulberg Lahore	2014-15	10437	Non production of record	31,,27
570.	LC (W) University Lahore	2014-15	10962	Irregular purchase of Equipment	400,140
571.	BISE B/Pur	2013-14	10726	Less deduction of I.T	117,760
572.	LC (W) University Lahore	2014-15	12632	Non deposit of deduction one day salary	366,078
573.	University of Education Lahore	2014-15	10377	Overpayment of C.A	331,500
574.	Islamia University B/Pur	2014-15	9810	Irregular expenditure on purchase of sports	1,092,200
575.	G.D.C.W.Warburton	2012-14	01	Creation of posts with unfructiuos expenditure	2,560,000
576.	G.D.C.W.Warburton	2012-14	03	Irregular excess expenditure than budget	942,025
577.	Lawrence college Muree	2014-15	27	Contradiction of regulations with the west	-

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				Pakistan education Institutions ordinance 1960	
578.	GCWomen University Faislabad	2013-14	06	Less deduction of income Tax	302,999
579.	Gc W Pattoki Kasur	1999-14	05	Library books not entered in stock register	58,145
580.	Gc W Pattoki Kasur	1999-14	04	Non surrendering of savings	13,052,027
581.	Gc W Pattoki Kasur	1999-14	03	Irregular expenditure excess	50,216,679
582.	Gc W Pattoki Kasur	1999-14	02	Irregular payment of Conveyance Allowance	120,801
583.	Gc W Pattoki Kasur	1999-14	01	Irregular of pay and allowances	145,662
584.	GCWomen University Faislabad	2013-14	01	Non deposit of income tax and GST	571,716
585.	GCWomen University Faislabad	2013-14	02	Non adjustment of advances	200,000
586.	GDC W Dullewala Bukhar	2009-14	03	Irregular drawl of pay and allowances	160,210
587.	G.D.C.W.Warburton	2012-14	04	Non surrendering of saving	995,109
588.	GCWomen University Faislabad	2013-14	03	Non recovery of income tax	601,000
589.	GC B Gulberg Lahore	2013-14	04	Non deduction of tax at time of sale	42,350
590.	GFJ Choonamandi Lahore	2012-14	11	Non forfeiture of security	73,000
591.	GFJ Choonamandi Lahore	2012-14	12	Irregular expenditure excess than budge	420,895
592.	Lawrence college Muree	2014-15	19	Overview on performance of college	-
593.	GDCW RWP	1999-2014	3	Non surrendering of saving of budget	7,506,195
594.	GDCW RWP	1999-2014		Irregular expenditure excess than budge	9,017,950
595.	GCWomen University Faislabad	2013-14	05	Income not remitted to university account	9,792,052
596.	GCWomen University Faislabad	2013-14	04	Doubtful payment of GST	1,120,006
597.	GCW Gulberg Lahore	2014-15	02	Irregular expenditure of printing	329,598
598.	GCW Gulberg Lahore	2014-15	4	Irregular expenditure of printing	811,928
599.	GCW Gulberg Lahore	2014-15	6	Irregular expenditure against various purchase	836,780

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
600.	GCW Gulberg Lahore	2014-15	7	Irregular expenditure form General fund	499,245
601.	GCW Gulberg Lahore	2014-15	11	Irregular expenditure on printing of magazine	1,687,700
602.	GCW Gulberg Lahore	2014-15	14	Loss due non auction of book shop	900,000
603.	GCW Gulberg Lahore	2014-15	15	Irregular payment drawn from registration fund	5881,420
604.	GCW Gulberg Lahore	2014-15	18	Non payment of salaries	-
605.	GCW Gulberg Lahore	2014-15	20	Irregular expenditure from general fund	99,099
606.	GCW Gulberg Lahore	2014-15	21	Irregular expenditure on almaria	98,900
607.	GCW Gulberg Lahore	2014-15	22	Non availability of disbursement account	56,000
608.	GCW Gulberg Lahore	2014-15	23	Non compliance of previous outstanding para	-
609.	GCW Gulberg Lahore	2014-15	24	Overpayment of Conveyance Allowance	79,167
610.	Director of Education FSD	2014-15	07	Irregular purchase plant and machinery	3,449,024
611.	BISE Gujranwala	2014-15	24	Unauthorized payment of overtime	651,610
612.	BISE Gujranwala	2014-15	12	Defective maintenance of bank accounts without sanction of working balance	-
613.	BISE Gujranwala	2014-15	11	Deficit in budget	186,632,060
614.	Director of Education Faisalabad	2014-15	9	Irregular purchase of buses ignoring lowest bidder	41,290
615.	Director of Education sahiwal	2014-15	02	Irregular expenditure excess then budget	788,373
616.	Director of Education sahiwal	2014-15	05	Inefficient utilization of funds	480,791
617.	Secretary HED	2014-15	09	Doubtful Publicity expenditure	2,258,512
618.	GCB Satlitte Town Gujranwal	2014-15	02	Irregular procurement of goods	1,042,470
619.	GCB Satlitte Town Gujranwal	2014-15	03	Performance needs to be strengthened	-
620.	GCB Satlitte Town Gujranwal	2014-15	04	Undue favour to contractor on procurement of	1,042,470
621.	GCB Satlitte Town Gujranwal	2014-15	06	Irregular purchase of CCVT camera	1042,470

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
622.	GCB Satlitte Town Gujranwal	2014-15	07	Non refund of loans	265,535
623.	GCB Satlitte Town Gujranwal	2014-15	09	Undue amount present board account	107,016
624.	GCB Satlitte Town Gujranwal	2014-15	11	Irregular appointment of daily wagers	216,000
625.	GCB Satlitte Town Gujranwal	2014-15	12	Unlawful maintenance of college funds	724,042
626.	GPCW Cooper road Lahore	2014-15	2	Wasteful expenditure without immediate requirement	989,633
627.	GPCW Cooper road Lahore	2014-15	4	Non refund of library security	532,293
628.	GPCW Cooper road Lahore	2014-15	6	Overpayment of Conveyance Allowance	290,058
629.	GPGW Cooper road Lahore	2014-15	7	Irregular expenditure various purchase	399,960
630.	GPCW Cooper road Lahore	2014-15	8	Overpayment of Conveyance Allowance	176,837
631.	GPC Cooper road Lahore	2014-15	10	Irregular expenditure to prospectus fund	128,860
632.	GPCW Cooper road Lahore	2014-15	11	Irregular expenditure from science breakage fund	110,841
633.	GPGW Cooper road Lahore	2014-15	13	Non payment of salaries as govt. laws	-
634.	GPCW Cooper road Lahore	2014-15	14	Receipt of various computer items against PC i	-
635.	GPCW Cooper road Lahore	2014-15	15	Non deposit of interest of bank	-
636.	GPCW Cooper road Lahore	2014-15	5	Irregular payment of security guard	297,515
637.	Govt.home Economics College Gujranswala	2014-15	9	Loss to Govt due to non occupation	1,620,000
638.	Govt sadiq college bahwalpur	2014-15	5	Non recovery of outstanding dues of hostel charges	121,608
639.	GC Home economics gulberg Lahore	2014-15	4	Irregular payment of salary CTI Teachers	120,000
640.	GPG College D.G.Khan	2014-15	5	Excess expenditure then budget	4,079,971
641.	Director of education D.G.Khan	2014-15	02	Excess expenditure then budget	2,632,573
642.	Director colleges Gujranwala	2014-15	14	Doubtful GST	20,568,924
643.	UET Taxila	2014-15	36	Non conducting auditn	437.73 million

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
644.	UET Taxila	2014-15	32	Non deduction of income tax	117,473
645.	Director of colleges Rawalpindi	2014-15	14	Performance needs to be strengthened	-
646.	Director of education Lahore	2014-15	01	Irregular expenditure on account of purchase	5,5800,000
647.	G College w D.G.Khan	2014-15	05	Inefficient utilization of fund	1161,386
648.	UET Taxila	2014-15	35	Loss due unauthorized appointment of Astt. Professor	5580,000
649.	Director of education Lahore	2014-15	5	Irregular expenditure	5219,607
650.	Director of education Lahore	2014-15	8	Irregular purchase without immediate requirement	1000,000
651.	Director of education Lahore	2014-15	9	Fraudulent payment due to deviation of supply order	6827,797
652.	Director of education Lahore	2014-15	12	Irregular expenditure of vehicle	89,320
653.	Director of education Lahore	2014-15	14	Loss to Govt. utilization of physics apparatus	100,000
654.	Director of education Lahore	2014-15	19	Non achievement of targets due to inefficient	73.04 million
655.	Director of education Lahore	2014-15	20	Non achievement of targets due to inefficient	71.30 million
656.	Director of education Lahore	2014-15	22	Non recovery of liquidated damages	675,468
657.	Director of education Lahore	2014-15	23	Non production of record	4,199,299
658.	Director of education Lahore	2014-15	25	Non investment of targets of PC I	872.993 million
659.	Director of education Lahore	2014-15	30	Irregular award of security agreement through negotiate price	-
660.	Women university multan	2013-14	4	Irregular purchase of furniture	6,566,606
661.	Women university multan	2013-14	6	Undue retention of Govt. money	4,136,286
662.	Women university multan	2013-14	8	Irregular expenditure due to unauthorized used of DDO Power	1991,450
663.	Women university multan	2013-14	9	Overpayment of Conveyance Allowance	138,138
664.	Women university multan	2013-14	10	Loss due to non lease of shop	1.078,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
665.	GCB Model town Lahore	2013-14	2	Improper maintenance of cash book	17,539,123
666.	GCB Model town Lahore	2013-14	6	Irregular payment of CTYI	1,869,858
667.	GCB Model town Lahore	2013-14	7	Irregular creation of IT fund	2,350,603
668.	GCB Model town Lahore	2013-14	9	Irregular payment of inadmissible allowances	96,600
669.	MAO College Lahore	2014-15	2	Irregular expenditure without immediate requirement	840,660
670.	MAO College Lahore	2014-15	6	Irregular expenditure on account of purchase of examination	201,915
671.	MAO College Lahore	2014-15	8	Doubtful expenditure without observing the PPRA	172,013
672.	MAO College Lahore	2014-15	11	Likely misappropriation on account faulty maintenance of record and missing of history sheets	94,125
673.	MAO College Lahore	2014-15	12	Doubtful deposit of examination fee	93,300
674.	MAO College Lahore	2014-15	14	Non deposit of money in treasury	63,000
675.	MAO College Lahore	2014-15	15	Irregular expenditure on account of tickets for cricket match	50,000
676.	Govt. P.G.College Chakwal	2005-15	10	Non collection of computer fee from student of BS	984,000
677.	GC commerce Pepoles colony Faislabad	2014-15	1	Unauthorized retention of funds in non salary account	8,586,326
678.	Govt. murrary college Sialkot	2014-15	9	Non refund /non disbursement of funds	61,900
679.	Govt. murrary college Sialkot	2014-15	8	Irregular expenditure charged to science fund due to missing stock entries	57,980
680.	Govt. murrary college Sialkot	2014-15	7	Irregular expenditure charged to science fund due to missing stock entries	1,06,834
681.	Govt Home Eco. W Gujranwala	2014-15	8	Irregular appointment of Nib Qasid	-
682.	Govt Home Eco. W	2014-15	7	Irregular expenditure	1,10,394

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Gujranwala				
683.	Govt Home Eco. W Gujranwala	2014-15	6	Over and above budget	891,788
684.	Govt Home Eco. W Gujranwala	2014-15	04	Non operation of various fund accounts	332,649
685.	Govt Home Eco. W Gujranwala	2014-15	2	Non transfer of amount in to registration and computer fund	250,175
686.	Govt.Murray college Sialkot	2014-15	11	Irregular payment double salary to the staff	361,400
687.	Govt murray College Sialkot	2014-15	10	Non availability of payment evidence	56,100
HOME DEPARTMENT					
1.	CTO Faisalabad	2014-15	12711	Doubtful expenditure on account of purchase of Misc items	98,653
2.	SSP PHP Lahore Region	2014-15	9639	Unauthorized payments of allowances	241572
3.	CPO Faisalabad	2014-15	12332	Irregular drawl of TA Bill	504,724
4.	Additional IG CTD Lahore	2014-15	11344	Irregular advance payment on account of rent of office building	135,000
5.	PC battalion 1 Lahore	2014-15	9632	Irregular double drawl of bill for transport repair	99,928
6.	Directorate of Reclamation & Probation Lahore	2011-14	10931	Doubtful repair & Maintenance of vehicles	438,614
7.	CPO Rawalpindi	2014-15	12812	Irregular expenditure on R & M of Transport	14,359,000
8.	Chief Administrator health and Education Institutions Muridke Establishment Lahore	2012-14	11212	Excess use of vehicles, recovery on account of POL	336,200
9.	PHP Bahawalpur	2014-15	12290	Irregular expenditure on account of others	224,479
10.	Suprintendent Borstal Jail Faisalabad	2005-14	11059	Doubtful expenditure on account of purchase of Misc articles	194,685
11.	Additional IG (Welfare & Finance) PQR, Lahore	2012-14	10941	Irregular expenditure on repair of transport	947,252
12.	PHP Gujranwala	2014-15	10332	Unlawful replacement of tyres	91,240
13.	DPO Bahawalpur	2014-15	12264	Irregular expenditure on rent of non residential	960,638

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				buildings	
14.	DPO Pakpattan	2014-15	12295	Irregular expenditure on rent of non residential buildings	1,746,240
15.	DPO Bhakkar	2014-15	12313	Irregular expenditure on uniform of PQR	108,000
16.	Commandant Police School of Intelligence lahore	2011-14	11230	Irregular expenditure on the purchase of training material	1,275,715
17.	Commandant Police training College Chung Lahore	2014-15	9656	Non availability of specialized training staff	-
18.	DPO Jhelum	2014-15	10294	Irregular purchase at higher rates	57,625
19.	Commandant Police training College Chung Lahore	2014-15	9659	Uneconomical expenditure on purchase of Ice	85,890
20.	Additional IG CTD Lahore	2014-15	12176	Defective maintenance of log books	4,326,851
21.	DPO D.G.Khan	2014-15	11120	Doubtful purchase of POL in Generator	4,000,734
22.	DPO Narowal	2014-15	10106	Irregular consumption of POL	755,600
23.	DPO Khushab	2014-15	10532	Excess expenditure over budget allocation	2,037,400
24.	DPO Muzafargarh	2014-15	11094	Excess expenditure than budget allocation	11,787,080
25.	DPO Hafizabad	2014-15	10599	Excess expenditure over and above budget	271,358
26.	SSP MT Punjab Lahore	2014-15	10119	Excess expenditure over budget allocation	1,076,447
27.	DPO Jhang	2014-15	10623	Excess expenditure than budget allocation	13,530,276
28.	SP PC Battalion 5 Lahore	2014-15	10034	Expenditure in excess from budget allocation	13,462,700
29.	SP PC Battalion 7 Lahore	2014-15	10041	Expenditure in excess from budget allocation	5,398,083
30.	DPO Kasur	2014-15	9983	Expenditure in excess from budget allocation	14,831,976
31.	Additional IG PHP Lahore	2014-15	10542	Expenditure in excess from budget allocation	370,705
32.	DPO Nankana Sahib	2014-15	10633	Expenditure in excess from budget allocation	1,716,486
33.	CPO Gujranwala	2014-15	10314	Excess expenditure over budget allocation	32,873,704
34.	DPO Sheikhpura	2014-15	9944	Expenditure in excess from budget allocation	39,053,323

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
35.	SP CTD Multan	2013-14	10082	Excess expenditure over and above budget	183,446
36.	DPO Jhelum	2014-15	10295	Excess expenditure over budget allocation	12,998,542
37.	SSP PHP Region Gujranwala	2014-15	10537	Excess expenditure over budget allocation	4,297,002
38.	DPO Bahawalpur	2014-15	12257	Expenditure in excess from budget allocation	38,668,984
39.	DPO Layyah	2014-15	12278	Excess expenditure over budget allocation	5,877,610
40.	SP PHP Bahawalpur	2014-15	12284	Expenditure in excess from budget allocation	3,191,668
41.	DPO Pakpattan	2014-15	12293	Expenditure in excess from budget allocation	7,099,098
42.	DPO Bahawalnagar	2014-15	11397	Expenditure in excess from budget allocation	8,126,097
43.	DPO Attock	2014-15	11283	Excess expenditure over and above budget	20,246,608
44.	PC Battalion 3 Multan	2014-15	12204	Excess expenditure over and above budget	3,574,136
45.	DPO Khanewal	2014-15	12352	Excess expenditure over and above budget	32,656,463
46.	CPO Faisalabad	2014-15	12326	Excess expenditure over budget allocation	58,530,004
47.	CTO Faisalabad	2014-15	12716	Excess expenditure over budget allocation	201,939,271
48.	DPO Toba Tek Singh	2014-15	12705	Excess expenditure over budget allocation	11,004,673
49.	CPO Rawalpindi	2014-15	12805	Excess expenditure over and above budget	12,618,395
50.	DPO Vehari	2014-15	12850	Excess expenditure over budget allocation	647,254
51.	DPO Okara	2014-15	12733	Excess expenditure over budget allocation	7,093,542
52.	DPO Sargodha	2014-15	12776	Excess expenditure over budget allocation	45,144,722
53.	DpO Hafizabad	2014-15	10598	Non surrendering of savings	5,972,789
54.	DPO Kasur	2014-15	9996	Non surrendering of unutilized funds	582,065
55.	DPO Sheikhpura	2014-15	9952	Non surrendering of unutilized funds	1,340,972
56.	SSP PHP region Gujranwala	2014-15	10335	Non surrendering of savings	7,078,410
57.	Additional IG CTD Lahore	2014-15	12199	Non surrendering of savings	1,498,576
58.	CPO Faisalabad	2014-15	12335	Non surrendering of	103,298,275

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				savings	
59.	DPO Khanewal	2014-15	12353	Non surrendering of savings	1,209,799
60.	DG Child Protection & Welfare Bureau Lahore	2014-15	11101	Non surrendering of unutilized SDA funds	343,051,053
61.	DPO Chiniot	2014-15	12793	Unjustified payment on account of catering services	198,480
62.	DPO Khushab	2013-14	11223	loss to Govt. due to non condemnation and non auction of 15 off road vehicles	4,600,000
63.	SP Traffic sheikhupura	2013-14	10060	non auction of unserviceable off road vehicles	830,000
64.	SP CTD Multan	2013-14	10083	non auction of unserviceable vehicles	400,000
65.	SP MT Punjab Lahore	2013-14	12228	Non auction of condemned govt. vehicles	68,424,900
66.	SP Traffic sahiwal	2013-14	12229	Non auction of transfer of unserviceable motorcycle	100,000
67.	CPO Faisalabad	2014-15	12323	Non auction of condemned stores	-
68.	DPO Sargodha	2014-15	13078	Irregular payment of detection bill of electricity	135,882
69.	AIG Logistics Lahore	2011-14	9463	100% non utilization of budget	20,354,500
70.	CCPO Lahore	2013-14	12978	temporary embezzlement of undisbursed amount of pay and allowances	13,391,998
71.	CCPO Lahore	2013-14	12988	non deposit of contract money of canteen	2,200,000
72.	DPO Mianwali	2013-14	12968	Non recovery of outstanding loans from staff	407,000
73.	DPO Mianwali	2014-15	10571	Non deposit of receipt into government treasury	-
74.	Central Jail Faisalabad	2013-14	11209	Non recovery of cost of prison manufactured articles	2,689,924
75.	AIG Logistics Lahore	2011-14	12993	purchase of higher rate by wrong inclusion of income tax in financial bids	506,922
76.	AIG Logistics Lahore	2011-14	12994	Irregular expenditure on	27,469,376

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				purchase of furniture	
77.	AIG Logistics Lahore	2011-14	12996	Supply of uniform articles accepted without confirmation of quality	114,140,504
78.	AIG Logistics Lahore	2011-14	12998	Auction of used bullet proof jackets	201,791,800
79.	AIG Logistics Lahore	2011-14	12999	Auction of used bullet shells not conducted	5,888,250
80.	AIG Logistics Lahore	2011-14	13000	Irregular Expenditure on purchase of winter jackets	12,156,575
81.	AIG Logistics Lahore	2011-14	13001	Irregular Expenditure on purchase of POL for Generator	30,321,690
82.	AIG Logistics Lahore	2011-14	13003	Irregular Expenditure on maintenance of lifts	288,000
83.	DPO Mianwali	2013-14	12963	Likely misappropriation from income of police petrol pump Mianwali	8,985,319
84.	DPO Mianwali	2013-14	12964	Non recovery of sale proceeds of police welfare petrol pump Mianwali	6,624,510
85.	Central Jail Mianwali	2013-14	13076	pending recovery of jail products from other jails	3,330,000
86.	AIG Logistics Lahore	2011-14	13074	Irregular Expenditure on purchase of Trouser cloths	6,306,430
87.	PHP Lahore	2014-15	9638	Time barred payment of TA claims	890,585
88.	Elite Police Training School lahore	2013-14	10008	Loss due to non auction of unserviceable vehicles	4,000,000
89.	DPO Gujrat	2013-14	9367	Non auction of road condemned vehicles	2,800,000
90.	CPO Multan	2013-14	9360	Non disposal of unserviceable vehicles	5,750,000
91.	PC Battalion 5 lahore	2013-14	11208	Unauthorized sanction of expenditure beyond the prescribed limit	349,985
92.	SSP Principal Police Training School Sargodha	2013-14	11207	non payment of GST on purchase of cooking oil	124,920
93.	DPO Bahawalnagar	2013-14	11215	Irregular expenditure on printing	609,112
94.	PC Battalion 5 lahore	2013-14	9372	Irregular expenditure on unauthorized used of Govt. vehicles	691,533
95.	SSP Special Branch	2013-14	10080	irregular expenditure on	845,982

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Bahawalpur			stationery	
96.	PHP Lahore	2013-14	10063	Irregular mode of disbursement of pay and allowances	15,063,893
97.	DPO Mianwali	2013-14	10015	defective maintenance of initial accounts	14,323,400
98.	SSP Special Branch Lahore	2012-14	12175	Misappropriation of POL	176,798
99.	SSP Special Branch Lahore	2012-14	12195	Irregular expenditure on POL against off road vehicles	308,123
100.	PHP Faisalabad	2013-14	12185	unjustified payment of Motorway allowance to PHP staff	59,555,697
101.	DPO Jhang	2013-14	10670	Doubtful repair of transport without obtaining NOC	1,840,778
102.	DPO Jhang	2013-14	10671	Non issuance of certificate by DDO for utilization of funds	961,115,445
103.	DPO Jhang	2013-14	10667	Irregular purchase of tyres	3,744,670
104.	SSP Special Branch Bahawalpur	2013-14	11056	repair of vehicles without observing codal formalities	645,297
105.	SP Traffic Sargodha	2013-14	12930	irregular recalling from LPR and drawl of salary	293,592
106.	CCPO Lahore	2013-14	12982	Non disposal of used mobile oil	67,573
107.	PHP Faisalabad	2013-14	12928	Doubtful repair of transport without obtaining NOC	2,797,862
108.	SSP Special Branch Rawalpindi	2013-14	12927	expenditure exceeded to sanction budget	341,769
109.	DPO Sargodha	2013-14	11279	irregular expenditure incurred on purchase of uniform to PQR	408,000
110.	Elite Police Training School lahore	2013-14	10002	Excess expenditure over and above budget	558,952
111.	Punjab Forensic Science Agency Lahore	2013-14	11235	undue retention of tender form fee	298,000
112.	Punjab Forensic Science Agency Lahore	2013-14	11233	irregular expenditure on imported goods without obtaining foreign exchange rate	165,737,206
113.	District Jail Rajanpur	2014-15	13087	Irregular expenditure	7,189,220

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				incurred through annual rate contract concluded without approval of competent authority	
114.	Punjab Forensic Science Agency Lahore	2014-15	13104	Loss to the agency due to non rehiring of experts and performance is suffering thereof	460,000
115.	Punjab Forensic Science Agency Lahore	2014-15	13100	Non deduction of professional tax	60,000
116.	CTO Multan	2014-15	13096	Excess payment on account of POL charges	170,987
117.	DIG Prison Faisalabad	2013-14	13047	Unjustified use of Govt. vehicles against POL	849,970
118.	PC Battalion 2 Rawalpindi	2014-15	12903	Doubtful drawal of repair charges of water coolers	132,000
119.	PC Battalion 2 Rawalpindi	2014-15	12897	Likely misappropriation of receipts of electricity charges	300,000
120.	PC Battalion 2 Rawalpindi	2014-15	12899	Irregular purchase of expensive smuggled/ imported tyres	830,190
121.	CTO Rawalpindi	2014-15	12907	Irregular expenditure	9,500,000
122.	DPO Bhakkar	2013-14	10021	Non verification of Treasury challans	4,829,622
123.	DPO Bhakkar	2013-14	10682	Expenditure on financial assistance	1,500,000
124.	Punjab Forensic Science Agency Lahore	2013-14	11234	Unauthorized used of funds reported as savings	62,781,000
125.	CTO Gujranwala	2013-14	10062	Loss due to non auction of off road vehicles	250,000
126.	CPO Rawalpindi	2013-14	10692	Irregular expenditure on purchase of tyres	902,420
127.	SSP regional Investigation Branch Faisalabad	2013-14	12961	Doubtful drawal of TA	117,450
128.	Directorate of Reclamation & Probation Lahore	2001-14	12925	Illegitimate expenditure on account of salary of drivers	1,618,787
129.	SP Traffic Rawalpindi	2013-14	13063	Non auction of unserviceable vehicles	600,000
130.	Punjab Forensic Science Agency Lahore	2014-15	13101	Irregular expenditure due to defective maintenance of log books of vehicles	42,172,270
131.	Punjab Forensic Science	2014-15	13106	Irregular expenditure on	119,786

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Agency Lahore			purchase	
132.	PC Battalion 2 Rawalpindi	2014-15	12900	Unauthorized use of bus as school bus loss to Govt.	162,865
133.	SSP Tele Punjab Lahore	2014-15	9711	Doubtful drawl of electricity bill	1,175,479
134.	AIG Logistics Lahore	2011-14	11175	Irregular expenditure on purchase of cellular white cloth	1,683,000
135.	AIG Logistics Lahore	2011-14	9475	Irregular payment to injured officers /officials out of shaheed funds	39,900,000
136.	AIG Logistics Lahore	2011-14	9474	Defective supply accepted	5,577,500
137.	DPO Khanewal	2014-15	12744	Excess drawl of TA	29,750
138.	DPO Khanewal	2014-15	12745	Excess payment of Transfer grant	526,750
139.	CPO Faisalabad	2014-15	12724	Excess drawl on account of water charges	81,158
140.	Commandant Police College Sihala rawalpindi	2014-15	12755	Unauthorized use of bus as school bus loss to Govt.	647,773
141.	RPO Lahore	2013-14	11307	Irregular opening of bank account	-
142.	CPO Faisalabad	2014-15	12725	Excess payment on account of electricity charges due to calculation error	37,756
143.	AIG Logistics Lahore	2011-14	12368	Irregular expenditure on purchase of shirt cloths	2,142,918
144.	AIG Logistics Lahore	2011-14	12367	Irregular Expenditure on purchase of Trouser cloths	3,544,632
145.	AIG Logistics Lahore	2011-14	11177	Irregular Expenditure on purchase of Joggers	2,835,000
146.	DIG Prisons, Lahore	2011-14	11300	Monthly expenditure of jails not audited by the DIG (LR)	5,158,848,000
147.	DPO Chiniot	2014-15	12803	Directly selection of advertisement media	101,000
148.	AIG Logistics Lahore	2011-14	11216	Recovery of GST	40,764,117
149.	AIG Logistics Lahore	2011-14	9476	Irregular distribution of vehicles without sanctioned strength	1,876,391,505
150.	CPO Rawalpindi	2013-14	10690	Distribution of amount of claims of cost of investigation	2,826,500

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
151.	Additional IG CTD Lahore	2014-15	13080	Irregular appointment of corporal without NOC	1,892,760
152.	DSP Incharge PWTS Bahawalpur	2005-14	11554	Irregular purchase of tyres	74,880
153.	CPO Gujranwala	2014-15	10301	Irregular purchase of stationery	5,218,383
154.	Commandant Police College Chung lahore	2014-15	9658	Recovery on account of medicines purchased	61,737
155.	Commandant Police College Chung lahore	2014-15	9646	Irregular expenditure on printing work	382,941
156.	CPO Faisalabad	2014-15	12727	Irregular payment of salary to range recover	-
157.	Commandant Police College Chung lahore	2014-15	9657	Unauthorized payment for services of visiting	800,000
158.	DPO Okara	2014-15	11355	Variation in reconciled expenditure	7,864,390
159.	SSP PC Battalion 1 Lahore	2014-15	9634	Irregular booking of expenditure	5,116,608
160.	DPO Toba Tek Singh	2014-15	12692	Recovery of imprest money from ex-accountant SP investigation	98,000
161.	DG Child Protection & Welfare Bureau Lahore	2014-15	12249	Loss of government due to no deduction of stamp duty	154,124
162.	DG Child Protection & Welfare Bureau Lahore	2014-15	12246	Unauthorized regularization of contract employees from back date non recovery of 30% social security benefit	587,445
163.	DPO Rahim Yar Khan	2014-15	12305	Non recoupment of permanent advance	896,000
164.	Directorate of Reclamation & Probation Lahore	2001-14	11305	Illegimate expenditure on repair and POL	994,343
165.	DG Child Protection & Welfare Bureau Lahore	2014-15	12240	Unauthorized drawl of SDA out of UNICEF fund	2,344,109
166.	District Jail Rajanpur	2014-15	12281	unjustified diet charges spent on prisoners beyond	1,347,965
167.	PC Battalion 4 Faisalabad	2014-15	11104	Undue retention of public money in bank accounts	2,526,956
168.	AIG Logistics Lahore	2011-14	9477	Irregular expenditure on electricity	24,809,014

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
169.	Suprintendent Borstal Jail Faisalabad	2005-14	12181	Loss duet yield of wheat less show	1,485,520
170.	DG Child Protection & Welfare Bureau Lahore	2014-15	12242	Non maintenance of record of donations fund	1,500,000
171.	commandant of police college sihala rawalpindi	2014-15	12754	Irregular expenditure of sales tax	2,322,165
172.	SSP MT Punjab Lahore	2014-15	10130	Doubt purchase and installation of A/cs	497,015
173.	SSP MT Punjab Lahore	2014-15	10115	Loss due to ignoring 1st lowest bidder	1,009,320
174.	DG Child Protection & Welfare Bureau Lahore	2014-15	12241	Unauthorized drawl of Honorarium out of head of pay	1,640,000
175.	Secretary Home Lahore	2014-15	9938	Irregular expenditure on entertainment	2,175,663
176.	DG Child Protection & Welfare Bureau Lahore	2014-15	12239	Non compliance of unicef activity on account of technical assistance expenditure involved	2,475,000
177.	DPO Bahawalpur	2014-15	12261	Irregular expenditure on contingencies	2,747,680
178.	Additional IG Special Branch Lahore	2014-15	10107	Irregular purchase of sniffer dogs	4,500,000
179.	Punjab Forensic Science Agency Lahore	2013-14	11562	Loss to government due to non recovery of emoluments from terminated lady security guard	216,121
180.	CPO, Rawalpindi	2014-15	12814	Operational funds for model police stations	5,760,000
181.	District Police Officer, Chakwal	2014-15	10323	Operational funds for MPS non less deduction of taxes	720,000
182.	District Police Officer, Sialkot	2014-15	10258	Unlawful transfer of government vehicles to regional police office, Gujranwala	944,741
183.	District Police Officer, M.B.Din	2014-15	11294	Unlawful transfer of government vehicles to RPO, Gujranwala	435,240
184.	District Police Officer, Sialkot	2014-15	12838	Hiring of catering services without inviting competitive rates	584,950
185.	District Police Officer, M.B.Din	2014-15	12821	Hiring of catering services without inviting	338,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				competitive rates	
186.	CTO Lahore	2014-15	10552	Non-auction of canteen	500,000
187.	CPO Multan	2014-15	12652	Loss due to non auction of canteen	120,000
188.	District Police Officer, Nankana Sahib	2014-15	10636	Unauthorized expenditure on cash reward	250,000
189.	City Policer Officer, Faisalabad	2014-15	12297	Unauthorized expenditure on cash reward	88,600
190.	CTO Rawalpindi	2014-15	12909	Non recovery of traffic fine	29,194,100
191.	CTO Multan	2014-15	13091	Loss due to less recovery of traffic fine	27,973,800
192.	CTO Lahore	2014-15	10317	Non recovery of traffic fine	12,398,178
193.	SP Traffic Sheikhpura	2014-15	10013	Non recovery of traffic fine	4,437,000
194.	CTO Gujranwala	2013-14	10679	Non recovery of traffic fine	3,099,085
195.	SSP PHP Multan	2014-15	12361	Loss due to less recovery of traffic fine	3,020,050
196.	SP Traffic Rawalpindi	2013-14	13061	Departmental receipts traffic ticket fine no recovered	2,204,953
197.	SP PHP Bahawalpur	2014-15	12286	Non recovery of traffic fine	482,450
198.	SP Traffic Bahawalpur	2013-14	11054	Departmental receipts traffic ticket fine no recovered	259,563
199.	District Police Officer, Chakwal	2013-14	11299	Establishment of model Police station	-
200.	District Police Officer, M.B.Din	2013-14	11211	Establishment of model Police station	-
201.	District Police Officer, Sialkot	2014-15	10255	Establishment of model Police station	-
202.	AIG Logistics Lahore	2011-14	12369	Misclassification of expenditure	8,800,800
203.	Additional IG CTD Lahore	2014-15	11345	Misclassification of expenditure	6,073,800
204.	Additional IG Special Branch Lahore	2013-14	11131	Misclassification of expenditure	3,306,068
205.	CPO Rawalpindi	2013-14	13069	Irregular expenditure due to misclassification	3,171,434

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
206.	SSP Tele Punjab Lahore	2014-15	9705	Misclassification of expenditure	2,533,290
207.	Emergency Services Academy Rescue 1122 Lahore	2010-14	11557	Unauthorized payment from incorrect head of account	2,260,292
208.	CTO Rawalpindi	2014-15	12910	Misclassification of expenditure	2,123,995
209.	DPO Sialkot	2014-15	10261	Misclassification of expenditure	1,727,036
210.	DPO Muzaffargarh	2014-15	11376	Misclassification of expenditure	1,652,659
211.	District jail Jhelum	2013-14	11241	Misclassification of expenditure	1,317,525
212.	DPO Sargodha	2013-14	12190	Misclassification of expenditure	892,407
213.	Commandant Police training College Chung Lahore	2014-15	9655	Misclassification of expenditure	626,587
214.	DPO Layyah	2014-15	12275	Misclassification of expenditure	618,657
215.	DPO vehari	2014-15	12834	Irregular utilization of secret service fund	600,000
216.	DPO Bhakkar	2014-15	11168	Misclassification of expenditure	531,105
217.	Suprintendent Borstal Jail Faisalabad	2005-14	11058	Misclassification of expenditure	473,822
218.	DPO D.G.Khan	2014-15	12255	Misclassification of expenditure	460,629
219.	SSP PHP Multan	2014-15	12097	Misclassification of expenditure	419,358
220.	I.G Prisons Punjab Lahore	2013-14	11550	Unauthorized payment from incorrect head of account	373,372
221.	DPO Khushab	2014-15	10524	Misclassification of expenditure	325,821
222.	CPO Multan	2014-15	12649	Misclassification of expenditure	325,000
223.	DPO Jhelum	2014-15	10290	Misclassification of expenditure	309,494
224.	DPO Mianwali	2014-15	10580	Misclassification of expenditure	150,388
225.	SSP Special Branch	2013-14	12210	Irregular expenditure due	229,163

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Rawalpindi			to misclassification	
226.	SSP Special Branch Bahawalpur	2013-14	11057	Misclassification of expenditure	191,710
227.	DPO Khushab	2013-14	12201	Misclassification of expenditure	154,010
228.	DIG Prisons Faisalabad	2013-14	13046	Misclassification of expenditure	119,500
229.	PC Battalion 7 lahore	2013-14	13048	Misclassification of expenditure	111,519
230.	SP CTD Multan	2013-14	11048	Misclassification of expenditure	67,014
231.	DIG Prisons Lahore Region	2011-14	11055	Misclassification of expenditure	66,165
232.	District Jail Shahpur	2013-14	11246	Misclassification of expenditure	60,000
233.	RPO Sheikhpura	2013-14	12931	Unauthorized payment from incorrect head of account	57,450
234.	DG Child Protection & Welfare Bureau Lahore	2014-15	12250	Non accountable of stores & stock items	142,493,500
235.	SSP MT Punjab Lahore	2014-15	10123	Non accountal of POL in log books	7,604,339
236.	SSP MT Punjab Lahore	2014-15	10122	Doubtful expenditure incurred on account of POL	4,668,097
237.	Suprintendent Borstal Jail Faisalabad	2014-15	12177	Non accountal of stores & stock items	2,514,368
238.	CCPO Lahore	2013-14	12991	Doubtful purchase of store not entered in stock	1,872,943
239.	DPO D.G.Khan	2014-15	12254	Improper maintenance of stationery stock register	1,738,240
240.	Suprintendent Borstal Jail Faisalabad	2014-15	12182	loss due to shortage of wheat	737,100
241.	Suprintendent Borstal Jail Faisalabad	2014-15	12179	Non accountal of wheat bhoosa	628,620
242.	DPO D.G.Khan	2014-15	12251	Stationery not entered in stock register	460,629
243.	SSP PC Battalion 1 Lahore	2014-15	9629	irregular expenditure on purchase	432,773
244.	DPO T.T.Singh	2014-15	12703	Doubtful Expenditure on account of repair of vehicles	218,864
245.	DPO Vehari	2014-15	12825	Irregular purchase of miscellaneous	191,316
246.	DPO Khanewal	2014-15	11367	Non accountal in inventory register	122,775
247.	SSP PHP Multan	2014-15	12098	POL not entered in log	112,069

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				books	
248.	SSP PHP Region Gujranwala	2014-15	10330	Non accountal of POL in log books	91,259
249.	DPO Okara	2014-15	12735	Doubtful Expenditure on account of repair of vehicles	87,048
250.	DPO Sargodha	2014-15	12772	Excess payment of encashment of LPR	73,110
251.	DPO Okara	2014-15	12739	Excess payment of encashment of LPR	37,065
252.	CTO Faisalabad	2014-15	12715	Non reconciliation of receipts	147,575,400
253.	CTO Lahore	2014-15	10320	Non reconciliation of receipts	3,817,520
254.	Elite Police Training School, Lahore.	2013-14	9987	Non recovery of penal rent	669,600
255.	Supdt. District Jail, Multan	2013-14	12234	Non maintenance of pool register for official residence	502,560
256.	DPO Bhakar	2013-14	10949	Loss to Govt. due to non recovery of penal rent	124,548
257.	PC Battalion 2 Rawalpindi	2014-15	12896	Irregular payment of salaries to ex-army men	15,672,185
258.	Addl. IG. Elite Force, Pb. Lahore	2014-15	9719	Irregular payment of salary due to shifting of headquarter	5,757,696
259.	SP PHP Sargodha	2014-15	12777	Irregular payment of salary due to shifting of headquarter	4,577,075
260.	SSP PHP Region, Gujranwala	2014-15	10536	Irregular payment of salary due to shifting of headquarter	2,027,204
261.	PHP Rawalpindi	2014-15	12920	Irregular payment of salaries by adjusting for pay purpose/ shifting of headquarter	1,585,512
262.	SSP Traffoc Region, Gujranwala	2014-15	10586	Irregular payment of salary due to shifting of headquarter	668,840
263.	SP MT Punjab Lahore	2013-14	12225	Non registration of vehicles	2,670,800
264.	DPO Hafizabad	2013-14	10937	Non registration of vehicles	249,492
265.	DPO Narowal	2014-15	10102	Excess drawl of posts	7,368,000
266.	Child Protection & Welfare Bureau Lahore	2014-15	12743	Excess drawl over and above the sanctioned strength	1,596,495

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
267.	DPO Sialkot	2014-15	10254	Excess drawl of posts	1,140,000
268.	DPO M.B.Din	2014-15	11293	Excess drawl of posts	440,000
269.	DPO Chakwal	2014-15	11297	Excess drawl of posts	254,000
270.	SP, Batallion Commandant PC-4 Batallion, Faisalabad	2014-15	11043	Non recovery of loss of burnt vehicles	4,223,890
271.	DPO Sheikupura	2014-15	9948	Loss to Govt due to theft/ burnt of vehicle	2,640,000
272.	DPO Mianwali	2013-14	12970	Loss to Govt due to burning of vehicle	800,000
273.	Additional IG Special Branch Punjab Lahore	2013-14	11133	Loss to Govt due to theft of Motor car	500,000
274.	DIG VVIP Security Special Branch Lahore	2011-14	10939	Non recovery of stolen car	300,000
275.	PC Battlion 7 Lahore	2013-14	13053	Loss to Govt due to theft of revolver 38-bore	207,074
276.	DIG VVIP Security Special Branch Lahore	2011-14	11218	Less recovery of cost of stolen SMG guns	103,572
277.	CTO Lahore	2014-15	10554	Loss to Govt due to theft of Motor cycles	93,600
278.	SSP PC Battilion no. 1, Bedian Road, Lahore	2014-15	9633	Irregular consumption of Pol	676,051
279.	SSP PC Battilion no. 4, Faisalabad	2014-15	11045	Unauthorized purchase of POL for vehicles not at the strength of battalion	134,839
280.	Superintendent, Borstal Jail, Faisalabad	2013-14	11136	Doubtful drawl of pay and allowances	235,000
281.	CPO Rawalpindi	2014-15	12806	Irregular expenditure on POL	121,149,727
282.	SP MT Punjab Lahore	2013-14	12226	Unjustified expenditure on consumption of POL	49,653,386
283.	CPO Multan	2014-15	12654	Excess POL than ceiling	40,188,916
284.	SP PHP Bahawalpur	2014-15	12283	Recovery of excess consumption of POL	36,453,372
285.	DPO Rahim Yar Khan	2014-15	12301	Recovery of excess consumption of POL	36,415,666
286.	DPO Mianwali	2013-14	11129	Irregular consumption of POL	26,162,270
287.	DPO Bahawalpur	2014-15	12258	Recovery of excess consumption of POL	24,771,991
288.	PHP Lahore	2013-14	10084	Irregular consumption of POL	24,770,020
289.	DPO D.G.Khan	2014-15	11384	Excess use of POL than ceiling	21,508,146
290.	DPO Bhakkar	2014-15	12315	Excess use of POL than ceiling	15,261,869

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
291.	DPO Khushab	2014-15	10530	Excess use of POL than ceiling	13,081,804
292.	CPO Faisalabad	2014-15	12331	Excess use of POL than ceiling	12,760,290
293.	Secretary Home Lahore	2014-15	9937	Irregular consumption of POL	10,535,000
294.	DPO Nankana Sahib	2014-15	10660	Recovery of excess consumption of POL	10,031,490
295.	DPO Okara	2014-15	12737	Excess use of POL than ceiling	9,596,520
296.	DPO Pakpattan	2014-15	13079	Recovery of excess consumption of POL	9,307,359
297.	DPO Hafizabad	2014-15	10589	Excess use of POL than ceiling	9,282,060
298.	DPO Jhang	2014-15	10615	Excess use of POL than ceiling	8,644,326
299.	DPO Attock	2014-15	12340	Excess drwal of POL over and above the limit	8,311,895
300.	DPO Bahawalnagar	2014-15	11398	Recovery of excess consumption of POL	6,737,132
301.	DPO Muzaffargarh	2014-15	12091	Excess use of POL than ceiling	6,239,162
302.	DPO Khanewal	2014-15	11365	Excess use of POL than ceiling	5,836,410
303.	DPO Hafizabad	2013-14	10095	Consumption of POL beyond prescribed limit	5,227,600
304.	CTO Multan	2014-15	13094	Excess use of POL than ceiling	4,831,322
305.	DPO Jhang	2013-14	10668	Irregular consumption of Pol	4,779,055
306.	DPO Sargodha	2014-15	12268	Excess use of POL than ceiling	4,318,728
307.	DPO T.T.Singh	2014-15	12701	Excess use of POL than ceiling	4,296,420
308.	DPO Mianwali	2014-15	10568	Excess use of POL than ceiling	3,960,377
309.	DPO Khushab	2013-14	12202	Irregular consumption of POL	3,886,380
310.	Additional IG PHP Lahore	2014-15	10540	Excess use of POL than ceiling	3,604,784
311.	DPO Chiniot	2014-15	12796	Excess use of POL than ceiling	3,511,652
312.	DPO Vehari	2014-15	12832	Excess use of POL than ceiling	3,417,480
313.	SSP Special Branch D.G.khan	2013-14	11229	Excess use of POL than ceiling	3,054,450
314.	DPO Kasur	2014-15	9990	Recovery of excess	2,767,122

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				consumption of POL	
315.	CPO Rawalpindi	2013-14	10689	Excess expenditure due to purchase of POL prescribed limit	2,627,088
316.	DPO Layyah	2014-15	11379	Excess use of POL than ceiling	2,545,700
317.	SSP PHP Region Gujranwala	2014-15	10328	Excess use of POL than ceiling	2,266,470
318.	DPO Bhakkar	2013-14	10019	Irregular consumption of POL	2,033,760
319.	CTO Lahore	2014-15	10549	Recovery of excess consumption of POL	1,989,516
320.	SSP PC Battalion 1 Lahore	2014-15	9630	Excess use of POL than ceiling	1,915,911
321.	Commandant Police training College Chung Lahore	2014-15	9642	Excess use of POL than ceiling	1,873,055
322.	Additional IG Elite Force Punjab Lahore	2014-15	9721	Excess use of POL than ceiling	1,722,062
323.	DPO Hafizabad	2014-15	10595	Excess use of POL than ceiling	1,514,250
324.	SSP Special Branch Bahawalpur	2013-14	11213	Excess use of POL than ceiling	1,414,035
325.	SP PC Battalion 5 Lahore	2014-15	10036	Recovery of excess consumption of POL	1,287,903
326.	PHP Rawalpindi	2014-15	12915	Irregular expenditure on POL	1,118,435
327.	DPO Jhelum	2014-15	10286	Excess use of POL than ceiling	1,028,555
328.	Additional IG Special Branch Lahore	2013-14	11303	Recovery of excess consumption of POL	975,184
329.	SSP Special Branch Sahiwal	2013-14	11219	Consumption of POL beyond prescribed limit	708,950
330.	SP Battalion PC 4 Faisalabad	2014-15	12215	Excess use of POL than ceiling	686,989
331.	DIG Elite Police Force Punjab Lahore	2013-14	10932	Excess use of POL than ceiling	480,816
332.	SP PC Battalion 7 Lahore	2014-15	10043	Recovery of excess consumption of POL	386,640
333.	SP Traffic Sargodha	2013-14	12933	Excess use of POL than ceiling	279,746
334.	CTO Rawalpindi	2014-15	12912	Unjustified enhancement of POL consumption limit	276,406
335.	Additional IG Welfare & Finance Lahore	2014-15	12273	Recovery of excess consumption of POL	267,251

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
336.	SP Traffic D.G.Khan	2013-14	11210	Consumption of POL beyond prescribed limit	250,910
337.	PC Battalion 2 Rawalpindi	2014-15	12898	Consumption of Excessive quantity of POL than entitlement	245,091
338.	Special Branch Sheikhpura	2013-14	11228	Consumption of POL beyond prescribed limit	151,140
339.	SP CTD Multan	2013-14	11141	Recovery of excess consumption of POL	130,256
340.	PC Battalion 7 Lahore	2013-14	13050	Recovery of excess consumption of POL	113,232
341.	Commandant Punjab Police College Sihala Rawalpindi	2014-15	12757	Use of unlimited quantity of Pol and un-authorize use	-
342.	Additional IG Special Branch Lahore	2013-14	13067	Unauthorized sanction of expenditure purchase of stationery beyond the prescribed limit	6,250,191
343.	CTO Lahore	2014-15	10544	Unauthorized expenditure on Stationery	3,771,044
344.	DPO Sialkot	2014-15	10259	Irregular expenditure on procurement of stationery	3,228,000
345.	DPO Bahawalpur	2014-15	12260	Unauthorized expenditure on Stationery	3,040,049
346.	DG Child Protection & Welfare Bureau Lahore	2014-15	12238	Unauthorized expenditure on Stationery	2,492,000
347.	DPO Sheikhpura	2014-15	9950	Unauthorized expenditure on Stationery	2,194,602
348.	DPO Kasur	2014-15	9991	Unauthorized expenditure on Stationery	1,898,409
349.	IG of Prision Punjab Lahore	2013-14	11302	Irregular expeniture on purchase of stationery	1,768,433
350.	DPO D.G.Khan	2014-15	12253	Purchase of stationery beyond competency	1,756,000
351.	DPO Rahim Yar Khan	2014-15	12196	Unauthorized expenditure on Stationery	1,485,075
352.	DPO Mianwali	2014-15	10576	Purchase of stationery beyond competency	1,143,938
353.	DPO Pakpattan	2014-15	11404	Unauthorized expenditure on Stationery	1,077,355

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
354.	DPO Jhelum	2014-15	10293	Purchase of stationery beyond competency	976,736
355.	DPO Bhakkar	2014-15	11171	Purchase of stationery beyond competency	959,000
356.	DPO Layyah	2014-15	12279	Purchase of stationery beyond competency	940,988
357.	Emergency Services Academy Rescue 1122 Lahore	2010-14	11556	Unauthorized sanction of expenditure beyond the prescribed limit	903,613
358.	CPO Rawalpindi	2013-14	13071	Irregular expenditure on account of vehicles	891,090
359.	DPO Bahawalnagar	2014-15	11402	Unauthorized expenditure on Stationery	879,772
360.	RPO Sheikhpura	2013-14	11304	Unauthorized sanction of expenditure beyond the prescribed limit	580,301
361.	SP Traffic Rawalpindi	2013-14	13058	Unauthorized sanction of expenditure beyond the prescribed limit	580,260
362.	CPO Faisalabad	2014-15	12722	Unauthorized sanction of expenditure beyond the prescribed limit	498,400
363.	SP PHP Bahawalpur	2014-15	12287	Unauthorized expenditure on Stationery	459,996
364.	SP PHP Bahawalpur	2014-15	12289	Unauthorized expenditure on cash reward	439,000
365.	DPO Rahim Yar Khan	2014-15	12307	Unauthorized expenditure on cash reward	279,800
366.	DPO Nankana sahib	2014-15	10635	Unauthorized expenditure on other head	144,590
367.	CPO Gujranwala	2014-15	10316	Irregular payment of investigation cost	2,667,500
368.	DPO Sheikhpura	2014-15	9947	Unauthorized expenditure on cost of investigation	2,645,000
369.	DPO Jhang	2014-15	10624	Irregular expenditure on investigation cost	2,439,400
370.	DPO Attock	2014-15	11282	Irregular expenditure on investigation cost	2,292,910
371.	DPO Muzaffargarh	2014-15	12089	Irregular expenditure on investigation cost	2,184,940

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
372.	CPO Rawalpindi	2014-15	12820	Irregular expenditure on investigation cost	1,994,955
373.	DPO Jhand	2013-14	10672	objectionable expenditure under head cost of investigation	1,710,850
374.	DPO M.B.Din	2014-15	11551	Irregular expenditure on investigation cost	1,564,000
375.	DPO Bahawalpur	2014-15	12263	Irregular expenditure on investigation cost	1,468,904
376.	DPO Bahawalnagar	2014-15	11401	Unauthorized expenditure on cost of investigation	1,123,380
377.	DPO Bhakkar	2014-15	11170	Irregular expenditure on investigation cost	957,000
378.	DPO Pakpattan	2014-15	12296	Irregular expenditure on investigation cost	943,700
379.	DPO Layyah	2014-15	11381	Irregular expenditure on investigation cost	875,975
380.	DPO Okara	2014-15	11351	Irregular expenditure on investigation cost	473,700
381.	DPO Hafizabad	2014-15	10601	Irregular expenditure on investigation cost	284,740
382.	CPO Multan	2013-14	9361	Doubtful expenditure on account of hiring of vehicles	161,000
383.	DPO Sargodha	2014-15	12764	Irregular payment of Salary to range reserve	13,937,160
384.	DPO Mianwali	2014-15	10577	Recovery of irregular expenditure on payments to Askari Guards	12,612,148
385.	DG VVIP Security, Special Branch, Lahore	2014-15	12222	Irregular expenditure on repair /replacement of jammers	11,750,200
386.	Secretary Home Lahore	2014-15	9940	Irregular appointment of Senior Private Council	5,500,000
387.	CPO Faisalabad	2014-15	11980	Irregular payment of travelling allowance	5,219,903
388.	DPO Mianwali	2014-15	10565	Irregular expenditure on hiring of vehicles/ containers	950,000
389.	DPO D.G.Khan	2014-15	12265	Irregular expenditure on hiring of vehicles/ containers	785,000
390.	DPO Jhang	2014-15	10614	Irregular expenditure on hiring of vehicles/ containers	691,000
391.	DPO Layyah	2014-15	12277	Irregular expenditure on	575,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				hiring of vehicles/containers	
392.	DPO Jhelum	2014-15	10285	Irregular expenditure on hiring of vehicles/containers	510,000
393.	DPO Hafizabad	2014-15	10608	Unjustified payment	220,075
394.	CTO Multan	2014-15	13097	Irregular expenditure from government receipts	1,745,200
395.	CTO Lahore	2014-15	10558	Loss due to Non Leasing of service point to TCS	300,000
396.	DPO Muzaffargarh	2014-15	11098	Irregular payment to Shaheed PQR	2,000,000
397.	SSP Tele Punjab Lahore	2014-15	9710	Miss utilization o wireless apparatus	42,334,938
398.	Additional IG CTD Lahore	2014-15	11343	Blockage o funds just to avoid the lapse of fund	30,664,574
399.	Additional IG CTD Lahore	2014-15	12200	Irregular expenditure on account of purchase of uniform	22,745,500
400.	CTO Lahore	2014-15	10318	Blockage of capital	9,355,850
401.	CPO Rawalpindi	2014-15	12810	Undue retention of public money	4,996,514
402.	DPO Rahim Yar Khan	2014-15	11414	Blockage of capital	1,948,700
403.	Additional IG CTD Lahore	2014-15	12198	Irregular expenditure on account of purchase of furniture	1,488,780
404.	DPO Sheikhpura	2014-15	9954	Blockage of capital	1,000,000
405.	Additional IG Welfare & Finance Lahore	2014-15	12271	Blockage of capital	864,450
406.	PC Battalion 2 Rawalpindi	2014-15	12902	Blockage of Govt. revenue by purchase of mobile oil	662,200
407.	CPO Rawalpindi	2013-14	10691	Non disposal of used mobile oil	1,457,550
408.	CPO Faisalabad	2014-15	12325	Loss due to non auction of used mobile oil	965,720
409.	DPO Okara	2014-15	11356	Loss due to non auction of used mobile oil	770,640
410.	DPO Khanewal	2014-15	12351	Loss due to non auction of used mobile oil	543,840
411.	DPO Vehari	2014-15	12830	Loss due to non auction of used mobile oil	521,820
412.	CTO Multan	2014-15	13095	Non disposal of used mobile oil	464,600
413.	DPO Toba Tek Singh	2014-15	12699	Loss due to non auction	458,820

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				of used mobile oil	
414.	SP PHP Sargodha	2014-15	12778	Non auction of used mobile oil	445,140
415.	PHP rawalpindi	2014-15	12921	Non disposal of used mobile oil	415,890
416.	SSP PHP Region Gujranwala	2014-15	10334	Non auction of condemned store and non auction of used mobile oil	387,540
417.	Additional IG Special Branch Lahore	2014-15	10113	Non auction of used mobile oil	348,320
418.	CTO Lahore	2014-15	10557	Non auction of used mobile oil	330,000
419.	DPO Attock	2014-15	11287	Loss due to non auction of used mobile oil	327,000
420.	DPO chiniot	2014-15	12792	Loss due to non auction of used mobile oil	307,560
421.	SSP MT Lahore	2014-15	10131	Non auction of used mobile oil	305,760
422.	CPO Gujranwala	2014-15	10304	Loss due to non auction of used mobile oil	252,000
423.	Elite Police Training School Lahore	2013-14	10006	Loss due to non auction of used mobile oil	93,600
424.	CTO Faisalabad	2014-15	12713	Loss due to non auction of used mobile oil	76,080
425.	DG Child Protection & Welfare Bureau Lahore	2014-15	12237	Irregular appointments of Child Protection Officers (CPOs) in BPS-17	2,536,000
426.	DPO Sargodha	2014-15	12766	Excess payment due to wrong application of rates	281,514
427.	CPO Gujranwala	2014-15	10308	Excess payment due to wrong application of rates	203,317
428.	Assistant Inspector General of Police, Logistics, Lahore	2011-14	9464	Irregular payment of pending liabilities	70,583,848
429.	District Police Officer, Muzaffar Garh	2014-15	11089	Irregular payment of pending liabilities	8,045,780
430.	District Jail, Sargodah	2013-14	10632	Expenditure incurred on pending liabilities	1,903,497
431.	City Police Officer, Faisalabad	2014-15	11982	Doubtful expenditure on account of repair of transport	1,761,768
432.	Superintendent, Central Jail Gujranwala	2013-14	10677	Irregular payment of pending liabilities	1,214,730
433.	Director General	2014-15	13105	Doubtful expenditure	788,580

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Punjab, Forensic Science, Agency, Lahore			without sanction of competent authority	
434.	S. P Traffic, Bahawalpur	2013-14	11051	Irregular expenditure on account of payment in the next financial year	300,103
435.	District Police Officer, Khanewal	2014-15	12359	Doubtful expenditure on account of repair of transport	239,692
436.	District Police Officer, Khanewal	2014-15	12357	Doubtful expenditure on account of repair of machinery	150,995
437.	SP Traffic, Region, Rawalpindi	2013-14	13062	Irregular expenditure on account of payment in the next financial year	143,045
438.	AIG, Logistics, Lahore	2011-14	9458	Undue favour to defaulter	14,069,547
439.	AIG, Logistics, Lahore	2011-14	11174	Undue favour to defaulter	2,973,630
440.	AIG, Logistics, Lahore	2011-14	9624	Ordinance store not received from WAH ordinance factory	-
441.	DPO sargodha	2014-15	12767	Excess payment on account of catering services	419,265
442.	Secretary Home Lahore	2014-15	9943	Irregular expenditure on rent of building	6,760,000
443.	DPO Muzaffargarh	2014-15	11092	Irregular payment to PQR	10,003,485
444.	CCPO Lahore	2013-14	12989	Excess drawl of money on account of TA to PQR	6,466,850
445.	DPO Layyah	2014-15	11380	Irregular payment to PQR	5,110,000
446.	DPO D.G.Khan	2014-15	11122	Irregular payment to PQR	3,555,000
447.	DPO Mianwali	2014-15	10570	Irregular payment to PQR	2,303,000
448.	DPO Mianwali	2013-14	12969	Irregular payment to PQR	2,288,000
449.	DPO Jhelum	2014-15	10288	Irregular payment to PQR	2,000,000
450.	AIG, Logistics, Lahore	2011-14	9466	Irregular expenditure on the purchase of stationary	6,721,000
451.	Emergency Services Academy, Rescue-1122, Lahore	2010-14	10930	Unauthorized mode of payment	149,347,736

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
452.	AIG, Logistics, Lahore	2011-14	9467	Uneconomical expenditure on purchase of Furniture	12,525,374
453.	AIG, Logistics, Lahore	2011-14	9465	Irregular expenditure on purchase of shin guards	3,550,943
454.	AIG, Logistics, Lahore	2011-14	9468	Contract for purchase of shoes of lower subordinates not successfully executed by the suppliers	18,512,962
455.	AIG, Logistics, Lahore	2011-14	9470	Irregular expenditure on purchase of defective items	4,347,039
456.	AIG, Logistics, Lahore	2011-14	12364	Irregular expenditure on purchase of shirts cloth	7,193,254
457.	AIG, Logistics, Lahore	2011-14	11128	Irregular expenditure on purchase of shirts cloth	5,821,228
458.	AIG, Logistics, Lahore	2011-14	9625	Defective supply accepted	22,265,198
459.	Punjab Forensic Science Agency Lahore	2013-14	11237	Blockage of fund drawn just to avoid the lapse of budget	90,000,000
460.	Punjab Forensic Science Agency Lahore	2013-14	11561	Funds drawn just to avoid the lapse of budget	28,662,120
461.	AIG, Logistics, Lahore	2011-14	9471	Loss due to non-deposit of unspent money	16,364,397
462.	SSP PHP Rawalpindi	2014-15	12924	Variation in expenditure	118,970,878
463.	Punjab Forensic Science Agency Lahore	2013-14	11278	Loss to Govt. due to non recovery of amount of indemnity bond	19,000,000
464.	DPO Hafizabad	2013-14	10094	Non disposal of vehicles taken in possession U/s 550	30,610,000
465.	DPO D.G.Khan	2014-15	12252	Non auction of condemned vehicles	2,753,000
466.	DPO Jhang	2014-15	10620	Non auction of condemned vehicles	1,500,000
467.	DPO Layyah	2014-15	12276	Non auction of condemned vehicles	1,000,000
468.	DPO Bhakkar	2014-15	12314	Non auction of condemned vehicles	1,000,000
469.	DPO Khanewal	2014-15	11370	Non disposal of unclaimed property	-
470.	DPO Okara	2014-15	12738	Non disposal of unclaimed property	-
471.	SSP PC Battalion-I, Lahore	2014-15	4	Irregular expenditure repair of M/E	329,178
472.	SSP PC Battalion-I,	2014-15	8	Excess expenditure	9,755,869

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Lahore			budget allocation	
473.	Secretary Home, Lahore	2014-15	9	Unjustified repair of computer hardware	411,907
474.	DPO, Chaakwal	2014-15	1	Payment of hiring charges unregistor firm	7,000,000
475.	DPO, Chaakwal	2014-15	2	Unlawful transfer of government vehicles	485,343
476.	DPO, Chaakwal	2014-15	5	Irregular expenditure out of secret services funds	800,000
477.	DPO, Chaakwal	2014-15	7	Irregular purchase of dietary items	1,094,987
478.	Commandant Police College, Chung, Lahore	2014-15	17	Irregular expenditure on repair of building	324,364
479.	DPO, Jhelum	2014-15	10	Un-functional of model police station	-
480.	CTO, Lahore.	2014-15	1	Expenditure in excess budget allocation	27,030,543
481.	DPO, Hafizabad	2014-15	19	Non production of vouchers	105,906
482.	DPO, Sheikhpura	2014-15	19	Payment of in-admissible allowance	32,835
483.	Child Protection Welfare Bureau, Lahore.	2014-15	11	Unauthorized expenditure on contingencies	1,188,483
484.	Child Protection Welfare Bureau, Lahore.	2014-15	16	Non deposit of pension contribution	463,267
485.	Child Protection Welfare Bureau, Lahore.	2014-15	20	Duplication of contractor bills	6,676,440
486.	Child Protection Welfare Bureau, Lahore.	2014-15	22	Non disposal of government vehicles	4,678,264
487.	Child Protection Welfare Bureau, Lahore.	2014-15	23	Non auction of unserviceable condition articles	2,500,000
488.	Child Protection Welfare Bureau, Lahore.	2014-15	24	Excess payment of less gram age of eggs supplied	77,760
489.	DPO, Bahawalnagar	2014-15	8	Irregular mode of payment	545,123
490.	DPO, Jhang	2014-15	21	Less receipt of printed material	162,182
491.	DPO, Layyaha	2014-15	11	Irregular excess payment electricity	142,723
492.	CPO, Rawalpindi	2014-15	21	Saving against allocation budget	25,738,313
493.	DPO, Sargodha	2014-15	19	Non surrendering of savings	172,807
494.	DPO, D.G.Khan	2014-15	24	Irregular payment of	69,998

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				arrears of telephone charges	
495.	SP. PHP, Sargodha	2014-15	9	Excess over budget allocation	8,253,615
496.	SP. PHP, Sargodha	2014-15	11	Noon surrendering of savings	2,141,273
497.	SP. PHP, Sargodha	2014-15	12	Excess payment on account of TA/DA	29,025
498.	Additional IG. (Welfare & Finance)	2014-15	1	Non-utilization of arrears Weapons	150,000
499.	Additional IG. (Welfare & Finance)	2014-15	2	Non transfer/auction of unserviceable/condemned	900,000
500.	DG.PFSA, Lahore	2014-15	1	Non surrendering of saving	7,363,051
501.	DG.PFSA, Lahore	2014-15	4	Irregular payment on account of repair of transport	285,975
502.	DG.PFSA, Lahore	2014-15	7	Blockage of funds drawn just to avoid the lapse	9,848,800
503.	DG.PFSA, Lahore	2014-15	13	Irregular repair on account of repair of M&E	96,876
504.	DPO, Chinot	2014-15	8	Doubtful payment of electricity bills	381,313
505.	DPO, Chinot	2014-15	10	Doubtful expenditure on account of repair of	215,740
506.	DPO, Chinot	2014-15	17	Irregular expenditure on repair of building	427,803
507.	DPO, Chinot	2014-15	19	Excess payment	24,794
508.	DPO, Chinot	2014-15	20	Non surrendering of savings	18,666,908
509.	DPO, Chinot	2014-15	21	Excess expenditure and budget	11,912,206
510.	SP Battalion Commander PC-4 Battalion Faisalabad	2014-15	9	Loss due to non auction of canteen	120,000
511.	SP Battalion Commander PC-4 Battalion Faisalabad	2014-15	12	Non disposal of condemned vehicles	600,000
512.	SP Battalion Commander PC-4 Battalion Faisalabad	2014-15	13	Unauthorized sanction of expenditure prescribed limit	304,925
513.	SSP Pb Highway Patrol Rawalpindi	2014-15	10	Saving against allocated budget	13,959,319
514.	CPO, Faisalabad	2014-15	11	Unlawful acceptance of date less GST invoice	22,840

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
515.	DPO, T.T.Sing	2014-15	17	Non surrounding of saving	9,269,565
516.	CTO, Faisalabad	2014-15	12	Non surrendering of saving	38,526,884
517.	DPO, Attock	2014-15	6	Irregular booking for receipt	23,663,977
518.	DPO, Attock	2014-15	13	Discrepancies in mal kharwan and	-
519.	DPO, Okara	2014-15	27	Non surrendering of savings	77,091,607
520.	DPO, Vehari	2014-15	13	Non surrendering of savings	21,287,938
521.	Chief Traffic Officer, Multan	2014-15	8	Excess expenditure the budget allocation	3,523,594
522.	Punjab Highway Petrol Multan	2014-15	8	Non maintenance stationery stock register	520,014
523.	Additional IG. CTD, Lahore.	2014-15	6	Irregular appointment of Mr. Muhammad Ammar Zahid Corporal without verification of character and antecedents	946,380
524.	Additional I.G Police Welfare and Finance PQR, Lahore.	2013-14	2	Non auction/transfer of unserviceable Govt. vehicles	310,000
525.	Additional I.G Police Welfare and Finance PQR, Lahore.	2013-14	3	Non auction of unserviceable machinery and equipment	80,000
526.	DPO, Hafizabad	2013-14	1	Irregular expenditure on rent of building	425,000
527.	RPO, Sargodha	2013-14	1	Saving from budget no surrendered	233,838
528.	SP. VVIP Security, SB, Rawalpindi	2013-14	1	Expenditure exceed to sanctioned budget	7,549,174
529.	SP. VVIP Security, SB, Rawalpindi	2013-14	2	Saving note deposited surrendered	7,637,010
530.	RPO, DG.Khan	2013-14	1	Regular expenditure	124,301
531.	RPO, DG.Khan	2013-14	2	Regular excess expenditure budget	60,703
532.	SP. CTD, Multan	2013-14	2	Unauthorized shifting HQ	959,724
533.	SP. MT Punjab, Lahore.	2013-14	2	Irregular expenditure repair transport	5,049,100
534.	SP. MT Punjab, Lahore.	2013-14	8	Non disposal 2400 Liters used Mobil oil	120,000
535.	DIG VVIP security SB Punjab, Lahore.	2013-14	4	Irregular expenditure repair of transport	673,901

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
536.	DIG VVIP security SB Punjab, Lahore.	2013-14	6	Irregular purchase of stationery	187,829
537.	DIG VVIP security SB Punjab, Lahore.	2013-14	7	Unjustified expenditure consumption of POL	5,488,890
538.	SSP Investigation Faisalabad	2013-14	2	Saving from budget not surrendered	130,846
539.	District Jail, R.Y.Khan	2013-14	1	Non auction Unserviceable store heaving un-depreciated book value	431,000
540.	District Jail, R.Y.Khan	2013-14	4	Actual payee receipt not obtained	5,117,953
541.	District Jail, R.Y.Khan	2013-14	5	Irregular payment of on pending liabilities	1,592,128
542.	District Jail, Jhelum	2013-14	3	Unauthorized purchase of double feeder during ban	1,150,820
543.	District Jail, Jhelum	2013-14	4	Non disposal of dead /dry trees	495,570
544.	District Jail, Jhelum	2013-14	7	General GST on purchase fire wood	96,035
545.	District Jail, Shahpur	2013-14	2	Non deduction of 15% income tax	10,488,120
546.	District Jail, Shahpur	2013-14	5	Non maintenance of record	69,582
547.	SP Traffic Sahiwal	2013-14	2	Irregular expenditure over and above budget allowance	64,875
548.	SP Traffic Sahiwal	2013-14	3	Non surrendering of savings of budget grant	737,987
549.	SP Traffic Sahiwal	2013-14	4	Unauthorized expenditure of repair and maintenance govt. vehicle	177,996
550.	SP Traffic Sahiwal	2013-14	5	Actual payee receipt not obtained	169,756
551.	SP Special Branch, Sheikhpura	2013-14	1	Irregular adjustment of salary due to shifting of HQ	657,920
552.	SP Special Branch, Sheikhpura	2013-14	5	Codal formalities and observed	134,238
553.	SSP (SB) Sahiwal	2013-14	1	Irregular expenditure on rent of building	477,500
554.	SSP (SB) Sahiwal	2013-14	2	Irregular expenditure over and above allocation	541,755
555.	SSP (SB) Sahiwal	2013-14	3	Irregular expenditure on	416,450

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				purchase of stationery	
556.	SSP (SB) Sahiwal	2013-14	5	Unjustified expenditure on electricity charges	80,130
557.	SP Traffic D.G.Khan	2013-14	3	Non-observance codal formalities incurring expenditure	228,519
558.	SP Traffic D.G.Khan	2013-14	4	Expenditure over and above budget allocation	168,800
559.	SP Traffic D.G.Khan	2013-14	5	Saving from budget grant not	32,137,597
560.	Chief Administrator Health and education Institute Lahore.	2012-14	4	Unjustified payment of honoraria	500,000
561.	Chief Administrator Health and education Institute Lahore.	2012-14	6	Unauthorized sanction of expenditure beyond prescribed	104,576
562.	Chief Administrator Health and education Institute Lahore.	2012-14	7	Inefficient utilization of fund	58.79 (m)
563.	District Jail, Multan	2012-14	1	Non disposal of dry fallen trees	420,290
564.	DIG Prison Punjab, Lahore.	2011-14	2	Payment not got acknowledge from actual precipitant	1,934,789
565.	DPO, Khushab	2013-14	1	Expenditure exceed sanctioned budget	771,614
566.	DPO, Khushab	2013-14	2	Non issuance of certificate of DDO for utilization of funds transparently	392,154,194
567.	DPO, Khushab	2013-14	7	Irregular doubtful expenditure on pending liabilities	274,968
568.	DPO, Khushab	2013-14	10	Irregular expenditure on payment to PQR	769,000
569.	DPO, Khushab	2013-14	11	Payment not govt. acknowledge from actual recipients	6,441,436
570.	Director of Reclamation and Probation Punjab, Lahore.	2001-14	3	Irregular preparation of log book likely misappropriation of POL	1,245,385
571.	DSP In charge PWTS, Bahawalpur	2005-14	2	Excess expenditure above budget allocation	446,607
572.	DSP In charge PWTS, Bahawalpur	2005-14	4	Irregular expenditure of repair transport	125,941
573.	Additional I.G Special Branch, Lahore.	2013-14	4	Irregular expenditure purchase of diet articles	416,130

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
574.	Additional I.G Special Branch, Lahore.	2013-14	5	Irregular expenditure on repair of transport	483,665
575.	Additional I.G Special Branch, Lahore.	2013-14	7	Irregular expenditure purchase of smiter dogs	4,700,000
576.	Commandant Police School of Intelligent School, Lahore	2011-14	1	Excess expenditure over and above budget expenditure	850,515
577.	Commandant Police School of Intelligent School, Lahore	2011-14	2	Non surrendered saving of budget grant	37,846,260
578.	Commandant Police School of Intelligent School, Lahore	2011-14	3	Non auction of condemned vehicles	300,000
579.	SP Traffic, Bahawalpur	2013-14	5	Irregular drawl of POL	4,006,937
580.	SP Traffic, Bahawalpur	2013-14	6	Expenditure on repair of vehicles	237,069
581.	Superintendent Bostal Jail, Faisalabad	2005-14	11	Expenditure excess from budget allocation	494,131
582.	Superintendent Bostal Jail, Faisalabad	2005-14	12	Savings from budget not surrendered	1,996,552
583.	Superintendent Bostal Jail, Faisalabad	2005-14	14	Non production of stock register	10,775,812
584.	DIG Telecommunication, Lahore	2011-14	2	Saving from Budget Grant not surrendered	109,300
585.	Finger Print Bureau, Lahore.	2011-14	1	Lapse of funds	23,760,690
586.	Finger Print Bureau, Lahore.	2011-14	2	Excess expenditure over and above budget allocation	11,768,560
587.	AIG Logistic Lahore.	2011-14	19	Irregular expenditure on the purchase of GSM Testing System	205,500,000
588.	AIG Logistic Lahore.	2011-14	31	Irregular expenditure on purchase of machinery	7,058,760
589.	AIG Logistic Lahore.	2011-14	43	Non recovery of income tax	207,749
590.	AIG Logistic Lahore.	2011-14	45	Irregular purchase of mobile phone	335,568
591.	AIG Logistic Lahore.	2011-14	52	Irregular expenditure purchase of HD Video	3,523,500
592.	AIG Logistic Lahore.	2011-14	54	Used built proof jackets note returned	-
593.	AIG Logistic Lahore.	2011-14	55	Non-reconciliation of expenditure	1,612,388,374
594.	AIG Logistic Lahore.	2011-14	59	Excess expenditure over	-

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				and above budget allocation	
595.	AIG Logistic Lahore.	2011-14	61	GST deposit not verified	117,060,896
596.	AIG Logistic Lahore.	2011-14	63	Non verification GST	22,215,073
597.	AIG Logistic Lahore.	2011-14	65	Irregular mode of disbursement pay and allowance	-
598.	AIG Logistic Lahore.	2011-14	69	Irregular expenditure purchase of white cloth	543,312
599.	AIG Logistic Lahore.	2011-14	70	Non auction of condemned of articles	1,500,000
600.	AIG Logistic Lahore.	2011-14	71	Irregular payment	23,433,468
601.	AIG Logistic Lahore.	2011-14	74	Non clearance of outstanding amount	327,768,967
602.	AIG Logistic Lahore.	2011-14	75	Non-maintenance of fixed assets register	1,624,547,165
603.	DPO, Sargodha	2013-14	1	Loss to Government of (Approx) due to non condemnation	2,600,000
604.	DPO, Sargodha	2013-14	6	Saving not reported/surrendered to government	145,205,428
605.	DPO, Sargodha	2013-14	14	Expenditure exceeded to sanctioned budget	118,341
606.	SP. PHP, Lahore	2011-14	8	Loss due to non auction of used worth Mobil oil	129,600
607.	SP. PHP, Lahore	2011-14	9	Excess expenditure over and above the budget allocation	245,462
608.	SP. PHP, Lahore	2011-14	10	Irregular expenditure on the purchase of stationery	624,381
609.	SP. PHP, Lahore	2011-14	11	Irregular expenditure on printing	214,385
610.	DPO, Jhang	2013-14	8	Expenditure exceeded to sanctioned budget	309,463
611.	DPO, Jhang	2013-14	10	Irregular doubtful expenditure incurred on pending	584,833
612.	DPO, Jhang	2013-14	11	Saving not reported/surrendered to government	42,311,304
613.	DPO, Bahawalnagar	2013-14	10	Irregular expenditure on building repair	424,500
614.	SP. PHP, Rawalpindi	2013-14	5	Irregular expenditure on account of repair of vehicle	137,380

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
615.	Central Jail, Rawalpindi	2013-14	9	Expenditure exceeded to sanctioned budget	499,049
616.	SP Traffic, Sargodha	2013-14	4	Non production of log book	236,450
617.	SSP Special Branch, B/Pur	2013-14	1	Irregular opening bank account 2512-3	-
618.	CPO, Rawalpindi	2013-14	4	Expenditure excess from budget	1,417,061
619.	CPO, Rawalpindi	2013-14	5	Saving from budget not surrendered lapsed	71,578,144
620.	CPO, Rawalpindi	2013-14	12	Record of undisbursed amount not produced	1,176,262
621.	DPO, Mianwali	2013-14	3	Expenditure exceed to sanctioned budget	4,230,745
622.	DPO, Mianwali	2013-14	4	Unauthorized purchase of tyre	100,400
623.	DPO, Mianwali	2013-14	7	Saving not reported/surrendered to	13,198,204
624.	DPO, Mianwali	2013-14	15	Loss to government of approx due to non condemnation	1,600,000
625.	SSP Special Branch, Rawalpindi	2013-14	2	Non issuance certificate DDO utilization of funds	207,946,872
626.	SSP Special Branch, Rawalpindi	2013-14	4	Irregular expenditure incurred pending liability	246,099
627.	DPO, Sheikhpura	2013-14	2	Irregular payment of risk allowance	1,278,790
628.	DPO, Sheikhpura	2013-14	4	Non disposal of used mobile	79,050
629.	DPO, Sheikhpura	2013-14	8	Excess expenditure over and above budget allowance	1,490,765
630.	DPO, Sheikhpura	2013-14	9	Non surrendering of saving from budget allowance	70,181,149
631.	SP Traffic, Sheikhpura	2013-14	3	Excess expenditure over and above the budget allocation	9,265,725
632.	Elite Police Training School, Lahore.	2013-14	11	Irregular expenditure on printing	280,842
633.	CTO, Gujranwala	2013-14	1	Non surrendering of saving of budget Grant	52,924,669
634.	DPO, Bhakkar	2013-14	5	Payment mode but stock not revived	266,301
635.	Central Jail, Gujranwala	2013-14	8	Recovery of utility charts outstanding against the residents of	61,100

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
636.	Central Jail, Gujranwala	2013-14	9	jail colony 1/5th sale tax not withheld at source resulting	125,311
637.	SSP Special Branch, Bahawalpur	2013-14	7	Irregular payment of cash reward	25,000
638.	RPO investigation Multan	2013-14	1	Savings from budget not surrendered and lapsed	328,454
639.	RPO, Multan	2013-14	1	Irregular expenditure on account of repair of office building through limited quotation	90,200
640.	RPO, Multan	2013-14	2	Expenditure in excess from budget allocation	68,592
641.	RPO, Multan	2013-14	3	Saving from budget not surrendered and lapsed	1,145,668
642.	CCPO, Lahore.	2013-14	7	Expenditure in excess	427,752
643.	CCPO, Lahore.	2013-14	8	Saving from budget not surrendered and lapsed	383,469,722
644.	Punjab Forensic Science Agency, Lahore	2013-14	13	Irregular expenditure are incurred on pendency	29,651,694
INFORMATION & CULTURE DEPARTMENT					
1.	DG Khan Art Council, Dera Ghazi Khan	2013-14	1	Deficit in budget	2,078,512
2.	Secretary Information and Culture Department Lahore	2013-14	5512	Unauthorized sanction of expenditure beyond the prescribed limit	687,672
3.	Secretary Information and Culture Department Lahore	2013-14	5518	Irregular payment on account of contingent paid staff	293,050
4.	Lahore Arts Council, Lahore	2014-15	12024	Unauthorized advance drawl of money	1,645,000
5.	Lahore Arts Council, Lahore	2014-15	12028	Non adjustment of temporary advance	420,960
6.	Lahore Arts Council, Lahore	2014-15	12034	Loss to govt. not advertised art gallery in alhamra cultural complex and run by private person	8,160,000
7.	Lahore Arts Council, Lahore	2014-15	12033	Unauthorized of shifting of receipt into commercial banks without approval of Finance Department	184,735,236
8.	Lahore Arts Council, Lahore	2014-15	12031	Irregular deposit of security in receipts	1,552,115

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				account of theater	
9.	Lahore Arts Council, Lahore	2014-15	12027	Investment of endowment fund and arts welfare funds to belonging to public sectors of autonomous	9,8466,755
10.	Lahore Arts Council, Lahore	2014-15	12029	Non auction of two shops alhamra cultural complex and loss	1,200,000
11.	Lahore Arts Council, Lahore	2014-15	12021	Irregular works/construction of renovation of toilets at alhamra mall complex under civil works	8,266,784
12.	Lahore Arts Council, Lahore	2014-15	12025	Misuse of grant/fund for purchase of generator of 100KV	1,820,000
13.	Lahore Arts Council, Lahore	2014-15	12020	Overpayment due to allowing excessive quantities	847,500
14.	Lahore Arts Council, Lahore	2014-15	12019	Investment of CP Fund at lower rate and loss	57,450,000
15.	Lahore Arts Council, Lahore	2014-15	5110	Non deduction of BF from the pay	669,912
16.	Addl. DGPR Southern Punjab Multan	2007-14	9741	Irregular mode of payment	398,263
17.	Addl. DGPR Southern Punjab Multan	2007-14	9742	Irregular purchase of newspapers	247,351
18.	Multan Arts Council Multan	2013-14	6441	Irregular appointment of contingent paid staff without observing codal formalities and drawl of salaries	391,400
19.	Lahore Arts Council, Lahore	2013-14	8100	Non-recovery of outstanding dues rent	864,000
20.	Lahore Arts Council, Lahore	2013-14	8101	Loss to department due to rented hall without any receipt	300,000
21.	Faisalabad Arts Council, Faisalabad	2013-14	9358	Irregular expenditure made out of receipts of the arts council	8,060,145
LABOUR AND HUMAN RESOURCE DEPARTMENT					
1.	Secretary Labour	2013-14	10468	Irregular expenditure due to misclassification	416,672
2.	Secretary Labour	2013-14	10471	Non adjustment of advance payment	125,000
3.	Secretary Labour	2013-14	10476	Less deduction of Incom	821,519

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				tax	
4.	Secretary Labour	2013-14	10470	Irregular payment on residential telephone	112,100
5.	Secretary Labour	2013-14	10475	Non deduction of 5% House maintenance charges	68,076
6.	Secretary Labour	2013-14	10458	Expenditure on advertisement charges	4,106,700
7.	Secretary Labour	2013-14	10462	Irregular purchase of souvenir/ badges	1,132,500
8.	Secretary Labour	2013-14	10459	Irregular payment without entry in cash book	29,888,709
9.	Secretary Labour	2013-14	10454	Irregular expenditure on purchase of generator	1,974,705
10.	Secretary Labour	2013-14	10461	Unnecessary expenditure on hiring of private vehicles	386,707
11.	Secretary Labour	2013-14	10472	Irregular payment on hiring of services of personals	179,530
12.	Secretary Labour	2013-14	10474	Expenditure on purchase of Misc articles	258,768
13.	Secretary Labour	2013-14	10466	Vouched account not available against expenditure	1,431,801
14.	Secretary Labour	2013-14	10469	Log books not produced for verification	521,281
15.	Secretary Labour	2013-14	10497	POL not entered in log books of vehicles	89,018
LAW AND PARLIAMENTARY DEPARTMENT					
1	Advocate General Punjab, Lahore.	2013-14	1	Non utilization of budget grant	4,524,878
2.	Advocate General Punjab, Lahore	2012-13	5250	Non-production of record	3.32 (M)
2	Advocate General Punjab, Lahore.	2013-14	10090	Unauthorized purchase of vehicles	3,397,510
3	Advocate General Punjab, Lahore.	2013-14	3	Un-authorized sanction of expenditure beyond the prescribed limit	2,159,832
4	Advocate General Punjab, Lahore.	2013-14	4	Irregular consumption of POL	2,060,662
5	Advocate General Punjab, Lahore.	2013-14	5	Unjustified purchase consumption	786,780
6	Advocate General	2013-14	7	Irregular excess	514,556

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Punjab, Lahore.			expenditure than budget allocation	
7	Advocate General Punjab, Lahore.	2013-14	12	Irregular expenditure due to splitting and violation of tendering process	228,120
8	Advocate General Punjab, Lahore.	2013-14	13	Irregular purchase of tyre	119,938
9	Advocate General Punjab, Lahore.	2013-14	14	Proved list of vehicles not provided	-
10	Advocate General Punjab, Lahore.	2013-14	10089	Misclassification of expenditure	675,765
11	Advocate General Punjab, Lahore.	2013-14	10087	Unauthorized payment of CA while using Govt. Vehicles	359,000
12	Advocate General Punjab, Lahore.	2013-14	10086	Unauthorized purchase of M & E during ban	253,255
13	Advocate General Punjab, Lahore.	2013-14	10085	Misappropriation of POL	245,497
14	Advocate General Punjab, Lahore.	2012-13	5079	Loss to Govt due to theft of motor car	700,000
15	Advocate General Punjab, Lahore.	2012-13	5246	Irregular payment of NPA during leave	1,058,325
16	Advocate General Punjab, Lahore.	2012-13	5248	Misclassification of expenditure	777,230
17	Advocate General Punjab, Lahore.	2012-13	5249	Suspected misappropriation of store articles	573,320
18	Advocate General Punjab, Lahore.	2012-13	5080	Unauthorized TA/ DA paid to AGP	466,232
LIVESTOCK AND DAIRY DEVELOPMENT					
1.	Deputy Director, Research & Development, Rakh Khairwala District, Layyah	2012-14	9325	Non achievement of targets	2,058,258
2.	Deputy Director, Research & Development, Rakh Khairwala District, Layyah	2012-14	9327	Irregular appointment of daily wages worker	150,000
3.	Deputy Director, Research & Development, Rakh	2012-14	9328	Illegal encroachment on government property	6,000,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Khairwala District, Layyah				
4.	Fine wool sheep farm, 205 TDA, Sarai Mohajir District Bhakkar	2012-14	9331	Loss to government due to illegal encroachment of 35 kanal and 4.5 marla residential land valuing millions of rupees	-
5.	Fine wool sheep farm, 205 TDA, Sarai Mohajir District Bhakkar	2012-14	9332	Non achievement of targets	608,336
6.	Fine wool sheep farm, 205 TDA, Sarai Mohajir District Bhakkar	2012-14	9333	Loss due to theft	200,000
7.	Research & Development, Rakh Khairwala District Layyah	2012-14	9343	High mortality rate of sheep/goat resulting in loss	4,344,000
8.	Livestock Services Training Center, Sheikhpura	2011-14	9344	Irregular shifting of Headquarter	243,445
9.	Livestock Services Training Center, Sheikhpura	2011-14	9345	Unauthorized payment of CA	626,800
10.	Livestock Services Training Center, Sheikhpura	2011-14	9346	Loss due to non functional liquid nitrogen plant	46,462,445
11.	Director Veterinary Research Institute, Lahore	2014-15	10203	Irregular expenditure on purchase of embrayonated eggs without budget provision	2,366,500
12.	Director Veterinary Research Institute, Lahore	2014-15	10205	Private use of vehicles	37,060
13.	Director Veterinary Research Institute, Lahore	2014-15	10207	Non-surrendering of unspent balances	12,904,993
14.	Director Veterinary Research Institute, Lahore	2014-15	10208	Irregular and uneconomical purchases by splitting	471,355
15.	Director Veterinary Research Institute, Lahore	2014-15	10210	Extravagant payment of gas charges	1,200,000
16.	Director Veterinary Research Institute, Lahore	2014-15	10211	Extravagant expenditure on electricity charges	5,145,000
17.	Director Livestock Farms Punjab, Lahore	2014-15	10212	Doubtful dispatch and receipt of animals	45,603,450

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
18.	Director Breed Improvement, Lahore	2014-15	10215	Lapse of funds - Rs. 6,122,952 including mis-procurement - Rs. 2,976,000 and uneconomical purchases- Rs. 327,048	6,122,952
19.	Director Breed Improvement, Lahore	2014-15	10216	Non-fulfillment of conductions of advance drawl	2,059,984
20.	Director Breed Improvement, Lahore	2014-15	10217	Non-surrendering of unspent balances	29,134,603
21.	Director Breed Improvement, Lahore	2014-15	10218	Un-acknowledged distribution of animals of the farmers	9,843,650
22.	University of Veterinary & Animal Sciences, Lahore.	2014-15	10221	Irregular operation of bank account	-
23.	University of Veterinary & Animal Sciences, Lahore.	2014-15	10226	Loss due to defective clauses of the lease agreements	3,940,010
24.	University of Veterinary & Animal Sciences, Lahore.	2014-15	10228	Irregular payment due to continuation of tenure track appointments without first review.	1,809,950
25.	University of Veterinary & Animal Sciences, Lahore.	2014-15	10234	Inappropriate use of residential accommodation at CVAS Jhang	-
26.	University of Veterinary & Animal Sciences, Lahore.	2014-15	10229	Irregular payment of allowances	224,448
27.	University of Veterinary & Animal Sciences, Lahore.	2014-15	10230	Irregular payment of allowances	362,044
28.	University of Veterinary & Animal Sciences, Lahore.	2014-15	10235	Lapse of development funds	416,693,106
29.	Chief Research Officer, Buffalo Research Institute Pattoki, District Kasur	2013-15	10478	Irregular purchases by splitting	606,991
30.	LPRI, Bahadurnagar, Okara	2014-15	10495	Loss due to vacant official accommodations	-
31.	Government Livestock Farm Jugaitpeer, Bahawalpur	2013-15	10750	Irregular expenditure on land leveling	5,862,750
32.	Directorate of Small Ruminants Punjab,	2014-15	10754	Non-surrendering unspent balances	3,144,012

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Multan				
33.	Directorate of Small Ruminants Punjab, Multan	2014-15	10756	Irregular expenditure on printing work	200,000
34.	Directorate of Small Ruminants Punjab, Multan	2014-15	10757	Misclassification of expenditure	463,862
35.	Directorate of Small Ruminants Punjab, Multan	2014-15	10758	Irregular expenditure on construction of water course	480,000
36.	Directorate of Small Ruminants Punjab, Multan	2014-15	10760	Irregular expenditure on land leveling	2,019,440
37.	Directorate of Small Ruminants Punjab, Multan	2014-15	10761	Irregular expenditure on rent of building	1,178,100
38.	Directorate of Small Ruminants Punjab, Multan	2014-15	10763	Non imparting of training and non utilization of budget in violation of PC-I	400,000
39.	Director Barani Livestock Production Research Institute Kharimurat, Attock	2013-15	10767	Irregular payment of wages in kind	-
40.	Director Barani Livestock Production Research Institute Kharimurat, Attock	2013-15	10768	Non-surrendering of unspent balances	462,402
41.	Director Barani Livestock Production Research Institute Kharimurat, Attock	2013-15	10771	Ambiguous surrender and expenditure on civil works funds	10,000,000
42.	Director Barani Livestock Production Research Institute Kharimurat, Attock	2013-15	10772	Irregular payment in cash	5,162,814
43.	Director Barani Livestock Production Research Institute Kharimurat, Attock	2013-15	10774	Unjustified purchase of POL without immediate requirement	1,109,702
44.	Director BLPRI Kharimurat, Attock	2013-15	10775	Loss due to non collection of fee from students	-
45.	Director Barani Livestock Production Research Institute Kharimurat, Attock	2013-15	10776	Irregular/uneconomical purchase of silage - Rs. 445,870 and non deduction of income tax - Rs. 20,064	445,870

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
46.	Director Barani Livestock Production Research Institute Kharimurat, Attock	2013-15	10777	Overpayment of electricity charges	323,062
47.	Director Poultry Research Institute, Rawalpindi	2014-15	10781	Non surrendering of unspent balances	4,139,255
48.	Director Poultry Research Institute, Rawalpindi	2014-15	10783	Inappropriate and uneconomical expenditure on repair of transformer	112,176
49.	Director Poultry Research Institute, Rawalpindi	2014-15	10784	Threat of the poultry population due to non fulfillment of the requirements of Punjab animals compound feed and feed stuff rules, 2013	-
50.	Director Poultry Research Institute, Rawalpindi	2014-15	10785	Irregular expenditure on purchase of poultry feed	9,885,140
51.	Livestock Experimental Station Jahangirabad, Khanewal	2014-15	10792	Non surrendering of unspent balances	183,828
52.	Director Poultry Research Institute, Rawalpindi	2014-15	10807	Unnecessary purchase of poultry vaccine	302,750
53.	Government Livestock Farm Jugaitpeer, Bahawalpur	2013-15	10809	Non surrendering of unspent balances	21,906,810
54.	Veterinary Officer (Incharge) Government Poultry Farm, Gujrat	2012-15	10909	Unjustified and irregular expenditure on purchase of feed ingredients	437,333
55.	VO (incharge) GPF, Gujrat	2012-15	12879	Irregular expenditure on purchase of poultry feed	8,588,621
56.	VO (Incharge) GPF, Gujrat	2012-15	12881	Irregular/uneconomical expenditure medicine	599,249
57.	VO (Incharge) GPF, Gujrat	2012-15	12882	Irregular expenditure through irregular sanctions	8,849,871
58.	Directorate of Small Holder Dairy Development G/Wala	2014-15	12883	Inappropriate, beyond competency and misclassified expenditure on up gradation of vehicle	987,859
59.	Directorate of Small	2014-15	12884	Irregular expenditure on	525,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Holder Dairy Development G/Wala			rent of building	
60.	Directorate of Small Holder Dairy Development G/Wala	2014-15	12885	Non-imparting of training and non utilization of budget in violation of PC-I	350,000
61.	Directorate Animal Health L&DD Punjab, Lahore	1208-15	12886	Irregular uneconomical and beyond competency expenditure on works	945,180
62.	Directorate Animal Health L&DD Punjab, Lahore	1208-15	12887	Irregular expenditure on engagement of contingent paid staff	219,950
63.	Directorate Animal Health L&DD Punjab, Lahore	1208-15	12888	Irregular purchase of various items during ban	1,498,500
64.	Directorate Animal Health L&DD Punjab, Lahore	1208-15	12889	Ambiguous payment of utility charges	1,121,277
65.	Directorate Animal Health L&DD Punjab, Lahore	1208-15	12890	Inappropriate expenditure on repair and POL of vehicle	722,641
66.	Directorate Animal Health L&DD Punjab, Lahore	1208-15	12891	Expenditure in excess of the budgetary provisions	1,617,556
67.	Directorate Animal Health L&DD Punjab, Lahore	1208-15	12892	Improper expenditure on purchase of medicine and unacknowledged distribution/consumption thereof.	831,650
68.	Directorate Animal Health L&DD Punjab, Lahore	1208-15	12893	Non imparting of training and lapse of budget in violation of PC-I	250,000
69.	Directorate Animal Health L&DD Punjab, Lahore	1208-15	12894	Non deposit of sui gas charges	202,937
70.	PD Diagnostic Lab, Lahore	2011-14	13109	Unauthorized shifting of three government vehicles	-
71.	PD Diagnostic Lab, Lahore	2011-14	13110	Excess expenditure over and above budget allocation	125,549
72.	PD Diagnostic Lab, Lahore	2011-14	13111	Irregular purchase of tyres	128,700

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
73.	PD Diagnostic Lab, Lahore	2011-14	13112	Irregular purchase of lab equipment	4,033,184
PLANNING AND DEVELOPMENT DEPARTMENT					
1.	Director General, ABAD, Rawalpindi	2014-15	8	Lapse of Funds of the project Rain Water Harvesting	887,631
2.	Director General, ABAD, Rawalpindi	2014-15	7	Lapse of funds due to non surrendering of savings	1,444,174
3.	Director General, ABAD, Rawalpindi	2014-15	1	Non completion of 142 No.s of interventions	66,995,886
4.	Director General, ABAD, Rawalpindi	2014-15	20	Overpayment to farmers on account of construction	50,000
5.	Director General, ABAD, Rawalpindi	2014-15	12	Unauthorized use of more than one vehicle	459,720
6.	Director General, ABAD, Rawalpindi	2014-15	15	Irregular payment of daily wagesto ex-protocol	182,520
7.	Director General, ABAD, Rawalpindi	2014-15	14	Excess expenditure	266,563
8.	Director General, ABAD, Rawalpindi	2014-15	11806	Irregular payment of full portion of encashment out of project	775,200
9.	Director General, ABAD, Rawalpindi	2014-15	11802	Loss to govt. due to retention of excess vehicles	2,196,862
10.	Secretary P & D Department	2014-15	16	Irregular excess expenditure than budget allocation	3,748,767
11.	Secretary P & D Department	2014-15	6	Irregular expenditure on repair of vehicles due to non return of spare parts to store/irreparable parts regisgter	1,110,299
12.	Secretary P & D Department	2014-15	9	Irregular/unjustified expenditure of POL/Repair of vehicles	524,648
13.	Secretary P & D Department	2014-15	1	Irregular expenditure on POL and Doubtful Consumption	15,957,391 & 10,979,916
14.	Secretary P & D Department	2014-15	15	Irregular/unauthorized retention of govt. vehilce	106,830
15.	Secretary P & D Department	2014-15	11798	Irregular expenditure on purchase of misc. items	209,623
16.	Secretary P & D	2014-15	11790	Non Disposal of	3,200,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Department			condemned vehicles	
17.	Director General (M & E) P & D, Lahore	2014-15	5	Irregular purchase of POL without supporting record	1,394,018
18.	Director General (M & E) P & D, Lahore	2014-15	1	Inefficient utilization of budget provision	60,480,772
19.	Director General (M & E) P & D, Lahore	2014-15	10410	Unnecessary purchase of laptops	3,083,092
20.	Director General (M & E) P & D, Lahore	2014-15	10404	Non obtaining of deposited professional tax challans from contractors/consultant	390,000
21.	Director General (M & E) P & D, Lahore	2014-15	10406	Irregular expenditure by splitting the indent to avoid the competitive rates	531,407
22.	Director General (M & E) P & D, Lahore	2014-15	11792	Unauthorized payments from incorrect head of account	1,886,098
23.	Director General (M & E) P & D, Lahore	2014-15	11793	Irregular purchase of photocopier machines	1,580,000
24.	Director General (M & E) P & D, Lahore	2014-15	11794	Theft of vehicle	900,000
25.	Director General (M & E) P & D, Lahore	2014-15	10400	Irregular payment of Conveyance Allowance to officer provided with vehicle	120,000
SCHOOL EDUCATION					
1.	Govt. College for Elementary Teachers Kot Lakh Put Lahore	2001-14	10997	Irregular deposit of tuition fee	1,567,700
2.	Govt. College for Elementary Teachers Kot Lakh Put Lahore	2001-14	10994	Non recovery of overpayments	677,974
3.	Govt. College for Elementary Teachers Kot Lakh Put Lahore	2001-14	10995	Non recovery of overpayments	133,380
4.	Govt. College for Elementary Teachers Kot Lakh Put Lahore	2001-14	10924	Non collection of admission fee	1,119,500
5.	Govt. College for Elementary Teachers Kot Lakh Put Lahore	2001	10993	Non deposit of tuition fee	572,900
6.	Govt. College for Elementary Teachers Kot Lakh Put Lahore	2001	10996	Non deposit of canteen dues	1,109,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
7.	NEC Lahore	2011-14	13155	Non adjustment of advances	1,065,900
8.	NEC Lahore	2011-14	13223	Non production of record	50.64 million
9.	NEC Lahore	2011-14	13224	Non production of vouched	2,485,639
10.	Sec School education, Punjab, Lahore	2014-15	10267	Non recovery of I.Tax	259,000
11.	Sec School education, Punjab, Lahore	2014-15	10381	Irregular expenditure on purchase and consumption	6,823,053
12.	Sec School education, Punjab, Lahore	2014-15	10266	Non production of Log book	5,514,249
13.	Sec School education, Punjab, Lahore	2014-15	10265	Excess consumption of POL	384,092
14.	Sec School education, Punjab, Lahore	2014-15	10283	Irregular expenditure of POL	277,382
15.	Sec School education, Punjab, Lahore	2014-15	10384	Unauthorized use of vehicles	1,181,187
16.	NMS&Techonolgy	2012-14	10735	Unspent amount not deposited into Govt. Treasury	615,609
17.	CCCS Choa Saidan Shah Chakwal	2013-14	10925	Non recovery of outstanding dues	3,555,750
18.	Govt. College for Elementary Teachers, kot Lukh Put Lahore	2001-14	08	Irregular expenditure of incurred in excess of Budget grant	75,364,480
19.	Govt. College for Elementary Teachers, kot Lukh Put Lahore	2001-14	09	Non surrendering of saving in budget grant	65,741,803
20.	Govt. College for Elementary Teachers, kot Lukh Put Lahore	2001-14	06	Non deduction of GPF Benevolent Fund	427,276
21.	Govt. College for Elementary Teachers, kot Lukh Put Lahore	2001-14	05	Irregular expenditure beyond competency	116,444
22.	NEC Lahore	2011-14	03	Un necessary purchase of stock available at the end of year	1,324,399
23.	C.CC.S Cho Sadin Shah Chakwal	2013-14	03	Non deduction of GST	125,712
24.	Govt. College for Elementary Teachers, kot Lukh Put Lahore	2001-14	14	Non production of record	-

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
25.	C.CC.S Cho Sadin Shah Chakwal	2013-14	04	Purchase of store items	444,737
26.	C.CC.S Cho Sadin Shah Chakwal	2013-14	01	Undue favour to contractors Securities non obtained	4,325,975 432,597
27.	Govt. College for Elementary Teachers, kot Lukh Put Lahore	2001-14	13	Non deduction of income tax	30,900
28.	Govt. C. Teachers Training Rangeel Pur, Multan	2003-14	01	Misclassification of expenditure	80,039
29.	Govt. C. Teachers Training Rangeel Pur, Multan	2003-14	02	Irregular expenditure on renovation of computer lab	539,536
30.	Govt. C. Teachers Training Rangeel Pur, Multan	2003-14	03	Irregular purchase of batteries	123,552
31.	Govt. C. Teachers Training Rangeel Pur, Multan	2003-14	04	Excess expenditure over and above budget	6,099,402
32.	Govt. C. Teachers Training Rangeel Pur, Multan	2003-14	05	Non deduction of C.A	147,420
33.	National Museum of Science & Technology	2012-14	03	Non surrendering of saving	5,674,209
34.	National Museum of Science & Technology	2012-14	02	Excess expenditure over and above budget	546,963
35.	Secretary school Education Punjab Lahore	2014-15	5	Non disposal of serviceable article	-
SERVICES & GENERAL ADMINISTRATION DEPARTMENT					
1	Anti-Corruption, Gujranawala.	2011-14	3	Non disposal/auction of unserviceable government vehicles, loss to government.	500,000
2	D.G, Anti-corruption, Establishment Punjab, Lahore.	2014-15	3	Irregular Expenditure on account of repair of vehicles.	550,287
3	D.G, Anti-corruption, Establishment Punjab, Lahore.	2014-15	2	Non obtaining of professional Tax certificate or recovery from contractor & suppliers.	70,000
4	D.G, Anti-corruption,	2014-15	1	Irregular repair of	118,435

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Establishment Punjab, Lahore.			furniture.	
5	D.G, Anti-corruption, Establishment Punjab, Lahore.	2014-15	8	Non finalization of disciplinary case since date of charge.	-
6	D.G, Anti-corruption, Establishment Punjab, Lahore.	2014-15	5	Non recovery of Conveyance Allowance during leave.	88,999
7.	Chief Minister Secretariat, Lahore	2014-15	13285	Income tax less withheld on supplies & services.	704,329
8	D.G, Anti-corruption, Establishment Punjab, Lahore.	2014-15	7	Irregular payment on account of training.	130,000
9.	Additional Chief Secretary S&GAD Lahore	2014-15	13229, 13240 and 13241	Likely misappropriation of POL	1.49 (M)
10.	Additional Chief Secretary S&GAD Lahore	2014-15	13278	Non production of record	-
11	Additional Chief Secretary S&GAD Lahore	2014-15	13279	Non production of record	-
12	Additional Chief Secretary S&GAD Lahore	2014-15	13280	Non production of record	-
13.	Secretary MPDD Lahore	2013-14	10452	Irregular payment of fee to guest speakers	1.62 (M)
14.	Additional Chief Secretary S&GAD Lahore	2014-15	13231	Loss due to theft of vehicle	26,000,000
15.	Chief Minister Secretariat, Lahore	2014-15	13344	Loss due to theft of vehicle	1,698,000
16.	PPSC Lahore	2013-14	8103	Loss due to theft of vehicle	1,000,000
SPECIAL EDUCATION					
1.	Govt. Training College for teachers of the Deaf, Gulberg, Lahore	2011-14	12877	Unauthorized retention of two drivers against one vehicles and drawal of salaries	1,051,056
2.	Govt. Training College for teachers of the Deaf, Gulberg, Lahore	2011-14	12878	Irregular adjustment/ erratic posting of teachers of one subject and drawl of salaries	2,123,064
3.	Govt. Training College for teachers of the Deaf,	2011-14	11144	Unauthorized disbursement of salaries	2,478,672

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Gulberg, Lahore				
4.	Govt. Training College for teachers of the Deaf, Gulberg, Lahore	2011-14	11145	Irregular deduction of zakat on college funds account	91,661
5.	Govt. Training College for teachers of the Deaf, Gulberg, Lahore	2011-14	10091	Irregular retention of lecturer on deputation beyond three years	1,848,132

Annexure-2 (Audit Para No. 4.5.4)

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1	DFC Bahawalnagar	10976	3,951,119
2	DFC Bahawalpur	10979	3,249,355
3	DFC Multan	11835	2,417,411
4	DFC Khanewal	9928	2,043,015
5	DFC Sahiwal	11819	1,728,038
6	DFC R. Y. Khan	11899	1,675,139
7	DFC Vehari	9866	1,538,326
8	DFC Rajanpur	11893	1,469,106
9	DFC Okara	9879	1,435,111
10	DFC Bhakkar	11489	1,341,598
11	DFC Sheikhpura	10100	1,259,967
12	DFC DG Khan	11417	1,161,754
13	DFC Jhang	11076	1,144,271
14	DFC Faisalabad	11849	971,120
15	DFC Sialkot	12064	961,247
16	DFC Pakpattan	9878	915,297
17	DFC Rawalpindi	11908	789,264
18	DFC M/garh	11839	705,624
19	DFC-II, Lahore	9934	647,207
20	DFC Mianwali	11907	562,786
21	DFC Layyah	11826	516,628
22	DFC TT Singh	11831	446,567
23	DFC-I, Lahore	9931	353,100
Total			31,283,050

Annexure-3 (Audit Para No. 4.5.10)

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1	DFC Bahawalpur	10416	110,240,193
2	DFC Multan	11415	84,100,087
3	DFC Khanewal	9871	51,456,272
4	DFC Sahiwal	11073	48,060,614
5	DFC Bahawalnagar	10196	46,132,981
6	Directorate of Food, Lahore	10163	34,510,655
7	DFC Faisalabad	11859	34,341,747
8	DFC DG Khan	11416	33,938,785
9	DFC M/garh	11838	29,236,548
10	DFC Vehari	9868	28,578,919
11	Directorate of Food, Lahore	12068	26,171,305
12	Directorate of Food, Lahore	10432	20,823,801
13	DFC Sialkot	11485	19,550,262
14	DFC Mianwali	11885	12,851,528
15	DFC Layyah	11867	11,020,808
16	DFC Jhang	11490	10,881,319
17	DFC Rajanpur	11892	8,883,214
18	DFC Rawalpindi	11874	8,831,466
19	DFC Bhakkar	11068	4,877,298
20	DFC Sheikhpura	10096	3,788,704
21	DFC Gujrat	10411	3,380,577
22	Secretary Food Punjab, Lahore	9674	73,692,154
Total			705,349,237

Annexure-4 (Audit Para No. 5.4.5)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	DFO Bhakkar	2014-15	12510	199,900,986
2.	DFO Mianwali	2014-15	12449	84,592,885
3.	DFO Sargodha	2014-15	12852	60,759,402
4.	DFO, Gujrat	2014-15	10141	51,511,463
5.	DFO, Gujranwala	2014-15	9432	47,795,032
6.	DFO, Sialkot	2014-15	9512	37,853,379
7.	DFO Mianwali	2014-15	12450	34,023,780
8.	DFO Gujrat	2014-15	10146	14,850,000
9.	DFO Faisalabad	2014-15	12478	8,761,740
10.	DFO South Rawalpindi	2014-15	12040	5,086,886
11.	DFO Layyah	2014-15	12953	2,559,255
12.	DFO Jhang	2013-14	12474	2,394,130
13.	DFO, Kasur (Chhanga Manga)	2014-15	10157	2,109,485
14.	DFO Attock	2014-15	11270	1,736,382
15.	DFO Jhang	2014-15	12941	1,552,430
16.	DFO South Rawalpindi	2014-15	12037	966,855
17.	DFO Sargodha	2014-15	12857	918,245
18.	DFO Murree	2014-15	12938	774,080
19.	DFO Jhang	2014-15	12942	744,117
20.	DFO Jhelum	2014-15	12466	319,593
21.	DFO Chakwal	2014-15	11080	602,152
22.	DFO Layyah	2014-15	12955	417,744
23.	DFO Timber Ext Rawalpindi	2014-15	12869	314,828
24.	DFO Sargodha	2014-15	12863	95,582
Total				560,640,431

Annexure-5 (Audit Para No. 5.4.7)

Sr. No.	Name of formation	Period of audit	PDP No.	Item	Amount (Rs.)
1	DFO National Park, Lal Suhanra, Bahawalpur	2014-15	12050	Timber	60,493,017
2	DFO, Jhang	2014-15	12943	Timber	18,179,452
3	DFO Bahawalpur	2014-15	11995	Timber	6,026,607
4	DFO, Sargodha	2014-15	12856	Potted, P.plants, timber	1,925,412
5	DFO Lahore/Sheikhupura	2014-15	12044	Potted / P.bags plants	2,255,814
6	DFO, Gujranwala	2014-15	9431	Potted, P.plants, stumps, seed & timber	2,117,370
7	DFO, Sialkot	2014-15	9486	Potted, P.plants, stumps, seed & timber	1,382,603
8	DFO North, Rawalpindi	2014-15	12874	Potted, P.plants, timber	1,344,064
9	DFO Attock	2014-15	11267	Potted, P.plants, timber	939,290
10	DFO, Gujrat	2014-15	10137	Potted, P.plants, stumps, seed & timber	940,940
11	DFO Bhakkar	2014-15	12442	Timber	776,013
12	DFO South Rawalpindi	2014-15	12036	Potted, P.plants, stumps, seed & fire wood	504,065
13	DFO Lahore-S/Pura	2014-15	12042	Wood	492,000
14	DFO, Gujranwala	2014-15	9482	Wood	481,160
15	DFO Bhakkar	2014-15	12505	Timber	164,712
16	DFO, Jhang	2013-14	9497	Kana	172,000
17	DFO Mianwali	2014-15	12446	Timber	168,800
18	DFO Jhang	2013-14	12475	Potted plants	126,000
Total					98,489,319

Annexure-6 (Audit Para No. 6.5.25)

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1	Mayo Hospital & Nursing School, Lahore	2014-15	12162	26,816,099
2	AIMC Jinnah Hospital & Nursing School, Lahore	2014-15	11003	25,313,000
3	Nishtar Medical College & Allied Institutions, Multan	2014-15	12122	24,940,141
4	Children Hospital & Institute of Child Health, School of Allied Health Sciences and Nursing School Lahore	2014-15	11039	22,256,852
5	QMC & Allied Institution, Bahawalpur	2014-15	11192	18,852,000
6	PGMI/ LGH and Nursing School Lahore	2014-15	11652	17,083,000
7	Services Hospital/ SIMS Lahore School	2014-15	10849	17,083,000
8	Faisalabad Institute of Cardiology, Faisalabad	2014-15	12560	12,634,155
9	DHQ Teaching Hospital, Sargodha	2013-15	10888	3,938,881
10	Punjab Institute of Mental Health, Lahore	2013-14	11419	3,035,678
11	Punjab Institute of Mental Health, Lahore	2014-15	9893	2,717,950
12	Sahiwal Medical College & Allied Institutions, Sahiwal	2014-15	10874	2,185,814
13	Children Hospital Complex, Multan	2014-15	11457	1,880,000
14	Government Kot Khawaja Saeed Hospital Lahore	2014-15	10741	1,192,427
15	DG Khan Medical College & Teaching Hospital DG Khan	2014-15	11685	908,941
16	Gujranwala Medical College and DHQ/ Teaching Hospital, Gujranwala	2014-15	12547	496,059
17	Medical Superintendent, Punjab Dental Hospital, Lahore	2013-14	11325	105,331
Total				181,439,328

Annexure-7 (Audit Para No. 6.5.26)

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1.	Sheikh Zayed Hospital, Lahore	2014-15	10746	93,833,414
2.	PGMI/LGH and Nursing School, Lahore	2014-15	11706	5,762,000
3.	Nishtar Medical College & Allied Institutions, Multan	2014-15	12116	5,560,248
4.	AIMC Jinnah Hospital & Nursing School, Lahore	2014-15	11016	2,298,000
5.	Faisalabad Institute of Cardiology, Faisalabad	2014-15	12569	2,255,615
6.	Sheikh Zayed Hospital, Lahore	2014-15	10076	2,139,130
7.	King Edward Medical University, Lahore	2014-15	11699	2,013,904
8.	Fatima Jinnah Medical College/ Sir Ganga Ram Hospital, Lahore	2014-15	10816	1,869,780
9.	Punjab Institute of Cardiology, Lahore	2014-15	9921	1,631,000
10.	DHQ Teaching Hospital, Sargodha	2013-15	10893	1,608,000
11.	Children Hospital & Institute of Child Health, School of Allied Health Sciences and Nursing School Lahore	2014-15	11037	1,318,000
12.	Services Hospital/SIMS Lahore School	2014-15	10861	1,308,572
13.	Children Hospital & Institute of Child Health, School of Allied Health Sciences and Nursing School Lahore	2014-15	11038	1,057,316
14.	Services Hospital/SIMS, Lahore	2014-15	9906	1,015,102
15.	Fatima Jinnah Medical College/ Sir Ganga Ram Hospital, Lahore	2014-15	10903	868,013
16.	QMC & Allied Institution, Bahawalpur	2014-15	11193	706,674
17.	AIMC Jinnah Hospital & Nursing School, Lahore	2014-15	11021	705,878
18.	D.G Khan Medical College & Teaching Hospital, D.G Khan	2014-15	11686	687,065
Total				126,637,711

Annexure-8 (Audit Para No. 6.5.27)

Sr. No.	Name of formation	Period of audit	PDP No.	Inadmissible pay & allowances	Amount (Rs.)
1	Gujranwala Medical College, Gujranwala	2014-15	11630	Adhoc allowance @ 50%	32,702,549
2	D.G Khan Medical College & Teaching Hospital, D.G Khan	2014-15	12164	Adhoc allowance @ 50%	30,774,000
3	Mayo Hospital & Nursing School, Lahore	2014-15	12148	CA, HRA and 5% charges to those residing in official residences within work premises	8,154,972
4	Children Hospital Complex, Multan	2014-15	12595	Adhoc allowance 2010	10,186,592
5	Children Hospital & Institute of Child Health, School of Allied Health Sciences and Nursing School Lahore	2014-15	11031	Conveyance Allowance to doctors residing in hostels	6,820,932
6	QMC & Allied Institution, Bahawalpur	2014-15	11440	Conveyance Allowance to those residing in their work premises	3,180,000
7	Faisalabad Institute of Cardiology, Faisalabad	2014-15	12566	Over paid salary to absentees	2,772,426
8	D.G Khan Medical College & Teaching Hospital, D.G Khan	2014-15	11679	CA to those residing in official residences within work premises	2,122,560
9	DHQ Teaching Hospital, Sargodha	2013-15	10892	Mess/Dress and CA during leave	1,630,972
10	AIMC Jinnah Hospital & Nursing	2014-15	11025	CA to those residing in official	1,200,000

Sr. No.	Name of formation	Period of audit	PDP No.	Inadmissible pay & allowances	Amount (Rs.)
	School, Lahore			residences within work premises	
11	D.G. Khan Medical College & Teaching Hospital	2014-15	11683	Special allowance from back date	1,200,000
12	Punjab Institute of Mental Health, Lahore	2013-14	11426	Integrated allowance to sanitary workers	1,082,400
13	PGMI/ LGH and Nursing School Lahore	2014-15	11657	Conveyance Allowance during leave	207,625
14	Mayo Hospital & Nursing School, Lahore	2014-15	12150	Conveyance Allowance during leave	116,602
15	Govt. Kot Khawaja Saeed Teaching Hospital, Lahore	2013-14	11253	Conveyance Allowance during leave	361,169
16	AIMC Jinnah Hospital & Nursing School, Lahore	2014-15	11007	SEMS Allowance to Computer programmer	118,200
17	AIMC Jinnah Hospital & Nursing School, Lahore	2014-15	11710	SEMS allowance to Pharmacist	118,200
18	PGMI/ LGH and Nursing School Lahore	2014-15	11656	Irregular award of increment	106,080
19	Nishtar Medical College & Allied Institutions, Multan	2014-15	12109	Conveyance Allowance during leave	80,000
Total					102,935,279

Annexure-9 (Audit Para No. 6.5.28)

Sr. No.	Name of formation	Period of audit	PDP No.	Less recovery on account of	Amount (Rs.)
1	Nishtar Medical College & Allied Institutions, Multan	2014-15	12102	Electricity charges from hospital employees	63,877,608
2	Nishtar Medical College & Allied Institutions, Multan	2014-15	12106	Contract money, and electricity charges etc. from contractors	10,751,267
3	AIMC Jinnah Hospital & Nursing School, Lahore	2014-15	11020	Utility charges from doctors	4,205,000
4	PGMI/ LGH and Nursing School Lahore.	2014-15	11642	Utility charges from doctors	3,027,354
5	Children Hospital & Institute of Child Health, School of Allied Health Sciences and Nursing School Lahore	2014-15	11320	Room rent and average utility charges from doctors	2,514,251
6	Faisalabad Institute of Cardiology, Faisalabad	2014-15	12568	Electricity charges from contractor	240,000
7	Fatima Jinnah Medical College/ Sir Ganga Ram Hospital, Lahore	2014-15	10824	Utilities charges from contractor of canteen and parking stands	1,639,897
8	DHQ Teaching Hospital, Sargodha	2013-15	10894	contract money of parking stand	1,425,345
9	DHQ Teaching Hospital, Sargodha	2013-15	10896	lease money from canteen contractor	1,336,003
10	DHQ Teaching Hospital, Sargodha	2013-15	10897	Room rent and average utility charges from doctors	1,200,000
11	Services Hospital/ SIMS Lahore School	2014-15	10863	Utility charges from doctors	1,077,000
12	Mayo Hospital &	2014-15	12160	Contract money of	44,213

Sr. No.	Name of formation	Period of audit	PDP No.	Less recovery on account of	Amount (Rs.)
	Nursing School, Lahore			ATM and Mobile Tower	
13	Fatima Jinnah Medical College/ Sir Ganga Ram Hospital, Lahore	2014-15	10828	Utilities charges of college canteen and other shops	666,000
14	Fatima Jinnah Medical College/ Sir Ganga Ram Hospital, Lahore	2014-15	10817	lease money from canteen contractor	500,000
15	Mayo Hospital & Nursing School, Lahore	2014-15	12152	Electricity charges from hospital employees	392,715
16	Post Graduate College of Nursing Punjab Lahore	2013-14	11675	Utility charges from retired officer	313,120
17	Govt. Kot Khawaja Saeed Teaching Hospital, Lahore	2013-14	11251	Utility charges and income tax from canteen contractor	176,946
18	Fatima Jinnah Medical College/ Sir Ganga Ram Hospital, Lahore	2014-15	10821	Outstanding dues of dream land doctors hostel mess	96,000
Total					93,482,719

Annexure-10 (Audit Para No. 6.5.29)

Sr. No.	Name of formation	Period of audit	PDP No.	Applicable tax less deducted	Amount (Rs.)
1	Nishtar Medical College & Allied Institutions, Multan	2014-15	12100	Income tax on supplies & stipend	26,975,210
2	AIMC/Jinnah Hospital & Nursing School, Lahore	2014-15	11027	Income tax on stipend	26,206,685
3	AIMC/Jinnah Hospital & Nursing School, Lahore	2014-15	11004	Income tax on salaries	5,918,741
4	PGMI/ LGH and Nursing School Lahore	2014-15	11644	Income tax on salaries	5,059,509
5	Children Hospital & Allied Institutions, Lahore	2014-15	11033	Income tax on procurement of medicine	5,049,422
6	Services Hospital/ SIMS Lahore	2014-15	10852	Income tax on salaries	4,921,730
7	Rawalpindi Institute of Cardiology, Rawalpindi	2014-15	12575	Income tax on stipend	4,685,472
8	PGMI/LGH and Nursing School Lahore	2014-15	11708	Income tax on share money	2,776,000
9	Sheikh Zayed Medical College/ Hospital, Rahim Yar Khan	2014-15	11181	Income tax on share money	2,666,652
10	AIMC/Jinnah Hospital & Nursing School, Lahore	2014-15	11017	Income tax on stipend	2,209,746
11	Sheikh Zayed Hospital Lahore	2014-15	10069	Income tax from employees & firms	1,989,946
12	FJMC/ Sir Ganga Ram Hospital, Lahore	2014-15	10825	Advance tax	1,707,200
13	Mayo Hospital & Nursing School, Lahore	2014-15	12147	Income tax on stipend	837,525
14	Mayo Hospital & Nursing School, Lahore	2014-15	12159	Advance tax	1,103,632
15	QMC & Allied	2014-15	11189	Income tax on	1,075,811

Sr. No.	Name of formation	Period of audit	PDP No.	Applicable tax less deducted	Amount (Rs.)
	Institution, Bahawalpur			share money	
16	DHQ Teaching Hospital, Sargodha	2013-15	10898	Income tax on share money	737,925
17	Gujranwala Medical College, Gujranwala	2014-15	11629	Income tax on share money	615,729
18	AIMC/Jinnah Hospital & Nursing School, Lahore	2014-15	11030	Income tax on share money	530,260
19	AIMC/Jinnah Hospital & Nursing School, Lahore	2014-15	11008	Income tax on incentive	338,292
20	Children Hospital Complex, Multan	2014-15	11450	Income tax on share money	281,021
21	Services Hospital/ SIMS Lahore	2014-15	10065	Income tax on incentive	232,290
22	Gujranwala Medical College, Gujranwala	2014-15	11637	Advance tax	277,419
23	PGMI/LGH and Nursing School Lahore	2014-15	12172	Advance tax	258,746
24	Children Hospital Complex, Multan	2014-15	11452	Income tax on procurement	223,615
25	Govt. Kot Khawaja Saeed Teaching Hospital, Lahore	2013-14	11255	Income tax on share money	164,960
26	AIMC/Jinnah Hospital & Nursing School, Lahore	2014-15	11014	Income tax on incentive	117,900
27	Children Hospital Complex, Multan	2014-15	11459	Advance tax	76,600
28	Fatima Jinnah Medical College/ Sir Ganga Ram Hospital, Lahore	2014-15	10829	Advance tax	40,994
Total					97,079,032

Annexure-11 (Audit Para No. 7.5.5)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	University of Education Lahore	2014-15	10378	157,844,000
2.	Director of Education Colleges Rawalpindi	2014-15	9780	80,864,181
3.	BISE Bahawalpur	2014-15	10711	40,568,139
4.	BISE Rawalpindi	2014-15	9764	39,402,789
5.	BISE Gujranwala	2014-15	11721	32,280,400
6.	BISE D.G.Khan	2012-15	12383	22,370,147
7.	Director Education Colleges Rawalpindi	2014-15	9854	21,450,000
8.	BISE Multan	2014-15	10694	15,210,000
9.	BISE Faisalabad	2014-15	11969	14,040,000
10.	BISE Sargodha	2014-15	12381	11,115,000
11.	Govt. College for Women University Madina Town Faisalabad	2014-15	12410	8,597,103
12.	Govt. Degree College for Women Dullewala Bhakkar	2009-14	10436	6,059,634
13.	Lawrence College GhoraGhalli Murree	2014-15	9760	5,736,453
14.	Govt. College For women University Sialkot	2013-15	11159	3,795,000
15.	Secretary HED	2014-15	11601	3,318,605
16.	Islamia University Bahawalpur	2014-15	10392	2,802,409
17.	Govt. College for Women Satlite Town Gujranwala	2014-15	10655	2,799,302
18.	Govt. post Graduate College Rajanpur	2006-14	10602	2,612,645
19.	Lawrence College GhoraGhalliMurree	2014-15	9820	2,591,141
20.	Lahore College for women university Lahore	2014-15	12630	2,500,000
21.	Islamia University Bahawalpur	2014-15	9977	2,283,916
22.	Kinnaird College Lahore	2014-15	9841	2,217,405
23.	Govt. college for boys Sattlite Town Gujranwala	2014-15	12376	2,209,545
24.	Lawrence College GhoraGhalliMurree	2014-15	9779	2,150,250
25.	Islamia University Bahawalpur	2014-15	9824	1,897,236

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
26.	Govt. College For women University Madina Town Faisalabad	2014-15	12416	1,757,035
27.	Islamia University Bahawalpur	2014-15	9845	1,716,930
28.	Fatima Jinnah Women University Rawalpindi	2014-15	11938	1,628,143
29.	Govt. college for boys Sattlite Town Gujranwala	2014-15	12641	1,511,665
30.	Govt. College of Home Economics Gulberg Lahore	2014-15	12658	1,390,400
31.	Govt. College for Women University Sialkot	2013-15	11930	1,207,646
32.	Islamia University Bahawalpur	2014-15	9969	1,164,060
33.	Islamia University Bahawalpur	2014-15	9966	1,146,600
34.	Govt. Post Graduate College Samnabad Faisalabad	2012-15	11315	955,024
35.	Govt. College For women University Sialkot	2013-15	11155	889,250
36.	Islamia University Bahawalpur	2014-15	9978	810,000
37.	Islamia University Bahawalpur	2014-15	10389	725,506
38.	UET Lahore	2013-14	13143	685,087
39.	Govt. College of Commerce People Colony Faisalabad	2014-15	12682	618,817
40.	Islamia University Bahawalpur	2014-15	9967	470,000
41.	Govt. Degree College (W) WahCantt	2004-14	10982	467,387
42.	Islamia University Bahawalpur	2014-15	9972	422,200
43.	Govt. College for Women KahnaNau Lahore	2011-14	11926	293,993
44.	Govt. Post Graduate College Chakwal	2005-15	11591	214,000
45.	Secretary HED	2014-15	11602	192,998
Total				504,982,041

Annexure-12 (Audit Para No. 7.5.20)

Sr. No	Name of formation	Period of Audit	PDP No	Amount (Rs.)	Description
1.	UET Lahore	2013-15	13116	214,290,000	Non recovery of dues from absentee teachers
2.	UET Taxila	2014-15	11945	41,749,000	Non recovery from absconders
3.	UET Lahore	2013-14	13147	24,497,600	Non payment of rent of water and electricity
4.	Lahore college for women university Lahore	2014-15	10955	16,708,000	Non recovery of scholarship
5.	BISE Gujranwala.	2014-15	11724A	13,364,814	Exam Fee
			11724 B	8,628,425	Exam Fee
6.	Lahore college for women university Lahore	2014-15	10722	9,187,000	Excess drawl of salary from SDA account no 63
7.	University of Education Lahore	2014-15	10361	7,539,350	Auction of Fruit Farm
8.	Board of Intermediate & Secondary Education, Sargodha	2014-15	11592	6,149,200	Examination fee
9.	UET Lahore	2013-14	13123	5,000,000	Non realization of revenue from CNG Station
10.	UET Lahore	2013-14	13121	5,000,000	Non deduction of bus charges from officials
11.	UET Lahore	2013-14	13146	4,204,510	Non payment of rent water and electricity
12.	Queen Marry College Lahore	2014-15	10390	3,717,918	Fee not charged to main account
13.	Govt. Sadiq College Women University Bahawalpur	2014-15	10641	3,600,000	Rent of HBL Booth & ATM Machine
14.	UET Lahore	2013-14	13122	3,360,000	5% maintenance charges

Sr. No	Name of formation	Period of Audit	PDP No	Amount (Rs.)	Description
15.	Govt. College for Women Satellite Town Gujranwala	2013-14	11622	1735067	Amount of Tuition Fee not deposited in to treasury
16.	Islamia University of Bahawalpur	2014-15	9974	1,259,500	Non recovery of outstanding dues against contractors
17.	Govt Post Graduate College for Women Samanabad Faisal Abad	2014-15	11309	935,453	Non auction of Tree
18.	Kinnaired College Lahore	2014-15	10365	512,800	Irregular refund of fee
19.	Islamia University Bahawalpur	2014-15	9976	497,000	Non collection of utility charges from contractors
20.	UET Lahore	2013-14	13135	480,376	Outstanding rent from shops
21.	Govt. College for Women University Madina Town Faisal Abad	2014-15	12414	480,000	Utility Charges
22.	Govt. Institute of Commerce Women Sargodha	2013-15	12680	334,830	Outstanding TEVTA balance
23.	Govt Post Graduate College for Women Samanabad Lahore	2014-15	9848	319,440	Rent of Book Shop
24.	Govt. Ambala Muslim College Sargodha	2012-15	12378	296,000	Rent of cycle Stand
25.	Director of Colleges of Bahawalpur	2012-14	10282	280,500	Tender fee
26.	Director of Education Colleges Rawalpindi	2014-15	9851	140,000	Tender Fee
27.	BISE Multan	2014-15	10700	1,753,945	Less recovery of exam fee
28.	BISE Sargodha	2014-15	11615	1,441,180	Less recovery of exam fee
29.	BISE Faisalabad	2014-15	12395	985,665	Less recovery of

Sr. No	Name of formation	Period of Audit	PDP No	Amount (Rs.)	Description
					exam fee
30.	Lawrence College Ghora Gali Murree	2014-15	9758	39,350,026	Fee was not deposited into government treasury.
31.	Govt.P.G.College Samnabad Faisalabad	2012-15	11308	19,000,000	Fee was not deposited into government treasury.
32.	Govt.P.G. College Samnabad Faisalabad	2012-15	12683	17,473,491	Fee was not deposited into government treasury.
33.	Govt.Home Economics Gulbergh Lahore	2014-15	12657	6,279,687	Fee was not deposited into government treasury.
34.	UET Taxila	2014-15	11944	6,164,100	Fee was not deposited into government treasury.
35.	Govt.P.G.College(W) Sargodha	2014-15	12638	4,405,431	Fee was not deposited into government treasury.
36.	Govt.P.G.College Boys Asghar mall Rawlapindi	2013-14	10811	3,343,234	Fee was not deposited into government treasury.
37.	Govt.P.G.College (w)Samnabad Lahore	2013-15	9883	2,940,947	Fee was not deposited into government treasury.

Sr. No	Name of formation	Period of Audit	PDP No	Amount (Rs.)	Description
38.	Govt.degree College Women B Block stalite town Rawalpindi	205-14	11752	1,536,473	Fee was not deposited into government treasury.
39.	Ambala Muslim college Sargodha	2012-15	11746	1,271,790	Fee was not deposited into government treasury.
40.	Govt.degree College Women khayaban-e SirsyedRawlapindi	2002-14	10989	854,589	Fee was not deposited into government treasury.
41.	Govt.P.G.College Chakwal	2005-15	11960	841,051	Fee was not deposited into government treasury.
42.	Govt.College Boys Gulberg Lahore	2014-15	9819	466,875	Fee was not deposited into government treasury.
43.	Govt.College Boys Gulberg Lahore	2012-14	10369	203,360	Fee was not deposited into government treasury.
`Total				482,578,627	

Annexure-13 (Audit Para No. 7.5.21)

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1	BISE Gujranwala	2014-15	12635	8,242,471
2	Islamia University Bahawalpur	2014-15	9964	3,940,988
3	Govt. College Women University Madina Town Faisalabad	2014-15	12405	1,045,765
4	BISE Sargodha	2014-15	11150	2,676,836
5	BISE Bahawalpur	2014-15	10716	1,889,328
6	Govt. Sadiq college for women University Bahawalpur	2014-15	10649	1,802,000
7	Islamia University Bahawalpur	2014-15	9981	1,478,112
8	Govt. College Women University Madina Town Faisalabad	2014-15	12407	703,000
9	Govt. Degree College Women B Block satellite town Rawalpindi	2005-14	11925	835,755
10	BISE Sargodha	2014-14	11151	665,004
11	BISE Gujranwala	2014-15	11719	650,325
12	BISE Gujranwala	2014-15	11713	577,000
13	BISE Gujranwala	2014-25	11712	522,907
14	Govt. College Boys Satellite Town Gujranwala	2014-15	12640	505,818
15	UET Taxila	2014-15	11480	403,842
16	Queen Mary College Lahore	2014-15	10380	339,572
17	BISE Gujranwala	2014-15	11715	328,749
18	Govt. P.G. College Chakwal	2005-15	11961	190,859
19	University of Education Lahore	2014-15	10375	240,046
20	UET Taxila	2014-15	11478	229,809
21	Lahore College for women University Lahore	2014-15	10964	225,871
22	UET Taxila	2014-15	11608	211,673
23	Govt. College University Sialkot	2013-15	11156	208,680
24	Lahore College for women University Lahore	2014-15	10965	192,037
25	Govt. College for Gulberg Lahore	2014-15	10442	94,478
26	Govt. Post Graduate College (W)Sheikhupura	2013-14	11918	185,867
27	UET Taxila	2014-15	11607	181,927

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
28	Govt. Degree College Women B Block satellite town Rawalpindi	2005-14	11924	177,513
29	UET Taxila	2014-15	11483	171,161
30	Govt. College University Madina Town Faisalabad	2014-15	12684	167,503
31	Govt. ID JanJua College women Lala Musa Gujrat.	2006-15	10734	10500
32	Govt. P.G. College Sargodha	2014-15	11971	147,000
33	Director of College Rawalpindi	2014-15	9858	143,771
34	Lahore College for women University Lahore	2014-15	12685	137,970
35	Govt. Degree College Wah cantt.	2004-14	10985	137,784
36	Lahore College for women University Lahore	2014-15	10723	136,861
37	Govt. Degree College women karkhana Bazar Faisalabad	2012-14	11040	123,500
38	UET Taxila	2014-15	11481	114,293
39	Govt. Fatima Jinnah College for women Chuna Mandi Lahore	2012-14	10345	93,678
40	Govt. College for Boys Gulberg, Lahore	2014-15	9839(A)	900,000
Total				31,030,253

Annexure-14 (Audit Para No. 7.5.23)

Sr. No	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1.	Govt. P.G. College (B)Sahiwal	2014-15	9808	1,768,581
2.	Govt. College Sohawa Rawalpindi	2000-14	9789	1,363,473
3.	Govt. P.G. College Samnabad Lahore	2013-15	9884	670,383
4.	Govt. (W) degree college Wah Cantt	2004-14	10987	977,432
5.	Govt. P.G. College Sahiwal	2012-14	10348	882,272
6.	Govt. P.G. College Cooper Road Lahore	2014-15	9807	625,643
7.	Govt. P.G. College Chakwal	2005-15	11753	802,621
8.	Govt. P.G. Gordan College Rawalpindi	2014-15	9863	626,833
9.	Govt. S.E College Bahwalpur	2014-15	10704	488,691
10.	Govt. (B) degree college Sharkpur	2000-14	9785	355,649
11.	Govt. Murrey College ,Sialkot	2013-14	13153	351,920
12.	Govt. (W) degree college WahCantt	2004-14	10988	312,920
13.	Govt. (W) degree college WahCantt	2004-14	10983	274,037
14.	Secretary HED	2014-15	11942	240,000
15.	Govt. College (B)Gulberg Lahore	2014-15	9831	226,204
16.	M.A.O College Lahore	2014-15	9812	225,000
17.	Govt. P.G.CollegeSamnabad Lahore	2013-15	9795	41,040
18.	Govt. College women Raiwand Lahore	2014-15	10434	209,808
19.	Govt.College Boys Model Town Lahore	2013-15	12372	204,349
20.	Govt.P.G.College (W)Sahiwal	2014-15	9828	156,237
21.	Govt. Degree College women Karkhan Bazar Faisalabad	2012-14	11002	144,762
22.	Govt.P.G.College Chakwal	2005-15	11963	120,000
23.	Dirctor of Colleges Rawalpindi	2014-15	9849	120,000
24.	Govt. (W) degree college D.G.Khn	2014-15	11620	115,158
25.	Govt. (W) degree college D.G.Khn	2014-15	11621	108,264
26.	Govt.P.G.College Jampur	2005-14	10371	101,549
27.	Govt degree college Boys Zafarwal	2006-14	10276	100,726
28.	Govt. (W) degree college War Burton	2012-14	10733	96,930
29.	Govt.Kullyat-ul-Banat degree College Lahore	2012-14	11041	94,668
30.	Govt.P.G.College (B)Kot Sultan Layyah	2006-14	10732	81,940
31.	Govt. Degree College women Raiwand Lahore	2014-15	9825	74,333
Total				11,961,423

Annexure-15 (Audit Para No. 8.5.6)

Sr. No	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1.	CTO Lahore	2014-15	10553	1,291,084,000
2.	AIG Logistics Lahore	2011-14	9626	373,800,000
3.	AIG Logistics, Lahore	2011-14	9622	132,600,000
4.	DPO Okara	2014-15	11353	72,782,142
5.	DPO Khanewal	2014-15	12346	38,434,612
6.	SSP PHP Region Gujranwala	2014-15	10333	33,037,380
7.	SSP MT Punjab Lahore	2014-15	10116	20,796,479
8.	Additional IG Special Branch Lahore	2013-14	11135	19,745,370
9.	Chief Administrator health and Education Institutions Muridke Establishment Lahore	2012-14	10935	18,632,344
10.	DPO vehari	2014-15	12845	12,094,150
11.	Emergency Services Academy (Rescue 1122), Lahore	2010-14	11060	10,453,306
12.	SSP PC Battalion 1 Lahore	2014-15	9628	8,672,400
13.	CCPO Lahore	2013-14	12987	6,791,308
14.	SSP MT Punjab Lahore	2014-15	10125	5,547,173
15.	Secretary Home Lahore	2014-15	9939	4,221,000
16.	CPO Rawalpindi	2014-15	12826	3,500,000
17.	CTO Lahore	2014-15	10545	3,491,712
18.	CTO Lahore	2014-15	10546	2,885,911
19.	Additional IG Welfare & Finance Lahore	2014-15	12656	2,699,795
20.	CPO Gujranwala	2014-15	10303	1,376,310
21.	Chief Administrator health and Education Institutions Muridke Establishment Lahore	2014-15	12208	1,235,536
22.	Superintendent Borstal Jail Faisalabad	2005-14	11137	1,000,000
23.	Superintendent Borstal Jail Faisalabad	2005-14	12178	920,485
24.	DPO, Attock	2014-15	11284	800,000
25.	DPO Sialkot	2014-15	10262	605,634
26.	DPO Sialkot	2014-15	10260	600,000

Sr. No	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
27.	DPO Narowal	2014-15	10112	383,000
28.	SP VVIP Security Division Special Branch Rawalpindi	2010-14	9985	322,754
29.	SP PHP Sargodha	2014-15	12782	301,593
30.	Chief Administrator health and Education Institutions Muridke Establishment Lahore	2012-14	10936	242,019
31.	SP VVIP Security Division Special Branch Rawalpindi	2010-14	9986	219,600
32.	D.G Child Protection & Welfare Bureau Lahore	2014-15	12248	172,459
33.	DPO vehari	2014-15	12846	64,698
34.	CPO Gujranwala	2014-15	10302	-
35.	SSP MT Punjab Lahore	2014-15	10124	-
36.	SSP MT Punjab Lahore	2014-15	10128	-
37.	IG of prison Punjab Lahore	2014-15	12214	-
38.	SSP MT Punjab Lahore	2013-14	12223	-
39.	DPO Attock	2014-15	11291	-
40.	Commandant Punjab Police College Sihala Rawalpindi	2014-15	12752	-
41.	CTO Rawalpindi	2014-15	12911	-
Total				2,069,513,170

Annexure-16 (Audit Para No. 8.5.7)

Sr. No.	Name of formation	Period of audit	PDP No.	Item	Amount (Rs.)
1.	Emergency Services Academy Rescue 1122 Lahore	2010-14	10929	M & R of Buildings	179,172,207
2.	District Jail Jhang	2013-14	11047	dietary items and Medicines	50,491,271
3.	Central Jail Mianwali	2013-14	13075	Dietary Articles	42,281,815
4.	Commandant Punjab Police College Sihala Rawalpindi	2014-15	12749	dietary items	36,402,717
5.	District Jail Rahim Yar Khan	2013-14	13068	Drugs & Medicines and dietary items	26,063,430
6.	Additional IG PHP Lahore	2014-15	10539	Stationery	11,989,825
7.	District Jail Sargodha	2013-14	10627	Food items	11,711,296
8.	DPO Rahim Yar Khan	2014-15	11413	Repair of Transport	8,800,999
9.	District Jail Multan	2013-14	11226	Drugs & Medicines	7,862,157
10.	DPO Bahawalpur	2014-15	12259	Repair of Transport	7,728,504
11.	CPO Multan	2014-15	12651	Repair of Transport	7,621,965
12.	CPO Rawalpindi	2014-15	12827	Food items	6,999,080
13.	District Jail Sargodha	2013-14	10628	Food items	6,380,495
14.	Elite Police Training School Lahore	2013-14	9989	Training Material	5,999,970
15.	DPO Attock	2014-15	12760	Repair of Transport	5,757,642
16.	AIG Logistics Lahore	2011-12	9459	Jogger	5,307,810
17.	Elite Police Training School Lahore	2013-14	10005	Stationery	4,918,371
18.	Secretary Home Lahore	2014-15	9941	Repair of Transport	4,785,032
19.	SP PHP Bahawalpur	2014-15	12655	Repair of Transport	4,758,148

Sr. No.	Name of formation	Period of audit	PDP No.	Item	Amount (Rs.)
20.	CPO Faisalabad	2014-15	12329	M & R of Buildings	4,572,977
21.	Secretary Home Lahore	2014-15	9935	Stationery	4,418,903
22.	DPO Chakwal	2014-15	10324	Repair of Transport	4,403,000
23.	DPO Bahawalnagar	2014-15	11399	Repair of Transport	4,339,911
24.	DPO M.B. Din	2014-15	11296	Tyres & Battaries	4,330,986
25.	DPO Narowal	2014-15	10105	Repair of Transport	4,301,981
26.	CPO Faisalabad	2014-15	12318	Stationery	3,619,769
27.	DPO Kasur	2014-15	9984	Repair of Transport	88,200
28.	SP PC Battalion 5 Lahore	2014-15	10035	Stationery, Printing, others, transport, Machinery & Equipment and Furniture & Fixtures	3,562,967
29.	CPO Rawalpindi	2014-15	12811 (B)	M & R of Buildings	3,376,657
30.	CPO Rawalpindi	2014-15	10663	dietary items	3,265,000
31.	DG Punjab forensic Science Agency Lahore	2014-15	13102	Hiring of Corrier and pilot service	3,250,029
32.	DPO Gujrat	2013-14	9368	Stationery	3,198,580
33.	CPO Gujranwala	2014-15	10299	Tyres & Batteries	3,160,493
34.	DPO Sargodha	2014-15	12775	Tyres & Batteries	3,037,980
35.	Commandant Police training College Chung Lahore	2014-15	9645	Repair of Transport	3,025,767
36.	CTO Multan	2014-15	13113	Mobile oil	2,909,240

Sr. No.	Name of formation	Period of audit	PDP No.	Item	Amount (Rs.)
37.	DPO Sargodha	2014-15	12770	Stationery	2,895,208
38.	PHP Rawalpindi	2014-15	12919	Repair of Transport	2,830,657
39.	DPO Mianwali	2014-15	10566	Tyres & Batteries	2,592,871
40.	DPO Khushab	2014-15	10528	Repair of Transport	2,556,657
41.	CTO Lahore	2014-15	10548	Repair of Transport	2,554,447
42.	City Police Officer, Rawalpindi	2014-15	12816	Printing material	2,499,000
43.	SP PHP Lahore Region Lahore	2014-15	9637	Repair of Transport	2,497,689
44.	District Police Officer, D G Khan	2010-14	11114	Printing material	2,493,653
45.	SSP PC Battalion 1 Lahore	2014-15	9631	Repair of Transport	2,443,188
46.	DPO Chakwal	2014-15	11298	Misc items	2,439,827
47.	DPO Bhakkar	2014-15	11162	Tyres & Batteries	2,359,165
48.	Commandant Punjab Police College Sihala, Rawalpindi	2014-15	12756	M & R of Buildings	2,349,998
49.	DPO Sargodha	2014-15	12774	Repair of Transport	2,320,144
50.	Additional IG PHP Lahore	2014-15	10541	Repair of Transport	2,120,809
51.	DPO Muzaffargarh	2014-15	12088	Tyres & Batteries	2,117,476
52.	CPO Multan	2014-15	12650	Tyres & Batteries	2,114,190
53.	District Jail Sargodha	2013-14	10631	Cooking oil	2,079,360
54.	Central Jail Gujranwala	2013-14	10675	Packed Milk	2,046,182
55.	CCPO Lahore	2013-14	12992	Repair of Transport	2,028,946
56.	Central Jail Gujranwala	2013-14	10676	Medicines	1,908,264
57.	DPO Sargodha	2013-14	12174	Stationery	1,884,774

Sr. No.	Name of formation	Period of audit	PDP No.	Item	Amount (Rs.)
58.	CTO Multan	2014-15	13089	Repair of Transport	1,869,928
59.	DPO D.G.Khan	2014-15	11113	Repair of Transport	1,832,152
60.	CPO Rawalpindi	2014-15	12813	Misc items	1,821,507
61.	SSP MT Punjab Lahore	2014-15	10120	Repair of Transport	1,809,154
62.	SSP MT Punjab Lahore	2014-15	10121	Repair of Transport	1,794,905
63.	Commandant Battalion 3 Multan	2014-15	12220	Mobile oil	1,790,092
64.	Additional IG Elite Force Punjab Lahore	2014-15	9722	Repair of Transport	1,779,720
65.	CPO Faisalabad	2014-15	11979	Tyres & Batteries	1,746,700
66.	City Police Officer, Gujranwala	2014-15	10313	Printing material	1,675,000
67.	SSP PHP Multan	2014-15	12095	Tyres & Batteries	1,672,398
68.	DPO Okara	2014-15	12730	Stationery	1,537,914
69.	DPO Bhakkar	2014-15	11164	Repair of Transport	1,531,893
70.	Commandant Police training College Chung Lahore	2014-15	9641	Stationery	1,521,975
71.	DPO Hafizabad	2014-15	10597	Stationery	1,472,743
72.	District Police Officer, Sargodha	2013-14	12189	Printing material	1,468,604
73.	CPO Multan	2014-15	12646	M & R of Buildings	1,468,000
74.	DPO Jhang	2013-14	10664	Stationery	1,457,235
75.	DPO Layyah	2014-15	11383	Tyres & Batteries	1,450,332
76.	DPO Attock	2014-15	12094	Stationery	1,403,957
77.	CPO Gujranwala	2014-15	10300	Repair of Transport	1,396,986
78.	DPO Bhakkar	2014-15	11160	dietary items	1,392,700

Sr. No.	Name of formation	Period of audit	PDP No.	Item	Amount (Rs.)
79.	DPO Rahi Yar Khan	2013-14	12962	Stationery	1,346,414
80.	PHP Lahore	2013-14	10010	Repair of Transport	1,344,070
81.	DPO Muzaffargarh	2014-15	12092	Repair of Transport	1,328,328
82.	Superintendent Borstal Jail Faisalabad	2005-14	12184	dietary items	1,313,086
83.	DPO Jhang	2014-15	10622	Tyres & Batteries	1,295,432
84.	DPO Hafizabad	2014-15	10590	Tyres & Batteries	1,249,427
85.	Chief Traffic Officer, Faisalabad	2014-15	12709	Printing material	1,240,943
86.	DPO Jhelum	2014-15	10284	dietary items	1,223,136
87.	DPO Khanewal	2014-15	12347	M & R of Buildings	1,168,786
88.	SSP PC Battalion 7 Lahore	2014-15	10042	Repair of Transport	1,129,544
89.	DPO D.G.Khan	2014-15	11111	Tyres & Batteries	1,098,060
90.	DPO Layyah	2014-15	11377	Repair of Transport	1,090,900
91.	DPO Hafizabad	2014-15	10325	Repair of Transport	1,090,221
92.	Additional IG Welfare & Finance Lahore	2014-15	12270	Repair of Transport	1,086,947
93.	Emergency Services Acedemy Rescue 1122 Lahore	2010-14	10966	Drugs & Medicines	1,079,100
94.	DPO Sheikhpura	2014-15	9953	Repair of Transport	1,045,260
95.	CPO Faisalabad	2014-15	12336	Bar Lights	1,037,834
96.	District Police Officer, R. Y. Khan	2014-15	12304	Printing material	964,996
97.	DPO Muzafarghar	2014-15	11099	M & R of Buildings	963,391

Sr. No.	Name of formation	Period of audit	PDP No.	Item	Amount (Rs.)
98.	Elite Police Training School Lahore	2013-14	10003	Repair of Transport	955,145
99.	DPO Bhakkar	2014-15	11163	Stationery	954,495
100.	SP Traffic Sheikhpura	2013-14	10061	Repair of Transport	928,586
101.	District Police Officer, Mianwali	2010-14	10609	Printing material	918,362
102.	CTO Faisalabad	2014-15	12712	Stationery	902,956
103.	DPO Vehari	2014-15	12847	Stationery	886,329
104.	PC Battalion 3 Multan	2014-15	12221	M & R of Buildings	875,000
105.	Additional IG Elite Force Punjab Lahore	2014-15	9720	Repair of Transport	864,243
106.	DPO Khushab	2014-15	10522	M & R of Buildings	862,800
107.	Additional IG Elite Force Punjab Lahore	2014-15	9717	Repair of Transport	859,186
108.	SSP Telecommunication Punjab Lahore	2014-15	9703	M & R of Buildings	848,612
109.	DPO Jhelum	2014-15	10287	Food items	843,000
110.	SSP Punjab Highway Patrol Multan	2014-15	12096	Repair of Transport	839,914
111.	DPO Vehari	2014-15	12849	M & R of Buildings	821,275
112.	DPO Chakwal	2014-15	10322	dietary items	821,000
113.	CTO, Gujranwala	2013-14	10683	Printing material	809,940
114.	DPO D.G.Khan	2014-15	11119	M & R of Buildings	780,300
115.	DPO Hafizabad	2013-14	10092	Repair of Transport	776,557
116.	CPO multan	2014-15	12647	Barriers	771,919
117.	District Police Officer, Sargodha	2005-14	12769	Printing material	762,501
118.	DPO Jhang	2014-15	10617	Repair of Transport	746,376
119.	DIG (Tele) Punjab Lahore	2011-14	10938	Stationery	734,429

Sr. No.	Name of formation	Period of audit	PDP No.	Item	Amount (Rs.)
120.	CPO multan	2014-15	12645	Food items	710,780
121.	DPO Mianwali	2014-15	10574	dietary items	700,000
122.	DPO Jhang	2014-15	10613	Hourses	699,998
123.	DPO Khanewal	2014-15	12216	Tyres & Battaries	675,892
124.	Directorate of Reclamation & Probation Punjab Lahore	2001-14	11306	Misc items	654,803
125.	SSP Traffic Region Gujranwala	2014-15	10585	Material for Driving Card Licenses	648,768
126.	DPO Sargodha	2013-14	12188	M & R of Buildings	646,009
127.	DPO Jhang	2014-15	10612	M & R of Buildings	642,189
128.	DPO Chiniot	2014-15	12799	Stationery	642,045
129.	District Jail Sargodha	2013-14	10017	Uniforms	601,450
130.	District Jail Jhang	2013-14	11138	Medicines	600,000
131.	DPO Vhakkar	2014-15	11166	Uniforms	586,796
132.	Additional .I.G. Special Branch, Lahore	2013-14	11134	Printing material	572,428
133.	DPO Mianwali	2014-15	10569	M & R of Buildings	570,663
134.	S.P. (Motor Transport), Lahore	2013-14	11224	Printing material	561,776
135.	District Police Officer, Hafizabad	2014-15	10596	Printing material	555,825
136.	DPO D.G.Khan	2014-15	11117	Search Lights	534,989
137.	PC Battalion 3 Multan	2014-15	12205	Tyres & Batteries	525,524
138.	Additional IG Special Branch Lahore	2014-15	10111	Repair of Transport	505,620
139.	DPO Bhakkar	2014-15	11167	M & R of Buildings	504,647
140.	DPO Toba Tek Singh	2014-15	12697	M & R of Buildings	500,744
141.	PHP Rawalpindi	2014-15	12922	Stationery	499,997

Sr. No.	Name of formation	Period of audit	PDP No.	Item	Amount (Rs.)
142.	DPO Sargodha	2013-14	12235	Repair of Transport	496,225
143.	PHP Sargodha	2013-14	13073	Tyres & Batteries	491,543
144.	SP Traffic Sheikupura	2013-14	10014	Stationery	487,224
145.	District Police Officer, Okara	2014-15	11352	Printing material	473,700
146.	DPO Hafizabad	2014-15	10594	Repair of Transport	457,770
147.	DPO Layyah	2013-14	12926	Tyres & Batteries	455,364
148.	Additional IG Special Branch Lahore	2013-14	11130	M & R of Buildings	452,497
149.	DPO Bhakkar	2013-14	10680	Repair of Transport	441,705
150.	CTO Gujranwala	2013-14	10685	Stationery	439,482
151.	DPO Khushab	2014-15	10523	Stationery	399,687
152.	SSP Traffic Region Gujranwala	2014-15	10582	Stationery	399,562
153.	DPO Okara	2014-15	12729	M & R of Buildings	390,731
154.	SSP Tele Punjab Lahore	2014-15	9712	Ice and Coal	384,990
155.	District Police Officer, Khanewal	2014-15	12349	Printing material	377,761
156.	Additional I. G. PHP, Lahore	2014-15	10543	Printing material	370,705
157.	AIG Logistics Lahore	2011-14	11178	Generator	369,000
158.	DIG Elite Police Force Punjab Lahore	2013-14	10933	Other Store Articles	361,015
159.	SSP Telecommunication Punjab Lahore	2014-15	9707	Repair of Transport	350,048
160.	Additional IG Elite Force Punjab Lahore	2014-15	9718	M & R of Buildings	350,000
161.	DPO Jhang	2014-15	10618	Uniforms	341,167
162.	CTO Gujranwala	2013-14	10684	Material for Driving Card Licenses	327,550

Sr. No.	Name of formation	Period of audit	PDP No.	Item	Amount (Rs.)
163.	DPO Khanewal	2014-15	11371	Stationery	299,999
164.	Additional IG Special Branch Lahore	2013-14	11132	Dog feed	299,880
165.	Commandant Battalion 3 Multan	2014-15	12206	Repair of Transport	291,096
166.	DPO Toba Tek Singh	2014-15	12695	Stationery	289,986
167.	SSP Traffic Region Gujranwala	2014-15	10587	Repair of Transport	278,918
168.	CCPO Lahore	2013-14	12990	Repair of Transport	266,979
169.	Commandant Battalion 3 Multan	2014-15	12207	Stationery	264,866
170.	DPO Sialkot	2014-15	10257	Repair of Transport	262,986
171.	DPO Hafizabad	2014-15	10593	Plants	256,150
172.	PC Battalion 7 lahore	2013-14	13055	Repair of Transport	245,058
173.	DPO Chiniot	2014-15	12794	Repair of Transport	243,744
174.	DPO Mianwali	2013-14	12965	Repair of Transport	122,523
175.	D.G Punjab Fransic Service Agency Lahore	2014-15	11346	Paint	236,340
176.	CTO Rawalpindi	2014-15	12913	Repair of Transport	231,692
177.	DPO Khanewal	2014-15	12348	Stationery	230,391
178.	District Police Officer, Chiniot	2014-15	12798	Printing material	224,640
179.	DPO Mianwali	2014-15	10579	Toners	221,660
180.	DPO Muzaffargarh	2014-15	11093	Security Wires	216,920
181.	District Police Officer, Khushab	2014-15	10529	Printing material	207,995
182.	District Jail Rajanpur	2005-14	10051	Uniforms	206,800
183.	DIG Elite Force Punjab Lahore	2013-14	10934	Repair of Transport	198,253
184.	SSP PHP Region Gujranwala	2014-15	10337	Repair of Transport	169,848

Sr. No.	Name of formation	Period of audit	PDP No.	Item	Amount (Rs.)
185.	SP PHP Bahawalpur	2014-15	12291	M & R of Buildings	149,799
186.	DIG VVIP Security Special Branch Punjab Lahore	2011-14	10940	Dry Batteries	103,148
Total					647,339,057

Annexure-17 (Audit Para No. 8.5.21)

Sr. No	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	CPO, Faisalabad	2014-15	12321	184,492,931
2.	District Police Officer, Bahawalpur	2014-15	12256	51,870,399
3.	District Police Officer, R.Y. Khan	2014-15	12300	48,032,234
4.	Central Jail Gujranwala	2013-14	10673	42,240,896
5.	Emergency Services Academy, Rescue-1122, Lahore	2010-14	11061	34,517,906
6.	District Jail, Rajan Pur	2005-14	10049	29,465,524
7.	SSP, PC, Battalion No.1, Bedian Road, Lahore	2014-15	9627	20,626,437
8.	SP, Traffic, Sheikhpura	2013-14	10059	18,008,897
9.	District Police Officer, Chiniot	2014-15	12802	17,518,497
10.	Assistant Inspector General, Logistic, Lahore	2011-14	9478	16,942,291
11.	SSP, PC, Battalion No.4, Faisalabad	2014-15	11042	12,585,566
12.	District Police Officer, Muzaffar Garh	2014-15	11091	12,080,598
13.	CPO, Rawalpindi	2014-15	13070	11,198,335
14.	Chief Traffic Officer, Multan	2014-15	13093	5,080,012
15.	District Police Officer, Sheikhpura	2014-15	9946	3,547,970
16.	Commandant Police Training College Chung, Lahore	2014-15	9647	3,418,133
17.	District Police Officer, Pakpattan	2014-15	12294	3,269,170
18.	SP, PC, Battalion No.7, Lahore	2013-14	13049	3,202,884
19.	CTO, Lahore	2014-15	10547	2,612,469
20.	Finger Print Bureau, Lahore	2011-14	13066	2,469,404
21.	District Jail, Rajan Pur	2014-15	12280	2,371,364
22.	District Jail Sargodha	2013-14	10018	1,812,503
23.	Elite Police Training School, Lahore	2013-14	12960	1,608,859
24.	District Police Officer, R. y. Khan	2014-15	12303	1,527,102
25.	District Police Officer, Bahawalnagar	2104-15	11400	1,500,691
26.	Commandant Police School of Intelligence, Lahore	2011-14	11231	1,135,800
27.	SP- PHP, Bahawalpur	2014-15	12285	1,010,538
28.	Central Jail, Faisalabad	2013-14	12957	389,527

Sr. No	Name of formation	Period of audit	PDP No.	Amount (Rs.)
29.	Additional I.G. Police (Welfare and Finance), Lahore	2014-15	12272	280,366
30.	DIG, Prisons, Faisalabad, Region, Faisalabad	2013-14	13045	215,236
31.	SP- PHP, Bahawalpur	2014-15	12514	180,837
Total				535,213,376

Annexure-18 (Audit Para No. 8.5.22)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	SP PC Battalion 5 Lahore	2014-15	10033	50,109,509
2.	CCPO Lahore	2013-14	12979	27,328,551
3.	SP PC Battalion 7 Lahore	2014-15	10040	21,305,472
4.	CPO Faisalabad	2014-15	12337	17,691,284
5.	DPO Sargodha	2014-15	12771	10,034,085
6.	DPO Sargodha	2013-14	12173	9,224,765
7.	CPO Rawalpindi	2014-15	12819	8,728,500
8.	PC Battalion 7 Lahore	2013-14	13054	7,871,400
9.	CPO Rawalpindi	2013-14	10688	6,077,610
10.	DPO Sialkot	2014-15	10256	5,473,000
11.	DPO Khushab	2013-14	11222	4,962,940
12.	DPO D.G.Khan	2014-15	11109	4,777,800
13.	DPO Narowal	2014-15	10103	4,740,624
14.	DPO Mianwali	2013-14	10016	4,649,854
15.	CPO Gujranwala	2014-15	10307	4,503,212
16.	DPO Bhakkar	2014-15	11161	2,351,090
17.	DPO Sheikhpura	2013-14	10055	2,268,408
18.	CPO Multan	2013-14	9363	2,262,303
19.	DPO Chiniot	2014-15	12788	2,225,211
20.	DPO Bhakkar	2013-14	10020	2,223,137
21.	DPO Layyah	2014-15	12274	2,210,500
22.	DPO Jhang	2014-15	10610	2,080,337
23.	DPO Jhang	2013-14	10669	2,016,089
24.	DPO Chakwal	2013-14	12973	1,998,612
25.	DPO Rahim Yar Khan	2014-15	12302	1,996,478
Total				209,110,771

Annexure-19 (Audit Para No. 8.5.23)

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1.	CPO Faisalabad	2014-15	11974	52,013,170
2.	CPO Gujranwala	2014-15	10298	28,190,592
3.	DPO Sargodha	2014-15	12763	9,973,428
4.	Commandant Punjab Police College Sihala Rawalpindi	2014-15	12753	9,809,100
5.	CPO Gujranwala	2014-15	10296	8,543,845
6.	CTO Faisalabad	2014-15	12707	3,612,642
7.	DPO Sargodha	2014-15	12765	2,876,861
8.	DPO Sheikhpura	2014-15	9949	2,557,632
9.	DPO MB Din	2014-15	11295	2,497,183
10.	DPO Khanewal	2014-15	12345	2,368,196
11.	DPO Okara	2014-15	11360	1,950,376
12.	CPO Faisalabad	2014-15	11976	1,923,838
13.	SP PHP Sargodha	2014-15	12779	1,532,375
14.	PHP Rawalpindi	2014-15	12914	1,522,999
15.	DPO Okara	2014-15	11361	1,357,494
16.	DPO Khanewal	2014-15	11368	1,249,670
17.	DPO Chiniot	2014-15	12786	1,218,129
18.	CPO Rawalpindi	2014-15	12818	1,034,901
19.	CTO Faisalabad	2014-15	12708	1,025,112
20.	DPO Chakwal	2014-15	10321	969,204
21.	DPO Hafizabad	2014-15	10327	945,900
22.	DPO Chiniot	2014-15	12789	941,134
23.	DPO Vehari	2014-15	12843	915,041
24.	DPO Vehari	2014-15	12840	339,397
25.	CCPO Lahore	2013-14	12986	865,680
26.	SSP MT Punjab Lahore	2014-15	10117	862,390
27.	DPO Chiniot	2014-15	12790	846,878
28.	CCPO Lahore	2013-14	12984	804,962
29.	DPO Toba tek Singh	2014-15	12690	793,552
30.	DPO Attock	2014-15	12341	285,467
31.	DPO Jhang	2013-14	10665	742,080
32.	DPO Okara	2014-15	11358	728,600
33.	DPO Hafizabad	2014-15	10326	713,727
34.	DPO Sheikhpura	2013-14	10058	697,213

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
35.	DPO Jhang	2014-15	10616	697,184
36.	DPO Sheikhpura	2014-15	9956	680,004
37.	DPO Toba tek Singh	2014-15	12691	630,243
38.	CPO Multan	2013-14	9364	582,460
39.	CTO Lahore	2014-15	10551	576,800
40.	SSP Traffic Region Gujranwala	2014-15	10581	92,382
41.	DPO Vehari	2014-15	12842	294,578
42.	DPO Bahawalpur	2014-15	11388	482,670
43.	CTO Lahore	2014-15	10555	456,759
44.	SP PHP Bahawalpur	2014-15	12288	454,061
45.	DPO Bhakkar	2013-14	10022	431,190
46.	CTO Multan	2014-15	13088	421,120
47.	DPO Sheikhpura	2014-15	9958	385,698
48.	SP Traffic Sargodha	2013-14	11063	367,683
49.	DPO D.G.Khan	2014-15	11110	366,933
50.	PHP Lahore	2013-14	10948	355,868
51.	PHP Rawalpindi	2013-14	12959	343,100
52.	CPO Rawalpindi	2013-14	10687	336,960
53.	SSP PC Battalion 7 Lahore	2014-15	10044	336,022
54.	CTO Rawalpindi	2014-15	12906	324,146
55.	CTO Multan	2014-15	13090	323,220
56.	Sp/Battalion Commandor PC-4 Battalion Faisalabad	2014-15	11044	320,439
57.	DPO Bahawalpur	2014-15	11390	318,800
58.	DPO D.G.Khan	2014-15	11115	307,160
59.	DPO Gujrat	2013-14	9370	299,473
60.	DPO Pakpattan	2014-15	11405	291,470
61.	SP Traffic Bahawalpur	2013-14	11052	278,290
62.	PHP Lahore	2013-14	10947	274,249
63.	SP MT Punjab Lahore	2013-14	10942	266,886
64.	Commandant Police training College Chung Lahore	2014-15	9644	243,550
65.	DPO Khushab	2013-14	11221	241,475
66.	DPO Sargodha	2013-14	12193	237,120
67.	SSP Special Branch Rawalpindi	2013-14	12209	236,572
68.	CPO Multan	2013-14	9362	226,500
69.	PHP Rawalpindi	2014-15	12916	223,447

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
70.	DPO Okara	2014-15	11348	211,538
71.	Commandant Punjab Police College Sihala Rawalpindi	2014-15	12751	207,639
72.	DPO Hafizabad	2013-14	10093	196,182
73.	PC Battalion 7 Lahore	2013-14	13052	195,667
74.	DPO Bahawalpur	2014-15	11394	195,072
75.	SSP PC Battalion 7 Lahore	2014-15	10045	188,544
76.	CPO Multan	2014-15	12643	186,430
77.	DPO Jhang	2014-15	10619	184,900
78.	SP Traffic Bahawalpur	2013-14	11053	182,000
79.	DPO Sheikhpura	2013-14	12227	181,700
80.	Elite Police Training School Lahore	2013-14	12197	180,640
81.	DPO Gujrat	2013-14	9369	180,260
82.	DPO Rahim Yar Khan	2014-15	12308	178,758
83.	DPO Sheikhpura	2013-14	10057	178,536
84.	DPO Jhang	2013-14	10666	178,100
85.	DPO Pakpattan	2014-15	11408	174,188
86.	DPO Khushab	2013-14	11220	172,661
87.	DPO Muzaffargarh	2014-15	12090	171,296
88.	SP Traffic Rawalpindi	2013-14	13059	166,550
89.	CPO Multan	2014-15	12741	158,300
90.	SP Traffic Rawalpindi	2013-14	13060	158,280
91.	Addl. Special Branch Lahore	2014-15	10109	157,307
92.	CPO Rawalpindi	2013-14	10686	156,000
93.	CPO Multan	2013-14	9359	156,000
94.	Finger Print Bureau Lahore	2011-14	13065	154,000
95.	DPO Rahim Yar Khan	2014-15	12309	150,269
96.	SSP Special Branch D.G.Khan Region	2013-14	10944	141,905
97.	CTO Gujranwala	2013-14	10678	141,899
98.	DPO Mianwali	2013-14	12972	30,240
99.	CCPO Lahore	2013-14	12980	133,140
100.	SSP PHP Region Gujranwala	2014-15	10329	124,878
101.	SP Traffic Sheikhpura	2013-14	11214	124,666
102.	DPO Rahim Yar Khan	2014-15	12310	124,560
103.	SP PHP Sargodha	2014-15	12780	119,484
104.	SP PC Battalion 5 Lahore	2014-15	10039	119,214
105.	DPO Bhakkar	2013-14	10950	118,317

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
106.	DPO Chiniot	2014-15	12787	107,992
107.	Commandant Police training College Chung Lahore	2014-15	9650	103,427
108.	DPO Nankana Sahib	2014-15	10637	98,385
109.	DPO Muzaffargarh	2014-15	11096	96,600
110.	DPO Rahim Yar Khan	2014-15	12311	96,076
111.	DPO Nankana Sahib	2014-15	10638	94,208
112.	DIG VVIP Security Branch Lahore	2011-14	12761	93,244
113.	DPO Pakpattan	2014-15	11410	90,306
114.	SP Traffic Sargodha	2013-14	12932	84,580
115.	SP Traffic D.G.Khan Region	2013-14	11206	84,499
116.	Sp/Battalion Commandor PC-4 Battalion Faisalabad	2014-15	11046	75,534
117.	DPO Jhelum	2014-15	10292	73,959
118.	SP Special Branch Sheikhpura Region	2013-14	11227	69,326
119.	DSP Police wireless Training School Bahawalpur	2005-14	11050	66,125
120.	DPO Bahawalnagar	2014-15	12298	61,890
121.	DPO Bhakkar	2013-14	10681	58,128
122.	PC Battalion 7 Lahore	2013-14	13051	57,262
123.	DPO Bahawalnagar	2014-15	12299	50,856
124.	CTO Multan	2014-15	13099	49,700
125.	DPO Nankana sahib	2014-15	10639	49,452
126.	SP PHP Bahawalpur	2014-15	12292	48,000
127.	Superintendent District Jail Rajan Pur	2014-15	11412	35,221
Total				168,554,161

Annexure-20 (Audit Para No. 8.5.24)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of allowance	Amount (Rs.)
1.	PC Battalion 3 Multan	2013-14	12956	Special FDA	25,569,600
2.	PC Battalion 3 Multan	2014-15	12218	FDA Special	22,668,000
3.	PC Battalion 3 Multan	2014-15	12219	House Rent 45 %	8,807,616
4.	Sp/Battalion Commandor PC-4 Battalion Faisalabad	2014-15	11102	Medical Allowance	2,838,000
5.	Emergency Services Academy (Rescue 1122) Lahore	2014-15	11555	Special FDA	1,611,333
6.	CPO Faisalabad	2014-15	11975	Medical , Ration and Elite Ration Allowance	1,400,352
7.	DPO Okara	2014-15	11350	Special Allowance	1,207,960
8.	CPO Faisalabad	2014-15	12322	Special Allowance 100 % 2005 and Special Allowance Police 20%	1,015,784
9.	SSp PHP Rawalpindi	2014-15	12918	Fixed daily Allowance, TA	890,585
10.	CTO Lahore	2014-15	10550	Special Allowance	882,734
11.	Superintendent Borstal Jail Faisalabad	2005-14	12183	Ration Allowance	768,000
12.	DPO Okara	2014-15	11349	HRA 45%, Spl.FDA/Pay, Spl. Additional Allowance, Special Dearness allowance, Special Pay Police, Office Maintenance Allowance, Drink water Allowance, Store Allowance, MT Allowance etc	659,236
13.	DPO Bahawalpur	2014-15	11387	Special Allowance	628,000
14.	DPO Gujrat	2013-14	10946	Special FDA	514,700
15.	Police Wireless Training School Bahawalpur	2005-14	11553	Technical Allowance, Special Allowance and TA	507,118
16.	Elite Police Training School Lahore	2013-14	9988	Ration Allowance	466,000
17.	DPO Chakwal	2013-14	12974	Special FDA	394,300
18.	DPO Sargodha	2013-14	12194	FDA and Risk Allowance	320,640
19.	CTO Faisalabad	2014-15	12714	Special FDA, Ordinary FDA and Risk Allowance	267,740
20.	SSP, PHP, Rawalpindi	2014-15	12917	Risk Allowanve, Washing allowance	219,799
21.	DPO Khanewal	2014-15	11372	Special Allowance	206,030

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of allowance	Amount (Rs.)
22.	DPO Rahim Yar Khan	2013-14	10951	HRA 45%, Spl. Additional Allowance, Practice Compensatory , Cycle Maintenance, Adhoc Relief 2010 Allowance	205,124
23.	DPO Khanewal	2014-15	11373	Special pay, Adj Police Uniform Allowance, Adj Honorarium, Practice Compensatory Allowance, Cycle Maintenance Allowance, Special FDA and HRA 45%	191,562
24.	SP Traffic Sheikhpura	2013-14	10012	Special FDA	187,200
25.	CTO Lahore	2014-15	10560	Social Security Benefits, Risk Integrated Allowance, FDA and Ration	151,049
26.	Punjab Prison Staff Tanning Institute Lahore	2006-14	13057	Computer Allowance	100,500
27.	SSP Special Branch Sheikupura	2013-14	10943	Medical Allowance	96,000
28.	DPO Sargodha	2014-15	12267	Risk and FDA	94,695
29.	SP PHP Sargodha	2014-15	12783	Motorway/Risk , FDA Allowance	89,063
30.	Punjab Prison Staff Tanning Institute Lahore	2005-14	11107	Social Security Benefits	56,550
31.	CTO Multan	2014-15	13098	Ordinary FDA	61,600
32.	DPO Bahawalpur	2014-15	11395	Practice Compensator and Special Allowance	57,724
33.	CPO Faisalabad	2014-15	12333	Risk and FDA	57,402
34.	DPO Muzaffargarh	2014-15	11100	Medical Allowance	42,000
Total					73,233,996

Annexure-21 (Audit Para No. 8.5.25)

Sr. No.	Name of formation	Period of audit	PDP No.	Withholding Tax Amount (Rs.)	GST Amount (Rs.)	Provincial Sales Tax (Rs.)
1.	SSP MT Punjab Lahore	2013-14	11225	4,370,826	0	0
2.	AIG, Logistics, Lahore.	2011-14	11124 (B)	4,300,600	0	0
3.	CPO Gujranwala	2014-15	10312	4,034,086	0	5,564,256
4.	AIG, Logistics, Lahore.	2011-14	9469 (B)	1,455,200	0	0
5.	AIG, Logistics, Lahore.	2011-14	11173 (B)	1,032,346	0	0
6.	AIG, Logistics, Lahore.	2011-14	11125 (B)	797,600	0	0
7.	SSP MT Punjab Lahore	2014-15	10118	704,706	0	0
8.	AIG, Logistics, Lahore.	2011-14	11127 (B)	700,000	0	0
9.	Central Jail Gujranwala	2013-14	12975	448,454	0	0
10.	District Jail Jhelum	2013-14	11243	355,708	0	0
11.	S.S.P MT, Punjab Lahore	2014-15	10114 (B)	553,131 439,893	1,560,779	0
12.	Commandant Police training College Chung Lahore	2014-15	9651	336,207	0	0
13.	Elite Police Training School Lahore	2013-14	10007	304,320	0	0
14.	Additional IG special Branch Lahore	2014-15	10110	298,708	0	0
15.	AIG, Logistics, Lahore.	2011-14	11126 (B)	281,500	0	0
16.	Central Jail Gujranwala	2013-14	12976	272,500	0	0
17.	CPO Multan	2014-15	12648	263,500	0	0
18.	AIG Logistics Lahore	2011-14	9462	230,586	0	0

Sr. No.	Name of formation	Period of audit	PDP No.	Withholding Tax Amount (Rs.)	GST Amount (Rs.)	Provincial Sales Tax (Rs.)
19.	AIG, Logistics, Lahore.	2011-14	12366 (B)	228,780	0	0
20.	CPO Faisalabad	2014-15	12723	225,500	0	0
21.	Elite Police Training School Lahore	2013-14	10004	212,634	0	0
22.	District Jail Rajan Pur	2014-15	11411	159,630	0	0
23.	SSP PHP Region Gujranwala	2014-15	10535	148,349	0	0
24.	District Jail Rajan Pur	2005-14	10050	135,282	0	0
25.	DPO Okara	2014-15	12732	129,400	0	0
26.	Emergency Services Acadmy Rescue 1122 Lahore	2014-15	12929	128,889	0	0
27.	SSP Special Branch Lahore	2012-14	10945	117,375	0	0
28.	DPO Muzafargarh	2014-15	11095	106,700	0	0
29.	DPO Toba Tek Singh	2014-15	12696	89,300	0	0
30.	SSP MT Punjab Lahore	2014-15	10126	89,287	316,797	0
31.	AIG Logistics Lahore	2011-14	12997	88,290	0	0
32.	District Jail Shahpur	2013-14	11247	83,000	0	0
33.	DPO Khanewal	2014-15	12217	80,000	0	0
34.	I.G of Prisons Punjab Lahore	2013-14	11552	66,832	0	0
35.	DPO Pakpattan	2013-14	13077	73,542	0	0
36.	DPO Vehari	2014-15	12831	71,250	0	0
37.	District Jail Shahpur	2013-14	11172	66,605	0	0

Sr. No.	Name of formation	Period of audit	PDP No.	Withholding Tax Amount (Rs.)	GST Amount (Rs.)	Provincial Sales Tax (Rs.)
38.	District Jail Rajan Pur	2005-14	10052	65,256	0	0
39.	DPO Okara	2014-15	12736	63,319	0	0
40.	DPO Khanewal	2014-15	12358	59,708	14,214	61,666
41.	District Jail Multan	2013-14	12232	53,000	0	0
42.	Central Jail Mianwali	2013-14	13004	50,807	0	0
43.	District Jail Jhelum	2013-14	11242	49,000	0	0
44.	DPO Sargodha	2014-15	12773	48,228	0	162,510
45.	DPO Toba Tek Singh	2014-15	12704	46,949	0	64,917
46.	DPO Chiniot	2014-15	12804	46,800	0	0
47.	District Jail Rajan Pur	2005-14	10053	40,705	0	0
48.	SSP PC Battalion 1 Lahore	2014-15	9636	39,930	0	0
49.	SP PHP Sargodha	2014-15	12785	37,538	0	0
50.	DPO Jhang	2014-15	11240	36,685	0	0
51.	DPO Khanewal	2014-15	11369	36,003	0	0
52.	DPO Okara	2014-15	12731	32,734	0	79,766
53.	PHP Lahore	2013-14	10011	28,032	0	0
54.	DPO Chiniot	2014-15	12800	25,942	8,472	0
55.	CPO Faisalabad	2014-15	12330	24,034	0	98,463
56.	DPO Khanewal	2014-15	12356	22,702	0	60,551
57.	SSP PHP Region Gujranwala	2014-15	10336	22,129	33,239	0
58.	DPO Okara	2014-15	12728	19,545	0	104,240
59.	DPO Sargodha	2014-15	12768	16,623	0	8,311

Sr. No.	Name of formation	Period of audit	PDP No.	Withholding Tax Amount (Rs.)	GST Amount (Rs.)	Provincial Sales Tax (Rs.)
60.	DPO Toba Tek Singh	2014-15	12698	10,066	0	77,117
61.	CTO Faisalabad	2014-15	12710	7,885	123,558	0
62.	CTO Faisalabad	2014-15	12717	1,456	32,368	0
63.	DPO Mianwali	2014-15	10567	0	0	2,017,943
64.	D.G Child Protection & Welfare Bureau Lahore	2014-15	12247	0	0	214,930
65.	DPO Pakpattan	2014-15	11407	0	0	236,274
66.	DPO Sheikhpura	2014-15	9961	0	0	113,968
67.	CPO Faisalabad	2014-15	11977	0	0	2,937,330
68.	District Jail Rahim Yar Khan	2013-14	12230	0	0	55,000
69.	SP MT Punjab Lahore	2013-14	12224	0	0	95,000
70.	CPO Faisalabad	2014-15	12319	0	0	171,959
71.	CPO Multan	2014-15	12653	0	0	523,919
72.	DPO Mianwali	2014-15	10578	0	0	245,126
73.	DPO Sargodha	2013-14	12233	0	75,145	0
74.	AIG Logistics Lahore	2011-14	9472	0	256,751	0
75.	CPO Rawalpindi	2014-15	10662 (B)	4,050,074	282,226	648,011
76.	CPO Gujranwala	2014-15	10311 (B)	3,763,800	61,284	0
77.	CPO Faisalabad	2014-15	12327 (B)	799,706	79,971	127,953
78.	CTO Rawalpindi	2014-15	12908 (B)	1,628,124	112,512	260,499
Total				34,607,296	2,957,316	13,929,709

Annexure-22 (Audit Para No. 8.5.27)

Sr. No.	Name of formation	Period of audit	PDP No.	Reason for Recovery	Amount (Rs.)
1.	Commandant Punjab Police College Sihala Rawalpindi	2014-15	12748	Residing within Office premises	4,228,896
2.	Commandant Punjab Police College Sihala Rawalpindi	2014-15	12750	House Rent	2,396,005
3.	Secretary Home Lahore	2014-15	9936	Allotted Govt. Vehicles	2,360,000
4.	CTO Rawalpindi	2014-15	12905	Allotted Govt. Vehicles	1,680,000
5.	District Jail Jhelum	2013-14	11244	House Rent	1,471,422
6.	PC Battalion 2 Rawalpindi	2014-15	12895	Residing within Office premises	911,448
7.	DPO Sialkot	2014-15	10263	House Rent	891,376
8.	D.G. Child Protection & Welfare Bureau Lahore	2014-15	12243	Residing within Office premises	700,281
9.	D.G. Child Protection & Welfare Bureau Lahore	2014-15	12245	Allotted Govt. Vehicles	621,160
10.	CPO Faisalabad	2014-15	12338	House Rent	531,237
11.	Commandant Police training College Chung Lahore	2014-15	9643	Residing within Office premises	489,876
12.	DPO Sheikhpura	2014-15	9957	Allotted Govt. Vehicles	485,376
13.	DPO Rahim Yar Khan	2014-15	12306	Allotted Govt. Vehicles	366,380
14.	DPO Khushab	2014-15	10533	Residing within Office premises	338,208
15.	DPO Okara	2014-15	11357	Allotted Govt.	329,184

Sr. No.	Name of formation	Period of audit	PDP No.	Reason for Recovery	Amount (Rs.)
				Vehicles	
16.	DPO Vehari	2014-15	12841	House Rent	324,756
17.	DPO Bahawalpur	2014-15	11392	Allotted Govt. Vehicles	289,296
18.	DPO Okara	2014-15	11362	House Rent	251,934
19.	SP Traffic Bahawalpur	2013-14	13056	Allotted Govt. Vehicles	230,000
20.	DPO Sargodha	2014-15	11983	House Rent	208,347
21.	Commandant Punjab Police College Sihala Rawalpindi	2014-15	12758	Allotted Govt. Vehicles	191,520
22.	Commandant Police training College Chung Lahore	2014-15	9648	Allotted Govt. Vehicles	180,000
23.	DPO Bahwalnagar	2014-15	11403	Allotted Govt. Vehicles	173,376
24.	DPO Khanewal	2014-15	11374	House Rent	164,361
25.	DPO Sheikupura	2014-15	9960	House Rent	133,606
26.	DPO Toba Tek Singh	2014-15	12693	Allotted Govt. Vehicles	120,000
27.	DPO Jhang	2014-15	11239	Residing within Office premises	69,552
28.	CTO Lahore	2014-15	10563	Residing within Office premises	68,416
Total					20,206,013

Annexure-23 (Audit Para No. 8.5.32)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	CTO Lahore	2014-15	10319	4,484,855
2.	DPO Sheikhpura	2014-15	9955	682,659
3.	PHP Faisalabad	2013-14	12186	553,528
4.	DPO Sargodha	2013-14	12192	446,946
5.	DPO Attock	2014-15	12759	288,708
6.	SSP PHP Multan	2014-15	12360	382,922
7.	DPO D.G.Khan	2014-15	11116	329,242
8.	DPO Okara	2014-15	11359	316,589
9.	Special Branch Rawalpindi	2013-14	12211	306,613
10.	DPO Bahawalpur	2014-15	11393	287,984
11.	CPO Multan	2014-15	12740	247,200
12.	CPO Faisalabad	2014-15	12320	209,061
13.	SP PC Battalion 5 Lahore	2014-15	10038	140,798
14.	SP PC Battalion 4 Faisalabad	2014-15	11105	104,800
15.	DPO Khanewal	2014-15	11375	88,520
16.	DPO Jhang	2014-15	11238	72,994
17.	SSP PHP region Gujranwala	2014-15	10534	50,500
18.	DPO Rahim Yar Khan	2014-15	12312	46,353
19.	DPO Muzaffargarh	2014-15	11097	31,000
Total				9,071,272

Annexure-24 (Audit Para No. 15.4.11)

Sr. No.	Consignment No/Date	Expenditure (Rs.)	Demurrage Charges (Rs.)
1.	LO/S&GAD/UET-UNIV/ILCO-012800592814, 3.7.2014	263,622	190,800
2.	LO/S&GAD/UET-UNIV/ILCO-012800505014 6.6.2014	653,736	499,743
3.	LO/S&GAD/UET-UNIV/ILCO-012801087514 16.12.2014	50,908	5,581
4.	LO/S&GAD/UET-UNIV/ILCO-012800720614, 19.8.2014	59,014	38,369
5.	LO/S&GAD/UET-UNIV/ILCO-012800652314, 23.7.2014	22,694	17,086
	LO/S&GAD/UET-UNIV/ILCO-012800652314, 23.7.2014	12,412	9,699
	LO/S&GAD/UET-UNIV/ILCO-012800652314, 23.7.2014	27,759	17,086
6.	LO/S&GAD/UET-UNIV/ILCO-012800488114, 30.5.2014	25,293	165,521
	LO/S&GAD/UET-UNIV/ILCO-012800488114, 30.5.2014	25,293	10,311
7.	LO/S&GAD/UET-UNIV/ILCO-012800356514, 22.4.2014	123,157	59,000
8.	LO/S&GAD/UET-UNIV/ILCO-012800632514. 18.7.2014	47,658	26,467
9.	LO/S&GAD/UET-UNIV/ILCO-012800632414, 18.7.2014	30,181	12,210
10.	LO/S&GAD/UET-UNIV/ILCO-012800671413, 2.8.2014	112,392	87,720
11.	LO/S&GAD/PB-UNIV/ILCO-012800285415, 23.3.2015	22,947	1,559
12.	LO/S&GAD/UET-UNIV/ILCO-012800067615, 23.1.2015	175,730	124,672
13.	LO/S&GAD/UET-UNIV/ILCO-012800045815, 22.1.2015	309,747	257,366
14.	LO/S&GAD/UET-UNIV/ILCO-012800886014,13.10.2014	70,932	32,765
15.	LO/S&GAD/UET-UNIV/ILCO-012800048715, 19.1.2015	244,191	200,692
16.	LO/S&GAD/UET-UNIV/ILCO-012800030215, 13.1.2015	19,849	4,391
17.	LO/S&GAD/UET/ILCO-012800181715, 2.3.2015	2,17,209	171,478
18.	LO/S&GAD/UET-UNIV/ILCO-012800080715, 27.1.2015	18,963	8,059
19.	LO/S&GAD/UET-UNIV/ILCO-012800163615, 23.2.2015	58,864	21,411
20.	LO/S&GAD/UET-UNIV/ILCO-012800053215, 20.1.2015	89,336	52,529
21.	LO/S&GAD/UET-UNIV/ILCO-012800203815, 6.3.2015	16,712	4,730
22.	LO/S&GAD/UET-UNIV/ILCO-018200064115, 22.1.2015	131,465	89,181
23.	LO/S&GADVIP Flight 2015, dt. 4.2.2015	109,682	4,883
	LO/S&GADVIP Flight 2015, dt. 4.2.2015	41,070	7,941
24.	LO/S&GAD/UET-UNIV/ILCO-012800533314, 16.6.2014	419,871	363,651
25.	LO/S&GAD/UET-UNIV/ILCO-012800879414,	1,190,132	169,601
26.	LO/S&GAD/UET-UNIV/ILCO-012800616114, 10.7.2014	80,407	41,469
27.	LO/S&GAD/UET-UNIV/ILCO-012800169314, 25.2.2014	78,821	49,120
28.	LO/S&GAD/UET-UNIV/ILCO-012800955113,25.11.2013	94,955	53,621
29.	LO/S&GAD/UET-UNIV/ILCO-012800252514, 20.5.14.	141,940	99,605

Sr. No.	Consignment No/Date	Expenditure (Rs.)	Demurrage Charges (Rs.)
30.	LO/S&GAD/UET-UNIV/ILCO-012800703214, 13.8.2014	150,990	129,502
31.	LO/S&GAD/UET-UNIV/ILCO-012800505414, 6.6.2014	312,596	74,152
32.	LO/S&GAD/UET-UNIV/ILCO-012800920614, 23.10.2014	30,065	20,210
33.	LO/S&GAD/UET-UNIV/ILCO-0128001092714,17.12.2014	181,797	133,282
34.	LO/S&GAD/UET-UNIV/ILCO-012800791614, 11.9.2014	71,816	45,045
35.	LO/S&GAD/UET-UNIV/ILCO-012801097114, 18.12.2014	59,441	25,320
36.	LO/S&GAD/UET-UNIV/ILCO-012800871114, 30.10.2014	123,788	67,120
37.	LO/S&GAD/UET-UNIV/ILCO-012800632614, 17.7.2014	19,592	4,600
38.	LO/S&GAD/UET-UNIV/ILCO-012800093615, 30.1.2015	22,387	5,802
39.	LO/S&GAD/UET-UNIV/ILCO-012800030315, 13.1.2015	26,566	8,337
40.	LO/S&GAD/UET-UNIV/ILCO-012800700814, 18.8.2014	107,160	29,877
41.	LO/S&GAD/UET-UNIV/ILCO-012800252614, 20.3.2014	573,539	526,580
42.	LO/S&GAD/UET-UNIV/ILCO-012800652614,	42,772	26,704
43.	LO/S&GAD/UET-UNIV/ILCO-012801087614, 16.12.2014	23,629	1,520
44.	LO/S&GAD/UET-UNIV/ILCO-012800505714, 6.6.2014	474,935	280,553
	Total		4,276,921

Annexure-25 (Audit Para No. 15.4.13)

Sr. No	Registration number	Make	Model	Power	Deployment with	Name of Driver	POL used in liters	Repair charges
1	LEG-07-498	T. Corolla-1.8	2007	1794	Mr. Naveed Akram, Ex CS		From I&C	71,897
2	LEG-13-66	T. Corolla GLI	2013	1300	Mr. Javed Aslam, EX-CS	M. Ramzan	NA	106,425
3	LEG-07-2460	T. Corolla 2.OD	2006	1975	Mr. Javed Aslam, EX-CS	Mian Atiq	2,456	207,806
4	LEG-07-6412	T. Corolla-1.8	2007	1794	Mr. Sami Saeed, Ex-CS	M. Ashraf	NA	NA
5	LWL-9422	T. Corolla	2004	1299	Mr. Sami Saeed, Ex-CS		NA	NA
6	LEG-4422				Mr. Nadeem Hassan Asif, Ex CS		Fleet card limit 200 litres per month	190,729
7	LEG-13-88	T. Corolla GLI	2013	1300	Mr. Sohail Aamir, Ex-ACS	M. Mumtaz	2,663	84,670
8	LZ-7777	H. Civic	2006	1594	Mr. Sohail Aamir		2,210	153,878
9	LEG-07-6992	T. Corolla	2007	1299	Dr. Muhammad Ajmal, Ex-Secretary, Chief Minister's Sectt		2,882..5	29,226
10	LWQ-1237	T. Corolla	2005	12399	Mr. Sajjad Saleem Hotiana, Chief Secretary Sind(Ex OSD)		2,332.62	NA
11	LRW-3576	S. Baleno	2004	1300	Mr. Hamid Yaqoob Sheikh, Federal secretary		1115	122,269
12	LWL-3867	H. Civic EXI	2006	1493	Syed waseem Raza Jaffery, Ex-Member Inquiries-I			136,422
13	LEG-07-6921	S. Liana	2007	1328	Mr. Khaqan Baber, Ex OSD / Ex-Chief Administrator, Jamat-ud-Dawa, Muridke (presently DG Punjab Seed Corporation		NA	NA

Sr. No	Registration number	Make	Model	Power	Deployment with	Name of Driver	POL used in liters	Repair charges
14	LEG-07-3497	H. City	2007	1300	Mr. Shahnawaz Bhatti, P.S. to Ex-Senior Advisor to CM (Mr. Zulfiqar Khan Khosa)		NA	NA
Total						25,000x12x4 = 1,200,000	14,944.12x80= 1,195,530	1,103,322
						1,200,000+1,195,530+1,103,322= 3498852		