



**AUDIT REPORT
ON
THE ACCOUNTS OF
GOVERNMENT OF THE PUNJAB
AUDIT YEAR 2016-17**

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
ADB	Asian Development Bank
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
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
BPS	Basic Pay Scale
BVH	Bahawal Victoria Hospital
CA	Conveyance Allowance
CB	Contingent Bill
C&W	Communication and Works
CCPO	Capital City Police Officer
CCTV	Close Circuit Television
CDR	Cash Deposit Receipt
CGA	Controller General Accounts
CM	Chief Minister

CMIT	Chief Minister's Inspection Team
CNIC	Computerized National Identity Card
CPO	City Police Officer
CRO	Crime Reporting Officer
CSR	Civil Service Rules
CTD	Counter Terrorism Department
CTO	Chief Traffic Officer
CVAS	College of Veterinary & Animal Sciences
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
DGPR	Director General Public Relations
DHQ	District Head Quarter
DLO	District Livestock Officer
DPO	District Police Officer
DTL	Drug Testing Laboratory
EAD	Economic Affairs Division
EIA	Environment Impact Assessment
EOI	Expression of Interest
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
IEE	Initial Environment Examination
IGP	Inspector General Police
INTOSAI	International Organization of Supreme Audit Institutions
IT	Information Technology
KEMU	King Edward Medical University
KG	Kilogram
KVA	Kilo Voltage Ampere
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
LIMS	Laboratory Management System
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
MCB	Muslim Commercial Bank
MTO	Motor Transport Officer
M. Ton	Metric Ton
NAB	National Accountability Bureau
NAM	New Accounting Model
NBP	National Bank of Pakistan
NESPAK	National Engineering Services 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	Provisional Deposit
PDP	Proposed Draft Para
PEEDA	Punjab Employees Efficiency and Disciplinary Act
PEPCO	Pakistan Electric Power Company
PFR Vol-I	Punjab Financial Rules Volume-I
PFSA	Punjab Forensic Science Agency
PGMI	Post Graduate Medical Institute
Ph.D	Doctors in Philosophy
PHP	Punjab Highway Patrol
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
PPO	Pension Payment Order
PQCB	Provincial Quality Control Board.
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 Medical Services
SHO	Station House Officer
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
TSE	Technically Sanctioned Estimates

TTS	Tenure Track System
UAF	University of Agriculture Faisalabad
UBL	United Bank Limited
UET	University of Engineering and Technology
UMCRC	University Medical and Diagnostic Lab.
UPS	Un-interrupted Power Supply
USD	US Dollar
UVAS	University of Veterinary and Animal Sciences
VC	Vice Chancellor
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 departments and organizations of Government of the Punjab for the Financial Year 2015-16 and accounts of some formations for previous years. The Directorate General Audit Punjab conducted audit during 2016-17 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 (PAOs) 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 included in this report to galvanize PAC's attention in refocusing PAO's role on fixing recurring problems in his/her domain. To this end, analysis of trends of audit findings, of selected departments, over the past five years is included in the 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 2016 and reminders were also issued to the PAOs to convene DAC meetings.

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

Dated:

(Rana Assad Amin)

Auditor General of Pakistan

EXECUTIVE SUMMARY

Audit Report on the Accounts of Government of the Punjab

This Report contains seventeen chapters incorporating results of regularity and certification audits mainly carried out in the year 2016-17.

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 high value transactions. To this end, use of Audit Command Language (ACL) was made besides placing reliance on the judgment of the auditors in the field. Final audit findings were framed after considering the response from the auditee departments.

Objectives

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

- ascertain whether the moneys shown as expenditure in the accounts were authorized for the purpose for which they were spent;
- 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 2015-16, auditable expenditure in the ambit of Directorate General Audit Punjab was Rs. 1,141,740.69 million. The expenditure audited under regularity audit was Rs. 166,717.59 million. Moreover, audit findings on an expenditure of Rs. 50,104.56 million pertaining to FY 2014-15 also make part of this Report.¹

b. Recoveries at the instance of audit

Recovery of Rs. 4,199.76 million was pointed out by audit. Recovery effected from January to December 2016 was Rs.480.58 million.

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 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.

1. This report mainly reflects 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 2015-16 is also included. In addition, this Directorate conducted certification audit of twelve Foreign Aided Projects plus two Special Studies and a Special Audit on various themes of public interest.

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

Critical areas which need special attention of the PAOs 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. 29.39 million in five paras.¹
2. Non-production of record pertaining to transactions amounting to Rs. 14,120.48 million in eight paras.²
3. Irregular expenditure and violation of rules amounting to Rs.16,370 million in sixteen paras.³
4. Unauthorized expenditure and payments of Rs. 409.34 million in nine paras.⁴
5. Lack of internal controls amounting to Rs. 612.07 million in six paras.⁵
6. Recovery pointed out amounting to Rs.3,240.49 million in thirteen paras.⁶
7. There were eight paras pertaining to management of assets amounting to Rs. 1,116.67 million.⁷
8. Non adjustment of advances amounting to Rs. 10.52 million pointed out in one para.⁸

g. Recommendations

-
1. Para: 6.5.1; 8.5.1; 10.5.1; 10.5.2; 17.4.1.
 2. Para: 2.4.1; 3.4.1; 6.5.3; 7.4.1; 8.5.3; 9.5.1; 10.5.3; 17.4.2.
 3. Para: 6.5.17; 7.4.2; 7.4.3; 8.5.4; 8.5.5; 8.5.6; 8.5.7; 8.5.8; 8.5.9; 9.5.2; 9.5.3; 9.5.4; 9.5.5; 10.5.4; 10.5.5; 10.5.6.
 - 4 Para: 8.5.15; 8.5.18; 9.5.9; 9.5.17; 10.5.24; 10.5.26; 10.5.27; 10.5.41; 15.4.1.
 5. Para: 8.5.43; 8.5.44; 8.5.46; 10.5.35; 10.5.36; 16.4.5
 6. Para: 6.5.10; 6.5.11; 6.5.14; 7.4.11; 8.5.24; 8.5.25; 8.5.26; 8.5.27; 8.5.28; 10.5.22; 10.5.25; 10.5.28; 12.4.3.
 7. Para: 2.4.13; 7.4.8; 8.5.2; 8.5.16; 8.5.22; 9.5.16; 10.5.9; 17.4.8
 8. Para: 2.4.8.

- Investigation of cases regarding embezzlements/frauds and suspected misappropriation of public money and, taking necessary remedial measures.
- 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.
- Adherence to canons of financial propriety, rules and regulations, especially in autonomous institutions.
- Strengthening of internal control mechanisms to prevent recurrence of irregularities of similar nature.
- Ensuring prompt recovery of government dues and overpayments, wherever applicable, and their deposit into the government treasury.
- Uniform interpretation and application of Acts, Statutes and Rules in Autonomous Bodies.
- Monitoring of progress regarding holding of DAC meetings by respective PAOs.
- Improving compliance with the directives of the Public Accounts Committee.
- Capacity building of financial managers.

SUMMARY OF TABLES

Table 1: Audit Statistics

(Rupees in millions)

Sr. No.	Description	No.	Budget
1.	Total Entities (Administrative Departments/PAOs)	32	1,085,283.40
2.	Total Formations	2202	1,085,283.40
3.	Total Entities Audited	17	1,049,353.13
4.	Total Formations Audited	506	572,702.72
5.	Audit & Inspection Reports	506	572,702.72
6.	Other Reports (FAP/Special Studies)	15	2,471.38*

* This figure represents the amount of budget of twelve 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	567.34
2.	Weak financial management	23,584.81
3.	Weak internal controls relating to financial management	734.41
4.	Others	19,367.20
Total		44,253.76

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	4,978.21	2,470.06	22,540.32	162,778.17	192,766.76	183,710.58
2.	Monetary Value of Audit Observations	708.35	70.67	1,620.06	41,854.68	44,253.76	36,946.05
3.	Recoveries Pointed Out at the instance of Audit	234.39	-	78.08	3,887.29	4,199.76	4,108.74
4.	Recoveries Accepted/ Established at the instance of Audit	234.39	-	78.08	3,887.29	4,199.76	4,108.74
5.	Recoveries Realized at the instance of Audit	-	-	-	480.58	480.58*	451.68

*Note: Recoveries realized at the instance of Audit for this year are from January to December 2016.

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	19,464.56
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources	42.73
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	732.16
5.	Recoveries and overpayments, representing cases of established overpayments or misappropriations of public money	4,199.76
6.	Non-production of record	14,120.48
7.	Others, including cases of accidents, negligence etc.	5,694.07

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

Sr. No	Description	Amount			2015-16
		2016-17		Total	
		Expenditure	Revenue Receipt		
1	Outlays audited (Item-1 of Table-3)	192,766.76	98,215.86	290,982.62	212,006.57
2	Expenditure on audit	-	-	253.07	232.43
3	Recoveries realized at the instance of audit	480.58	141.35	621.93	632.87
4	Cost-benefit ratio			1:2.45	1:2.72

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

CHAPTER 1

Public Financial Management Issues

Directorate 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 2015-16.

Accountant General Punjab

1.1 AUDIT PARAS

1.1.1 Excess payment against Domestic Debt-Rs.8.60 billion

Risk Categorization: High

Observation:

Excess repayment of Domestic Loans amounting to Rs. 8.60 billion was appearing in Annexure-1 of Finance Accounts. Despite the fact that, there was already a negative balance indicating excess payment; further repayment of Rs. 0.95 billion was found recorded against Domestic Loans during the financial year 2015-16.

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.

1.1.2 Unjustified negative balances of Foreign Debt-Rs. 72.12 billion

Risk Categorization: High

Observation:

There was a negative closing balance of foreign debt appearing in Annexure II (E03302) of Finance Accounts amounting to Rs. 72.12billion.

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:

Statement pertaining to Foreign Loans showed negative balance due to the fact that the disbursements under Foreign Loan were made by the donor agencies in foreign currency to the Federal Government. The Federal Government credits the equivalent amount in Pakistani 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 not being accounted for. Whereas Repayment is being made for the whole amount including receipts pertaining to Third Party Payments as well. All of these factors result 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.

***1.1.3 Difference of cash balances between book and bank-
Rs. 20.25 billion***

Risk Categorization: High

Observation:

There was a difference of Rs.20.25 billion between Closing Cash Balance as per Finance Accounts and Closing Cash Balance as per State Bank of Pakistan during the Financial Year 2015-16.

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:

It is stated that payment of Rs.17.9 billion made in the month of June 2016 were reported to the State Bank of Pakistan in the month of July 2016 and as such the State Bank of Pakistan accounted for these in the month of July 2016. The un-reconciled difference between book and Bank is reduced to Rs. 2.18 billion. The efforts are being made to resolve this issue at the earliest possible.

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.16.32 billion

Risk Categorization: High

Observation:

As per Para 13.2 (ii) of the 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.13.20 billion including pay & pension of Rs.4.79 billion and other than pay & pension amounting to Rs.8.41 billion was incurred over and above the allocated budget.
- (b) Expenditure of Rs.3.14 billion including pay & pension of Rs.0.28 billion, and other than pay & pension amounting to Rs.2.86 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:

AG Punjab has taken up the matter with the Finance Department. Finance Department has been requested to probe into the reasons for such material compilation errors in the budget book.

Recommendation:

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

1.1.5 Expenditure against Unapproved budget allocations- Rs.50.34 billion

Risk Categorization: High

Observation:

As per Government of the Punjab, Finance Department letter No.BI-3(121)/2015-16 dated 02.12.2015, “the corrigendum/rectifications have been issued which would be placed before the Provincial Assembly for approval with supplementary budget of current financial year 2015-16”.

Expenditure of Rs. 3.16 billion was incurred without any provision in the Original Estimates/Supplementary Demand and expenditure of Rs.47.18 million was incurred over and above budget allocations during 2014-15. Whereas the approval of the Provincial Assembly against the said corrigendum was not communicated.

Implications:

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

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

Management response:

The observation has been communicated to the Finance Department and reply will be submitted to Audit as received from the Finance Department.

Recommendation:

Management needs to impose system based controls to avoid payments without budget allocation.

1.1.6 Non recording of expenditure-Rs.11.08 billion

Risk Categorization: High

Observation:

An expenditure of Rs.11.08 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 matter was systemic in nature and require important policy interventions from all stakeholders.

Recommendation:

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

1.1.7 Unutilized budget-Rs.246.52 billion

Risk Categorization: High

Observation:

According to Rule 14.3 of Punjab Budget Manual, the Heads of Departments should submit to the Finance Department the first Statement of Excesses and Surrenders by 1st January and the second Statement of Excesses and Surrenders by the 31st March. 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.1,351.66 billion was allocated in the annual budget for the year 2015-16 and placed at the disposal of departmental authorities but funds amounting to Rs. 246.52 billion i.e. 15 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 2015-16. 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.

1.1.8 Excess payment-Rs.0.81 billion

Risk Categorization: High

Observations:

Under the object Pension Payments the National Bank, Main Branch Muzaffargarh overcharged an amount of Rs. 0.58 billion from the Government of the Punjab through the Debit Scrolls booked to the District Account Office Muzaffargarh during July 2013 to March 2016, as compared to the actual pension payment disbursed to pensioners. The matter is under investigation in NAB. Further an amount of Rs. 0.22 billion was paid during financial year 2015-16 by the National Banks District Rawalpindi against the same PPO Numbers twice or thrice in the same month and amount of Rs. 0.01 billion was paid by the bank without mentioning PPO Numbers on the pension payment vouchers.

Implication:

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

Management response:

The matters are under investigation.

Recommendations:

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

1.1.9 Excess Payment from Public Account Receipts-Rs.0.05 billion

Risk Categorization: High

Observations:

Cheques amounting to Rs. 0.03 billion were issued to different banks and Drawing & Disbursing Officers unauthorizedly from the head “District Accounts Office Suspense”. Further under head Sales Tax and Income Tax an amount of Rs. 0.02 billion was paid to private vendors instead of Federal Treasury of Tax by Accountant General Punjab and District Accounts Offices.

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.

1.1.10 Non-reconciliation of expenditure - Rs.17.51 billion

Risk Categorization: High

Observations:

Expenditure of Rs. Rs.17.51 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 expenditure at all level be ensured.

1.1.11 Irregular payment against SDA/PLA, Assignment Accounts.

Risk Categorization: High

Observation:

Under Section-5 (b) of the 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 2015-16 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
G11217-Personal Deposits	59,943,188,636
G01190-Special Drawing Account (SDA)	164,475,119,429
G11264-Assignment Accounts (ADB)	23,841,031,122
G11265-Assignment Accounts (Civil)	37,778,972,764

Implications:

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

Management response:

It is submitted that the expenditure pertaining to the Special Accounts (SDAs, PLAs & Assignment Accounts) is being duly recorded and classified. There is no accounting discrepancy with regards to the expenditure related to these Special Accounts (SDAs, PLAs & Assignment Accounts).

Recommendation:

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

1.1.12 Non-reconciliation of manual pension payments with bank-Rs.32.52 billion.

Risk Categorization: High

Observation:

As per para 554 of Standard Procedure Manual (Revised) 2008 of National Bank of Pakistan with reference of Controller General Accounts Islamabad vide letter No.22-AC-III/8-38/92-Vol-II dated 09.02.2002, the branches dealing with Government transactions provide daily account supported with scroll/challan/paid bills/cheques to the District

Accounts Officer/Treasury Officer on the same day. The District Accounts Officer/Treasury Officer which he/she will check and report the errors if any, to the branch by 1.00 afternoon, (the next day). The branch would make necessary correction and thereafter send agreed amounts to Head Office. During financial year 2015-16 pension payments of Rs.32.52 billion were paid manually by the National Bank of Pakistan Branches, booked by the Treasury Officer, Lahore and District Accounts Officers in the monthly accounts whereas daily reconciliation was not conducted by the banks and accounts offices.

Implications:

Leads to financial indiscipline.

Management response:

The observation has been communicated to the concerned and reply will be submitted to audit as received.

Recommendation:

Reconciliation of manual pension payments on daily basis at all level be ensured.

Director Budget and Accounts Forest Department

1.1.13 Unauthorized payments from Forest Remittances- Rs. 0.01 billion

Risk Categorization: High

Observations:

An amount of Rs. 0.01 billion was drawn un-authorizedly from the head G10402-Forest Remittances.

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.

1.1.14 Un-presented cheques -Rs.1.00 billion

Risk Categorization: High

Observation:

According to “Trust Accounts-Others” as on 30.06.2016 there were un-presented cheques of Rs.1.00 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:

This balance pertains to previous years and has been wrongly booked by the DAOs. The reconciliation of remittances have been made from 2002-03 to 2009-10 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:

Un-presented cheques be reconciled and cleared timely.

***1.1.15 Unjustified negative balance of Forest Department-
Rs.2.91 billion***

Risk Categorization: High

Observation:

According to “Trust Accounts-Others”, Negative closing balance of Rs.2.91 billion is appearing against head G10402-Forest Remittances as on 30th June, 2016 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 DAOs. The reconciliation of remittances have been made from 2002-03 to 2009-10 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 2015-16 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 2015-16 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	214.485	(135.871)	78.614	77.898	(0.715)
PC21018	8,277.465	12,708.584	20,986.049	20,803.507	(182.542)
PC22036	10,448.642	(8,089.406)	2,359.236	1,853.325	(505.911)
PC12038	58.150	73.384	131.534	139.933	8.399
Total	18,998.742	4,556.691	23,555.433	22,874.663	(680.770)

Overview of Expenditure

The final budget of Agriculture Department for the year ended 30.06.2016 was Rs. 23,555.433 million. Out of this, actual expenditure was Rs. 22,874.663 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	8,491,950,000	20,881,405,000	12,389,455,000	59.33
Development	10,506,792,000	1,993,258,000	(8,513,534,000)	(4.27)
Total	18,998,742,000	22,874,663,000	3,875,921,000	16.94

During the year, due to supplementary grants and surrenders amounting to Rs.23,555.433 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	21,064,663,000	20,881,405,182	(183,257,818)	0.87
Development	2,490,770,000	1,993,257,971	(497,512,029)	19.97
Total	23,555,433,000	22,874,663,153	(680,769,847)	2.89

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. (689.168) million at the close of the year 2015-16 under grants PC21010, PC21018, PC22036 & PC12038 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. However, excess expenditure amounting to Rs. 8.399 million for the year 2015-16 under grant PCPC12038 had not been got regularized so far. This was breach of legislative control over appropriations.

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
24	2013-14	46	08	38	17
Total		1389	847	542	61

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

2.4 AUDIT PARAS

Non production of record

2.4.1 Non production of record/vouched accounts-Rs. 8.15 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 following formations of Agriculture Department, neither the record was produced nor the vouched accounts provided to audit for scrutiny:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of record	Amount (Rs.)
1	Director General Agriculture Research, AARI, Faisalabad	2015-16	15568	M&R works of building	6,200,000
2	Assistant Director (Stat), Crop Reporting Service, Okara.	2003-16	15780	Record of Development Schemes	1,275,392
3	Plant Virologist, Plant Pathology Research Institute, Faisalabad	2003-15	16419	Record of lab kits	674,311
4	Director General Agriculture (Ext. & AR), Punjab Lahore	2015-16	16039	Record of wheat seed supply orders	0
5	Director General Agriculture (Ext. & AR), Punjab Lahore	2015-16	16027	Record of wheat seed, yield production and land cultivated	0
Total					8,149,703

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

The matter was pointed out to concerned formations in April, July, September and October 2016. The formations at Sr. No.1, 4 & 5 did not offer any cogent reply. The formation at Sr. No. 2 & 3 noted the observations for compliance.

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

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

Irregularity & non compliance

2.4.2 Irregular appointments -Rs.29.40 million

As per Finance Department letter No.FD.SO(GOODS)44-4/2011(A) dated 28.08.2015, no contingent paid staff shall be appointed without prior approval of Finance Department. Furthermore, as per Supreme Court of Pakistan ruling dated 19.01.1993, passed in Human Rights case No.104 (I to IV) 1992 read with Government of the Punjab S&GAD notifications No. SOR-III-2-2/91 dated 05.10.1995 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 Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi, it was observed that services of contingent paid staff and legal advisor were hired without approval of the Finance Department and without advertisement.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Particulars of appointment	Amount (Rs.)
1.	PMAS Arid University, Rawalpindi	2015-16	15100	Contingent paid staff	28,939,619
2.	PMAS Arid University, Rawalpindi	2015-16	15088	Legal advisor	460,000
Total					29,399,619

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

The matter was pointed out to concerned formation in September 2016. The formation stated that detailed reply would be submitted after scrutiny of the record.

The matter was further reported to the PAO. In DAC meeting held on 16.01.2017, the paras were kept pending for regularization from Finance Department. Further progress was not reported till the finalization of this report.

Audit recommends probe of the matter to fix responsibility and condonation of irregularity of appointment from Finance Department.

2.4.3 Irregular purchases without approval of Austerity Committee-Rs.9.22 million

As per Finance Department letters bearing Nos.FD.SO(Goods)44-4/2009, .FD.SO(Goods)44-4/2010 and FD.SO(Goods)44-4/2011(A) dated 09.10.2009, 09.08.2010 and 28.08.2015, there shall be complete ban on purchases of vehicles, furniture & fixture, procurement of items of machinery and equipment including I.T. equipment, software(s), printer, fax machine, photocopier, generators, air conditioners and luxury items etc. except with the prior concurrence of the Austerity Committee.

During audit of Agriculture Chemist (Bio) Post Harvest Research Centre, Faisalabad for the period 2003-15, it was observed that an amount

of Rs. 9,216,520 was expended on purchase of Air Conditioners & Refrigerators etc. irregularly as the approval from the Austerity Committee to relax the ban was not obtained which was a violation of the above instructions.

Audit was of the view that non-adherence to the government instructions resulted in irregular expenditure on purchase of various items without concurrence of the Austerity Committee.

The matter was pointed out to concerned formations in April and September 2016. The formation stated that detailed reply would be submitted after consulting the record.

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

Audit recommends that the matter be inquired to fix responsibility for non-adherence to government instructions and regularization of the expenditure be sought from the Finance Department besides strengthening of financial and internal control system.

(PDP No. 14092)

2.4.4 Un-authorized payment of electricity charges-Rs.6.98 million

As per Rule 4.1 of PFR Vol-I, all sums due to government should be regularly received and deposited into government treasury. The departmental controlling officers should accordingly see that all sums due to government are regularly received and checked against demands and that they are paid into the Treasury.

During audit of D. G. Agriculture (Research) AARI, Faisalabad for the period 2015-16, it was observed that a bank account No. 4099748828 was being maintained by the management in NBP. As per verbal statement

of the management, amounts recovered on account of electricity charges from consumers to whom electricity was provided from bulk supply are deposited in the said account and afterwards the same are withdrawn for payment of monthly electricity bills to FESCO. Audit noticed that a huge balance of Rs.6,977,482 was available as closing balance in the bank account as on 30.06.2016. The presence of such a significant amount in an account meant for payment of electricity bills requires investigation at administrative level.

Audit was of the view that disregard to government rules resulted in non remittance of the recovered amount of electricity charges into government treasury.

The matter was pointed out to concerned formations in September 2016. The formation did not offer any reply.

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

Audit recommends that the department should enquire the matter at administrative level and fix the responsibility against the concerned besides strengthening of supervisory and financial controls over bank accounts.

(PDP No. 15566)

2.4.5 Irregular purchases without advertisement at PPRA website-Rs.1.77 million

According to Rule 9 of Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planed. Moreover, as per Rule 12 of Punjab Procurement Rules

2009, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on PPRA website in the manner and format specified 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. Furthermore, as per Para 7 of Purchase Manual read with Rule 15.2 (d) of PFR Vol-I, open tender system should be adopted for an indent exceeding value of Rs.100,000 in order to obtain economical/competitive rates and to keep the transaction process transparent.

During audit of Agriculture Department, it was observed that an amount of Rs.1,768,821 was expended irregularly on the purchase of Elisa kits and other store items either without advertisement on PPRA website or by avoiding advertisement on PPRA website through splitting. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	Plant Virologist, Plant Pathology Research Institute , Faisalabad	2003-15	16909	Without advertisement on PPRA website	726,173
2.	Plant Pathologist, plant Pathology Research Institute, Faisalabad	2011-15	14885	Avoided PPRA website by splitting the indents	455,575
3.	Agriculture Chemist (BIO) Post Harvest Research Centre , Faisalabad	2003-15	14882	Avoided PPRA website by splitting the indents	356,773
4.	Plant Virologist, Plant Pathology Research Institute , Faisalabad	2003-15	14093	Without advertisement on PPRA website	230,300
Total					1,768,821

Audit was of the view that non-adherence to Punjab Procurement Rules resulted in irregular expenditure.

The matter was pointed out to concerned formations in February and April 2016. The formations at Sr. Nos. 1, 2 & 4 noted the observations for compliance. The formation at Sr. No. 3 stated that detailed reply would be submitted after scrutiny of record.

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

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

2.4.6 Doubtful expenditure on Punjab Agriculture Cotton Conference-Rs. 1.54 million

As per Rule 17.2 of the PFR Vol-I, there are two elements necessary before public money can be spent on any object or work:

- I. There must be an act of sanction of an authority competent to sanction.
- II. There must be an act of appropriation of funds for the purpose by an authority competent to appropriate.

During audit of Agriculture Department Punjab Lahore for the period 2015-16, it was observed that on the directions of Cabinet Committee and Chief Minister Punjab, Punjab Agriculture Cotton Conference was held on 19.03.2016 at PC Hotel Lahore. An expenditure of Rs. 25.83million was incurred on the conference as per approved summary of the Chief Minister Punjab. Against the total expenditure of Rs.25.83million, Rs. 1,535,028 was drawn vide Cheque No. 2725890 dated 27.06.2016 to discharge the liabilities of expenditure made at PC Hotel Lahore. Following five irregularities were noticed:

- i) Sanction was made under object AO3903-Conference/ Seminars/Workshops/Symposia and payment was charged to object head AO 3919- Payments to others for services rendered.
- ii) Pearl Continental Invoice bearing No.062649 dated 20.03.2016 amounting to Rs.1,535,028 was issued in favour of City District Government Town Hall Lahore.
- iii) Cheque was issued in favour of DDO instead of vendor. The amount was drawn vide Cheque No. 2725890 dated 27.06.2016 whereas record showed that payment of Rs.1,534,625 (Rs.1,415,925 +Rs.18,700) was acknowledged by the management of Pearl Continental Hotel Lahore on 18.03.2016 & 31.03.2016.
- iv) The GST was shown paid but tax invoices were not found enclosed with the bill.
- v) List of 530 participants was not available with the voucher to ensure the legitimacy of the expenditure.

Audit was of the view that sanctioning of the expenditure under object A03903-Conference/ Seminars/Workshops/Symposia and charging of the expenditure to object head A03919- Payments to others for services rendered and payment made on the invoice issued to City District Government rendered the expenditure doubtful.

The matter was pointed out to concerned formation in July 2016. The formation noted the observation for compliance.

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

Audit recommends that matter should be inquired at appropriate level to find out the factual position and to fix the responsibility besides strengthening of financial and supervisory controls to avoid recurrence of such lapse in future.

(PDP No.14285)

2.4.7 Irregular opening of bank account and non-production of relevant record

As per para 9.1 of STR, a government servant may not, except with the special permission of the government, deposit in a Bank moneys withdrawn from the Consolidated Fund or the Public Account of the Province under the provisions of Section VII of these rules. Further, Finance Department letter No.FD(FR)V-6/2, dated 29.10.1978 required that in no case the government money coming into the hands of a government servant either on account of receipts of the government or by way of withdrawal from the Treasury should be kept in a commercial bank except with the specific sanction of the Finance Department.

During audit of Agriculture Department, it was observed that bank accounts were opened with National Bank of Pakistan, by the management without obtaining the approval of Finance Department. Moreover, cash book, bank statements, bank reconciliation statements, counterfoils of cheque books were also not produced to audit.

Sr. No.	Name of formation	Period of Audit	PDP No.	National Bank Account No.
1.	Agriculture Chemist, Soil & Water Conservation , Research Station, FatehJhang, District Attock	2012-16	15788	516644
2.	Agriculture Chemist, Soil & Water Conservation, Research Station, Sohawa, District Jhelum	2012-16	15766	1470-9
3.	Research Officer, Adaptive Research Station, Attock	2006-16	15784	515743

Audit was of the view that disregard to government rules/instructions resulted in irregular opening of bank account.

The matter was pointed out to concerned formations in September and October 2016. The formations noted the observations for compliance.

The matter was further reported to the PAO. In DAC meeting held on 16.01.2017, the paras were kept pending for ex-post facto sanction from Finance Department. Further progress was not reported till the finalization of this report.

Audit recommends that responsibility be fixed for non-observance of rules and government instructions, the matter be got regularized from the Finance Department and record be produced/shown to audit besides strengthening of supervisory and financial controls.

Internal control weakness

2.4.8 Non adjustment of temporary advances-Rs.10.52 million

As per Rule 10.26 of PFR Vol-I, all advances are subject to adjustment by the Government servants receiving them in accordance with rules applicable to each case.

During audit of Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi for the period 2015-16, it was observed that an amount of Rs.10,520,903 was drawn from University Fund and paid as temporary advances to different officers but the same were neither adjusted nor unspent amount was deposited into the relevant fund account.

Audit was of the view that weak internal controls on “Advances” resulted in non-adjustment thereof.

The matter was pointed out to concerned formations in September 2016. The formation stated that detailed reply would be submitted after scrutiny of the record.

The matter was further reported to the PAO. In DAC meeting held on 16.01.2017, the para was kept pending for compliance. Further progress was not reported till the finalization of this report.

Audit recommends that advances be adjusted at earliest besides strengthening of supervisory, management and financial control system.

(PDP No. 15099)

2.4.9 *Suspicious and unauthorized distribution of wheat seed- Rs.9.41 million*

As per policy advertised in daily newspapers dated 02.09.2015, terms and conditions of scheme titled “Provision of rust resistant wheat seed in all villages of Punjab” were as follows:

- A quantity of 200 kg wheat seed (four bags of 50 kg each) was to be provided free of cost to one selected farmer in each village.
- The farmers having land holdings between 5 to 25 acres were eligible to submit application for taking benefit from the scheme.
- The village committee after complete verification was required to recommend names of 10 eligible farmers for balloting. Amongst these, one farmer was to be selected from each village on the basis of balloting.

During audit of Director General Agriculture (Ext.& AR) for the year 2015-16, it was observed that the management purchased 92550 bags of rust resistant wheat seed @ 2,400 per bag for free of cost distribution amongst progressive farmers in all villages of Punjab. On detailed scrutiny of seed distribution, it was noticed that:

- i. 1308 seed bags costing Rs.3,139,200 were shown distributed to 327 farmers who did not have unique CNIC numbers. Moreover, the whereabouts of some farmers were not known which make the distribution of seed suspicious and doubtful.
- ii. 2612 seed bags costing Rs.6,268,800 were distributed to 653 ineligible farmers having land holdings less than five acres in contravention to terms and conditions of the scheme which makes the distribution of seed unauthorized.

Audit was of the view that distribution of wheat seed to the farmers without CNIC numbers rendered the distribution suspicious and distribution of seed bags to farmers having land holding less than five acres rendered the distribution unauthorized.

The matter was pointed out to concerned formation in July 2016. The formation replied that the matter would be investigated for further course of action.

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

Audit recommends that the department should inquire the matter at appropriate level and fix the responsibility against the concerned.

(PDP No. 15764)

Recoveries and overpayments

2.4.10 Non deduction of taxes from the contractors- Rs.14.02million

According to Income Tax Ordinance 2001, Punjab Sales Tax on Services Act 2012 and Sales Tax Act 1990, the department was required

to withhold taxes at prescribed rates at the time of payment and agreement.

During audit of Agriculture Department, it was observed that taxes to the tune of Rs. 14,018,011 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	Required rate	Rate applied	Amount (Rs.)
1	Director General, Agriculture (Field) Lahore	2015-16	14953	Income tax	4.5%	0%	9,514,125
2	Director General, Agriculture (Field) Lahore	2015-16	14886	Sales tax	1/5 of 17%	0%	3,166,282
3	Director General Agriculture (Ext. & AR), Punjab Lahore	2015-16	16035	Income tax	4.5%	4%	1,110,600
4	Director General Agriculture (Ext. & AR), Punjab Lahore	2015-16	16033	PST	16%	0%	142,577
5	Secretary Agriculture, Lahore	2015-16	14288	Income tax	10%	4.5%	84,427
Total							14,018,011

Audit was of the view that weak internal controls over recovery of taxes resulted in non/less deduction of taxes.

The matter was pointed out to concerned formations in February, July and August 2016. The formations at Sr. Nos. 1 & 2 replied that matter would be investigated and detailed reply would be submitted. The formation at Sr. No. 3 replied that tax was paid as per rules. The formation at Sr. No. 4 replied that no provision of PST imposed. The formation at Sr. No. 5 noted the observation for compliance.

The replies being evasive and not supported with documentary evidences were not acceptable.

The matter was further reported to the PAO. In DAC meeting held on 16.01.2017, the paras at Sr. Nos. 1 & 2 were kept pending for clarification from FBR. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

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

2.4.11 Non recovery of outstanding dues-Rs. 8.14 million

As per Government of the Punjab, Finance Department letter No. SO(PW-II)XV(24)/76 dated 27.09.1980, a government servant occupying a house illegally will be charged penal rent @ 60% of his salary. Further, as per Notification No.PMAS-AAUR/2463 dated 08.08.2014, the room rent of university staff hostel for university teachers/officers w.e.f.01.07.2014 was revised. Furthermore, as per Rule 4.1 of PFR Vol-I, the departmental controlling officers should see that all sums due to government are regularly received and checked against demands, and that they are paid into the Treasury.

During audit of Agriculture Department, it was observed that various types of recoveries were outstanding against employees, residents of official residences/hostels and contractors. The details are given below:

Sr. No	Name of Formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
1.	D.G. Research AARI, Faisalabad	2015-16	15567	Electricity charges from colony residences	4,919,355
2.	PMAS-Arid University, Rawalpindi	2015-16	15093	Lease money from contractors	1,619,838
3.	D.G. Research AARI, Faisalabad	2015-16	15571	Utility charges from hostel residents	738,689
4.	D.G. Research AARI, Faisalabad	2015-16	15570	Rent charges from hostel residents	627,200
5.	PMAS Arid University, Rawalpindi	2015-16	15081	Rent charges from hostel residents	243,000
Total					8,148,082

Audit was of the view that weak internal controls on receipts/recoveries resulted in deprival of revenue to the institutions/government.

The matter was pointed out to concerned formations in February and September 2016. The formations at Sr. Nos.1, 3&4 did not offer any reply. The formations at Sr. Nos. 2&5 stated that the detailed reply would be submitted after scrutiny of record.

The matter was further reported to the PAO. In DAC meeting held on 16.01.2017, the para at Sr. No. 5 was kept pending for fact finding report. The para at Sr. No. 2 was kept pending for recovery. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

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

2.4.12 Irregular payment of pay & allowance -Rs. 1.58 million

As pre clarification of Finance Department vide letter No.FD.SRT.9-4/86(P)(PR) dated 21.04.2014, the officers availing government vehicles including bikes (sanctioned/pool) are not entitled to draw conveyance allowance. Moreover, as per Finance Department letter No. FD (M-I) 1-15/82-P-I, dated 15.01.2000, the drawl of house rent allowance is not permissible to the officers/officials to whom government residences have been provided. In addition, 5% maintenance charges are required to be deducted. Furthermore, as per para 2.4.2 of Model Tenure Track Process Statutes, the salary scales of faculty on Tenure Track System is all inclusive and no other allowance or benefit will be admissible to the concerned faculty members.

During audit of Agriculture Department for the period 2015-16, it was observed that the pay & allowances valuing Rs.1,578,238 were paid in violation of the above rules. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	Agriculture Chemist(SODIC) Management of Salt affected SODIC Soils in Punjab, Lahore	2010-15	14091	Non stoppage of pay & allowances of transferred employees	730,994
2	PMAS-Arid University, Rawalpindi	2015-16	15094	Payment of CA to the officers availing official vehicles	540,000
3	Plant Pathologist, Plant Pathology Research Institute, Faisalabad	2011-15	14094	Payment of CA to the officers availing official vehicles	259,760
4	PMAS-Arid University, Rawalpindi	2015-16	15076	Payment of Chairman ship allowance to the faculty on TTS	47,484
Total					1,578,238

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

The matter was pointed out to concerned formations in March, April, September and October 2016. The formations at Sr. Nos. 1&3 noted the observations for compliance. The formations at Sr. Nos. 2 & 4 stated that detailed reply would be submitted after scrutiny of record. The formation at Sr. No. 3 stated that recovery would be effected from concerned.

The replies were not based on facts.

The matter was further reported to the PAO. In DAC meeting held on 16.01.2017, the paras at Sr. Nos. 2 &4 were kept pending for recovery. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that recovery be made besides fixing responsibility for irregular payment of pay &allowances.

Others

2.4.13 Loss to government due to illegal occupation of land- Rs. 549.33 million

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

During audit of Director General Agriculture, (Ext.& AR) Punjab, Lahore for the period 2015-16, it was observed that 504.06 acre land was occupied by *pattadars* who were not paying a single penny to the department and as such contributed towards a loss of Rs. 25,203,000. It was further observed that 209.65 acres of land was illegally occupied by private persons and various government organizations which contributed towards loss in the shape of value of the land amounting to Rs. 524,125,000. The details are given below:

Illegal occupants	(Acres)	Approximate value Per Acre (Rs.)	Approximate share of yield Per Acre (Rs)	Total Value (Rs.)
<i>Private persons</i>	209.65	2,500,000	-	524,125,000
<i>Pattadars</i>	504.06	-	50,000	25,203,000
Total	713.71			549,328,000

Audit was of the view that weak internal controls on management of assets resulted in loss of millions of rupees.

The matter was pointed out to concerned formation in July 2016. The formation replied that matter was in the court of law.

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

Audit recommends that action be taken against the responsible, the illegally occupied land be got vacated, recovery be effected from the *pattadars* otherwise their *patanamas* be cancelled and internal controls be strengthened to avoid such lapses in future.

(PDP Nos. 16043 & 16044)

2.4.14 Undue favor to the supplier of wheat seed-Rs. 44.42 million

As per approved Time Bound Action Plan of the scheme titled 'Provision of Rust Free Wheat Seed in all Villages of Punjab' followed by advertisement published in daily newspapers on 02.09.2015, supply of seed at union council level and collection by farmers was required to be completed from 5th October to 25th October 2015. Moreover, as per Wheat Slogan-5, it requires 50 kg per acre seed, if the wheat is sown before 20th November. Furthermore, as per Wheat Slogan-12, if the wheat is sown after 20th November, it requires 60 kg per acre seed i.e. 10 kg extra seed for better results.

During audit of Director General Agriculture (Ext. & AR) for the period 2015-16, it was observed that the management purchased 92550 bags of 50 kg wheat seed @ Rs.2,400 per bag for free of cost distribution amongst progressive farmers in all villages of Punjab. However, the approved Time Bound Action Plan of the scheme was not strictly followed and a considerable delay was noticed in receipt of seed from the

supplier. Resultantly, the seed was provided to farmers after lapse of peak days of wheat sowing i.e. 20.11.2015. Due to delay, the farmers had to sow 60 kg seed per acre instead of 50 kg per acre i.e. 20% extra seed. Accordingly 20% of total seed costing Rs.44,424,000 should have been recovered from the supplier which was not done. Hence, the management extended undue favour to the supplier.

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

The matter was pointed out to concerned formation in July 2016. The formation replied that seed was provided as per time bound action plan.

Audit did not agree with the reply as the seed was not provided to the farmers according to the approved time bound action plan followed by the advertisement published by the management in daily newspapers on 02.09.2015.

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

Audit recommends that the matter be inquired to fix responsibility and recovery of the stated amount be made from the concerned besides strengthening of supervisory and internal controls.

(PDP No. 16041)

2.4.15 Less distribution of wheat seed-Rs.4.95 million

According to Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part. Moreover, as per Rule 2.10(a) (1) *ibid*, 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 his own money.

During audit of Director General Agriculture (Ext. & AR) for the period 2015-16, it was observed that 92,550 bags of wheat seed costing Rs.222,120,000 were procured from Punjab Seed Corporation. The seed was to be distributed amongst 23,138 farmers (four bags to one farmer in one village). However, it was observed that 2,062 bags worth Rs. 4,948,800 were less distributed to farmers as evident from the list of 22622 beneficiaries provided by the entity through E-mail (consisting more than four hundred pages). The whereabouts of these less distributed bags were not known to the management. The information regarding date wise receipt of wheat bags from Punjab Seed Corporation in districts was demanded time and again by audit party for comparison/analysis but the management failed to provide the same despite several requests. The details are as under:

Payment Made	Rate Per Bag	No. of Bags Purchased (1/2)	No. of Farmers to whom Seed Bags were to be distributed (92550/4)	No. of Farmers to whom Seed Bags Actually distributed	Difference (4-5)	Total No. of Bags Less Distributed (515.5*4)
1	2	3	4	5	6	8
222,120,000	2,400	92550	23137.5	22622	515.5	2062

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

The matter was pointed out to concerned formation in July 2016. The formation replied that distribution of wheat seed and its acknowledgments are available in record.

The reply was not tenable as the list of seed distribution provided by the management showed less distribution of seed.

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

Audit recommends that the matter be inquired at appropriate level to find out the factual position.

(PDP No. 16022)

2.4.16 Non disposal of unserviceable stock-Rs. 692,785

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.692,785 were off road/unserviceable. In the absence of necessary action, these items were further deteriorating. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Items	Estimated Amount (Rs.)
1.	Agriculture Engineer, Lahore division, Lahore	2015-16	14102	3 bulldozers and 1 tractor	62,100
2.	Assistant Agriculture Engineer, (Soil Conservation) Jhelum	2013-16	15761	Condemned spare parts	430,685
3.	Research Officer, Adaptive Research Station, Attock	2015-16	15777	1 vehicle	200,000
Total					692,785

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 concerned formations in February and August to October 2016. The formations noted the observations for compliance.

The matter was further reported to the PAO. In DAC meeting held on 09.09.2016, the amount of the para at Sr. No. 1 was reduced to the extent shown in above table after verification of recovery. The para at Sr. No. 2 was kept pending for compliance. Further progress was not reported till the finalization of this report. As regards para at Sr. No.3, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the department should either put the items in use after necessary repairs or proceed for auction thereof to avoid further deterioration.

CHAPTER 3

BOARD OF REVENUE

3.1 Introduction

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

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

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

The Board consists of the following departments/functional units:

- Revenue Department
- Colonies Department
- Consolidation Department

Other functional units:

- Administration Wing
- Research & Gazetteer Cell
- Directorate of Land Records
- Settlement & Rehabilitation Wing
- Punjab Land Commission (Statutory Agency)

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

Introduction

The Appropriation Accounts for the year 2015-16 of Board of Revenue 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 2015-16 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)
PC21010	379.868	(55.163)	324.705	320.894	(3.811)
Total	379.868	(55.163)	324.705	320.894	(3.811)

Overview of Expenditure

The final budget of Board of Revenue for the year ended 30 June, 2016 was Rs. 324.705 million. Out of this, actual expenditure was Rs. 320.894 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	379,868,000	320,893,949	(58,974,051)	15.52
Total	379,868,000	320,893,949	(58,974,051)	15.52

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

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	324,705,000	320,893,949	(3,811,051)	1.17
Total	324,705,000	320,893,949	(3,811,051)	1.17

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. (3.811) million at the close of the year 2015-16 under grants PC21010 were not surrendered in time.

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

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1.	1987-88	7	3	4	43
2.	1988-89	08	02	06	25
3.	1989-90	41	12	29	29
4.	1990-91	10	3	7	30
5.	1991-92	03	0	03	0
6.	1992-93	15	6	9	40
7.	1993-94	23	4	19	17
8.	1994-95	23	3	20	13
9.	1996-97	31	6	25	19
10.	1997-98	43	9	34	21
11.	1998-99	77	26	51	34
12.	1999-00	71	20	51	28
13.	2000-01	198	40	158	20
14.	2011-12	3	0	3	0
Total		553	134	419	24

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

3.4 AUDIT PARAS

Non production of record

3.4.1 Non production of Record-Rs. 9.22 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 Board of Revenue, following auditable record was not produced to Audit despite requests:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of record	Amount (Rs.)
1	Commissioner Lahore	2014-15	19093	Payroll, paid vouchers and stock registers	9,005,895
2	Commissioner Sargodha	2014-15	19190	Law books	134,880
3	Commissioner Sargodha	2014-15	19191	POL	79,749
Total					9,220,524

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

The matter was pointed out to concerned formations in February 2016. The formations noted the observation for compliance.

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

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

Irregularities and overpayments

3.4.2 Unauthorized sanction of expenditure beyond the prescribed limit-Rs.7.59 million

According to Rule 2(b) (i to iii) of Delegation of Financial Powers Rules 2006, Administrative Department, Category-I & II officers are competent to accord the sanction to incur expenditure of Rs. 500,000, Rs. 400,00 and Rs. 300,000 respectively on purchase of stationery (including computer stationery) during a financial year.

During audit of Board of Revenue, it was observed that some expenditure on purchase of stationery was incurred in irregular manner as the sanctioning limits were transgressed by the departmental officers. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Category of the officer sanctioning expenditure	Amount (Rs.)
1	Commissioner, Gujranwala	2008-15	19424	Category-I	5,091,296
2	Board of Revenues Punjab Lahore	2015-16	19661	Category-IV	2,499,974
Total					7,591,270

Audit was of the view that weak internal controls on Punjab Delegation of Financial Powers Rules resulted in expenditure beyond competency.

The matter was pointed out to concerned formations in August 2016. The formations noted the observations for compliance.

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

Audit recommends that the department should seek regularization of the expenditure incurred beyond competency and strengthen its internal controls to avoid such lapses in future.

Recoveries and overpayments

3.4.3 Unauthorized payment of allowances-Rs.1.68 million

As per Government of the Punjab, Finance Department letters No. FD (M-I) 1-15/82-P-I dated 15.01.2000, letter no.FD.SR-IV 9-1/77 dated 30.8.1992 and letter No. FD-PC.2-1/2008 dated 11.07.2008, Auditor General of Pakistan letter No. 1074/Reg-I/50/C/85(II) dated 03.11.1988 and Rule 9 of Staff Car Rules 1980, allowances paid to government employees such are house rent allowance, conveyance allowance etc. are admissible subject to fulfillment of requisite conditions.

During audit of Board of Revenue, it was observed that payment of various allowances was being made to the officers/officials. The payment of the allowances was held unauthorized as the provisions of the above instructions were not being adhered to. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of allowance	Amount (Rs.)
1.	Commissioner Rawalpindi	2015-16	20200	House rent allowance	62,586
2	Commissioner Rawalpindi	2014-15	19419	Conveyance allowance	75,000
3	SMBR Lahore	2015-16	19668	Conveyance allowance	719052
4	Commissioner Rawalpindi	2014-15	19418	House rent allowance	88,740
5	Commissioner Rawalpindi	2014-15	19420	House rent allowance	34,183
6	Commissioner Gujranwala	2008-15	19430	House rent allowance	121,379
7	Commissioner Multan	2014-15	19362	Orderly Allowance	243,000

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of allowance	Amount (Rs.)
8	Commissioner Multan	2014-15	19370	Conveyance allowance	164,720
9	Commissioner Multan	2014-15	19377	House rent allowance	68,263
10	Commissioner Multan	2014-15	19368	Excess drawl pay & allowances	104,434
Total					1,681,357

Audit was of the view that weak internal controls on payroll lead to payment of inadmissible allowances.

The lapses were pointed out to concerned formations from April 2016 and August 2016. Most of the formations noted the observations for compliance.

The matter was further reported to the PAO. In DAC meeting held on 08.12.2016, the paras at Sr. Nos. 2 & 4 to 9 were kept pending for recovery. As regards paras at Sr. Nos. 1 & 10, neither any reply was received nor was a DAC meeting convened till the finalization of this report.

Audit recommends that the department should strengthen its internal controls, effect recovery of the stated amount and deposit the same into government treasury.

CHAPTER 4

ENVIRONMENT PROTECTION DEPARTMENT

4.1 *Introduction*

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

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

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

4.2 Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2015-16 of Environment Protection 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 2015-16 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	52.780	(5.204)	47.576	47.929	0.353
PC21017	12,595.373	0.0001	12,595.374	9,708.245	(2,887.129)
PC22036	98.352	(1.054)	97.298	96.337	0.961
Total	12,746.505	(6.257)	12,740.248	9,852.511	(2,885.815)

Overview of Expenditure

The final budget of Environment Protection for the year ended 30 June, 2016 was Rs. 12,740.248 million. Out of this, actual expenditure was Rs. 9,852.511 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	12,648,153,000	9,756,174,249	(2,891,978,751)	22.86
Development	98,352,000	49,091,829	(49,260,171)	50.08
Total	12,746,505,000	9,805,266,078	(2,941,238,922)	23.07

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	12,642,950,000	9,756,174,249	(2,886,775,751)	22.83
Development	50,000,000	49,091,829	(908,171)	1.82
Total	12,692,950,000	9,805,266,078	(2,887,683,922)	22.75

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. (2,887.129) million at the close of the year 2015-16 under grant PC21017 was 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. However, excess expenditure amounting to Rs. 1.314 million for the year 2015-16 under grant PC21010& 22036 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	No. of Paras in which Compliance received	No. of Paras in which Compliance not Received	Percentage
1	1999-00	13	10	3	77
2	2001-02	18	2	16	11
3	2005-06	4	2	2	50
4	2010-11	12	0	12	0
Total		47	14	33	30

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

4.4 AUDIT PARAS

Performance

4.4.1 *Loss to public exchequer due to less imposition of penalties-Rs. 78.73 million*

According to Rule 5(1) and (a) of the Punjab Environmental Protection (Administrative Penalty) Rules 2013, the amount of administrative penalty required to be paid under a notice issued under Rule 4 shall be determined keeping in view the extent and duration of the contravention and the attendant circumstances, but shall not:

- (a) in the case of a contravention punishable under Sub-Section (1) of Section 17 of the Act, be less than ten thousand, rupees for every day the contravention continues;

Similarly, Rule 6(1) of the Punjab Environmental Protection (Administrative Penalty) Rules 2013 requires that the Director-General shall maintain a register, in the form mentioned in the Schedule II, containing relevant details of notices for payment of Administrative Penalties issued under these rules.

During audit of Director General Environment Protection Agency Lahore for the period 2014-15, the management instead of providing complete record produced a partial record i.e. only 37 cases of administrative penalties imposed by EPA Punjab. A perusal of the record revealed that very nominal penalties were imposed. The imposition of less penalties put public exchequer to a loss of Rs. 78,733,855 in 37 cases. The remaining record was not shown to audit to ascertain actual magnitude of loss.

Audit was of the view that non-observance of government rules and weak financial and supervisory controls on “Receipts” resulted in heavy loss to the public exchequer.

The matter was pointed out to concerned formation in March 2016. The formation replied that matter was under investigation and would be reported to Audit.

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

Audit recommends that matter be probed, complete record of penalties imposed and recovered should be produced to Audit. Moreover, recoveries should be effected and deposited into government treasury.

(PDP No. 13643)

Recoveries and overpayments

4.4.2 Loss due to less deposit of review fee- Rs 3.10 million

According to Rule 4.7 (1) of the P.F.R Vol-1, It is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

During audit of Director General Environment Protection Agency Lahore for the year 2014-15, it was observed that in 1,772 cases, pay orders/demand drafts valuing Rs. 30,970,000 were collected on account of EIA/IEEfee. As per deposit statement, an amount of Rs. 27,867,690 was deposited during the period under Report. Thus an amount of Rs.3,102,310 was less deposited.

Audit was of the view that non-observance of government rules and weak financial and supervisory controls over receipts resulted in loss to the public exchequer.

The matter was pointed out to concerned formation in March 2016. The formation noted the observation for compliance.

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

Audit recommends probe of the matter to fix the responsibility and deposit of the stated amount into government treasury besides strengthening of financial and supervisory controls to avoid recurrence of such lapses in future.

(PDP No. 13644)

4.4.3 Loss due to non-receipt of review fee- Rs. 1.61 million

As per Regulation No 7 of the Pakistan Environmental Protection Agency Review of Initial Environmental Examination and Environmental Impact Assessment Regulations, 2000, the proponent shall pay, at the time of submission of an IEE or EIA, a non-refundable review fee to the Agency, in accordance with rates specified in Schedule III.

According to the Schedule III, the IEE/ EIA review fee is as under:

Total Project Cost	IEE	EIA
Upto Rs.5,000,000	NIL	NIL
From Rs.5,000,001 to 10,000,000	Rs. 10,000	Rs. 15,000
Greater than Rs. 10,000,000	Rs. 15,000	Rs.30,000

During audit of Director General Environment Protection Agency Lahore for the period 2014-15, it was observed that 104 requests for environmental approvals/NOCs were received. These requests were under

process for environmental approvals /NOCs. The copies of the receipts showing payment of review fee as required under above regulations were not found enclosed with the requests which showed that process was initiated/ requests were entertained without getting mandatory review fee amounting to Rs. 1,605,000. The details are as under:

Description	No of requests received and process initiated	Rate of Fee(Rs).	Amount (Rs.)
EIA	3	30,000	90,000
General EIA	2	15,000	30,000
IEE	99	15,000	1,485,000
Total	104		1,605,000

Audit was of the view that non-observance of government rules and weak financial and supervisory controls resulted in loss to the public exchequer.

The matter was pointed out to concerned formation in March 2016. The formation noted the observation for compliance.

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

Audit recommends that the department should probe the matter to fix the responsibility, effect recovery, deposit the same into government treasury and strengthen financial and supervisory controls to avoid recurrence of such lapses in future.

(PDP No. 13645)

CHAPTER 5

FINANCE DEPARTMENT

5.1 *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.

5.2 Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2015-16 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 2015-16 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	2,427.140	9,493.201	11,920.341	11,758.956	(161.385)
PC21028	104,000.000	8,000.000	112,000.000	113,759.337	1,759.338
PC21031	270,010.905	(13,664.601)	256,346.304	254,834.457	(1,511.847)
PC13035	0.0001	0	0.0001	0	(0.0001)
PC24044	15,088.194	0.0001	15,088.195	11,002.370	(4,085.825)
PC16048 (E)	23,986.337	4,841.363	28,827.700	28,801.695	(26.005)
PC13050(H)	6,000.000	0	6,000.000	1,000.000	(5,000.000)
PC12043	2,000.000	0	2,000.000	2,000.000	0
PC22036	12,000.000	51,620.524	63,620.524	63,616.079	(4.445)
Total	435,512.577	60,290.488	495,803.065	486,772.895	(9,030.169)

Overview of Expenditure

The final budget of Finance Department for the year ended 30 June, 2016 was Rs. 495,803.065million. Out of this, actual expenditure was Rs.486,772.895 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	423,512,577,000	421,156,815,660	(2,355,761,340)	(.56)
Development	12,000,000,000	65,616,078,993	53,616,078,993	81.71
Total	435,512,577,000	486,772,894,653	51,260,317,653	10.53

During the year, due to supplementary grants and surrenders amounting to Rs. 495,803.065 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	430,182,541,000	421,156,815,660	9,025,725,340	2.10
Development	65,620,524,000	65,616,078,993	4,445,007	0.01
Total	495,803,065,000	486,772,894,653	9,030,170,347	1.82

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.(10789.508) million at the close of the year 2015-16 under grant PC21010, PC21031, 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. However, excess expenditure amounting to Rs.1,759.338 million for the year 2015-16 under grant PC21028 had not been got regularized so far. This was breach of legislative control over appropriations.

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

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

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

5.4 AUDIT PARAS

Irregularity and non-compliance

5.4.1 Irregular direct transfer of funds to the State Bank of Pakistan-Rs. 8.66 billion

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 payments and withdrawals from the Consolidated Fund and Public Accounts of the Federal and Provincial Governments against approved budgetary provisions after pre-audited checks as the Auditor-General may, from time to time, prescribe.

During audit of Government of the Punjab Finance Department, Lahore for the period 2015-16, it was observed that funds to the tune of Rs. 8.66 billion were directly released to the State Bank of Pakistan in 26 cases for further credit to different agencies like Bank of Punjab, Punjab Social Protection Authority, M/s Quid-e-Azam Thermal Power Pvt. Ltd. and LESCO etc. without routing them through Accountant General Punjab for pre-audit. The direct transfer to State Bank of Pakistan was therefore held irregular.

Audit was of the view that the mandatory authorization as warranted under above law were not taken into account due to weak financial and supervisory controls.

The irregularity was pointed out to concerned formation in August 2016. The formation noted the observation for compliance.

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

Audit recommends that matter should be probed at appropriate level to fix the responsibility, irregularity be got condoned with the sanction of the competent authority besides strengthening financial and supervisory controls to avoid recurrence of such lapse in future.

(PDP No.15807)

5.4.2 Irregular expenditure on account of security charges- Rs.3.76 million

As per Rule 12 of Punjab Procurement Rules 2009, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on PPRA website in the manner and format specified 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 Punjab Revenue Authority for the period 2015-16, it was observed that an amount of Rs. 3,761,230 was spent on security charges. The contracts for hiring security services were awarded to M/s Askari Guard (Pvt.) Ltd. and M/s Security Ensure (Pvt.) Ltd. without observing the Punjab Procurement Rules regarding advertisement on PPRA website and print media.

Audit was of the view that weak internal controls on Punjab Procurement Rules resulted in irregular expenditure on security charges.

The irregularity was pointed out to concerned formation in October 2016. The formation did not offer any reply.

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

Audit recommends that the department should strengthen its internal controls and seek condonation of irregularity from the Finance department.

(PDP No. 20362)

Performance

5.4.3 Inefficient budgetary/financial management-Rs. 287.02 billion

As per 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 all Provincial revenues, taking necessary steps for mobilization of Provincial resources and measures to increase the revenue of the province and matters relating to taxes, duties, fees, charges etc.

During audit of Government of the Punjab Finance Department, Lahore for the period 2015-16, following instances of inefficient budgetary/financial management were noticed:

(Rs. in Billion)

Sr. No.	PDP No.	Description of irregularity	Amount
1.	15810	Excess release of budget than allocation for Lahore Orange Line Metro Project	27.58
2.	15800	Undue retention of development funds	63.71
3.	15798	Less collection of planned receipts	35.29
4.	15806	Non-transparent grant of loans to companies without executing contracts	8.01
5.	15804	Loss to General Provident Investment Fund due to non-investment	5.07
6.	15803	Poor funding strategy for the Pension and General Provident Fund due to withdrawal of investments	5.00
7.	15796	Weak Financial Management for issuance and utilization of Supplementary Grants	103.96
8.	15799	Non-receipt of arrears of Net Hydel Profit (NHP) from Hydro Power Stations Located in Punjab Province	38.40
Total			287.02

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

The irregularity was pointed out to the formation in August 2016. The formation noted the observations for compliance.

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

Audit recommends that matter should strengthen its financial and management controls and improve its budgetary/financial management.

Internal Control Weakness

5.4.4 Loss to public exchequer due to conversion of loan into equity-Rs. 200.00 million

As per 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 Government of the Punjab Finance Department, Lahore for the period 2015-16, it was observed that funds to the tune of Rs. 200.00 million were released as loan with interest to Inland Water Transport Development Company (IWTDC). The agreement was drawn and signed on 03.12.2014. Despite drawing agreement, the loan was converted into equity on 11.12.2015 without obtaining number of shares for Punjab Government and financial statement of the company containing status of equity received from Punjab Government.

Audit was of the view that weak internal controls on loans management resulted into loss of Rs 200 million to the public exchequer

due to conversion of loan granted through agreement into equity of the company (IWTDC).

The irregularity was pointed out to concerned formation in August 2016. The formation noted the observation for compliance.

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

Audit recommends that mater should be justified, financial statement of the company depicting the position of equity received from Government of the Punjab shown, the new status of recoverable loan as depicted in books of accounts 2014-15 as well as the status of shares of the Punjab Government informed besides strengthening financial and supervisory controls to avoid recurrence of such lapse in the future.

(PDP No.16251)

Recoveries and Overpayments

5.4.5 Non-recovery of electricity charges from autonomous bodies etc.-Rs. 5.47 billion

As per Rule 4.1 of PFR Vol-I, the departmental controlling officers should see that all sums due to government are regularly received and checked against demands, and that they are paid into the Treasury.

During audit of Government of the Punjab Finance Department, Lahore for the period 2015-16, it was observed that payment of Rs. 5,469.66 million was made to PEPCO for the amounts of electricity charges outstanding against different departments, offices, autonomous bodies of the Punjab Government, District Governments, TMAs, etc. But recovery of the same was not made from the departments/autonomous bodies/TMAs. Non-recovery of electricity charges caused loss of Rs. 5,469.66 million to the public exchequer.

Audit was of the view that weak financial and supervisory controls on recovery mechanism resulted in non-recovery of electricity charges.

The irregularity was pointed out to concerned formation in August 2016. The formation noted the observation for compliance.

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

Audit recommends that matter should be probed at appropriate level, loss immediately recovered and deposited into Government Account besides strengthening financial and supervisory controls to avoid recurrence of such lapse in the future.

(PDP No.15805)

5.4.6 Excess payment of electricity charges on late replacement of defective meters-Rs.937.00 million

As per 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 all Provincial revenues, taking necessary steps for mobilization of Provincial resources and measures to increase the revenue of the province and matters relating to taxes, duties, fees, charges etc.

During audit of Government of the Punjab Finance Department, Lahore for the period 2015-16, perusal of minutes of meeting held on 04.12.2015 under the chairmanship of Secretary Local Government revealed that Secretary Irrigation informed that PEPCO was making exaggerated billings against its lift irrigation schemes on their self-estimation. The matter has been disputed since 2007. As LESCO was

not installing healthy meters and charging more than 80% Load Factor by enhancing the sanctioned load unilaterally. Such payments were adjusted from Electricity Duty by applying the SCARP code wrongly. After hectic efforts, LESCO had installed 09 meters falling in RenalaKhurd and from consumption of such correct meters. It was established that LESCO had charged Rs. 937.00 million excess against those 09 connections. The remaining defective meters despite the deposit of the cost of meters by the Irrigation Department had not been replaced by the LESCO. Lack of follow up with LESCO by The Finance Department caused a loss of Rs. 937.00 million to the public exchequer

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

The irregularity was pointed out to concerned formation in August 2016. The formation noted the observation for compliance.

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

Audit recommends that the matter should be probed in detail, the remaining (out of order) meters be replaced at once. The issue of exaggerating billings taken up with the LESCO and loss involved recovered and deposited into the Government Account besides strengthening financial and supervisory controls to avoid recurrence of such lapse in the future.

(PDP No.16249)

5.4.7 Excess payment of domestic loans-Rs. 332.06 million

As per Para 4.7 (1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to

government, which have to be brought to account, are correctly and promptly assessed, realized and credited to government account.

During audit of Government of the Punjab Finance Department, Lahore for the period 2015-16, comparison of outstanding status of domestic loans and payments made there against as showed in revised budget estimates revealed that against the outstanding balance of Rs.2,187.803 million as on 30.06.2015 pertaining to the cash development loans 1990-92 and loans for SCARPTube-wells, Rs. 2,519.86 million was paid as depicted in revised budget estimates under Grant PC 16048(E) and PC 24044(A). Thus Rs. 332.057 million was excess paid.

Audit was of the view that weak internal controls on repayment of domestic loans resulted into loss due to excess payment to the stated extent.

The irregularity was pointed out to concerned formation in August 2016. The formation noted the observation for compliance.

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

Audit recommends that matter should be probed at appropriate level, loss recovered or adjusted against remaining loans besides strengthening financial and supervisory controls to avoid recurrence of such lapse in the future.

(PDP No.16250)

5.4.8 Non-deduction of income tax-Rs. 5.68 million

According to section 153 (i) of Income Tax Ordinance 2001 and SRO No. C. No. 1(6) WHT dated 01.07.2006, withholding tax at the rate

of 3.5% on supply of goods and 6% on all types of services should be deducted at source and deposited into government treasury.

During audit of Punjab Revenue Authority for the period 2015-16, it was observed that various payments amounting to Rs. 94,397,194 on procurement of goods and services were made to various contractors/service providers. Income tax amounting to Rs. 5,677,556 on such payments was however not deducted at the time of payments.

Audit was of the view that weak internal controls on taxation resulted in non-deduction of income tax.

The lapse was pointed out to concerned formation in October 2016. The formation did not offer any reply.

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

Audit recommends that the department should strengthen its internal controls, effect recovery of the income tax and deposit the same into government treasury.

(PDP No.20369)

CHAPTER 6

FOOD DEPARTMENT

6.1 *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.

6.2 Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2015-16 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 2015-16 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	97.932	(37.357)	60.575	57.831	(2.744)
PC21030	23,545.854	1,000	23,545.855	10,070.652	(13,475.203)
PC21031	88.450	291.977	237.717	69.630	(168.087)
PC13033 (Voted)	123,287.847	17,467.573	140,755.420	135,093.941	(5,661.479)
PC16033 (Charged)	23,712.000	0	23,712.000	18,492.380	(5,219.620)
PC22036	21.817	142.710	201.884	195.382	(6.502)
PC16047 (D)	105,857.070	0	105,857.070	75,231.800	(30,625.270)
Total	276,610.970	17,864.904	294,370.521	239,211.616	(55,158.905)

Overview of Expenditure

The final budget of Food Department for the year ended 30 June, 2016 was Rs294,370.521 million. Out of this, actual expenditure was Rs.239,211.616 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	276,589,153,000	239,016,233,857	(37,572,919,143)	15.72
Development	21,817,000	195,382,009	173,565,009	88.83
Total	276,610,970,000	239,211,615,866	(37,225,789,125)	15.56

During the year, due to supplementary grants and surrenders amounting to Rs. 294,370.521million, 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	294,168,637,000	239,016,233,857	55,152,403,143	18.75
Development	201,884,000	195,382,009	6,501,991	3.22
Total	294,370,521,000	239,211,615,866	55,158,905,134	18.74

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.(55,158.905)million at the close of the year 2015-16 under grants, PC21010, PC21030, PC13031, PC13033, PC16033 PC16047 (D) & 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	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	03	32	9
24	2011-12	20	8	12	40
Total		2046	1020	1026	50

The compliance status of Food Department remained unsatisfactory during the years 2003-04, 2009-10 and 2010-11. Moreover, the attention of the department is also especially drawn towards the compliance status for the years 1989-90 to 1995-96.

6.4 RECURRING ISSUES FOR ATTENTION OF PAC

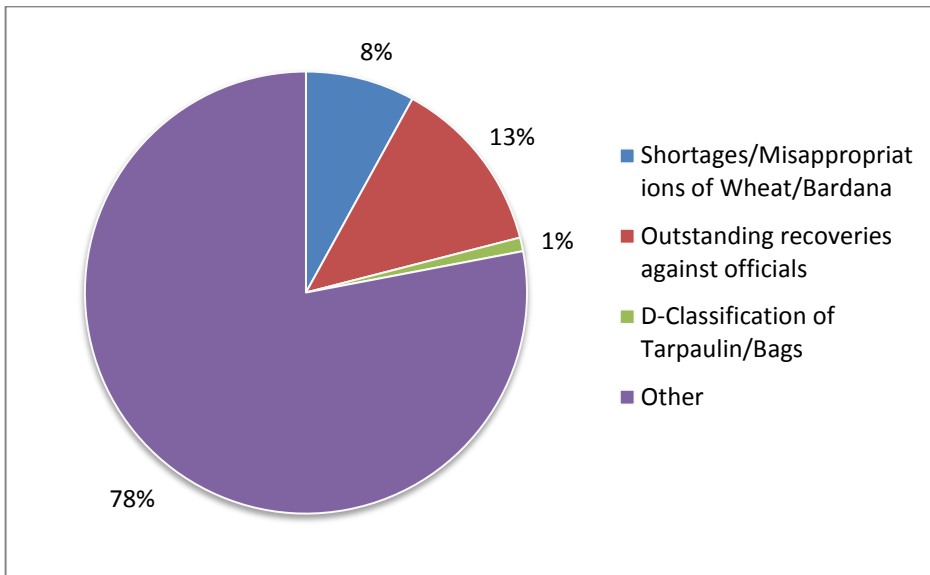
This section invites attention of PAC to irregularities of recurring nature which need immediate intervention by the PAO.

Trend of Audit Findings over Five Years:

A glance at the 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 22 percent), over the 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
2012-13	917,530,000	121,430,000	294,150,000	8,340,000
2013-14	2,649,984,022	102,591,803	352,290,821	70,360,728
2014-15	536,730,000	9,454,884	73,143,827	101,275,699
2015-16	9,073,090,000	950,163,274.00	705,349,237	
2016-17	2,096,360,000	25,110,000	527,250,000	40,520,000
Total	15,273,694,022	1,208,749,961	1,952,183,885	220,496,427
Percentage		8%	13%	1%

Factors behind Recurrence of Irregularities:

A considered glance at the audit reports of 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. 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.

6.5 AUDIT PARAS

Fraud/Misappropriation

6.5.1 *Misappropriation of empty jute bags, wheat filled bags and various store articles-Rs. 15.20 million*

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

During audit of Food Department for the period 2015-16, scrutiny of inventory registers of different wheat procurement centers revealed that empty jute bags, wheat filled bags and various store articles valuing Rs.15,196,736 were being shown outstanding against previous posted staff at the centers. These entries were being brought forwarded for the last many years from which it was evident that said items actually did not exist at the centers. The details are as under:

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1	District Food Controller, Sahiwal	16695	12,785,686
2	District Food Controller, Sahiwal	14602	2,411,050
Total			15,196,736

Audit was of the view that weak internal controls on “Inventories” resulted in misappropriation of empty jute bags, wheat filled bags and various store articles.

The irregularity was pointed out to concerned formation in August and October 2016. The formation stated that compliance would be shown to Audit.

The matter was further reported to the PAO. In DAC meeting held on 05.01.2017, the para at Sr. No. 1 was kept pending for compliance. Further progress was not reported till the finalization of this report. As

regards remaining para at Sr. No.2, neither any reply was received nor was a DAC meeting convened.

Audit recommends to fix responsibility, take disciplinary action against the responsible persons besides strengthening of internal controls.

6.5.2 Shortage of wheat, bardana & jute bag -Rs. 9.91million

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

During audit of Food Department for the period 2015-16, scrutiny of inventory registers of various centers under District Food Controllers revealed that certain quantities of wheat, bardana, jute bags etc. valuing Rs.9,913,867 were missing. The details are as under:

Sr. No.	Name of formation	PDP No.	Nature of Shortage	Amount (Rs.)
1	District Food Controller, Sahiwal	16697	Stock articles	8,003,870
2	District Food Controller, Muzaffargarh	16104	Wheat	890,646
3	District Food Controller, Jhelum	16075	Wheat	459,335
Total				9,913,867

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

The lapses were pointed out to concerned formations from July to November 2016. The formations at Sr. Nos. 1 & 2 noted the observations for compliance whereas formation at Sr. No. 3 replied that recovery of enroute shortage would be made.

The matter was further reported to the PAO. In DAC meeting held on 05.01.2017, the para at Sr. No. 1 was kept pending for recovery. Further progress was not reported till the finalization of this report. As

regards remaining paras, neither any reply was received nor was a DAC meeting convened.

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

Non-production of record

6.5.3 Non-production of record-Rs. 5.25 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 Food Department, it was observed that expenditure was incurred on repair works and other contingent charges, however no record was produced to audit. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Director General Food Authority, Lahore	2011-15	13979	1,626,091
2	District Food Controller, Narowal	2014-16	16070	1,126,570
Total				5,251,093

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

The matter was pointed out to concerned formations from July to November 2016. The formation at Sr. No. 1 did offer any cogent reply. The formation at Sr. No. 2 replied that vouchers would be produced.

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

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

Irregularity and non-compliance

6.5.4 Irregular expenditure on construction of plinths- Rs. 11.51 million

As per Rule 9 of Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. Moreover, as per Rule 12 ibid, procurement over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on PPRA website. Moreover, as per Sr.No.2(b)(xxv)(a)(ii&v) of Punjab Delegation of Financial Powers Rules 2006, Category-I & IV officers are competent to incur expenditure up to Rs.200,000 & Rs.100,000 respectively in each case.

During audit of Food Department, it was observed that an amount of Rs.11,508,100 was incurred on construction of plinths without observing above mentioned rules. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	District Food Controller, Bahawalpur	2015-16	14593	Sanction was beyond financial competence and expenditure incurred without calling tender through PPRA Website.	4,437,500
2	District Food Controller, Rahim Yar Khan	2015-16	16281	Sanction was beyond financial competence and expenditure incurred without calling tender through PPRA Website. Administrative approval, technical sanction detailed estimates and original MBs were not produced.	2,682,500

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
3	District Food Controller, Bhakkar	2015-16	16112	Work was carried out by split up of expenditure and without calling tender through PPRA website. Administrative approval, technical sanction detailed estimates and original MBs were not produced.	2,200,000
4	District Food Controller, Mianwali	2015-16	16095	Work was carried out by split up of expenditure and without calling tender through PPRA website.	1,146,600
5	District Food Controller, Layyah	2015-16	14837	Work was carried out by split up of expenditure and without calling tender through PPRA website. Administrative approval, technical sanction and detail estimates, original MBs were not produced.	537,500
6	District Food Controller, Khushab	2014-16	14599	Work was carried out by split up of expenditure and without calling tender through PPRA website.	504,000
Total					11,508,100

Audit was of the view that disregard to Delegation of Financial Powers Rules and Punjab Procurement Rules resulted in irregular expenditure on construction works.

The lapses were pointed out to concerned formations from July to November 2016. The formations at Sr. Nos. 2 & 4 noted the observations for compliance whereas no reply was offered by formations at Sr. Nos. 1. The formations at Sr. Nos. 3, 5 & 6 did not offer any cogent reply.

The matter was further reported to the PAO. In DAC meeting held on 05.01.2017, the para at Sr. No. 3 was kept pending for clarification. The para at Sr. No. 4 was kept pending for compliance. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that responsibility be fixed for non-adherence to rules, regularization of the expenditure be sought from the Finance Department.

6.5.5 Irregular expenditure on repair of Godowns and plinths- Rs.7.07 million

Rule 12 of Punjab Procurement Rules 2014 provides that procurement over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on PPRA's website. Moreover, according to Sr. No. 39 of second schedule of Punjab Sales Tax Act 2012 sales tax @ 16% is livable on services provided for specific purpose including maintenance & repair of building and equipment.

During audit of Food Department, it was observed that an amount of Rs. 7,068,201 was incurred on repair of godowns and plinths without obtaining competitive rates through PPRA Website in violation of above mentioned rules and Punjab Sales Tax on services amounting to Rs.900,159 (sr. no. 1 to 3) was not withheld/deducted. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	District Food Controller, Muzaffargarh	2015-16	16103	3,668,791
2	District Food Controller, Khanewal	2015-16	14665	1,595,420
3	District Food Controller, Lodhran	2014-16	14608	1,264,780
4	District Food Controller, R.Y.Khan	2015-16	16283	539,210
Total				7,068,201

Audit was of the view that disregard to Punjab Procurement Rules resulted in irregular expenditure on repair works.

The lapses were pointed out to concerned formations from July to November 2016. The formations did not offer cogent replies.

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

Audit recommends that responsibility be fixed for non-adherence to rules, regularization of the expenditure be sought from the Finance Department and recovery of taxes be made.

6.5.6 Irregular appointment of contingent paid staff - Rs.26.32 million

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

During audit of Food Department for the period 2015-16, it was observed that an expenditure of Rs. 26,318,100 was incurred on payment of salaries to contingent paid staff. The expenditure was held irregular on the ground that the employees were appointed without advertisement in the leading Newspapers, and these appointments were made without the prior approval of the Austerity Committee constituted by the Finance Department. The details of expenditure are as under:

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1.	District Food Controller, Multan	16079	9,547,100
2.	District Food Controller, Jhang	14661	8,294,100
3.	District Food Controller, D.G. Khan	16681	5,452,500
4.	District Food Controller, Layyah	17204	3,024,400
Total			26,318,100

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

The irregularities were pointed out to concerned formation from July to November 2016. The formations at Sr. Nos. 1 & 2 noted the observations for compliance whereas formations at Sr. Nos. 3 & 4 replied that appointments were made after approval from Finance Department. Replies were not acceptable as appointments were made without advertisement in newspapers.

The matter was further reported to the PAO. In DAC meeting held on 05.01.2017, the para at Sr. No. 2 was kept pending for clarification from Finance Department. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

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

6.5.7 Un-justified expenditure out of receipts-Rs.9.64 million

As per Clause 48 (3) of Punjab Food Authority Act 2011, the Food Authority shall approve its annual budget for a financial year in the prescribed manner. Moreover, according to Rule 7(i) of Punjab Treasury Rules, the expenditure may not be incurred out of the departmental receipts.

During audit of Punjab Food Authority, Lahore for the period 2015-16, it was observed that an expenditure of Rs. 9,640,446 was directly made from the departmental receipts without making it part of the budget.

Audit was of the view that weak internal controls on receipts and appropriations resulted in irregular expenditure from the departmental receipts.

The lapse was pointed out to concerned formation in November 2016. The formation did not offer any reply.

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

Audit recommends that the matter be probed at administrative level for fixing responsibility and condonation of irregularity from the Finance Department.

(PDP No. 16518)

6.5.8 Irregular expenditure due to violation of tendering process - Rs. 17.41 million

As per Rule 9 of Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. Moreover, as per Rule 12 *ibid*, procurement over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on PPRA's website.

During audit of Food Department, it was observed that an expenditure of Rs. 17,412,388 was incurred on procurement of dunnage material (Bhoosa and PP bags), chemicals, printing work, fumigation services and hiring of generators without observing above mentioned rules. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	District Food Controller, Bhakkar	2015-16	16115	Procurement was made by split up and without calling tenders.	7,090,245
2	District Food Controller, Layyah	2015-16	16071	Procurement was made by split up and without calling tenders.	2,256,587
3	Deputy Director Food, Lahore	2012-15	13523	Printing work was carried out without calling tenders.	1,912,923

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
4	Punjab Food Authority, Lahore	2015-16	16513	Printing work was carried out without calling tenders.	1,619,356
5	District Food Controller, D.G.Khan	2015-16	16683	Procurement was made without calling tenders.	1,498,078
6	District Food Controller, Sargodha	2014-15	13976	Printing work was carried out without calling tenders.	1,471,183
7	Punjab Food Authority, Lahore	2015-16	16515	Generators were hired without calling tenders.	976,670
8	District Food Controller, D.G. Khan	2015-16	16684	Fumigation was carried out without calling tenders.	425,250
9	Punjab Food Authority, Lahore	2015-16	16512	Procurement was made by split up to avoid calling tenders through PPRA website.	162,096
Total					17,412,388

Further, GST amounting to Rs. 1,944,951 (Sr. Nos.1 & 2), withholding tax amounting to Rs. 103,252 (Sr. Nos. 5, 6 & 8) and Punjab Sales Tax on services amounting to Rs. 396,000 (Sr. No. 6) were not withheld/deducted.

Audit was of the view that deviation from Punjab Procurement Rules resulted in irregular expenditure and weak internal control on taxation resulted in non-recovery of taxes.

The irregularity was pointed out to concerned formations from July to November 2016. The formations at Sr. Nos. 3, 6 & 8 noted the observations for compliance. The formations at Sr. Nos. 4, 7 & 9 did not offer any comment. No cogent reply was offered by the formations at Sr. Nos. 1, 2 & 5.

The matter was further reported to the PAO. In DAC meeting held on 05.01.2017, the para at Sr. No. 1 was kept pending for compliance. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that responsibility be fixed for miss-procurements and non-recovery of taxes.

6.5.9 Irregular expenditure on outsourcing of food testing facility-Rs. 23.58 million

As per Rule 2.31 of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held personally responsible for any overcharges, frauds and misappropriation. He should, therefore make himself thoroughly acquainted with the meanings of various financial checks.

During audit of office of the Director General, Punjab Food Authority, Lahore for the years 2011-15, it was observed that the sum of Rs.40 million was released during 2014-15 through supplementary grant for outsourcing of food testing facilities against which an expenditure of Rs.23,577,348 was incurred. The contract was awarded to M/s. Intertek Pakistan (Pvt.) Ltd. The expenditure was held irregular on the following grounds:

- i. Testing charges amounting to Rs. 6,805,500 were paid in excess as compared with agreed rates;
- ii. 16% sales tax on services amounting to Rs. 3,252,048 was paid to vendor instead of depositing in favour of Punjab Revenue Authority;

- iii. 5% security amounting to Rs.1,037,360 was returned to vendor during February 2015 i.e. before expiry of the agreement;

Audit was of the view that disregard to canons of financial propriety and approved rates resulted in overcharging of rates.

The lapse was pointed out to concerned formation in February 2016. The formation replied that no new test was done by M/s Intertek only some parameters were included in some tasks as per need. It was not plausible / possible to offer new tender for each parameter required on need basis in some tests. The two labs of Punjab Food Authority are of much lower standard and its tests could not stand in courts in important cases.

The Department's reply on the query seems dubious on the following grounds:

- The Department decided to acquire those new tests from the firms which weren't mentioned earlier in the tender document, hence needs justification for conducting tests without soliciting competitive market rates caused excess payment without any valid reason.
- If the labs are sub-standard then incurrence of expenditure on staff and purchase of chemicals cannot be considered as legitimate.

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

Audit recommends that the matter be inquired at appropriate level to fix responsibility for the above irregularities besides recovery of excess payment and Provincial Sales Tax.

(PDP No. 13982)

Recoveries and overpayments

6.5.10 Non-deduction of taxes from the contractors-Rs.103.47 million

As per 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. 103,471,912(Annexure-2)were not deducted from the payments made to various contractors.

Audit was of the view that weak internal controls on recovery of taxes resulted in non recovery thereof.

The lapses were pointed out to concerned formations from July to November 2016. The formations at Sr. Nos. 1, 2, 4 to 6, 9 to 13, 18, 19, 21, 22 & 24 to 28 noted the observations for compliance. The formations at Sr. Nos. 3, 15, 17 & 30 replied that recovery would be effected from the concerned. The formations at Sr. Nos. 7,8,14,16,20 to 20, 23 & 30 did not offer cogent replies.

The matter was further reported to the PAO. In DAC meeting held on 05.01.2017, the amounts of the paras at Sr. Nos. 5, 8, 9& 15 were reduced to the extent shown in annexure after verification of recovery/record. The paras at Sr. Nos. 18, 19, 21, 28& 29 were kept pending for recovery. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends to fix responsibility for non-recovery of taxes besides recovery of the stated amount and its deposit into relevant treasuries.

6.5.11 Non recovery of government dues-Rs. 526.21 million

As per Rule 4.1 of PFR Vol-I, all sums due to government should be regularly received and deposited into government treasury. The departmental controlling officers should accordingly see that all sums due to government are regularly received and checked against demands and that they are paid into the Treasury.

During audit of Food Department, it was observed that recoveries to the tune of Rs. 526,214,250(Annexure-3) were imposed on officers/officials by the competent authorities but the formations failed to effect the recoveries.

Audit was of the view that weak internal controls on recoveries resulted in accumulation of a huge amount of Rs. 527,247,746 as recoverable.

The lapses were pointed out to concerned formations from July to November 2016. The formation at Sr. No. 1 did not offer any reply. The formations at Sr. Nos. 2, 5, 7, 8, 10, 11, 13, 14, 16 & 17 noted the observations for compliance. The formations at Sr. Nos. 3, 4, 6, 9, 12, 15 & 18 did not offer cogent replies.

The matter was further reported to the PAO. In DAC meeting held on 05.01.2017, the paras at Sr. Nos. 3, 4,10, 12, 15& 18 were kept pending for recovery. The amount of the para at Sr. No. 7 was reduced to the extent shown in annexure after verification of recovery of Rs. 1,033,496. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends to fix responsibility for non-recovery of government dues and disciplinary action be initiated against the persons held responsible besides prompt recovery of the outstanding amounts and strengthening of internal controls to avoid such lapses in future.

**6.5.12 Non recovery of outstanding dues from flour mills-
Rs. 5.31 million**

As per Rule 4.1 of PFR Vol-I, all sums due to government should be regularly received and deposited into government treasury. The departmental controlling officers should accordingly see that all sums due to government are regularly received and checked against demands and that they are paid into the Treasury.

During audit of District Food Controller Lahore-II for the period 2015-16, scrutiny of recovery register (Form-10) revealed that a sum of Rs. 5,313,700 were outstanding against three Flour Mills i.e. M/s Safder Flour Mills, F.A Flour Mills and Madina Flour Mills since 09.07.2010. Despite the fact that the recoveries were got declared as arrears of Land Revenue under Land Revenue Act, the needful was yet to be done.

Audit was of the view that weak internal controls on recoveries resulted in accumulation of huge amount of recoverables.

The lapse was pointed out to concerned formation in October 2016. The formation noted the observation for compliance.

The matter was further reported to the PAO. In DAC meeting held on 05.01.2017, the para was kept pending for recovery. Further progress was not reported till the finalization of this report.

Audit recommends to fix responsibility for non-recovery of government dues, initiation of disciplinary action against the persons held

responsible besides pursuance of recovery with District Officer Revenue and strengthening of internal controls to avoid such lapses in future.

(PDP No. 16047)

6.5.13 Non recovery of late delivery charges-Rs. 4.38 million

As per terms and conditions of the agreement under head Liquidated Damages under Sr. No. 17(g), the delivery period is the essence of the contract, if the contractor fails to adhere to the delivery schedule and intends to seek extension, it will be the sole discretion of the purchaser either to grant or refuse extension in delivery period. However, the extension in delivery period if granted shall be subject to liquidity damages @ 4.0% per month or part thereof. The LD charges shall be counted on the basis of number of days after the date of delivery.

During audit of Secretary Food Lahore for the period 2015-16, examination of the purchase file revealed that an agreement was signed between M/S Panorama Company and Secretary Food for supply of 84000 kg AP Tablets @ Rs. 599.93 per kg but tablets were supplied late. Due to late supply, LD charges amounting to Rs. 4,376,662 were recoverable from the contractor. The same were however not recovered by the management. The details of recoverable LD charges are as under:

Sr. No	Name of company	Due Date of Delivery	Late Delivery Period in days	Amount of Bill (Rs.)	Recoverable L.D charges (Rs.)
1	Panorama Company Ltd.	17.04.16	52	12,598,530	873,498
2	Panorama Company Ltd.	17.04.16	61	15,193,827	1,235,765
3	Panorama Company Ltd.	17.04.16	85	20,006,465	2,267,399
Total					4,376,662

Audit was of the view that weak internal controls on contracts and recoveries resulted in accumulation of LD charges and non-recovery thereof.

The lapse was pointed out to concerned formation in October 2016. The formation noted the observation for compliance.

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

Audit recommends to fix responsibility for non-recovery of LD charges besides prompt recovery of LD charges from the concerned and strengthening of internal controls to avoid such lapses in future.

(PDP No. 16055)

***6.5.14 Loss to authority due to less collection of license fee-
Rs. 134.94 million***

As per Rules (45) (1) of Punjab Food Authority Act 2011, the Food Authority shall recover the fine, fee or any other amount, imposed or levied, under this Act, the rules or the regulations, as an arrears of land revenue and, for the purpose, authorize an officer to exercise the powers of Collector under the Punjab Land Revenue Act 1967 (XVII of 1967).

During audit of Punjab Food Authority, Lahore for the period 2015-16, it was observed that 34021 food operators were registered by the authority up till June 2016. Fee collection of the registered food operators comes to Rs.232,128,000. Whereas, collection account of the authority showed that only an amount of Rs. 97,190,755 was collected. Thus, an amount of Rs. 134,937,245 was less collected by the authority.

The details are as under:

Statement showing the detail of licensing fee requires to be collected during the year 2015-16						
Rate Rs.	5,000	10,000	1,000	20,000	500	50,000
Town Name	Category A/B4	Category A1/B/O	Category A3/B3 I	Category B 1	Category B 3 ii	Category C
Allama Iqbal	989	2351	755	155	70	174
Aziz Bhatti	548	1199	753	25	51	7
Data Gunj Bakhs	422	2187	1171	126	128	11
Gulberg	775	2336	1774	320	116	27
Nishter	733	1329	685	10	48	115
Ravi	1765	1952	1665	6	96	20
Samanabad	828	1999	1365	54	136	22
Shalimar	535	1489	1234	9	50	3
Wahga	257	529	558	4	41	14
Total food Operator	6852	15371	9960	709	736	393
Fee Amount	34,260,000	153,710,000	9,960,000	14,180,000	368,000	19,650,000
License fee to be collected from 34021 food operators registered up till June 2016						232,128,000
Total License fee collected during the year 2015-16						97,190,755
Total fine collected during 2015-16 and deposited in collection account 5175-4						5,488,700
Total Receipt (Fee Rs.97,190,755+Fine Rs.5,488,700)						102,679,455
License fee less collected						134,937,245

Audit was of the view that negligence on the part of the management to implement its rules and regulations resulted in non recovery of fee.

The lapse was pointed out to concerned formation in November 2016. The formation did not offer any reply.

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

Audit recommends that matter be inquired at administrative level for fixing responsibility of non-collection of revenue besides realization of the stated amount from the concerned.

(PDP No. 16521)

6.5.15 Irregular drawl of Food Authority Allowance - Rs. 8.88 million

Para 16(1) of Rules of Business states that no department shall, without previous consultation with the Finance Department, authorize any orders which directly or indirectly effect the finance of the province.

During audit of office of the Punjab Food Authority, Lahore, it was observed that the employees of the Punjab Food Authority were drawing 20% Food Authority Allowance without approval of the Finance Department. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Punjab Food Authority, Lahore	2011-15	13980	6,673,891
2	Punjab Food Authority, Lahore	2015-16	16514	2,113,680
Total				8,787,571

Audit was of the view that weak internal controls on payrolls resulted in irregular drawl of food authority allowance.

The matter was pointed out to concerned formation in November 2016. The formation at Sr. No. 1 noted the observation for compliance, whereas the formation at Sr. No. 2 did not offer any reply.

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

Audit recommends that responsibility be fixed for grant of allowance without approval of the Finance Department, payment of the allowance be stopped forthwith, recovery of the amount calculated upto the stoppage of allowance be made and deposited into government treasury.

**6.5.16 Variation in figure of salary drawn and salary paid-
Rs.1.04 million**

As per Rule 48 (b) of Punjab Food Authority Act 2011, the Food Authority shall maintain proper accounts and other records relating to its financial affairs including its income and expenditures and its assets and liabilities in such form and manner as may be prescribed.

During audit of Punjab Food Authority, Lahore for the period 2015-16, it was observed that an amount of Rs. 48,844,314 was drawn out of government exchequer for disbursement of salary. A perusal of bank statement revealed that an amount of Rs. 47,803,888 was disbursed among the staff leaving a balance of Rs.1,040,426. Whereabouts of the balance amount were not available on record.

Audit was of the view that weak internal controls on payroll resulted in variation in figures of salary.

The matter was pointed out to concerned formation in November 2016. The formation did not offer any reply.

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

Audit recommends that matter be probed to fix responsibility in this regard and necessary corrective measures be taken with regard to the balance amount of Rs. 1,040,426.

(PDP No. 16520)

Others

**6.5.17 Discrepancies and deficiencies in management of
Punjab Food Authority Fund - Rs.627.33 million**

As per Punjab Food Authority Act 2011, Chapter-VI, clause 46 Food Authority Fund (1), there shall be established a fund to be known as

the Food Authority Fund to be administered and controlled by the Food Authority. (2) The Food Authority Fund shall consist of funds , loans or grants provided by the Government or the Federal Government; Fee, charges, rentals and fines collected by the Food Authority; Income from the lease or sale of the property and all other sums received by the Food Authority. (3) The Food Authority shall meet all of its expenses from the Food Authority Fund. (4) It shall be the duty of the Food Authority to conserve the Food Authority Fund while performing its functions and exercising its powers under this Act.

During audit of the Director General, Punjab Food Authority, Lahore for the period 2011-15, it was observed that Food Authority Fund was not being maintained. The details are as under:

- i. Receipts were not classified in accordance with the Chart of Accounts and Compilation Register in chronological order was not maintained.
- ii. Monthly/yearly reconciliation of receipts with bank and AG/TO were not carried out.
- iii. Number of Receipt books issued and utilized during the financial years 2011-15.
- iv. Approval of Food Authority Board regarding utilization of funds was not found on record.
- v. Bank statement of account # 3150-5 revealed that a sum of Rs.627,326,723.01 (Cr.) was collected/received upto 15thFebruary, 2016 out of which an expenditure of Rs.344,789,074.94 (Dr.) was made but the record thereof was not produced.

Audit was unable to authenticate the receipts and expenditure. Hence, the possibility of misappropriation of funds cannot be overruled.

The lapse was pointed out in February 2016. The formation replied that there was no trained staff and record was not properly maintained.

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

Audit recommends that responsibility be fixed regarding non maintenance and non-production of record in accordance with provisions of the act.

(PDP No. 13981)

6.5.18 Unauthorized de-classification of tarpaulins and jute bags-Rs. 1.53 million

As per Food Department letter No.SO (FOOD-II)6(28)/91 dated 20.01.1992, Deputy Director being competent authority shall pass necessary orders for declassification after submission of survey reports by the incharge of the centre through District Food Controller.

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

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	District Food Controller, Chiniot	2014-16	16316	635,000
2	District Food Controller, Mianwali	2015-16	16098	611,545
3	District Food Controller, Faisalabad	2015-16	16078	220,000
4	District Food Controller, Mianwali	2015-16	16099	65,000
Total				1,531,545

Audit was of the view that non-adherence to government instructions resulted in unauthorized de-classification of tarpaulins and jute bags amounting to Rs. 1,531,545.

The matter was pointed out to concerned formations from July to November 2016. The formations noted the observations for compliance.

The matter was further reported to the PAO. In DAC meeting held on 05.01.2017, the paras were kept pending for compliance. Further progress was not reported till the finalization of this report.

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

6.5.19 *Non-declassification and auction of unserviceable items- Rs. 38.71 million*

According to Rule 15.3 of PFR Vol-I, a competent authority may sanction the sale or disposal of stores regarded as surplus, obsolete or unserviceable or order the write off of losses of stores.

During audit of Food Department, it was observed that Tat, PP bags, Patri, empty bottles, polythene sheets, machinery & equipment etc. valuing Rs. 38,711,120(Annexure-4) were lying unserviceable at different centers. These items were required to be declassified and auctioned after obtaining necessary sanction from competent authority.

Audit was of the view that weak internal controls on management of assets could result into loss to the stated extent.

The matter was pointed out to concerned formations from July to November 2016. The formations at Sr. Nos. 3, 5, 7, 8, 10, 13 & 17 to 21 noted the observations for compliance. The formations at Sr. Nos. 1, 4, 6, 9, 11, 12 & 14 to 16 did not offer cogent replies. The formation at Sr. No. 2 did not offer any reply.

The matter was further reported to the PAO. In DAC meeting held on 05.01.2017, the paras at Sr. Nos. 6, 7, 11, 14, 15, 17, 18& 19 were kept pending for compliance. The amounts of the paras at Sr. Nos. 9& 12 were reduced to the extent shown in annexure after verification of recovery of Rs. 220,588. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that auction process be expedited to avoid deterioration of the items and sale proceeds be deposited into the government treasury besides strengthening of internal controls on management of assets.

CHAPTER 7

FORESTRY, WILDLIFE & FISHERIES DEPARTMENT

7.1 *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.

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

Introduction

The Appropriation Accounts for the year 2015-16 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 2015-16 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	52.748	(3.082)	49.666	46.044	(3.621)
PC21019	617.681	0.0001	617.682	556.616	(61.066)
PC21023	712.865	(43.931)	668.934	639.4698	(29.465)
PC22036	589.171	(235.879)	353.292	358.217	4.925
Total	1,972.465	(282.891)	1,689.574	1,600.346	(89.227)

Overview of Expenditure

The final budget of Forestry, Wildlife & Fisheries for the year ended 30 June, 2015 was Rs. 1,689.574 million. Out of this, actual expenditure was Rs. 1,600.346 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	1,383,294,000	1,242,129,119	(141,164,881)	10.20
Development	589,171,000	358,217,480	(230,953,520)	39.19
Total	1,972,465,000	1,600,346,599	(372,118,401)	18.86

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	1,336,282,000	1,242,129,119	(94,152,881)	7.05
Development	353,292,000	358,217,480	4,925,480	1.39
Total	1,689,574,000	1,600,346,599	(89,227,401)	5.28

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. (84.302) million at the close of the year 2015-16 under grants PC21010, PC21019, PC21023 & 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. However, excess expenditure amounting to Rs. 4.925 million for the year 2015-16 under grant PC22036 had not been got regularized so far. This was breach of legislative control over appropriations.

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

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

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.

7.4 AUDIT PARAS

Non production of record

7.4.1 Non-production of record-Rs.68.78 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, Wildlife and Fisheries Department, the auditable record was not produced despite repeated requests. The details are as under:

Sr. No	Name of formation	Period of audit	PDP No.	Nature of record	Amount (Rs.)
1	DFO Bahawalpur	2015-16	14712	Challans of Treasury Remittance (CTR)	28,693,027
2	DFO National Park, Lal Sohanra, Bahawalpur	2015-16	17338	Vouched account of abiana	2,100,000
3	DFO (South) Rawalpindi	2015-16	14875	Complete files, inspection notes etc.	13,417,500
4	DFO Attock	2015-16	17121	Auctioned trees	4,751,739
5	DFO Attock	2015-16	17123	Form-7 & 16, MBs etc.	4,340,929
6	DFO Bahawalnagar	2015-16	14859	Compartment files, monitoring and evaluation reports etc.	3,834,278
7	DFO Gujranwala	2015-16	15924	Compartment files, monitoring and evaluation reports etc.	2,738,900
8	DFO D.G.Khan	2015-16	16429	PC-1, working plan, history sheets etc.	2,586,655
9	DFO Muzaffargarh	2015-16	15923	Compartment files, monitoring and evaluation reports etc.	2,175,800

Sr. No	Name of formation	Period of audit	PDP No.	Nature of record	Amount (Rs.)
10	DFO Bahawalnagar	2015-16	14861	Compartment files, monitoring and evaluation reports etc.	1,777,902
11	DFO Okara	2015-16	15893	Vouched Account	854,805
12	DFO National Park, Lal Sohanra, Bahawalpur	2015-16	17326	Muster rolls	732,000
13	DFO Sahiwal	2015-16	15460	Supporting documents	592,165
14	DFO Murree	2015-16	15111	Supporting documents	185,000
15	Principal Punjab Forest School Ghoragali Murree	2014-16	16441	Call deposits, performance securities etc.	0
Total					68,780,700

Due to non-production of record, the authenticity of the accounts could not be verified.

The matter was pointed out to concerned formations during August to October 2016. The formations at Sr. Nos. 7&10 offered no comments. The other formations noted the observations for compliance. The formations at Sr. Nos. 3,4,5&8 replied that record is available for audit.

Replies were not accepted because no record was produced during audit.

The matter was further reported to the PAO. In DAC meeting held on 20.01.2017, the para at Sr. No. 7 was kept pending for probe. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

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

Irregularity & non compliance

**7.4.2 Irregular payment of salary through manual bills-
Rs.422.16 million**

As per Government of the Punjab, Finance Department letter No.SO(TT)2-2/72-Pt-I dated 19.07.2008, monthly salary of all government employees may strictly be disbursed through their bank accounts, failing which the salary of defaulting employees may be stopped.

During audit of Forestry, Wildlife and Fisheries Department, examination of salary bills and Acquittance Rolls revealed that salaries were paid on manual bills instead of paying the same through their bank accounts on computerized payroll system. Thus, an unauthorized mode of payment of salaries was adopted. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	DFO Lahore/Sheikhupura	2015-16	15538	77,627,699
2	DFO Khushab	2014-16	15540	60,866,897
3	DFO Changa Manga Kasur	2015-16	14899	55,884,070
4	DFO Gujranwala	2015-16	15925	34,492,991
5	DFO Gujrat	2015-16	15909	33,800,218
6	DFO Sargodha	2015-16	14955	31,640,446
7	DFO Bhakkar	2015-16	14628	27,947,918
8	DFO Bahawalpur	2015-16	14714	26,365,653
9	DFO Okara	2015-16	15108	25,470,830
10	DFO Publicity & Extension Lahore	2015-16	15552	24,844,578
11	DFO Sialkot	2015-16	14902	23,223,264
Total				422,164,564

Audit was of the view that violation of the government instructions by the management resulted in unauthorized payments of salaries showing weak financial and supervisory controls.

The matter was pointed out to concerned formations during July to October 2016. The formation at Sr. No. 2 replied that disbursement of pay through bank was not practically possible due to posting of staff in field. In remaining cases, the formations noted the observations for compliance.

The reply was not satisfactory because the transparent mechanism for the disbursement of salaries was not followed.

The matter was further reported to the PAO. In DAC meetings held on 05.01.2017 and 20.01.2017, the paras at Sr. Nos. 2, 4,5,6,7& 11 were kept pending for advice from Finance Department. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that matter be looked into, policy for the transparent disbursements through bank accounts be adopted besides strengthening of financial controls to avoid recurrence of such lapses in future.

7.4.3 Non-Clearance of amounts lying under the Head P-Deposits-Rs. 224.65 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 15.6 of Forest Manual Vol-II, all revenue received by the officers of the department should be paid into Treasury immediately.

During audit of Forestry, Wildlife and Fisheries Department, scrutiny of P-Deposit (Provisional Deposit) registers of various Divisional Forest Officers revealed that an amount of Rs.224,645,319 lying under the

head P-Deposits on account of sale of timber, income tax, sales tax, zakat, house rent, earnest money and replenishment cost was not transferred to relevant heads of accounts or refunded / accounted for. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	P-Deposit Amount (Rs.)
1	DFO Jhang	2015-16	15564	41,681,407
2	DFO Bahawalpur	2015-16	14702	35,524,052
3	DFO Lahore/Sheikhupura	2015-16	15530	34,689,750
4	DFO Faisalabad	2015-16	14252	9,734,525
5	DFO Faisalabad	2015-16	14247	27,887,309
6	DFO Sahiwal	2015-16	15462	22,147,660
7	DFO Jhang	2015-16	15583	1,102,384
8	DFO Jhang	2015-16	15582	752,073
9	DFO Multan	2015-16	15606	20,334,990
10	DFO (South) Rawalpindi	2015-16	14870	12,416,067
11	DFO (North) Rawalpindi	2015-16	14701	9,007,000
12	DFO Bahawalnagar	2015-16	14868	3,931,500
13	DFO Mianwali	2015-16	16689	2,240,217
14	DFO Changa Manga Kasur	2015-16	14892	1,917,664
15	DFO D.G.Khan	2015-16	16431	1,118,145
16	DFO Bahawalpur	2015-16	15922	160,576
Total				224,645,319

It was further observed that formations at Sr. Nos. 8, 10 & 11 spent Rs. 42,191,926 directly from replenishment cost instead of depositing the stated amounts into government treasury.

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

The matter was pointed out to concerned formations during July to October 2016. The formations at Sr. Nos. 4, 5, 10 & 16 stated that reply would be submitted after scrutiny of record. The formations at Sr. Nos.

6,11& 15 replied that action would be taken as per direction of the authority. In remaining cases, the formations noted the observations for compliance.

The matter was further reported to the PAO. In DAC meetings held on 08.12.2016 and 05.01.2017, the amounts of the paras at Sr. Nos. 7, 8& 13 was reduced after verification of record/recovery. The amount of the para at Sr. No. 4 was reduced to the extent shown in above table after verification of clearance of P-Deposits. The para at Sr. No. 5 was kept pending for clarification from Finance Department. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends immediate transfer of the amounts to the relevant heads of accounts besides fixing of responsibility for incurring unauthorized expenditure from replenishment cost and non-accounting of trees for disposal.

7.4.4 Irregular expenditure due to violation of tendering process-Rs.69.74 million

As per Rule 22 of Punjab Procurement Rules 2014, the procuring agencies shall use open competitive bidding as the principal method of procurement for the procurement of goods, services and works. Further, as per Rule 12(2) *ibid*, any procurement exceeding two million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that an amount of Rs.69,740,257(Annexure-5) was incurred on procurement of goods and services without advertisement on PPRA website in violation of above rules.

Audit was of the view that non observance of PPR 2014 lead to non transparent process of procurement.

The matter was pointed out to concerned formations during February 2015 and 2016 as well as during September and October 2016. The formations at Sr. Nos. 3 & 5 replied that due to legislation and stay order, supply was received in the light of approved operational clause of the contract. The formation at Sr. No. 14 replied that procurement was made on emergency grounds.

The replies were not tenable because no documentary evidence in support of contentions were shown to audit. In remaining cases, the observations were noted for compliance.

The matter was further reported to the PAO. In DAC meeting held on 20.01.2017, the para at Sr. No. 14 was kept pending for regularization from Finance Department. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that matter be probed to fix the responsibility besides regularization of expenditure.

7.4.5 *Doubtful payments to daily labour-Rs. 60.86 million*

As per Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud and negligence.

During audit of Forestry, Wildlife and Fisheries Department, examination of record of the following Divisional Forest Officers revealed that heavy payments were made to daily labour on account of different forest operations but neither the files containing the particulars of labour nor their Computerized National Identity Cards (CNICs) were found attached with the muster rolls.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	DFO Bhakkar	2015-16	14706	16,709,329
2	DFO Bhakkar	2015-16	14699	12,960,352
3	DFO Okara	2015-16	15107	9,464,515
4	DFO Sialkot	2015-16	14904	7,985,420
5	DFO Gujranwala	2015-16	15944	7,418,099
6	DFO Attock	2015-16	17122	2,844,800
7	DFO Gujranwala	2015-16	15940	1,958,812
8	DFO Sialkot	2015-16	14908	1,519,882
Total				60,861,209

Audit was of the view that weak internal controls on payments resulted in doubtful expenditure on daily labour.

The matter was pointed out to concerned formations during July to October 2016. The formations noted the observations for compliance.

The matter was further reported to the PAO. In DAC meetings held on 05.01.2017 and 20.01.2017, the paras at Sr. Nos. 1 & 2 were kept pending for regularization from competent authority. The paras at Sr. Nos. 4 & 8 were kept pending for inquiry. The paras at Sr. Nos. 5 & 7 were kept pending for probe. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that matter be inquired, responsibility be fixed besides strengthening of financial and supervisory controls to avoid recurrence of such lapses in future.

7.4.6 Irregular appointments of contingent paid staff-Rs.16.33 million

As Per Finance Department letter No. RO(Tech)FD2-2/2001 dated 03.11.2008, the appointment of contingent paid staff shall be made on merit and after advertisement in leading newspapers.

During audit of Lahore Zoo, Lahore for the period 2015-16, it was observed that appointments of contingent paid staff were initially made for three months and continued for two years without advertisement through press and without keeping in view the merit policy.

Audit was of the view that weak financial controls over appointments resulted in irregular expenditure of Rs. 16.33 million on contingent paid staff.

The matter was pointed out to concerned formation during September 2016. The formation replied that the subject matter was already under consideration.

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

Audit recommends that matter should be probed to fix responsibility besides condonation of irregularity from the Finance Department.

(PDP No. 15276)

7.4.7 Irregular grant of Zoo Welfare/ Extra Duty Allowance- Rs. 3.79 million

As per Rule 25 of Punjab Zoos and Safari Parks Rules 2012, the account of a Zoo or Safari Park shall be operated and maintained in accordance with instructions and directives issued by the Government. Moreover, as per Rule 8(a) of Lahore Zoo Constitution, 1969, “the committee shall advise on all matters of management, welfare improvement of the Zoo”. No financial power was given to Zoo Maintenance Committee (ZMC) under Rule 8 *ibid*.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that following inadmissible payments of allowances valuing Rs. 3,793,887 were made to Zoo staff on the recommendations of Zoo

Maintenance Committee (ZMC) having no such financial powers. The details are as under:

Sr. No	Name of formation	Period of audit	PDP No.	Nature of allowance	Amount (Rs.)
1	Lahore Zoo, Lahore	2015-16	16422	Zoo Welfare Allowance	2,305,865
2	Lahore Zoo, Lahore	2015-16	15279	Extra Duty Allowance	1,488,022
Total					3,793,887

Audit was of the view that weak management and financial controls on payment of allowances resulted into irregular expenditure.

The matter was pointed out to concerned formation in September 2016. The formation replied that the subject matter was already under consideration.

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

Audit recommends that matter should be investigated, responsibility be fixed and irregularity got regularized from competent authority besides strengthening financial controls.

Performance

7.4.8 Loss due to non-auction of forest products-Rs. 35.83 million

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

During audit of Forestry, Wildlife and Fisheries Department, it was observed that auction proceedings of different forest products and pet photography rights etc., were not made causing estimated loss of Rs. 35,828,818 to public exchequer.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of non-auction	Amount (Rs.)
1	DFO Bahawalpur	2015-16	14713	Forest products	16,179,530
2	DFO Bhakkar	2015-16	14710	Forest products	13,982,733
3	DFO Okara	2015-16	15110	Old nursery plants	1,692,255
4	Assistant Director, Sericulture, Lahore	2014-15	13628	Mulberry shoots	1,644,300
5	Lahore Zoo, Lahore	2015-16	15284	Public toilet	1,230,000
6	Lahore Zoo, Lahore	2015-16	15283	Pet photography rights	1,100,000
Total					35,828,818

Audit was of the view that weak supervisory and management controls towards revenue collection resulted in loss to public exchequer.

The matter was pointed out to concerned formations during March 2016 and July to September 2016. The formations noted the observations for compliance.

The matter was further reported to the PAO. In DAC meeting held on 05.01.2017, the para at Sr. No. 2 was kept pending for compliance. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the matter be investigated at administrative level for fixing responsibility of non-auction besides strengthening the financial and supervisory controls to avoid recurrence of such lapses in future.

7.4.9 Less achievement of revenue targets-Rs.13.24 million

As per Rule 5.8 of Chapter 5 of the Punjab Budget Manual 2008 (seventh edition), the estimates of receipts should be forecasted accurately at the time of their preparation, as the financing of the programme of

expenditure in the various departments is vitally dependent upon it. The under-estimating of receipts will cause an alarming position of ways and means, while over gross estimating may raise false hopes, which may be falsified in the end. Therefore, the estimates submitted by the estimating officers should neither be inflated nor under-pitched.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that rigorous efforts were not made towards achievement of revenue targets fixed by Government causing loss of Rs. 13,240,175. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Targets fixed (Rs.)	Targets achieved (Rs.)	Difference (Rs.)	Short fall %age
1	DFO Bhakkar	2015-16	16421	21,650,000	12,861,662	8,788,338	41
2	DFO Bahawalpur	2015-16	16904	4,902,000	3,358,809	1,543,191	31
3	Director Fisheries HM, Lahore	2014-15	13631	2,000,000	669,000	1,331,000	67
4	Assistant Director Fisheries, Kasur	2003-15	14917	2,120,000	1,048,212	1,071,788	51
5	Punjab Forest School Bahawalpur	2005-16	15918	897,000	391,142	505,858	56
Total						13,240,175	

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

The matter was pointed out to concerned formations during February 2015 and July to October 2016. The formations at Sr. Nos. 3 & 5 stated that reply would be submitted after scrutiny of record. The formation at Sr. No. 3 replied that fish seed for biological control of dengue was also produced in the ponds and due to this seed production, major compound was affected. The formation at Sr. No. 4 stated that total income target was more than achieved.

Replies were not considered satisfactory because the receipt short fall in cases of Sr. Nos. 3&4 was more than 50%. In remaining cases, the formations noted the observations for compliance.

The matter was further reported to the PAO. In DAC meeting held on 05.01.2017, the para at Sr. No. 1 was kept pending for regularization from Finance Department. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

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

7.4.10 *Fruitless and doubtful expenditure on watch & ward- Rs.3.20 million*

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

During audit of Divisional Forest Officer, Lal Sohanra National Park, Bahawalpur for the period 2015-16, it was observed that black bucks were kept at RD 65 & RD 25 and expenditure of Rs. 3,205,761 was incurred on watch & ward. The administrator Lal Sohanra National Park admitted in his letter dated 15.01.2016 that Deputy Director, Wildlife, Bahawalpur Division had recruited staff for protection and watch & ward of black bucks at RD 65 & RD 25 under the scheme “Establishment of Chinkara & Black Buck Breeding Centre, Lal Sohanra National Park, Bahawalpur”.

Audit was of the view that there was no justification for incurring separate expenditure of Rs.3,205,761 by the DFO, Lal Sohanra National Park on the same purpose which was already handled under above development scheme.

The matter was pointed out to concerned formation in November 2016. The formation stated that compliance would be submitted soon.

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

Audit recommends that matter should be probed at appropriate level, responsibility for the lapse be fixed besides strengthening internal controls.

(PDP No. 17328)

Recoveries and overpayments

7.4.11 Non-recovery of government dues-Rs. 1,250.50 million

According to Rule 4.1 of PFR Vol-I, the departmental controlling officers should see that all sums due to government are regularly received and checked against demands and that they are paid into the Treasury.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that an amount of Rs. 1,250,499,936 (Annexure-6) was outstanding against various contractors on account of sale of timber and from officers/officials on account of theft, damages of trees/wood etc.

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

The matter was pointed out to concerned formations during July to October 2016. The formations at Sr. Nos. 1 & 7 replied that outstanding

dues were related to previous years. The formations at Sr. Nos. 2, 15,19,22,23, 26, 34, 35,38&39 stated that detailed reply would be submitted after scrutiny of record. Replies were not considered satisfactory. The formations at Sr. Nos. 13&29 did not offer any comments. In remaining cases, formations noted the observation for compliance.

The matter was further reported to the PAO. In DAC meetings held on 08.12.2016,05.01.2017 and 20.01.2017, the amounts of the paras at Sr. Nos. 2, 4, 5, 9, 10,13, 14, 20, 29&37 were reduced to the extent shown in annexure after verification of record and recovery. The paras at Sr. Nos. 21& 33 were kept pending for recovery. The para at Sr. No. 19 was kept pending for Finance Department. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

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

7.4.12 Non-deduction of Income Tax and Punjab Sales Tax- Rs. 19.90 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.

Further, as per Sr. Nos. 27 and 39 of the Second Schedule of the Punjab Sales Tax on Services Act 2012, Punjab Sales Tax @16% is deductible on services provided by securityagency and services provided for specified purposes.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that managements did not deduct Income Tax/Punjab Sales Tax from the suppliers on account of purchases, services rendered and auctions of timbers etc. on prescribed rates.

Audit was of the view that weak internal controls over recovery of taxes resulted in non deduction of applicable taxes amounting to Rs. 19,900,599 (Annexure-7).

The matter was pointed out to concerned formations during July to October 2016. The formations noted the observations for compliance.

The matter was further reported to the PAO. In DAC meetings held on 08.12.2016 and 05.01.2017, the amounts of the paras at Sr. Nos. 9 & 21 was reduced to the extent shown in annexure after verification of recovery. The para at Sr. No. 11 was kept pending for recovery. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the department should effect prompt recovery and deposit the same into relevant treasuries besides strengthening internal controls on taxation.

7.4.13 Stock items found missing-Rs. 1.78 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, Wildlife and Fisheries Department, it was observed that as per Form-7, the store/stock articles i.e. timber, fire wood and P-bag plants etc. valuing Rs. 1,783,890 were missing in the stock.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Items found missing /short	Amount (Rs.)
1	DFO D.G. Khan	2015-16	16437	131,379 P-bag plants	1,313,790
2	DFO Changa Manga Kasur	2015-16	14896	1,200 Plants	237,600
3	DFO Gujrat	2015-16	15937	77,500 P. bag plants	232,500
Total					1,783,890

Audit was of the view that weak internal controls on inventories resulted in shortage of stock.

The matter was pointed out to concerned formations in September and October 2016. The formations noted the observations for compliance.

The matter was further reported to the PAO. In DAC meeting held on 20.01.2017, the para at Sr. No. 3 was kept pending for compliance. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that matter should be probed to fix the responsibility, recovery of the cost of missing articles be effected from the defaulters and deposited into government treasury besides strengthening of internal controls.

7.4.14 Non recovery of penal rent -Rs. 941,024

As per Finance Department letter No. SO(PW-II)XV(24)/76 dated 27.09.1980, the penal rent @ 60% of the pay of un-authorized occupants should be deducted.

During audit of Forestry, Wildlife and Fisheries Department, scrutiny of allotment register and payrolls revealed that house as well as

penal rent was not recovered from illegal occupants of government residencies. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of allowance/ recovery	Amount (Rs.)
1	DFO Bhakkar	2015-16	14711	Penal rent	541,536
2	Lahore Zoo, Lahore	2015-16	15278	House rent	399,488
Total					941,024

It is pertinent to mention here that two officials of DFO, Bhakkar were residing in the official accommodations despite the fact that they were not in service since long.

Audit was of the view that non adherence to government instructions and rules resulted in non-recovery of penal rent and irregular payment of allowances.

The matter was pointed out to concerned formations during July and September 2016. The observations were noted for compliance.

The matter was further reported to the PAO. In DAC meeting held on 05.01.2017, the para at Sr. No. 1 was kept pending for recovery. Further progress was not reported till the finalization of this report. As regards remaining para at Sr. No. 2, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the department should strengthen its internal controls, get the residences vacated from the illegal occupants, calculate the amount of penal rent up till the period of vacation, effect recovery from the concerned and deposit the same into government treasury.

7.4.15 Excess consumption of POL beyond ceiling-Rs.704,122

According to Government of the Punjab S&GAD letter No. MTO (S&GAD) AT.II dated 22.09.1999, a maximum limit of 200, 175, and 150 liters was fixed on vehicles used by Secretaries to Government of Punjab,

Additional Secretaries, Deputy Secretaries and staff officers respectively for control on expenditure on use of official vehicles.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that POL amounting to Rs. 704,122 was drawn in excess of ceiling fixed by the Government. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)	Excess POL used (Liters)
1	Deputy Director Sericulture Lahore	2014-16	15901	546,488	6177
2	DFO Lahore	2015-16	16426	157,634	2,251
Total				704,122	

Audit was of the view that weak financial controls resulted in excess consumption of POL.

The matter was pointed out to concerned formations in September 2016. The formations noted the observations for compliance.

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

Audit recommends that recovery be effected from the concerned besides strengthening of financial controls to avoid recurrence of such lapses in future.

Others

7.4.16 Non-disposal of timber and plants-Rs.299.57 million

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

During audit of Forestry, Wildlife and Fisheries Department, scrutiny of the record like Form-7, 17 and fixed demand register revealed

that timber, firewood, confiscated wood and plants worth Rs.299,573,179 (Annexure-8) were lying un-disposed off.

Audit was of the view that weak internal controls on asset management deprived the government of timely realization of revenue to the tune of Rs.299,573,179.

The matter was pointed out to concerned formations during July to October 2016. The formations at Sr. Nos. 1 & 18 stated that reply would be submitted after scrutiny of record. The formation at Sr. No. 4 did not offer any comment. In remaining cases, observations were noted for compliance.

The matter was further reported to the PAO. In DAC meetings held on 08.12.2016,05.01.2017 and 20.01.2017, the amounts of the paras at Sr. Nos. 8, 13, 15, 16, 20&22 were reduced to the extent shown in annexure after verification of recovery. The amounts of the paras at Sr. Nos. 3& 6 were reduced to the extent shown in table after verification of record. The amount of the para at Sr. No. 4 was enhanced to the extent shown in annexure after determining revised sale price of balance plants. The para at Sr. No. 2 was kept pending for production of record. The para at Sr. No. 14 was kept pending for compliance. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

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

7.4.17 Non-finalization of forest offence cases-Rs.17.67 million

According to sub paras 7 to 12 & 27 of Rule 3.8 (Chapter-III Misc.) of Forest Manual Vol-III, if the accused refuses to compound and to pay the compensation, the offence should not be delayed and

prosecution challans should be made and submitted in the Range Office within a week of receipt of the damage report or further report of the denial to compound the offence.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that in certain forest offence cases neither the offenders paid the compensation nor they were prosecuted in the courts of law resulting in a loss of Rs.17,669,648. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	DFO Bahawalnagar	2015-16	14858	4,177,560
2	DFO Bhakkar	2015-16	14705	3,347,855
3	DFO R.Y.Khan	2015-16	13340	3,533,880
4	DFO Muzaffargarh	2015-16	16017	1,702,470
5	DFO Sahiwal	2015-16	15461	1,573,455
6	DFO Multan	2015-16	15602	1,226,840
7	DFO National Park, Lal Sohanra, Bahawalpur	2015-16	17336	945,507
8	DFO Gujranwal	2015-16	15941	353,900
9	DFO D.G.Khan	2015-16	16435	290,666
10	DFO Multan	2014-15	13333	195,820
11	DFO Mianwali	2015-16	15905	66,000
12	DFO Changa Manga Kasur	2015-16	14898	142,485
13	DFO (South) Rawalpindi	2015-16	14877	113,210
Total				17,669,648

Audit was of the view that weak supervisory and management controls resulted in non-pursuance of cases and pending recoveries.

The matter was pointed out to concerned formations during October 2015 and July to October 2016. The formations noted the observations for compliance.

The matter was further reported to the PAO. In DAC meetings held on 05.01.2017 and 20.01.2017, the amounts of the paras at Sr. Nos. 2, 8 & 11 were reduced to extent shown in above table after verification of

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

Audit recommends early finalization of cases besides fixing of responsibility for the delay and immediate recovery of the loss.

7.4.18 Misappropriation of Chil Scants-Rs.2.08 million

As per paragraph 2.4 (i) of Forest Manual Vol-II, the Officer in charge of forest division is responsible for the proper management of the forest business and for the finance of his division.

During audit of DFO Timber Extraction Division Rawalpindi for the period 2015-16, examination of Form-07 (Timber) for Latrar Range revealed that in April 2016, 3,466 Cft Chil Scants were sent to Sihala Range Sale Depot vide Credit Voucher No.37 of 4/16 but in Form-07 of the Sihala Range nothing was found recorded. This showed that the Chil Scants valuing Rs. 2.079 million had been misappropriated.

Audit was of the view that weak internal controls on asset management resulted in misappropriation of Chil Scants.

The matter was pointed out to concerned formation in August 2016. The formation noted the observation for detailed reply.

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

Audit recommends a thorough probe into the matter and fixing of responsibility besides recovery from the concerned.

(PDP No. 15123)

7.4.19 Non-disposal of condemned vehicles-Rs. 1.80 million (approximately)

As per Rule 15.3 of PFR Vol-I, a competent authority may sanction the sale or disposal of stores regarded as surplus, obsolete or unserviceable or order the write off of losses of stores.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that government vehicles were lying unserviceable/off road/condemned. Due to non-disposal, their condition was deteriorating day by day. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Item	Amount (Rs.)
1.	DFO Lahore/Sheikhupura	2015-16	15539	03 vehicles	900,000
2.	DFO Jhang	2015-16	15563	02 vehicles and one tractor	300,000
3.	DFO Khushab	2014-16	15541	Vehicle	300,000
4.	DFO Publicity & Extension Lahore	2015-16	15554	30 motor cycles	300,000
Total					1,800,000

Audit was of the view that weak internal controls over asset management resulted in a loss of Rs.1,800,000.

The matter was pointed out to concerned formations in August 2016. The formations noted the observations for compliance.

The matter was further reported to the PAO. In DAC meetings held on 08.12.2016 and 05.01.2017, the para at Sr. No. 3 was kept pending for compliance. The amount of the para at Sr. No. 2 was reduced to the extent shown in above table after verification of record. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that department should take appropriate action to avoid further deterioration of the assets besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

7.4.20 *Illegal occupation of 5,728 acres of land*

As per paragraph 2.4 (i) of Forest Manual Vol-II, the Officer in charge of forest division is responsible for the proper management of the forest business and for the finance of his division.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that forest land measuring 5,728 acres valuing billion of rupees was under illegal occupation. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Area encroached
1	DFO Sialkot	2015-16	15903	4,750 acres
2	DFO Multan	2015-16	15605	906 acres
3	DFO DG Khan	2015-16	16434	72 acres
Total				5,728 acres

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

The matter was pointed out to concerned formations in October 2016. The formations noted the observations for compliance.

The matter was further reported to the PAO. In DAC meeting held on 20.01.2017, the para at Sr. No. 1 was kept pending for compliance. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit stresses upon strengthening of internal controls and vacation of the state land from the illegal occupants besides fixing of responsibility and recovery of the loss.

CHAPTER 8

HEALTH DEPARTMENT

8.1 *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.

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

Introduction

The Appropriation Accounts for the year 2015-16 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 2015-16 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	500.278	112.627	612.905	396.726	(216.179)
PC21016	63,061.165	0.0001	63,061.166	57,763.642	(5,297.524)
PC13034	36.710	0	36.710	32.040	(4.670)
PC22036	20,143.316	9,555.050	29,698.366	27,018.648	(2,679.718)
Total	83,741.469	9,667.678	93,409.147	85,211.057	(8,198.090)

Overview of Expenditure

The final budget of Health Department for the year ended 30 June, 2016 was Rs. 93,409.147 million. Out of this, actual expenditure was Rs. 85,211.057 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	63,598,153,000	58,192,408,647	(5,405,744,353)	8.49
Development	20,143,316,000	27,018,648,416	6,875,332,416	34.13
Total	83,741,469,000	85,211,057,063	1,469,588,063	1.75

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	63,710,781,000	58,192,408,647	(5,518,372,353)	8.66
Development	29,698,366,000	27,018,648,416	(2,679,717,584)	9.02
Total	93,409,147,000	85,211,057,063	(8,198,089,937)	8.78

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. (8,198.090) million at the close of the year 2015-16 under grants PC21010, PC21016, PC13034 & 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	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	36	89	29
24	2011-12	97	25	72	26
25	2013-14	89	12	77	13
Total		3493	1734	1764	50

The compliance with PAC Directives in Health Department during the years 2009-10 to 2013-14 is unsatisfactory. The attention of the department is also drawn towards the compliance status for the years 1994-95 and 1995-96.

8.4 RECURRING ISSUES FOR ATTENTION OF PAC

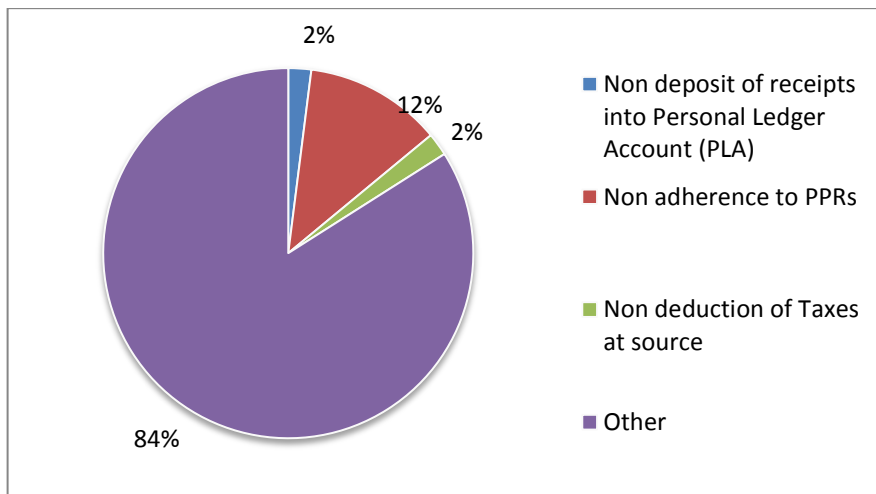
This section invites attention of PAC to irregularities of recurring nature which need immediate intervention by the PAO.

Trend of Audit Findings over Five Years:

A glance at the 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 PPRs
- c) Non deduction of Taxes at source

As illustrated in the chart below a significant portion of irregularities (around 16 percent) over the 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 PPRs 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 PPRs	Non deduction of Taxes at source
2012-13	3,347,100,000	234,260,000	174,970,000	148,020,000
2013-14	1,120,730,000	273,830,000	78,850,000	71,510,000
2014-15	6,643,230,000	332,430,000	768,580,000	296,540,000
2015-16	8,589,770,000		1,530,260,000	43,341,000
2016-17	22,675,661,000	217,100,000	2,497,660,000	196,320,000
Total	42,376,491,000	1,057,620,000	5,050,320,000	755,731,000
	Percentage	2%	12%	2%

Factors behind Recurrence of Irregularities:

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

8.5 AUDIT PARAS

Fraud / Misappropriation

8.5.1 *Embezzlement of government funds-Rs. 9.31 million*

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

During audit of QAMC (Civil Hospital), Bahawalpur for the period 2015-16, a comparison of salary of the institution drawn as per payroll and expenditure booked as per expenditure statement revealed that there was a difference of Rs. 14,609,439. On enquiry into the matter, the management produced some manual bills of salaries amounting to Rs. 5,294,807. Thus, the difference between the figures of salary as per payroll and as per expenditure statement was narrowed down to Rs.9,314,632. The management could not produce the vouchers of the pay and allowances amounting to Rs. 9,314,632 for further verification, rather it was admitted by the administration that the said amount had been embezzled. The management did not share details of any inquiry conducted into the matter nor the proof of registration of any FIR or referring the matter to Anti-Corruption Department.

Audit was of the view that the embezzlement took place due to negligent and weak administration of payroll resulting in loss to the exchequer.

The matter was pointed out to concerned formation in August 2016. The formation replied that an amount of Rs.4,294,601 had been recovered and deposited into concerned salary accounts maintained by the institution. This recovered amount is being shifted into government treasury i.e. PLA of the institution. Remaining recoverable amount of Rs. 3,729,602 is under process of recovery and when this amount is recovered that will also be shifted into government treasury.

The matter was further reported to the PAO. In DAC meeting held on 27.01.2017, the para was kept pending for decision of Anti-corruption Establishment. Further progress was not reported till the finalization of this report.

Audit recommends that the matter may be investigated at the matter at Administrative Department level to fix responsibility, deposit the amount recovered of Rs.4,294,601 into Treasury and effect recovery of balance amount of Rs.5,020,031, besides strengthening of internal controls to avoid such serious lapses in future.

(PDP No.14834)

8.5.2 Theft of machinery, blood bags and medicine-Rs. 3.43 million

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

During audit of accounts of Faisalabad Institute of Cardiology, Faisalabad for the period 2015-16, scrutiny of the record of establishment revealed that a FIR bearing No. 852 dated 02.10.2015 was got registered in Police Station Civil Lines Faisalabad by the Medical Superintendent of the hospital regarding theft of store articles valuing Rs. 3,430,585. It was further observed that neither departmental action regarding recovery of loss from the delinquents was taken nor the loss was reported to the government as required under rules. The details are as under:

Sr. No.	PDP No.	Items stolen	Amount (Rs.)
1	15511	Blood Bags and BT set iron Blood Bank	1,719,190
2	15512	Medicine and OT items	1,111,395
3	15513	Microscope and Blood Shaker from Blood Bank	600,000
Total			3,430,585

Audit was of the view that weak internal controls on inventories resulted in theft of valuable items of the hospital.

The irregularity was pointed out to concerned formation in September 2016. The formation noted the observations for compliance.

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

Audit recommends that the department should pursue the matter with Police vigorously and take effective steps to get the loss made good under report to Audit, besides strengthening of internal controls on store account.

Non production of record

8.5.3 Non production of record-Rs. 10,206.81million

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 Health Department, the auditable record relating to transaction amounting to Rs. 10,206,810,432 (Annexure-9) was not produced despite repeated requests.

Due to non-production of record, the authenticity of the accounts could not be verified.

The matter was pointed out to concerned formations in August 2014 and from July 2016 to November 2016. The formations at Sr. Nos. 3,4,6,8,11,13 & 15 stated that record is available. The reply was not based on facts as no record was produced for verification. The formations at Sr. Nos. 1,2, 5 & 12 stated that record is available in the office of AG Punjab. The formations at Sr. Nos. 7, 9,10&26 noted the observation for compliance. The remaining formations offered vague replies.

The matter was further reported to the PAO. In DAC meetings held on 05.01.2017, 12.01.2017, 25.01.2017 and 02.02.2017, the amount of the para at Sr. No. 21 was reduced to the extent shown in annexure after verification of record. The paras at Sr. Nos. 4, 11, 13, 15, 18, 23, 29,33, 37,38&39 were kept pending for compliance. The paras at Sr. Nos. 16 & 40 were kept pending being subjudice. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

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

Irregularity and non-compliance

***8.5.4 Irregular expenditure incurred beyond competency-
Rs.4,307.16 million***

As per Sr. No. 19 of Schedule-V of Delegation of Financial Powers laid in Punjab Medical and Health Institutions Rules 2003, the Medical Superintendent was empowered to accord sanction up to Rs. 10 lac for the purchase of drugs / medicines in bulk. Moreover, as per Sr. No. 18 (I) of Schedule-V *ibid*, the Medical Superintendent was empowered to accord sanction for purchase and repair of instruments, fixtures / furniture up to Rs.200,000. Furthermore, as per Sr. No. 2 (b) (ii) and 2 (b) (vii) of Punjab Delegation of Financial Powers Rules 2006, the Medical Superintendent was empowered to accord sanction upto Rs. 4 lac for the purchase of stationery and printing material.

During audit of Health Department, it was observed that an amount of Rs.4,307,161,728(Annexure-10) was incurred on procurement of goods and services by sanctioning amounts beyond financial powers delegated to sanctioning authorities. The expenditure was thus held irregular.

Audit was of the view that weak internal controls on financial delegation of powers under PM&HI Rules 2003 and Punjab Delegation of Financial Powers Rules resulted in expenditure beyond competency.

The matter was pointed out to concerned formations in October 2015 and from July to November 2016. The formations at Sr. Nos. 2, 21 & 33 noted the observations for compliance. The formation at Sr. No. 1 replied that the Director Finance was fully competent to accord sanction with regard to pay and allowances. The formations at Sr. Nos. 3, 5 & 12 replied that the MS had full powers to sanction expenditure on the purchase of medicine. The formations at Sr. Nos. 4, 8, 10, 11, 13 to 18, 22 to 25, 26 to 28& 30 offered vague and evasive replies. The formation at Sr. No. 31 replied that the sanctions were accorded by the competent authority. The formations at Sr. Nos. 6, 7, 9, 19, 20, 22, 31, 32& 34 stated that the detailed reply would be submitted after scrutiny of record.

The replies were not acceptable as the same were evasive and without any documentary evidence.

The matter was further reported to the PAO. In DAC meetings held on 09.01.2017, 18.01.2017, 20.01.2017, 25.01.2017 and 27.01.2017, the paras at Sr. Nos. 1, 2, 5, 6,13, 18, 26& 34 were kept pending for regularization from Finance Department. The paras at Sr. Nos. 4, 8, 9, 11, 15, 19, 20 & 25 were kept pending for approval from BOM. The para at Sr. No. 22 was kept pending for probe. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the matter may be inquired to fix the responsibility and irregular expenditure be got regularized from the competent authority, besides strengthening of financial and supervisory controls.

8.5.5 Irregular receipt of user charges-Rs. 1,281.70 million

According to Rule 3(1)(e) of the Punjab Medical & Health Institution Rules 2003, the Board of Management (BOM) shall determine user charges and fee for admission, clinical and procedural services and facilities with the prior approval of the government.

During audit of Health Department for the period 2015-16, it was observed that user charges were received from patients at the rates prescribed by the Board of Management without getting prior approval from the government in violation of rules. The details are as under.

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	ShaikhZayed Medical Complex, Lahore	2015-16	16332	531,941,000
2	Rawalpindi Institute of Cardiology, Rawalpindi	2015-16	16466	228,429,761
3	Ch. PervaizEllahi Institute of Cardiology, Multan	2015-16	16849	109,931,807
4	QAMC & Allied Institutions, Bahawalpur	2015-16	14676	75,910,164
5	ShaikhZayed Medical College & Allied Institutions, R.Y.Khan	2014-15	13386	58,574,000
6	RMC and Allied Institutions Rawalpindi	2015-16	16935	57,385,629
7	RMC and Allied Institutions Rawalpindi	2014-15	13769	51,740,619
8	PMC & Allied Institutions Faisalabad	2014-15	13006	42,711,470
9	RMC & allied institutions, Rawalpindi	2015-16	16764	38,772,552
10	Benazir Bhutto Shaheed Hospital, Rawalpindi	2015-16	16777	30,619,290
11	RMC and Allied institutions Rawalpindi	2014-15	13759	20,915,355
12	RMC and Allied institutions Rawalpindi	2014-15	13746	17,215,150
13	Ghazi Khan Medical College, D.G. Khan	2015-16	14727	11,351,515
14	QAMC & Allied Institutions, Bahawalpur	2015-16	14723	6,202,108
Total				1,281,700,420

Audit was of the view that disregard to the rules and weak management controls resulted in irregular receipt of user charges.

The matter was pointed out to concerned formations during October 2015 and August to October 2016. The formations at Sr. Nos. 1, 2, 4, 8 & 14 offered vague & evasive replies. The formations at Sr. Nos. 3, 6, 9 & 10, noted the observations for compliance. The formations at Sr. Nos. 5, 7, 11, 12 stated that all the rates of user charges were fixed with the approval of BOM. The formation at Sr. No. 13 stated that reply would be submitted after complete verification of record.

The replies were not acceptable as the same were evasive and without any documentary evidence.

The matter was further reported to the PAO. In DAC meetings held on 16.01.2017, 25.01.2017, 27.01.2017 and 02.02.2017, the para at Sr. No. 13 was kept pending for approval from competent authority. The paras at Sr. Nos. 2, 3, 9, 10 & 14 were kept pending for policy decision from Health Department. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the department should seek approval of the government prior to implementation of user charges besides condonation of irregularity.

8.5.6 Mis-procurement of goods and services- Rs.1,284.78million

According to Rule 4 of PPR 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Moreover, as per Rule 9 (ibid), a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or

regrouping of the procurements so planned. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website. Furthermore, as per Rule 69 *ibid*, any violation of these rules shall be treated as mis-procurement.

During audit of Health Department, it was observed that expenditure to the tune of Rs.1,284,776,202(Annexure-11) was incurred on procurements of goods and services of various kinds without observing above stated rules. Thus the foresaid expenditure was called irregular as a result of mis-procurement of goods and services.

Audit was of the view that non observance of PPR 2014 led to a non transparent process of procurement.

The matter was pointed out in January 2016 and from July to November 2016. The formations at Sr. Nos. 1,5,9,10,15,16& 17 offered vague replies. The formation at Sr. No. 14 replied that the detailed reply would be submitted after verification of record. The formation at Sr. No. 23 replied that the tender notice was published in press & PPRA. The remaining formations noted the observations for compliance.

The matter was further reported to the PAO. In DAC meetings held on 09.01.2017 and 27.01.2017, the paras at Sr. Nos. 2, 6, 10, 13, 16 & 17 were kept pending for regularization from Finance Department. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the matter be inquired into, responsibility fixed and irregular procurements be got regularized from the competent authority, besides strengthening of supervisory and financial controls to improve financial indiscipline and to avoid such repetition in future.

8.5.7 Irregular procurements made in violation of Punjab Procurement Rules-Rs.1,136.34 million

As per Rule 4 of Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Further, Rule 12(1) states that a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in the public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper. Rule 12(2) requires that the Procurement exceeding to two million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu.

During audit of Health Department, it was observed that expenditure to the tune of Rs.1,136,348,687(Annexure-12) was incurred on procurements of goods and services without observing above stated rules. Thus, the procurements made in violation of Punjab Procurement Rules held the whole expenditure irregular.

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

The lapses were pointed out to concerned formations from July to November 2016. The formation at Sr. No. 12 replied that the amount was paid to M/s Jhone Snow regarding training as per agreement duly approved by competent authority. The formation at Sr. No. 18 replied that the repair of medical equipment was made in case to case basis as per need

and demand of end user. The formations at Sr. Nos. 2,3 & 10 offered no reply. The formations at Sr. Nos. 1,14 & 15 offered vague replies. The remaining formations noted the observations for compliance.

The matter was further reported to the PAO. In DAC meetings held on 09.01.2017, 16.01.2017, 27.01.2017 and 02.02.2017, the para at Sr. No. 19 was kept pending for probe. The para at Sr. No. 21 was kept pending for ex-post facto sanction from BOM. The paras at Sr. Nos. 28 &34 was kept pending for regularization from Finance Department. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the matter be inquired into, responsibility fixed and irregular procurements be got regularized from the competent authority, besides strengthening of supervisory and financial controls.

8.5.8 *Unauthorized opening of bank accounts-Rs.735.59 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 Health Department, it was observed that various formations were maintaining bank accounts in scheduled banks without necessary prior permission from the Finance Department. Audit further noted that an amount of Rs. 735,587,241 was lying in the said accounts. Audit held retention of such a significant amount of funds in commercial

banks as irregular in the absence of requisite approval of the Finance Department. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Mayo Hospital & School of Nursing Lahore	2015-16	15150	391,513,879
2.	Sir Ganga Ram Hospital Lahore	2015-16	15146	321,890,824
3.	Public Health Nursing School, Lahore	2015-16	16285	19,036,558
4.	May Hospital & School of Nursing Lahore	2015-16	15151	3,145,980
Total				735,587,241

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

The matter was pointed out to concerned formations from August to October 2016. The formations at Sr. Nos. 1 & 4 stated that case had already been forwarded to Finance Department. The formation at Sr. No. 3 noted the observations for compliance. The formation at Sr. No. 2 offered vague and evasive reply.

The matter was further reported to the PAO. In DAC meetings held on 09.01.2017, the para at Sr. No. 3 was kept pending for regularization from Finance Department. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends to fix responsibility regarding opening of bank account without approval of the Finance Department and unspent balances lying in bank accounts be refunded to government as required under rules.

8.5.9 Undue retention of government money-Rs.630.83 million

According to Government Instructions issued by the Finance Department vide their 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 with drawl from the Treasury should be kept in a commercial bank except with the specific sanction of the Finance Department. In case any bank account has been opened by some Offices/institutions the same may be closed forthwith and the balance standing therein credited to the Government account.

Moreover Rule 17.19 of PFR Vol-I, states that it is also not permissible to draw advances from the Treasury to prevent the lapse of appropriations.

During audit of Health Department, it was observed that funds to the tune of Rs.630.833 million were drawn from government treasury and amounts shifted into commercial bank accounts opened without obtaining prior approval of finance department in violation of aforesaid rules. Audit further observed that funds were drawn at the eleventh hour of fiscal year under audit just to avoid the lapse of appropriation. The details are as under.

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
1	DG Health Services, Lahore	2015-16	15865	unauthorized retention of public money	360,000,000
2	Punjab Medical College & Allied Institutions, Faisalabad	2015-16	16369	Funds drawn to avoid lapse of appropriation and amount retained in commercial bank account	266,045,062
3	Principal SIMS & Allied Institutions, Lahore	2015-16	14774	Irregular retention of advance drawl in LC account	1,316,700
4	The Children's Hospital & Allied Institutions, Lahore	2015-16	15013	Unauthorized retention of Govt. money	3,471,028
Total					630,832,790

Audit was of the view that government money was retained in the commercial banks without any authority.

The matter was pointed out to concerned formations in January 2016 and from July to November 2016. The formation at Sr. No. 1 replied that funds were shifted to BOP for opening of LC. The formations at Sr. Nos. 3 & 4 noted the observations.

The matter was further reported to the PAO. In DAC meetings held on 12.01.2017 and 18.01.2017, the para at Sr. No. 3 was kept pending for compliance. The para at Sr. No. 4 was kept pending for condonation of irregularity from Finance Department. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that responsibility be fixed for unauthorized retention of money, either the amount be utilized for the purpose for which it was drawn or deposited in government treasury besides strengthening of financial as well as supervisory controls.

***8.5.10 Hospital receipts not shifted into PLA/Treasury
Rs.214.63million***

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, it was observed that hospital receipts Rs.214,625,524 were retained in bank accounts, maintained by the management, and amount was not deposited into respective PLA account/Treasury in violation of the above stated provision.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
1	PMC & Allied Institutions Faisalabad	2014-15	13166	Non deposit of Hospital receipts into PLA	131,735,489
2	Punjab Institute of Cardiology, Lahore	2015-16	14943	Non Remittance of Receipts into Personal Ledger Account	24,245,129
3	Quaid-e-Azam Medical College Bahawal, Victoria Hospital Bahawalpur	2015-16	14824	Non deposit of receipts into PLA Account	22,693,676
4	Faisalabad Institute of Cardiology, Faisalabad	2015-16	17010	Loss to Govt. due to non-deposit of Govt. Receipt	16,110,000
5	PGM I/LGH & Allied Institutions Lahore	2015-16	14143	Non deposit of govt. receipt into govt. treasury	7,813,124
6	Principal FJMC & Allied Institutions, Lahore	2015-16	15137	Non deposit of X-Ray films charges into Govt. Treasury	7,569,607
7	PGM I/LGH & Allied Institutions Lahore	2015-16	14154	Non deposit of Income into PLA	3,142,371
8	Mayo Hospital & Principal School of Nursing, Lahore	2015-16	15239	Undue retention of receipts	1,242,464
9	Government KotKhawajaSaeed Hospital, Lahore	2015-16	15819	Irregular retention of Govt. receipts	73,664
Total					214,625,524

Audit was of the view that government money was retained in the commercial banks in violation of financial instructions and weak supervisory controls.

The matter was pointed out to concerned formations in January 2016 and from July to November 2016. The replies of the formations at Sr. Nos. 1,4 & 7 were vague. The formation at Sr. No. 9 replied that recovery would be made and deposited into Treasury. The remaining formations offered no reply.

The matter was further reported to the PAO. In DAC meetings held on 09.01.2017 and 25.01.2017, the para at Sr. No. 3 was kept pending for

probe. The amount of the para at Sr. No. 9 was reduced to the extent shown in above table after verification of recovery. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that matter may be inquired into, responsibility for the non depositing of hospital receipts into PLA / Treasury be fixed and amount deposited into relevant account without any further delay, besides strengthening of supervisory controls.

8.5.11 Irregular transfer of amount to Reserve fund-Rs.110 million

As per Rule 17 (6) of PM&HI Rules 2003, there shall be a Reserve Fund to which shall be credited an appropriate percentage of such receipts as may be determined by the Board. The Reserve Fund shall be utilized in accordance with the financial rules of the Institution for expenditure of development nature over and above the normal development grant provided by Government in the ADP.

During audit of PMC & Allied Institutions, Faisalabad for the period 2015-16, it was observed that an amount of Rs. 110 million was transferred to Reserve Fund of the institution in December 2015 out of receipt account No. 700024-01 HBL, without obtaining necessary approval of the Board of Management. Further, the present status of total amount lying in Reserve Fund was also not made known to audit in order to avoid audit checks to be applied over expenditure incurred therefrom.

The matter was pointed out to concerned formation in August 2016. The formation replied that the approval of Board of Management for the creation of Reserve Fund had been obtained in their meeting held on 08.06.2015. The reply was not accepted as the same was not supported with the documentary evidence.

The matter was further reported to the PAO. In DAC meeting held on 20.01.2017, the para was kept pending for approval from BOM. Further progress was not reported till the finalization of this report.

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

(PDP No. 16503)

8.5.12 Irregular appointment of contingent paid staff-Rs.97.85 million

According to Finance Department letter No. FD.SO (GOODS) 44-4/2011(A) dated 28.08.2015, no contingent paid staff shall be appointed without prior approval of the Finance Department. Moreover, as per instructions issued by the Finance Department, vide letter No. RO (Tech) FD2-2/2001 dated 03.11.2008, the appointment of contingent paid staff shall be made after advertisement in leading newspapers, and on merit basis.

During audit of Health Department for the period 2015-16, it was observed that financial instructions of the Government had not been strictly adhered to and payment to the contingent paid staff amounting to Rs.97,853,498 was made. The expenditure was held irregular as the appointment of contingent paid staff was made without prior approval of the Finance Department and without advertisement in the newspapers. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	SIMS & Allied Institutions Lahore	2015-16	14785	35,752,000
2	RMC & Allied Institutions, Rawalpindi	2014-15	13770	19,414,435
3	ShaikhZayed Medical Complex, Lahore	2015-16	16335	14,099,413
4	RMC & Allied Institutions, Rawalpindi	2014-15	13747	10,447,569
5	Ch. PervaizEllahi Institute of Cardiology, Multan	2015-16	16858	2,775,000

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
6	PMC & Allied Institutions Faisalabad	2014-15	13031	2,516,869
7	PMC & Allied Institutions Faisalabad	2014-15	13034	2,200,624
8	PMC & Allied Institutions Faisalabad	2014-15	13036	2,097,566
9	RMC & Allied Institutions, Rawalpindi	2014-15	13792	1,895,390
10	PMC & Allied Institutions Faisalabad	2014-15	13039	1,596,145
11	PMC & Allied Institutions Faisalabad	2014-15	13040	1,595,394
12	University of Health Sciences, Lahore	2015-16	16303	1,432,000
13	PMC & Allied Institutions Faisalabad	2014-15	13043	1,240,015
14	RMC & Allied Institutions, Rawalpindi	2014-15	13760	791,078
Total				97,853,498

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

The lapses were pointed out to concerned formations during October 2015 and July to October 2016. The formations at Sr. Nos. 1, 2, 6 to 11 & 13, offered vague replies. The formations at Sr. Nos. 3 & 12 stated that detailed reply would be submitted later on. The formations at Sr. Nos. 4 & 14 stated that being policy matter the case was pending with Government. The formation at Sr. No. 5 noted the observation for compliance.

The matter was further reported to the PAO. In DAC meetings held on 12.01.2017 and 02.02.2017, the para at Sr. No. 1 was kept pending for compliance. The para at Sr. No. 5 was kept pending for decision of the Department. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that matter may be probed to fix the responsibility against officers / officials held responsible and irregularity be got condoned from the Finance Department besides strengthening of supervisory and financial controls.

**8.5.13 Irregular appointment of work charge employees-
Rs.70.67 million**

According to Para 10-12 of Central Public Works 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 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 Health Department for the period 2015-16, it was observed that the work charged employees were initially appointed for a period of 89 days. The management granted irregular extensions in their contracts on continuous basis for many years despite the fact that the work charged 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 rules and against the ruling of Honorable Supreme Court of Pakistan. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	SIMS & Allied Institutions, Lahore	2015-16	14784	39,685,000
2	QAMC & Allied Institutions, Bahawalpur	2015-16	14829	12,875,300
3	QAMC & Allied Institutions, Bahawalpur	2015-16	14725	4,965,750
4	QAMC & Allied Institutions, Bahawalpur	2015-16	14733	3,567,639
5	University of Health Sciences, Lahore	2015-16	16306	3,106,000
6	PMC & Allied Institutions Faisalabad	2014-15	13029	2,888,685
7	University of Health Sciences, Lahore	2015-16	16304	1,560,000
8	King Edward Medical University, Lahore	2015-16	16740	1,412,085
9	Ghazi Khan Medical College, D.G. Khan	2015-16	15856	605,985
10	University of Health Sciences, Lahore	2015-16	16287	-
Total				70,666,444

Audit was of the view that disregard to the government instructions resulted in irregular appointment of work charged employees.

The matter was pointed out to concerned formations during October 2015 and August to November 2016. The formations did not provide any cogent reply.

The matter was further reported to the PAO. In DAC meetings held on 12.01.2017, 25.01.2017 and 27.01.2017, the paras at Sr. Nos. 1, 2, 3, 4 & 9 were kept pending for compliance. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the matter may be inquired to fix responsibility for irregular appointments, besides regularization of expenditure from the Finance Department.

8.5.14 *Irregular advance drawl without sanction of competent authority-Rs. 6.72 million*

As per Rule 2.10 (b) (5) of PFR Vol-I, no money should be drawn from the Treasury unless it is required for immediate disbursement or has already been paid out of permanent advances from the Treasury for the execution of works, the completion of which is likely to take a considerable time. Moreover, as per Rule of 17.19 *ibid*, it is also not permissible to draw advances from the Treasury to prevent the lapse of appropriations.

During audit of Health Department, it was observed that an amount of Rs.6,721,553 was drawn in advance without obtaining sanction of the Finance Department in contravention of above provision of rules, which is irregular.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
1	AIMC & Allied Institutions Lahore	2015-16	14979	Advance payment for purchase of fabricated ambulance	5,641,553
2	Sheikh Zayed Medical Complex, Lahore	2015-16	16334	Advance payment of rent of hostel	1,080,000
Total					6,721,553

The lapse was pointed out to concerned formations in August and September 2016. The formation at Sr. No. 1 stated that approval of BOM will be communicated as and when meeting will be held. The formation at Sr. No. 2 stated that detail reply would be submitted later on.

The matter was further reported to the PAO. In DAC meeting held on 05.01.2017, the para at Sr. No. 1 was kept pending for regularization from Finance Department. Further progress was not reported till the finalization of this report. As regards para at Sr. No. 2, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the irregularity be got regularized with the sanction of competent authority under intimation to Audit besides strengthening supervisory and financial controls.

8.5.15 Unauthorized expenditure without budget allocation- Rs.33.89 million

According to Rule 17.2(2) of PFR Vol-I, there must be an act of appropriation of funds for the purpose for which the expenditure is required to be made by an authority competent to appropriate.

During audit of Mayo Hospital Lahore for the period 2015-16, it was observed that excess expenditure of Rs. 33,886,330 was incurred on local purchase of medicine. The incurrence of the expenditure of the over and above the budget allocation was held unauthorized.

Audit was of the view that weak internal controls on budgetary appropriations resulted in unauthorized expenditure without budget allocation.

The lapse was pointed out to concerned formation in September 2016. The formation did not offer any reply.

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

Audit recommends that matter may be inquired into, responsibility fixed for incurring expenditure without having funds sanctioned by the government, besides regularization from the Finance Department.

(PDP No. 15155)

**8.5.16 *Loss due to non-auction of canteens and medical store-
Rs.17.20 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 into government account.

During audit of Health Department for the year 2015-16, it was observed that canteens/shops and medical store were operating on the

hospital premises since years without an open auctioning. Nor any money was deposited into the government treasury as Auction Money. The details are given hereunder:

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
1	Govt. Mian Muhammad Nawaz Sharif Hospital, Lahore	2014-15	14147	Non-auction of canteen	10,000,000
2	SIMS & Allied Institutions, Lahore	2015-16	14744	Non-auction of Doctor Hostel Canteen	2,500,000
3	Lahore General Hospital/PGMI/AMC & Nursing School, Lahore	2015-16	14150	Non-auction of emergency waiting area canteen	1,500,000
4	Lady Willingdon Hospital, Lahore	2015-16	14166	Non-auction of cooperative medical and General store	2,000,000
5	Lady Willingdon Hospital, Lahore	2014-15	13728	Non-auction of cooperative medical and General store	1,200,000
Total					17,200,000

Audit was of the view that loss of Rs. 17,200,000 occurred due to weak supervisory and financial controls.

The lapse was pointed out to concerned formations from July to November 2016. The managements did not furnish any cogent reply.

The matter was further reported to the PAO. In DAC meeting held on 12.01.2017, the para at Sr. No. 2 was kept pending till decision of the Court. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit desires that matter may be inquired into, responsibility fixed against the persons at fault and loss be made good under report to Audit.

8.5.17 Irregular mode of payment- Rs. 15.66 million

According to Rule 4.49(a) of Subsidiary Treasury Rules, read with Finance Department letter No.FD(FR)V-6/75(P) dated 20.06.2007, payment exceeding Rs.100,000 shall be made through pay order/demand draft instead of cash.

During examination of payment record of Health Department for the period 2015-16, it was revealed that the formations detailed below made payments exceeding Rs.100,000 in cash instead of pay order/demand draft. Thus an unauthorized mode of payment was adopted in violation of government instructions:

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
1	Director Blood Transfusion Services Punjab, Lahore	2013-16	16582	payment released in cash	8,874,801
2	Secretary Specialized health Care and Medical Education Department Lahore	2015-16	16003	Irregular mode of payment by cash	6,783,912
Total					15,658,713

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

The lapses were pointed out to concerned formations from August to November 2016. The formation at Sr. No. 1 did not furnish any reply, only noted the observations for compliance. The formation at Sr. No. 2

replied that evidence regarding deposit of insurance will be shown to audit.

The replies being evasive were not accepted because the Department should have furnished written justification/ response to the audit observations.

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

Audit recommends that matter may be looked into and irregularity got condoned from the competent authority under intimation to audit, besides strengthening of financial and supervisory controls.

8.5.18 Unauthorized purchases made during ban-Rs. 12.75 million

According to Government of the Punjab, Finance Department letter No. FD.SO(GOODS)44-4/2011(A) dated 28.08.2015, 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 observed that above financial instructions were not adhered to and procurements were made during ban without obtaining prior approval of the Austerity Committee. It resulted in an irregular expenditure to the tune of Rs. 12,751,931.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
1	ShaikhZayed Medical Complex, Lahore	2015-16	16351	Procurement of Air conditioners	4,544,500
2	ShaikhZayed Medical College & Allied Institutions, R.Y.Khan	2014-15	13394	Procurement of Air conditioners and other items	2,467,000
3	Institute of Public Health, Lahore	2015-16	16446	Procurement of furniture & fixture	1,998,311
4	ShaikhZayed Medical Complex, Lahore	2015-16	16327	Procurement of Air Conditioners	1,846,320
5	University of Health Sciences, Lahore	2015-16	16305	Procurement of Vehicles	1,297,000
6	AIMC & Allied Institutions Lahore	2015-16	14993	Procurement of air-conditioners	598,800
Total					12,751,931

Audit was of the view that poor managerial control and loose administration resulted in a host of aforesaid financial irregularities in the accounts of Health Department.

The lapses were pointed out to concerned formations during October 2015 and July to September 2016. The formations at Sr. Nos. 1, 4&6 offered vague replies. The formations at Sr. Nos. 2&3 noted the observation for compliance. The formation at Sr. No. 5 stated that detailed reply would be submitted after consultation of record.

The matter was further reported to the PAO. In DAC meeting held on 05.01.2017, the para at Sr. No. 6 was kept pending for regularization from Finance Department. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the matter may be inquired to fix responsibility and irregularity be got condoned from the Finance Department, besides strengthening of financial and supervisory controls.

8.5.19 Irregular drawl of pay in excess of sanctioned strength- Rs.9.35 million

As per Rule 2.31 of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held personally responsible for any overcharges, frauds and misappropriation. He should, therefore make himself thoroughly acquainted with the meanings of various financial checks.

During audit of Health Department, the scrutiny of monthly payrolls revealed that the salaries of some posts were being drawn over and above the sanctioned strength. The payment of salaries made against the un-sanctioned strength of staff resulted in an irregular expenditure of Rs. 9,349,761. The details are given hereunder:

Sr. No.	Name of Formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
1	RMC & Allied Institutions, Rawalpindi	2014-15	13744	Unauthorized drawl of salary against the posts not available in the sanctioned strength	6,114,761
2	Rawalpindi Institute of Cardiology, Rawalpindi	2015-16	16474	Posting of Doctors & Hospital Pharmacist against "Nil" posts.	2,000,000
3	SIMS & Allied Institutions, Lahore	2015-16	14770	payment of Pay & Allowances without any sanctioned post	1,235,000
4	Faisalabad Institute of Cardiology, Faisalabad	2015-16	14817	Posting of Medical Officer BPS-20 in FIC without sanctioned post	-
Total					9,349,761

Audit was of the view that irregularity occurred due to weak financial and administrative controls.

The irregularities were pointed out to concerned formations in September 2016. The formation at Sr. No. 2 replied that since it was impossible to run the institution without anesthetist, therefore Health Department has been requested for proper sanction/adjustment of the said posts. The formations at Sr. Nos. 3 & 4 noted the observations for compliance.

The matter was further reported to the PAO. In DAC meetings held on 12.01.2017 and 16.01.2017, the para at Sr. No. 2 was kept pending for policy decision from Health Department. The para at Sr. No. 3 was kept pending for probe. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that matter may be inquired into and responsibility for non adherence to the government instructions also be fixed against the officers concerned under intimation to Audit, besides regularization of irregularity from the competent authority.

8.5.20 Irregular payment of anesthesia allowance-Rs.3.54 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.

During audit of Health Department, it was observed that the anesthesia allowance amounting to Rs.3,540,000 was paid to various doctors. The payment of the anesthesia allowance was held irregular as the same was made to the doctors over and above the sanctioned strength of medical officers working in anaesthesia department.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Ch. PervaizElahi Institute of Cardiology, Multan	2015-16	16862	1,740,000
2	ShaikhZayed Medical Complex, Lahore	2015-16	16350	960,000
3	The Children's Hospital & Allied Institutions, Lahore	2015-16	15967	840,000
Total				3,540,000

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

The matter was pointed out to concerned formations in March, August and November 2016. The formation at Sr. No. 1 noted the observation for compliance, whereas formations at Sr. Nos. 2 & 3 replied that anesthesia allowance was paid to the doctors as per their entitlement.

The reply was not acceptable as the payment was made in deviation of the sanctioned strength.

The matter was further reported to the PAO. In DAC meeting held on 02.02.2017, the para at Sr. No. 1 was kept pending for policy decision by Health Department. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends stoppage of the practice forthwith, recovery of the stated amount and its deposit into government treasury.

8.5.21 Unjustified award of annual contract of repair & maintenance of Lift-Rs.870,000

As per Rule 2.33 of PFR Vol-1, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part.

During audit of Faisalabad Institute of Cardiology, Faisalabad for the period 2015-16, it was observed that a rate contract for annual repair and maintenance of five lifts for the period 01.10.2015 to 30.09.2016 was awarded to MS Reliance Engineering Lahore vide No.21555/FIC/FSD dated 15.10.2015. The contractor failed to repair the lift operating in Doctors' Hostel, as evident from the record vide letter No.27388/FIC/FSD dated 12.12.2015. Thereafter the lift was repaired by the contractor but it could not be made operational as pointed out vide letter No.8845/FIC/FSD dated 03.03.2016. Still no action was taken against the contractor. The lift was got repaired from another firm Merin PVT Ltd. Lahore for Rs.602,002 without observing the codal formalities i.e. tender process.

The irregularity was pointed out to concerned formation in September 2016. The formation noted the observation for compliance.

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

Audit recommends that the non-performing contractor may be black listed and responsibility for the loss sustained by the Govt. may be fixed against officials / officers concerned besides recovery thereof under intimation to Audit.

(PDP No .15520)

Performance

8.5.22 Non-installation/functioning of medical equipment- Rs. 313.26 million

According to Rule 15.21(4) & (5) of PFR Vol-I, stores, in many cases, represent a locking up of capital which is not justifiable unless essential and purchase and retention of store in excess of the probable requirement of the department in the near future may result in loss to

Government through deterioration. Moreover, the Medical Superintendent shall be responsible for maintaining and equipment and machinery of the hospital as per Para-I (vi) of Schedule-II of the Punjab Medical and Health Institutions Act 2003.

During audit of Health Department, it was observed that medical equipment valuing to Rs. 313,263,175 were not installed even after the lapse of more than one year. Audit further observed that warranty period of said articles was also found near to expiry. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
1	Lahore General Hospital/PGMI/A MC & Nursing School, Lahore	2015-16	15025	Non utilization /installation of medical laundry plant &electro bio medical equipment	81,878,968
2	Lady Aitcheson Hospital, Lahore	2014-15	13449	Non installation of Laundry Plant	81,087,000
3	Quaid-e-Azam Medical college, Bhawal Victoria Hospital B/Pur	2015-16	14677	Non installation of Machinery & Equipment	71,878,211
4	Children Hospital & The child institute of child health , Lahore	2015-16	15968	Non-functional of Medical equipment	54,005,000
5	Sheikh Zayed Medical Complex, Lahore	2015-16	16320	non-installation/functioning of Machinery & equipment	24,413,996
Total					313,263,175

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

The irregularities were pointed out during October 2015, February, 2016 and August 2016. The formations did not offer any cogent reply.

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

Audit recommends that the matter be probed to fix responsibility for non-installation of medical equipment.

**8.5.23 *Loss due to unacceptable downtime of MRI machine-
Rs. 2.25 million***

According to Clause 5 of the contract signed between Allied Hospital Faisalabad and M/s MatoraDigionics Pvt. Ltd.for annual repair and maintenance of MRI Machine, the company was bound to maintain the uptime of MRI machine upto 98%, and downtime of the machine was to be accepted only up to 2% in the period of maintenance contractof MRI machine.

During audit of PMC & Allied Institutions, Faisalabad for the period 2015-16, the log book of MRI machine was checked and revealed that MRI machine remained non-functional for 32 days during a quarter commenced from 01.11.2015 to 31.01.2016, which came out to 32% downtime of the total period.

On perusal of the income statement of MRI section of Allied Hospital Faisalabad, it transpired that monthly average income of MRI machine was Rs. 2,251,775. As the Radiology Department failed to receive services from the contracting firm for about one month as per terms and conditions of the contract, thus hospital sustained a monetary loss to the tune of Rs. 2,251,775 due to 32% down time, in which MRI machine remained non functional as a result of poor services provided by the contracting firm.

Audit was of the view that disregard to the contractual obligations resulted in loss to the stated extent and deprival of the patients of the benefits of MRI machine.

The matter was pointed out to concerned formation in August 2016. The management replied that after completion of warranty period on 21.06.2015, the hospital was bound to pay the firm Rs. 610,925 per month for repair and maintenance of MRI machine.

The reply of the management was irrelevant as the audited department should have ensured that the contracting firm did not maintain uptime of 98% as settled in the maintenance contract.

The matter was further reported to the PAO. In DAC meeting held on 20.01.2017, the para was kept pending for fact finding inquiry at administrative level. Further progress was not reported till the finalization of this report.

Audit recommends that matter may be probed to fix the responsibility and loss be made good from the persons held responsible and ensure the fulfillment of the contractual obligations.

(PDP No. 16357)

Recoveries and overpayments

8.5.24 Un-authorized payment of GST-Rs. 233.80 million

According to Sr. No. 52 (a) under Sixth schedule of the Sales Tax Act 1990, operating hospitals of fifty beds or more or the teaching hospitals of statutory universities of 200 or more beds are exempt from payment of sales tax.

During audit of Health Department, it was observed that an amount of Rs. 233,803,355 (Annexure-13) was paid on account of GST on utility

bills despite the fact that these hospitals were exempt from the payment of sales tax.

Audit was of the view that disregard to the canons of financial propriety resulted in unauthorized payment of sales tax.

The matter was pointed out to concerned formations in October 2015 and from July to November 2016. The formations at Sr. Nos. 3 to 5, 6, 9, 11, 14, 20, 23 & 27 replied that matter had been taken-up with WAPDA & SNGPL for resolving the issue. The rest of the formations offered vague replies.

The matter was further reported to the PAO. In DAC meetings held on 05.01.2017, 09.01.2017, 18.01.2017, 20.01.2017, 25.01.2017, 27.01.2017 and 02.02.2017, the paras at Sr. Nos. 3,4, 6, 9, 14, 18, 23& 27 were kept pending for recovery. The para at Sr. No. 2 was kept pending for probe. The paras at Sr. Nos. 10, 17, 22& 25 were kept pending being policy matter till final decision from FBR authorities. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the Department should adhere to the canons of financial propriety, seek refund of the sales tax from the quarters concerned and deposit the same into government treasury.

8.5.25 Un-authorized payments of share money-Rs.156.68 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 NPA in violation of the government instructions. Moreover, the share money was also paid to the doctors and staff of administration branch.

Audit was of the view that due to non-observance of government instructions and weak financial controls, unauthorized payment of share money amounting to Rs.156,679,339 (Annexure-14) was paid to the non-entitled doctors/staff.

The matter was pointed out to concerned formations in October 2015 and August 2016. The formations at Sr. Nos. 1, 2, 6, 12, 13, 20, 22, 24, 26 & 28 noted the observations for compliance. The formation at Sr. No. 10 replied that NPA was paid on the undertaking of non-practicing. The formations at Sr. Nos. 16 & 19 replied that FCPS doctors and Nurses were also providing service to patients, so they were also eligible. The formations at Sr. Nos. 9, 14, 21 offered vague and evasive replies. The formations at Sr. Nos. 3, 17, 18 & 25 stated that detailed reply would be submitted after scrutiny of record.

The matter was further reported to the PAO. In DAC meeting held on 09.01.2017, 12.01.2017, 16.01.2017, 18.01.2017 and 20.01.2017, the paras at Sr. Nos. 3 & 18 were kept pending for policy decision from Health Department. The amount of para at Sr. No. 6 was reduced to the extent shown in annexure after verification of recovery. The paras at Sr. Nos. 13 & 20 were kept pending for clarification from Finance Department. The paras at Sr. Nos. 14 & 22 were kept pending for recovery. The para at Sr. No. 25 was kept pending for probe at administrative level. Further progress was not reported till the finalization

of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

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

8.5.26 *Non/less recovery of rent and utility charges-Rs. 148.92million*

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 relating to rent of residential buildings, hostels and utility charges from the employees of the institutions as well as rent of the commercial sites and the utility charges from the contractors were less recovered.

Audit was of the view that weak internal controls on recoveries resulted in non/less recovery of Rs.148,921,694 (Annexure-15).

The matter was pointed out to concerned formations in October 2015 and from July to November 2016. The formations at Sr. Nos. 13,18&23 offered vague replies. The formations at Sr. Nos. 32&36 did not offer any reply. The formations at Sr. Nos. 1, 2, 6 to 7 ,10 to 12, 16 17, 21, 22, 24 to 27, 29, 30,33 to 35, 37 to 42 noted the observations for compliance

The matter was further reported to the PAO. In DAC meetings held on 05.01.2017,09.01.2017, 12.01.2017, 16.01.2017, 20.01.2017 and

25.01.2017, the paras at Sr. Nos. 6,10, 12, 14&20 were kept pending for recovery. The amount of the para at Sr. Nos. 7 was reduced to the extent shown in annexure after verification of recovery. The amount of the para at Sr. No. 17 was reduced to the extent shown in annexure after verification of record. The paras at Sr. Nos. 24&27 were kept pending for clarification from Finance Department. The para at Sr. No. 18 was kept pending being subjudice. The para at Sr. No. 25 was kept pending for probe at administrative level. The para at Sr. No. 26 was kept pending for regularization from Finance Department. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the department should strengthen its internal controls on recoveries, effect recovery of the stated amount and deposit the same into relevant fund/Treasury.

8.5.27 Inadmissible drawl of pay and allowances-Rs. 122.67 million

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

During audit of Health Department, it was observed that following inadmissible payments amounting to Rs. 122,266,916(Annexure-16) were made to various officers/officials.

Audit was of the view that weak internal controls on payroll and disregard to the government instructions as regards payment of allowances resulted in unauthorized payment of the stated amount.

The matter was pointed out to concerned formations in October 2015 and from July to November 2016. The formations at Sr. Nos. 4, 8, 16, 22, 33, 35& 40 offered vague and evasive replies. The formations at Sr.

Nos. 31& 36 did not offer reply. The formations at Sr. Nos. 3, 19, 25, & 46 stated that detailed reply would be submitted after scrutiny of record. The rest of the formations noted the observations for compliance.

The matter was further reported to the PAO. In DAC meetings held on 05.01.2017,09.01.2017, 12.01.2017, 16.01.2017, 18.01.2017, 25.01.2017 and 27.01.2017, the para at Sr. No. 1 was kept pending for probe. The paras at Sr. Nos. 15, 25, 30, 33& 41 were kept pending for recovery. The para at Sr. No. 43 was kept pending for regularization from BOM. The para at Sr. No. 7 was kept pending for regularization from Finance Department. The amounts of the paras at Sr. Nos. 9, 31, 36,38, 49& 50 were reduced to the extent shown in annexure after verification of recovery. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that department should strengthen its internal controls on payroll, effect recoveries of the stated amounts and deposit the same into relevant fund/Treasury.

8.5.28 *Non/less deduction of income tax-Rs. 111.49million*

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 various payments were made by the department to the contractors/suppliers for procurement of goods and services without deduction of income tax. Moreover, advance tax from the auction monies was also not deducted.

Audit was of the view that weak internal controls on taxation resulted in non/less deduction of income tax amounting to Rs. 111,489,269 (Annexure-17).

The matter was pointed out to concerned formations from January to November 2016. The formation at Sr. No. 1 replied that income tax had already been deducted. The reply was not acceptable as no documentary evidence was provided. The formations at Sr. Nos. 3, 5, 16, 17, 18 & 25 offered vague and evasive replies. The formations at Sr. No. 12, 20 & 22 did not offer any reply. The formations at Sr. Nos. 34, 41 & 42 stated that detailed reply would be submitted after scrutiny of record. The rest of the formations noted the observations for compliance.

The matter was further reported to the PAO. In DAC meetings held on 05.01.2017, 09.01.2017, 16.01.2017, 18.01.2017, 25.01.2017 and 02.02.2017, the paras at Sr. Nos. 3, 4, 17, 20, 22, 25, 29 & 43 was kept pending for compliance. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the department should strengthen its internal controls on taxation, effect recoveries and deposit the same into government treasury.

8.5.29 Non deduction of Punjab Sales Tax-Rs. 63.83 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 Health Department, it was observed that Punjab Sales Tax on services at the prescribed rates was not deducted at the time of payments to the contractors.

Audit was of the view that weak supervisory and financial controls resulted in non-deduction of PST amounting to Rs.63,829,347 (Annexure-18).

The matter was pointed out to concerned formations in October 2015 and from July to November 2016. The formations at Sr. Nos. 4 to 7, 9 to 11, 14 to 16 & 18 noted the observations for compliance. The formations at Sr. Nos. 1, 3 & 13 offered vague and evasive replies. The formation at Sr. No. 19 did not offer any reply. The formation at Sr. No. 12 stated that detailed reply would be submitted after scrutiny of record.

The matter was further reported to the PAO. In DAC meetings held on 05.01.2017, 09.01.2017, 16.01.2017 and 20.01.2017, the paras at Sr. Nos. 2 & 13 were kept pending for clarification from Finance Department. The paras at Sr. Nos. 14 & 12 were kept pending for compliance. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the department should strengthen its internal controls, effect recovery of the stated amount and deposit the same into government treasury.

8.5.30 Non deduction of HRA and non-recovery of penal rent - Rs. 48.99 million

As per Government of the Punjab Finance Department letter No. FD.(M-I)/82 P-4, dated 15.01.2000, House Rent Allowance is not admissible to those government Servants who are residing in a government accommodation. Further, those government servants are liable to pay 5% of maintenance charges. Moreover, as per Government of the Punjab Finance Department Letter No. SO (PW-II) XV (24)176 dated

27.9.1980, penal rent @ 60% of pay is to be charged from unauthorized occupants of government residences.

During audit of Health Department, it was observed that House Rent Allowance, 5% 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, but the residences allotted to those 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 irregularities	Amount (Rs.)
1	PMC & Allied Institutions Faisalabad	2014-15	13172	Non recovery of HRA & 5% house rent maintenance	26,280,942
2	Allama Iqbal Medical College/Jinnah Hospital & Allied Institution, Lahore	2015-16	14984	Non recovery of 60% penal rent	19,132,353
3	RMC & Allied institution Rawalpindi	2015-16	16943	Non recovery of 60% penal rent	1,732,746
4	RMC & Allied institution Rawalpindi	2015-16	16915	Non recovery of HRA and CA	509,509
5	Lady Aitcheson Hospital, Lahore	2014-15	13440	Non recovery of 60% penal rent	418,086
6	Mayo Hospital & School of Nursing Lahore	2015-16	15163	Non recovery of HRA , 5% house rent maintenance and CA	201,435
7	KotKhawajaSaeed Hospital	2015-16	15815	Non recovery of HRA & 5% house	323,293

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularities	Amount (Rs.)
				rent maintenance	
8	RMC & Allied institution Rawalpindi	2015-16	16773	Non recovery of 60% penal rent	217,761
9	Institute of Public Health Lahore	2015-16	14174	Non recovery of HRA & 5% house rent maintenance	178,304
Total					48,994,429

Audit was of the view that weak financial and supervisory controls resulted in loss to public exchequer.

The matter was pointed out to concerned formations in October 2015 and from July to August 2016. The formations at Sr. Nos. 2 to 4 and 6 to 8 noted the observations for compliance. The formation at Sr. No. 1 did not offer any reply.

The matter was further reported to the PAO. In DAC meetings held on 05.01.2017, 09.01.2017 and 16.01.2017, the paras at Sr. Nos. 2 & 7 were kept pending for recovery. The amount of para at Sr. No. 6 was reduced to the extent shown in above table after verification of recovery of Rs.16,326. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends immediate vacation of government accommodations from the unauthorized occupants and recovery of the amount thus calculated upto such vacation besides recovery of the stated amount.

8.5.31 *Less/non recovery of share of university from affiliated institutions-Rs.31.35 million*

As per Clause 7 (i) of Statutes for Affiliation of Medical Institutions, 2011 of the University of Health Sciences, Lahore stated that 5.5% of the annual fees realized by both Private and Public sector affiliated Institutions from their students including admission fee, tuition fee and other fees (except hostel dues and refundable securities) shall be charged by the University of Health Sciences as Administrative / Service charges.

During audit of University of Health Sciences, Lahore for the period 2015-16, it was observed that government dues Rs. 31,346,000 relating to share of UHS from the annual fees of the affiliated institutions were less/non recovered.

The matter was pointed out to concerned formation in July 2016. The formation noted the observation for compliance.

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

Audit recommends that department should strengthen its internal controls, effect recoveries of the stated amounts and deposit the same into relevant fund.

(PDP No. 16299)

8.5.32 *Loss due to purchases at higher rates-Rs. 31.19 million*

According to the terms & conditions as given in supply orders and agreed upon in the agreements, the rates charged in excess than any other government/autonomous institution in the province, if detected any time, will be recovered from the supplier.

During audit of Health Department, comparison of rates of medicine and x-ray films offered by the firms in various organizations revealed that lesser rates were offered by them for same items during the same period. Moreover, in some cases purchases were made at higher rates by ignoring the rates of the lowest bidders. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Faisalabad Institute of Cardiology	2015-16	15499	12,905,800
2.	Faisalabad Institute of Cardiology	2015-16	15500	7,894,982
3.	Service Institute of Medical Sciences (SIMS) Lahore	2015-16	14788	4,201,700
4.	AllamaIqbal Medical College/ Jinnah Hospital & Allied Institution, Lahore	2015-16	14734	2,672,707
5.	ShaikhZayed Medical Complex, Lahore	2015-16	16344	590,093
6.	Nawaz Sharif Hospital, Lahore	2013-14	13182	570,000
7.	Children Hospital, Lahore	2015-16	15969	562,320
8.	IPH(Institute of Public Health Lahore)	2015-16	14175	537,750
9.	RMC & Allied institution Rawalpindi	2015-16	16940	388,892
10.	BanzeerBhato Hospital, Rawalpindi	2015-16	16996	214,808
11.	ShaikhZayed Medical Complex, Lahore	2015-16	16345	196,792
12.	Secretary Primary & Secondary Health Care Department Lahore	2015-16	16458	188,400
13.	ShaikhZayed Medical Complex, Lahore	2015-16	16349	125,166
Total				31,049,410

Audit was of the view that loss occurred due to weak financial and administrative controls.

The matter was pointed out to concerned formations in August 2014, October 2015 and from July to November 2016. The formation at Sr. No. 5 did not offer any reply. The formations at Sr. Nos. 1, 2, 11& 13 stated that detailed reply would be submitted after scrutiny of record. The formations at Sr. Nos.3, 8, 9,10 & 12 noted the observations for compliance.

The matter was further reported to the PAO. In DAC meeting held on 05.01.2017, the para at Sr. No. 4 was kept pending for regularization from Finance Department and production of consumption account for verification. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the department should strengthen its internal controls, probe the matter to fix the responsibility and effect recovery of the stated amount.

8.5.33 *Non recovery of liquidated damages-Rs. 28.12 million*

As per standard clause of the tender documents, in case of late delivery of goods beyond the periods specified, penalty shall be imposed upon the supplier.

During audit of Health Department, it was observed that purchase orders for the supply of various stores were issued to various contractors/suppliers. The concerned contractors/suppliers were unable to complete the supplies within the stipulated periods given in the tender documents and the purchase orders. Late delivery charges were accordingly required to be imposed on such contractors/suppliers. It was observed that the needful was not done and the government exchequer was put to a loss of Rs. 28,120,277 (Annexure-19).

Audit was of the view that weak internal controls on procurements and contracts resulted in accumulation of late delivery charges and weak internal controls on recoveries resulted in non-recovery thereof.

The matter was pointed out to concerned formations from August 2015 to October 2015 and July to November 2016. The formations at Sr. Nos. 1, 2, 11, 13 & 20 noted the observations for compliance. The formation at Sr. No. 5 did not offer any reply. The formation at Sr. No. 3

stated that detailed reply would be submitted after scrutiny of record. The rest of the formations offered vague and evasive replies.

The matter was further reported to the PAO. In DAC meetings held on 12.01.2017, 18.01.2017, 20.01.2017 and 27.01.2017, the paras at Sr. Nos. 1, 9, 11, 12&20 were kept pending for compliance. The amount of the para at Sr. No. 3 was reduced to the extent shown in annexure after verification of record. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the department should strengthen its internal controls, effect recovery of the stated amount and deposit the same into government treasury.

8.5.34 Non deduction of cost of x-ray films from share money- Rs. 26.26 million

According to Government of the Punjab, Health Department letter No. S.O (H.D) 1-42/94 (P) dated 16.11.1973, the department should deduct the cost of x-ray films from the receipt before making apportionment of share money.

During audit of Health Department, it was observed that the x-ray films were consumed but its cost Rs. 26,264,616 was not deducted before making distribution of share money in violation of above instructions. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	ShaikhZayed Medical complex, Lahore	2015-16	16330	18,910,000
2	AIMC & Jinnah Hospital, Lahore	2015-16	14994	4,118,616
3	Children hospital, Lahore	2015-16	14171	1,814,000
4	Sheikh Zayed hospital Rahim Yar khan	2014-15	13387	1,422,000
Total				26,264,616

Audit was of the view that non-observance of government instructions caused a loss of Rs.26,264,616 to public exchequer.

The matter was pointed out to concerned formations in October 2015 and August 2016. The formations at Sr. Nos. 3 & 4 noted the observations for compliance. The formation at Sr. No. 2 replied that cost of x-ray films being very minor was difficult to be deducted. The reply was not acceptable as the same was not in line with government instructions. The formation at Sr. No. 1 offered vague and evasive reply.

The matter was further reported to the PAO. In DAC meeting held on 05.01.2017, the para at Sr. No. 2 was kept pending for compliance. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the department should adhere to government instructions besides recovery of the stated amount.

8.5.35 Non recovery of outstanding dues-Rs. 18.93 million

Rule 4.1 of PFR Vol-I provides that 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, it was observed that following colleges/universities of Health Department did not recover student fees from their respective students to the stated extent:

Sr. No.	Name of Formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
1	King Edward University Lahore	2015-16	16736	Non realization of university dues from student	8,266,862
2	PMC & Allied Institutions Faisalabad	2015-16	16364	Non recovery of college dues from	4,794,870

				students	
3	Service Institute of Medical Sciences (SIMS) Lahore	2015-16	17096	Non recovery of college dues from students	2,684,000
4	RMC & Allied Institution Rawalpindi	2015-16	16919	Non recovery of college dues from students	138,800
5	DG Khan Medical College & Teaching Hospital	2014-15	12169	Non receipt of student fee	3,043,153
Total					18,927,685

Audit was of the view that disregard to the government rules and in effective recovery mechanism resulted in non recovery of dues.

The matter was pointed out to concerned formations in November 2015 and from July to November 2016. The formations noted the observations for compliance.

The matter was further reported to the PAO. In DAC meeting held on 20.01.2017, the para at Sr. No. 2 was kept pending for recovery. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that department should strengthen its internal controls on payroll, effect recoveries of the stated amounts and deposit the same into relevant fund/Treasury.

8.5.36 Less recovery of stamp duty-Rs. 13.22 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	Punjab Aids Control Program , Lahore	2014-15	13735	1,978,123
2	AIMC/JHL & Allied Institution, Lahore	2015-16	14736	896,128
3	PervaizElahi Institute of Cardiology Multan	2015-16	16860	372,422
4	King Edward University Lahore	2015-16	16739	1,469,797
5	FJMC & Sir Ganga RAM Hospital, Lahore	2015-16	15139	1,342,243
6	Punjab Institute of Cardiology	2015-16	14920	1,319,664
7	LGH Lahore	2015-16	14142	1,116,641
8	Blood Transfusion Lahore	2013-16	16577	1,017,649
9	Director General Health Services, Lahore	2015-16	15866	998,879
10	Ghazi Khan Medical College, DG Khan	2015-16	15852	740,168
11	ShaikhZayed Medical Complex, Lahore	2015-16	16333	843,131
12	Children Hospital Multan	2015-16	15019	332,703
13	Secretary Special Health Care and Medical Education	2015-16	15997	301,804
14	Punjab Institute of Cardiology	2015-16	14939	233,592
15	Secretary Primary & Secondary Health Care department Lahore	2015-16	15486	136,562
16	Lady WillingdonHospital, Lahore	2014-15	13733	116,420
Total				13,215,926

Audit was of the view that weak financial and supervisory controls resulted in loss to public exchequer.

The matter was pointed out to concerned formations in October 2015 and from July to November 2016. The formations at Sr. Nos. 2 to 4,

6, 9, 11 to 14& 16 noted the observations for compliance. The formation at Sr. No. 8 replied that record of deposited stamp duty was available. The formations at Sr. Nos. 5& 10 offered vague and evasive replies.

The matter was further reported to the PAO. In DAC meetings held on 05.01.2017, 18.01.2017, 27.01.2017 and 02.02.2017, the amounts of the paras at Sr. Nos. 2, 3 & 10 was reduced to the extent shown in above table after verification of recovery. The para at Sr. No. 12 was kept pending for recovery. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends recovery of the stated amount.

8.5.37 Non recovery of medical treatment charges-Rs.10.70 million

As per rule 4.7(1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Govt. which have to be brought to the account, are correctly and promptly assessed, realized and credited to Govt. account.

During audit of Health Department for the period 2015-16, it was observed that an amount of Rs. 10,698,302 was outstanding against various government departments/autonomous bodies on account of treatment provided to their personnel by the following two institutions.

Sr. No.	Name of formation	Period of audit	PDP No.	Outstanding Amount(Rs.)
1	Punjab Institute of Cardiology	2015-16	14938	7,948,902
2	Rawalpindi Institute of Cardiology	2015-16	16472	2,749,400
Total				10,698,302

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

The matter was pointed out to concerned formations from July to November 2016. The formations noted the observations for compliance.

The matter was further reported to the PAO. In DAC meeting held on 16.01.2017, the para at Sr. No. 2 was reduced to the extent shown in above table after verification of recovery of Rs. 4,868,750. Further progress was not reported till the finalization of this report. As regards para at Sr. No. 1, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the department should strengthen its internal controls to recover the outstanding dues from the respective institutions.

8.5.38 Loss due to non-recovery of cost of risk purchases- Rs. 14.84million

According to Rule 4.7(1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to government, which have to be brought to account, are correctly and promptly assessed, realized and credited to government account. Further, as per purchase orders; the delivery period was 30 days, failing which the risk purchase will be done without further notice.

During audit of Health Department, it was observed that supply orders were issued for purchases of medicine from various suppliers, who could not supply the stores within stipulated period. Resultantly the hospital managements purchased items through LP at higher rates. The cost of risk purchases of Rs. 14,841,162 was not recovered from the firms. The details are as under.

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	FJMC & Sir Ganga RAM Hospital, Lahore	2015-16	15134	11,186,312

2	Children Hospital , Lahore	2015-16	15978	1,844,480
3	RMC & Allied institution Rawalpindi	2014-15	13782	1,113,503
4	RMC & Allied institution Rawalpindi	2015-16	16941	402,850
5	AIMC & Jinnah Hospital, Lahore	2015-16	14986	294,017
Total				14,841,162

Audit was of the view that due to weak financial and supervisory controls loss was not made good from the firms.

The matter was pointed out to concerned formations in October 2015 and from July to November 2016. The formation at Sr. No.1 offered vague and evasive replies. The formations at Sr. Nos.2 to 5 did not offer any reply.

The matter was further reported to the PAO. In DAC meeting held on 05.01.2017, the para at Sr. No. 5 was kept pending for recovery from the concerned firms. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the department should effect recovery of the risk purchases from the concerned contractors and deposit the same into relevant funds/Treasury.

8.5.39 Loss due to unauthorized payment of special incentive allowance - Rs. 8.62million

According to Rule 16 of Rules of Business 1974, no department shall, without prior 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 Health Department, it was observed that special incentive allowance was paid to the officers/officials without approval of the government. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	ShaikhZayed Medical Complex, Lahore	2015-16	16326	2,782,000
2	PMC & Allied Institutions Faisalabad	2015-16	16356	2,100,000
3	PMC & Allied Institutions Faisalabad	2015-16	16492	2,040,000
4	PMC & Allied Institutions Faisalabad	2015-16	16361	1,140,000
Total				8,062,000

Audit was of the view that weak supervisory and financial controls resulted in unauthorized payment of special incentive allowance.

The matter was pointed out to concerned formations from August to November 2016. The formations replied that all the payments were made with the approval of Board of Management which indicated that no approval of the government was obtained.

The matter was further reported to the PAO. In DAC meeting held on 20.01.2017, the paras at Sr. Nos. 2, 3& 4 were kept pending for compliance. Further progress was not reported till the finalization of this report. As regards remaining para at Sr. No. 1, neither any reply was received nor was a DAC meeting convened.

Audit recommends that recovery on account of unauthorized payment of incentive allowance may be effected from the officers/officials concerned and amount remitted into government treasury besides stoppage of the payment forthwith.

Others

8.5.40 Non disposal of unserviceable vehicles/machinery & equipment-Rs.36 million

As required under rules 15.3 of PFR Vol-I, a competent authority may sanction the sale or disposal of stores regarded as surplus, obsolete or unserviceable or order the write off losses of stores.

During audit of Health Department, it was observed that government vehicles/machinery & equipment were lying futile in the hospitals since long. No effort was made to get the repair/disposal of these vehicles and machinery. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
1	AllamaIqbal Medical College/ Jinnah Hospital & Allied Institution, Lahore	2015-16	14996	Non disposal of unserviceable old Angiography Machine	21,000,000
2	Punjab Medical College & Allied Institutions, Faisalabad	2014-15	13025	Non auction of off road vehicles	4,250,000
3	AllamaIqbal Medical College/ Jinnah Hospital & Allied Institution, Lahore	2015-16	14999	Non auction of unserviceable vehicles	2,300,000
4	Public Health Nursing School, Lahore	2015-16	15972	Loss due to non-auction of unserviceable off road vehicles	1,700,000
5	Ghazi Khan Medical college, DG Khan	2015-16	14745	Non auction of off road vehicles	1,250,000
6	Punjab Institute of Cardiology, Lahore	2015-16	14944	Non auction of condemned / unserviceable Angiography machine	1,000,000
7	Director Blood Transfusion of services, Lahore	2013-16	16584	Loss due to non-auction of off road vehicle	1,000,000
8	Public Health Nursing School, Multan	2014-16	16596	Non auction of off road vehicle	1,000,000
9	Ghazi Khan Medical college, DG Khan	2015-16	15854	Non auction of off road vehicles	800,000
10	Director General Health Services, Lahore	2015-16	15874	Non auction of unserviceable vehicles	700,000
11	Lady Wallington Hospital, Lahore	2015-16	14170	Non auction of off road vehicles	600,000
12	Punjab Mental Hospital, Lahore	2015-16	16296	Non Disposal/auction of Govt. vehicle	400,000
13	DHQ Teaching Hospital, Sargodha	2015-16	16455	Non auction of unserviceable electro biomedical equipment	-

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
				office equipment and furniture & fixture in lacs	
14	Director General Health Services, Lahore	2014-15	13377	Non auction of Vehicles, motorcycles and store items	-
Total					36,000,000

Audit was of the view that weak management controls resulted into loss of government revenue to the stated extent.

The matter was pointed out to concerned formations in October 2015 and from July to November 2016. In reply to preliminary observation almost all the formations replied that the vehicles and machinery & equipment were declared unserviceable and further process was in process.

The matter was further reported to the PAO. In DAC meetings held on 05.01.2017, 09.0.2017, 18.01.2017, 25.01.2017 and 27.01.2017, the paras at Sr. Nos. 1, 3, 4, 5, 8 & 9 were kept pending for compliance. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that responsibility be fixed for non-auction of off road vehicles and machinery & equipment. Loss sustained to the Government be recovered besides the same may be auctioned without any further delay and strengthen the financial and supervisory controls.

8.5.41 Loss due to late payment surcharge-Rs.5.53 million

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

During audit of Health Department, scrutiny of the record of paid utility bills revealed that bills were not paid within the due date. Due to late payments, LP surcharge was invoked which caused loss of Rs. 5.53 million to the public exchequer. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
1	The Children Hospital & The Institute of child Health, Lahore	2015-16	15971	Loss due to payment of L.P surcharge on account of Sui Gas charges	3,118,538
2	Quaid-e-Azam Medical College, Bhawal Victoria Hospital Bahawalpur.	2015-16	14752	Loss due to payment of L.P surcharge on account of Sui Gas charges	2,408,744
Total					5,527,282

Audit was of the view that the lapse occurred due to failure of internal controls.

The lapse was pointed out to concerned formation in August and October 2015. The formation at Sr. No. 1 replied that it was a government institution and no sufficient imprest money was provided by the government. The formation at Sr. No. 2 replied that matter was being securitized.

The matter was further reported to the PAO. In DAC meeting held on 25.01.2017, the para at Sr. No. 2 was kept pending for probe. Further progress was not reported till the finalization of this report. As regards remaining para at Sr. No. 1, neither any reply was received nor was a DAC meeting convened.

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.

8.5.42 Non-receipt of medicine, furniture, motor cycles and other store items-Rs.473.96 million

As per Rule 2.10 (b) (5) of PFR Vol-I, no money should be drawn from the Treasury unless it is required for immediate disbursement or has already been paid out of permanent advances from the Treasury for the execution of works, the completion of which is likely to take a considerable time. Moreover, as per Rule of 17.19 *ibid*, it is also not permissible to draw advances from the Treasury to prevent the lapse of appropriations.

During audit of Health Department, it was observed that expenditure to the tune of Rs. 473,961,080 was incurred for the purchase of medicine, furniture, motorcycles and other store items but said store were not supplied by the firms/contractors. Audit was of the view that non observing of cannons of financial propriety by the management resulted in non-receipt of store items.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	items	Amount (Rs.)
1	Punjab Medical College & Allied Institutions, Faisalabad	2015-16	16485	medical equipment	244,863,000
2	DG Health Services, Lahore	2015-16	15864	400 number of Ice Refrigerator	146,952,000
3	Director General Health Services, Lahore	2014-15	13382	ninety units motorcycle and 900 Mobil oil	62,910,000
4	Sir Ganga Ram Hospital Lahore	2015-16	14739	Medicine	9,205,524
5	RMC & Allied Institutions Nursing School of Holy Family Hospital, Rawalpindi	2015-16	16923	furniture from TEVTA	5,298,552

6	AllamaIqbal Medical College/ Jinnah Hospital & Allied Institution, Lahore	2015-16	15001	medicines	2,669,000
7	RMC and Allied Institutions Rawalpindi	2014-15	13766	Vaccine and furniture	1,413,004
8	Secretary Primary & Secondary Health Care Department Lahore	2015-16	15494	motorcycles	650,000
Total					473,961,080

The weak financial and supervisory control, the material valuing Rs.473.96 million was not received due to negligence of the managements.

The lapses were pointed out to concerned formations in October 2015 and from August to September 2016. The formation at Sr. No. 1 replied that the items are under custom clearance. The formation at Sr. No. 2 stated that detail reply will be submitted later on. The formations at Sr. No. 3 & 4 stated that material has been received but no evidence was shown. The formation at Sr. no. 5 offered no comments. The formations at Sr. Nos. 6 & 7 noted the observations for compliance.

The matter was further reported to the PAO. In DAC meetings held on 05.01.2017 and 20.01.2017, the para at Sr. No. 1 was kept pending for verification of record. The para at Sr. No. 6 was kept pending for regularization from Finance Department and production of consumption account for verification. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that either the entire material may be got received or stated amount may be recovered from the concerned and

deposited into relevant fund besides action taken against the responsible for non receipt of items in due time.

Internal Control Weakness

**8.5.43 Consumption of medicine without DTL reports-
Rs. 217.07 million**

According to Sub-Section 2 of Section 22 of the Drugs Act, 1976, the Government Analyst, as far as may be, shall submit the report within sixty days of the receipt by him of the sample of the drug and if he is not able to do so for reasons beyond his control, shall communicate the reasons to the inspector in writing and shall endorse its copy to the [Central Licensing Board or, as the case may be, the Registration Board or the Provincial Quality Control Board] who shall have the sample tested from the same or any other Government Analyst or a Government Drug Testing Laboratory or any other laboratory and shall ensure the receipt of results of such test and analysis within a further period as may be prescribed and shall make the test report available to the inspector for further action.

During audit of Health Department, it was observed that expenditure to the tune of Rs.217,072,636 was incurred on purchase of medicine/disposables, the same had been consumed without test analysis by the Drug Testing Laboratory which is unlawful. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Children Hospital, Lahore	2015-16	15981	121,286,076
2	Punjab Medical College & Allied Institutions, Faisalabad	2014-15	13007	28,511,478
3	Punjab Medical College & Allied Institutions, Faisalabad	2014-15	13009	24,899,889
4	AIMC/JHL & Allied Institution Lahore	2015-16	14735	11,956,203

5	Khawaja Muhammad Safdar Medical College and Allied Institution, Sialkot	2014-15	13983	11,141,162
6	Sheikh Zayed Medical Complex, Lahore	2015-16	16348	7,394,500
7	Lady Aitcheson, Lahore	2014-15	13451	4,784,985
8	KotKhawajaSaeed Hospital, Lahore	2013-14	11250	3,713,784
9	Faisalabad Institute of Cardiology, Faisalabad	2015-16	15024	3,384,559
Total				217,072,636

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

The matter was pointed out to concerned formations in October 2015, April 2016 and from July to November 2016. The formations at Sr. Nos. 1, 4&9 replied DTL facility of medicine was not available. The formation at Sr. No 8 noted the observations for compliance. The rest of the formations offered vague replies.

The matter was further reported to the PAO. In DAC meeting held on 05.01.2017, the para at Sr. No. 4 was kept pending for regularization from Finance Department and production of consumption account for verification. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that responsibility be fixed for consuming medicines without obtaining DTL reports besides strengthening the supervisory and internal controls.

8.5.44 Unlawful payment released to pharmaceutical firm- Rs. 85.19 million

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

According to Government Instructions laid in Drugs Act 1976, all drugs/medicine shall be accepted after obtaining successful DTL examination reports.

During audit of PMC & Allied Institutions, Faisalabad for the period 2015-16, scrutiny of the record of main store of the hospital and paid vouchers revealed that payment amounting to Rs. 85,187,455 was made to medicine firms. The release of payment to the concerned firms was held unlawful as the same was done prior to the receipt of DTL reports from the Public Analyst. The declaration of the medicine as substandard by the Drug Testing Laboratory added conviction fuel to the irregularity on the part of the management.

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
1	PMC & Allied Institutions, Faisalabad	2015-16	16372	Payment released to pharmaceutical firms for Drugs/Medicines without obtaining DTL Reports -	65,651,201
2	PMC & Allied Institutions, Faisalabad	2015-16	16495	Payment released to pharmaceutical firms for Drugs/Medicines without obtaining DTL Reports -	16,136,254
3	PMC & Allied Institutions, Faisalabad	2015-16	16358	payment released to pharmaceutical firm on account of Drugs/Medicines rejected by DTL -	3,400,000
Total					85,187,455

Audit was of the view that the failure of internal control system of the department and violation of government rules resulted in release of unlawful payment to the contractor.

The matter was pointed out to concerned formation in August 2016. The formation replied that the payment to the firm was made after

consultation with competent authority. The reply of the formation was not acceptable as the same was not in line with the provisions of the rule.

The matter was further reported to the PAO. In DAC meeting held on 20.01.2017, the paras were kept pending for reference to BOM. Further progress was not reported till the finalization of this report.

Audit recommends that the matter be probed to fix the responsibility, the concerned firm be blacklisted and either the replacement of the medicine be sought or recovery of the loss be made good from the concerned under report to audit.

8.5.45 *Un-authorized expenditure out of hospital receipts- Rs. 36.01 million*

According to Schedule I section (2) of Punjab Medical & Health Institution Act 2003, the shall place the budget before the BOM for approval and then incur expenditure. He shall be responsible for efficient and effective use of total financial resources available. Moreover, Rule 17 (1) (2) of PM&HI Act 2003 requires that all receipts generated by the college/hospital shall be kept in PLA of the institute and the receipts of the hospital and college shall become part of their respective budgets accordingly.

During audit of ShiekhZayed Hospital Rahim Yar Khan for the period 2014-15, it was observed that expenditure to the tune of Rs. 36,011,000 was incurred on civil work. The expenditure was held unauthorized as the same was charged directly to the hospital receipts without obtaining budgetary provisions from the competent authority/body.

Audit was of the view that non observance of rules resulted in unauthorized expenditure.

The lapse was pointed out to concerned formation in October 2015. The formation noted the observation for compliance.

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

Audit recommends that the department should adhere to the budgetary provisions while making expenditure and seek condonation of irregularity from the competent authority.

(PDP No. 3590)

8.5.46 Non-replacement of expired and substandard medicines- Rs. 13.23 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, scrutiny of record revealed that medicine valuing Rs. 13,225,569 were declared substandard by DTL or got expired due to non-utilization. The managements of the respective institutions remained negligent of obtaining replacement of such medicine. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	RMC & Allied Institution Rawalpindi	2015-16	16942	5,392,309
2	Services Institute of Medical Science & Allied Institutions	2015-16	14789	3,016,033
3	Services Institute of Medical Science & Allied Institutions	2015-16	14795	1,446,200
4	AIMC/JHL & Allied Institution Lahore	2015-16	14985	1,348,000
5	DHQ Teaching Hospital , Sargodha	2015-16	16007	1,135,680
6	RMC and Allied Institutions Rawalpindi	2014-15	13777	251,592
7	Medical College & Hospital Sahiwal	2015-16	16983	200,000
8	Children Hospital Complex, Multan	2013-14	13191	158,088

9	Lahore General Hospital/PGMI/AMC & Nursing School, Lahore	2015-16	15029	150,617
10	DHQ Teaching Hospital, Sargodha	2015-16	15484	127,050
Total				13,225,569

Audit was of the view that weak financial and management controls lead to non-replacement of expired and substandard medicine.

The matter was pointed out to concerned formations in August 2014, October 2015 and from July to November 2016. The formation at Sr. No. 4 replied that letter had been written to firms for replacement of medicine and matter is under process. The formations at Sr. Nos. 5 & 10 noted the observations for compliance. The formations at Sr. Nos. 2 & 3 stated that detailed reply would be submitted after scrutiny of record.

The matter was further reported to the PAO. In DAC meetings held on 05.01.2017, 09.01.2017 and 12.01.2017, the paras at Sr. Nos. 2, 3, 4, 5, 9 & 10 were kept pending for recovery. The para at Sr. No. 7 was kept pending from decision from PQCB. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the department should probe the matter to ascertain reasons for non replacement of the medicine and seek needful replacement.

8.5.47 *Loss due to acceptance of medicine below fixed shelf life without imposing penalty charges-Rs.1.90 million*

According to the Government of the Punjab Health Department letter No. SO(P-1)1-55/2008(Pt-1) dated 05.01.2010, The shelf life must be up to 85% for the locally manufactured drugs and 75% for the imported drugs. The lower limit of the shelf life must be up to 80% and 70% with imposition of 1% penalty charges of actual shortfall in shelf life below prescribed limit for locally manufactured and imported medicines

respectively. In case of vaccines & other biotechnical products, the stores with the shelf life up to 70% will be accepted without penalty charges and up to 60% with imposition of 1% penalty charges of actual short fall in shelf life below prescribed limit.

During audit of Health Department for the period 2015-16, it was observed that medicine were purchased / accepted at the shelf life below the limit of 85% and 75% without imposing penalty Rs.1,898,357charges.

Audit was of the view that acceptance of medicine/drugs below prescribed limit without imposing penalty charges in violation of Government instructions. The detail is as under:-

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
1	Ch. PervaizElahi Institute of Cardiology, Multan	2015-16	16847	Irregular purchase of short life kits	1,451,479
2	Children Hospital Complex, Multan	2013-14	13192	Recovery due to supply of medicine short life	280,462
3	ShaikhZayed Medical Complex, Lahore	2015-16	16346	Irregular purchase of short life medicine and non recovery on account of penalty	166,416
Total					1,898,357

The lapse was pointed out to concerned formations in August and November 2016. The formations did not provide any cogent reply.

The matter was further reported to the PAO. In DAC meeting held on 02.02.2017, the para at Sr. No. 1 was kept pending for compliance. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that responsibility be fixed for violation of the government instructions besides recovering the penalty charges from the responsible(s) and strengthening the supervisory and management controls.

CHAPTER 9

HIGHER EDUCATION DEPARTMENT

9.1 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

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

Introduction

The Appropriation Accounts for the year 2015-16 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 2015-16 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	337.766	(209.074)	128.692	124.288	(4.404)
PC21015	27,086.424	(229.576)	26,856.848	23,605.594	(3,251.254)
PC22036	9,117.780	(3,636.255)	5,481.525	5,277.857	(203.668)
Total	36,541.970	(4,074.905)	32,467.065	29,007.739	(3,459.326)

Overview of Expenditure

The final budget of Higher Education Department for the year ended 30 June, 2016 was Rs. 32,467.065 million. Out of this, actual expenditure was Rs. 29,007.739 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	27,424,190,000	23,729,882,012	(3,694,307,988)	13.47
Development	9,117,780,000	5,277,857,035	(3,839,922,965)	42.11
Total	36,541,970,000	29,007,739,047	(7,534,230,957)	20.61

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	26,985,540,000	23,729,882,012	(3,255,657,988)	12.06
Development	5,481,525,000	5,277,857,035	(203,667,965)	3.72
Total	32,467,065,000	29,007,739,047	(3,459,325,953)	10.65

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. (3,459.326) million at the close of the year 2015-16 under grants PC21010, PC21015 & 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 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
3	2009-10	91	35	56	37

Sr. No.	Audit Report Year	Total Paras	Compliance Received	Compliance not Received	Percentage of Compliance
4	2010-11	26	21	5	80
5	2011-12	77	11	66	14
Total		341	67	258	20

The compliance with PAC directives in Higher Education Department remained unsatisfactory except for the year 2005-06. The department is required to improve it.

9.4 RECURRING ISSUES FOR ATTENTION OF PAC

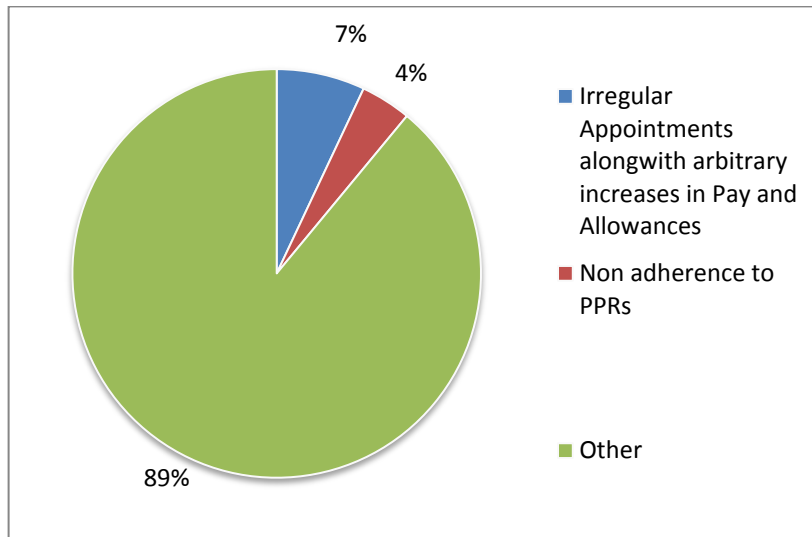
This section invites attention of PAC to irregularities of recurring nature which need immediate intervention by the PAO.

Trend of Audit Findings over Five Years:

A glance at the five years' printed audit reports of the HED divulge two main clusters of irregularities:

- a) Irregular Appointments along with arbitrary increases in Pay and Allowances
- b) Non adherence to PPRs

As illustrated in the chart below a noteworthy portion of irregularities (around 11 percent) over the five years pertains to aforementioned areas:



Audit observations on Appointments mainly highlighted irregularities pertaining to contractual appointment of HR in all cadres

and, their retention after retirement. Arbitrary increases in pay and allowances presented an allied theme.

Following matrix provides year-wise details of irregularities under consideration:

<i>(Amount in Rupees)</i>			
Audit Year	Total Irregularities	Pay & Allowances	Non-adherence to PPRs
2012-13	1,390,550,000	30,230,000	8,410,000
2013-14	5,147,700,000	325,545,439	34,575,324
2014-15	5,383,130,000	264,248,188	386,301,141
2015-16	10,936,806,533	231,948,696	381,078,340
2016-17	11,972,620,000	1,583,560,000	685,320,000
Total	34,830,806,533	2,435,532,323	1,495,684,805
Percentage		7%	4%

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, 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. 	<ol style="list-style-type: none"> 1&2. Vice Chancellor and Syndicate are empowered to make rules, give necessary approvals and regularize departures.

<p>3. Universities and Boards, despite being autonomous are governed by the principles, policies and rules framed by the provincial government.</p>	<p>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.</p>
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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 PPRs on Boards and Universities and enumeration of departures allowed if any.

Instituting a mechanism to give authoritative clarifications wherever there is a difference of interpretation on statutes of Universities and Boards.

9.5 AUDIT PARAS

Non production of record

9.5.1 Non production of vouched account/record- Rs.3,164.03million

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 Higher Education Department, the auditable record relating to transactions amounting to Rs. 3,164,028,496 (Annexure-20) was not produced despite repeated requests.

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

The matter was pointed out to concerned formations from February to November 2016. The formations at Sr. Nos.1, 3, 6, 11, 12, 14&15 did not offer any comments. The formation at Sr. No.2 noted the observation for compliance. The formation at Sr. No.4 replied that the record was produced for audit. The formation at Sr. No.5 contended that Ex. Director had not handed over any record. The formation at Sr. No. 7 replied that the BOG decided that the accounts of confidential press should not be audited by Government audit party. The formation at Sr. No.8 replied that the manager of guest house was on leave. The formations at Sr. Nos.9 & 13 replied that the record would be traced out. The formation at Sr. No.10 replied that the college had hired temporary staff as many posts of non teaching staff were vacant.

The replies being evasive and not supported by documentary evidences were not acceptable.

The matter was further reported to the PAO. In DAC meetings held on 30.11.2016, 09.12.2016, 14.12.2016, 20.12.2016 and 30.12.2016, the paras at Sr. Nos. 2, 4,6, 8& 10 were kept pending for production of record. The paras at Sr. Nos. 7& 11 were kept pending for inquiry/probe. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

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

Irregularity & non-compliance

9.5.2 Irregular investment of surplus funds without obtaining competitive rates and approval of Syndicate/Finance Department- Rs.2,829.91 million

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 rates 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. Moreover, Finance Department letters No. FD (W&M) 1-1/70 (Vol. XI) dated 20.11.2013, and 24.12.2013, state that all departments, autonomous bodies, semi-autonomous bodies, Boards, foundations may take immediate steps and, arrangements be made to transfer funds /accounts/long term/short term investments of the institutions of the Government of Punjab to the bank of Punjab under this policy.

Furthermore, clause 26(2)(c), of BZU Multan Act, requires that the syndicate shall have the power to govern and regulate with due regard to

the advice of the Finance and Planning Committee in this behalf, the finances, accounts and investments of the university.

During audit of institutions of Higher Education Department, it was observed that an amount to the tune of Rs.2,829,909,628 was invested in different banks without fulfilling the conditions stipulated in the above instructions/rules. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Description of irregularity	Amount (Rs.)
1.	Bahauddin Zakariya University Multan	2014-15	14442	Approval of syndicate not obtained	1,455,459,252
2.	Lahore College for Women University Lahore	2015-16	14488	Without obtaining competitive rates	883,450,376
3.	Board of Intermediate and Secondary Education Sargodha	2015-16	14573	Without obtaining competitive rates	343,500,000
4.	Principal Kinnaird College for Women Lahore	2015-16	15623	Without obtaining competitive rates	120,000,000
5.	BISE Rawalpindi	2015-16	15727	Without obtaining competitive rates and without consulting the Finance Department	27,500,000
Total					2,829,909,628

Audit was of the view that non observance of rules and weak administrative controls resulted in irregular investments.

The matter was pointed out to concerned formations in May, August, and September 2016. The formation at Sr. No.1 did not offer any cogent reply. The formation at Sr. No.2 replied that the highest rate was not the criteria for investment. The formation at Sr. No.3 replied that we took into consideration the state bank monetary prices and KIBOR rates. The formation at Sr. No.4 replied that the funds were kept in the bank after getting competitive rates. The formation at Sr. No. 5 replied that the funds

were kept in the banks after getting competitive rates or placement of funds in the bank to get services for the BISE Rawalpindi free of cost from the client banks for fee collection, placing the question papers, answer sheets etc.

The replies were not acceptable as the same were not in line with the provisions of rules/instructions.

The matter was further reported to the PAO. In DAC meetings held on 20.12.2016, 23.12.2016, 28.12.2016 and 30.12.2016, the paras at Sr. Nos. 3 & 5 were kept pending for compliance. The para at Sr. No. 1 was kept pending for approval from syndicate. The para at Sr. No. 4 was kept pending for clarification. Further progress was not reported till the finalization of this report. As regards remaining para at Sr. No. 2, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the department should get the irregularity condoned from the competent authority besides strengthening of internal controls.

9.5.3 Irregular payment of allowances without approval of the Chancellor/Controlling authority-Rs. 449.47 million

Acts of Universities of Higher Education Department, stipulate that statutes regulating pay and allowances have to be approved by the Chancellor.

Moreover, section 10 (4) of Board Act states “except where the controlling authority directs otherwise a board shall not make any rule or allow any concession, benefit, privileges or allowance to any person which is not in conformity with the rules enforced by the government on similar matter”.

During audit of Higher Education Department, it was observed that various pay and allowances were being paid to the University and Board

employees without the approval of Chancellor/competent authority. The details are as under:

Sr. No	Name of formation	Period of audit	PDP No.	Nature of pay & allowances	Amount (Rs.)
1.	Bahaud-din Zakariya University Multan	2014-15	14444	Computer allowance	6,243,591
2.	Bahaud-din Zakariya University Multan	2014-15	14439	Dean and chairman allowance	170,813,342
3.	University of Sargodha	2014-15	17046	Medical Allowance @ 40% of Basic pay	119,580,008
4.	Bahaud-din Zakariya University Multan	2014-15	14440	Warden/Superintendent allowance	71,366,067
5.	University of Sargodha	2014-15	17051	Hard Ship Allowance	21,083,466
6.	BISE Gujranwala	2015-16	14378	House rent allowance @50%	16,053,497
7.	Bahaud-din Zakariya University Multan	2014-15	14408	Double duty Allowance @ 10%	646,037
8.	University of Sargodha	2014-15	17055	D.Sc./Ph.D./FCPS/ M. Phil Allowances	14,635,776
9.	Bahaud-din Zakariya University Multan	2014-15	14411	Special pay	10,322,531
10.	Government Murray College Sialkot	2015-16	15667	Incentive to teachers	5,700,000
11.	University of Sargodha	204-15	17065	Warden/Superintendent allowance	2,353,802
12.	University of Sargodha	2014-15	17056	Dean and Director allowance	9,038,655
13.	Lahore College for Women University Lahore	2015-16	14489	Headship allowance	708,000
14.	University of Gujrat	2015-16	15759	Qualification allowance	491,667
15.	BISE Faisalabad	2015-16	16972	Software development allowance	434,510
Total					449,470,949

Audit was of the view that weak internal controls on payroll and disregard to provisions of the Acts resulted in irregular payment of pay & allowances.

The matter was pointed out to concerned formations from February to November 2016. The formations at Sr. Nos. 1, 2, 4, 6, 8 & 12 stated that the allowances were being paid with the approval of the syndicate. The formations at Sr. Nos. 3, 5, 7, 9, 10, 11 & 14 did not offer any reply. The formations at Sr. Nos.13 & 15 stated that the case for approval of software allowance/computer allowance referred to the government through Board.

The replies were not acceptable as the payments were made without approval of the Chancellor/government.

The matter was further reported to the PAO. In DAC meetings held on 09.12.2016, 20.12.2016 and 30.12.2016, the amounts of the paras at Sr. Nos. 1& 7 were reduced to the extent shown in above table after verification of record. The para at Sr. No. 6 was kept pending for recovery. The paras at Sr. Nos. 2, 4 &9 were kept pending for approval from Chancellor. The para at Sr. No. 13 was kept for regularization. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the department should strengthen its internal controls, stop payment of the irregular allowances and effect recovery.

9.5.4 Irregular expenditure due to violation of tendering process-Rs.357.41 million

As per Rule 4 of Punjab Procurement Rules 2014,a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Moreover, as per Rule 9 *ibid*, a procuring

agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. Furthermore, as per Rule 12 ibid, procurement over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on PPRA's Website.

During audit of Higher Education Department, it was observed that expenditure to the tune of Rs.357,414,586(Annexure-21) was incurred on purchase of machinery and equipment, furniture and fixture, IT equipment, printing work and repair of building without observing above mentioned rules and regulations.

Audit was of the view that violations of Punjab Procurement Rules resulted in irregular procurements.

The matter was pointed out to concerned formations from February to November 2016. The formations at Sr. Nos. 1, 7,10, 11, 14, 15 to 18, 21, 23, 24, 26, 30, 32,33, 35, 36, 38, 40 to 44 offered no comments. The formations at Sr. Nos.2, 12 &29 replied that codal formalities were observed. The formation at Sr. No. 6 stated that reply would be submitted after perusal of record. The formation at Sr. No. 8 replied that the autonomous bodies can fix any quotation limit up to 5 lac. The formations at Sr. Nos. 22&27 replied that the purchase was made through quotations due to emergent situation. The formations at Sr. Nos. 20, 34, 46&48 replied that PPR rules would be followed in future. The formation at Sr. No. 25 replied that the construction work was carried out from building department after the approval from board. The formations at Sr. No. 31 replied that all financial and executive disciplines were dependent upon the decision of P&D Department, it was difficult to have preplan and advertise on PPRA website. The formations at Sr. No. 37 replied that college neither maintained measurement book nor took advice from

building department for incurring expenditure from its own resources. The formation at Sr. No. 39 replied that there was no college council and the expenditure was within the financial powers of the principal. The formations at Sr. No. 47 replied that the installation in the labs still in process due to shifting of the department to new building. The formation at Sr. No. 45 replied that Government of the Punjab extended clear instructions to make fool proof security arrangements at public universities on emergent basis due to security threats. Accordingly, the arms were purchased through direct contracting.

The replies were not tenable as documentary evidences to substantiate their claims were not produced.

The matter was further reported to the PAO. In DAC meetings held on 22.11.2016, 30.11.2016, 07.12.2016, 09.12.2016, 14.12.2016, 20.12.2016, 23.12.2016 and 30.12.2016, the para at Sr. No. 12 was kept pending for clarification from PPRA. The paras at Sr. Nos. 14&24 were kept pending for probe at administrative level. The paras at Sr. Nos. 22, 38&49 were kept pending for inquiry. The paras at Sr. Nos. 2, 3, 4, 7, 9, 10, 11, 15, 16, 19, 20, 30, 31,33,36,38, 42, 45, 47,48&49 were kept pending for regularization. The para at Sr. No. 43 was kept pending for verification of record. The paras at Sr. Nos. 18, 27, 35&39 were kept pending for clarification. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends to fix the responsibility for non adherence to PPRA rules besides getting the irregularity condoned from competent authority.

9.5.5 Irregular appointments against rules, regulations/statutes-Rs.21.31 million

According to the Acts of different Universities, statutes may be made to regulate or prescribe the service matters: as per clause (b) of the Act “the scales of pay and other terms and conditions of service of officers, teachers and other employees of the university”. It further requires a draft shall be forwarded to the Chancellor and shall not be effective until it has been approved by the Chancellor.

During audit of Higher Education Department, it was observed that appointments of Treasurer, Controller, Registrar and teaching faculty were made in the universities without observing the prescribed criteria of qualification/experience and getting the relevant statutes/service rules approved from the Chancellor.

Audit was of the view that non adherence to the provisions of the Acts resulted in irregular appointments and payment of salaries amounting to Rs. 21,307,973 (Annexure-22).

The matter was pointed out to concerned formations from February to November 2016. The formations at Sr. Nos. 1 to 7,12, 13, 14, 17, 19, 23&26 offered no comments. The formation at Sr. No. 11 replied that the cases were subjudice. The rest of the formations offered vague replies without any documentary evidences.

The matter was further reported to the PAO. In DAC meetings held on 07.12.2016 and 16.12.2016, the para at Sr. No. 15 was kept pending for inquiry. The paras at Sr. Nos. 8,26&27 were kept pending for compliance. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the institutions should get their statutes approved from the Chancellor besides getting the irregularity condoned from competent authority

9.5.6 Irregular appointments without advertisement-Rs.276.71 million

As per honorable Supreme Court of Pakistan ruling dated 19.01.1993, passed in Human Rights case No.104 (I to IV) 1992 read with S&GAD's Notifications No. SOR-III-2-2/91 dated 05.01.1995 and No. DS(O&M)5-3/2004/Contract)(MF) dated 29.12.2004, no recruitment should be made against any post which is not advertised properly. Moreover, as per Finance Department Letter No. FD. SO(GOODS)44-4/2011- DATED 6.7.2015 "no contingent paid staff shall be appointed without prior approval of Finance Department".

During audit of Higher Education Department, it was observed that appointments of lecturers on adhoc basis, contingent paid employees in universities and teachers, staff in colleges were made without advertisement and approval from the Finance Department in contravention of above instructions.

Audit was of the view that non adherence to above stated provisions resulted in irregular appointments and payment of salaries amounting to Rs. 276,711,558 (Annexure-23).

The matter was pointed out to concerned formations from February to November 2016. The formations at Sr. Nos. 3, 7, 8, 10, 11 & 14 offered no comments. The formations at Sr. No. 13 replied that the cases were subjudice. The rest of the formations offered vague replies without any documentary evidences.

The matter was further reported to the PAO. In DAC meetings held on 05.10.2016, 07.12.2016, 14.12.2016 and 30.12.2016, the paras at

Sr. Nos. 1, 3, 5, 7&10 were kept pending for regularization from Finance Department. The para at Sr. No. 11 was kept pending being subjudice. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that irregularity be got condoned from the Finance Department. Further, the institutions should get their statutes approved from the Chancellor/concerned body.

9.5.7 *Irregular expenditure on compilation of result/purchase of cover sheets, and extension in the contract-Rs. 188.83 million*

Rule 15 (2) under Chapter-I of the Board Act 1976 states that, “it shall be the duty of chairman to ensure that the provision of the rules, regulations and directions of the controlling authority are faithfully observed and carried out”. Moreover, as per Rule 12 (2) of Punjab Procurement Rules 2014, any procurement exceeding two million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu.

During audit of Boards of Intermediate and Secondary Education, it was observed that the managements of the boards had entered into an agreement with M/s National Institutional Facilitation Technologies (Pvt.) Limited, Karachi (NIFT) for purchase of cover sheet and compilation of results in 2014-15. The same contract was extended for the annual examination 2016 irregularly without any formal procurement procedures.

Audit also observed following irregularities in the process:

- (i) In the presence of hundreds of employees, outsourcing of result preparation caused an extra burden on public resources.
- (ii) Extravagant rates were charged by the firm for each category of payments regarding different services.
- (iii) There were mistakes and flaws in the preparation of results as pointed out by the Management.

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1.	BISE Lahore	2014-15	13716	80,860,120
2.	BISE Lahore	2014-15	13713	35,977,500
3.	BISE Faisalabad	2015-16	16978	25,566,571
4.	BISE Rawalpindi	2015-16	15728	17,980,000
5.	BISE Multan	2015-16	14523	15,660,000
6.	BISE DG Khan	2015-16	14535	12,785,000
Total				188,829,191

Audit was of the view that non adherence to the provisions of Board Act and Punjab Procurement Rules resulted in irregular extension of contract and ineffective/uneconomical operations of boards.

The matter was pointed out to concerned formations from March to November 2016. The formations at Sr. Nos. 1, 2 & 4 replied that on the recommendation of PBCC, the extension in the contract was made. The formation at Sr. No. 5 noted the observation for compliance. The formations at Sr. Nos. 3 & 6 did not offer any reply.

The replies were not acceptable as the provisions of the Punjab Procurement Rules were disregarded.

The matter was further reported to the PAO. In DAC meetings held on 30.11.2016, 07.12.2016, 09.12.2016 and 23.12.2016, the para at Sr. No. 1 was kept pending for probe and the paras at Sr. Nos. 2, 5 & 6 were kept

pending for compliance. The para at Sr. No. 4 was kept pending for clarification from Finance Department. Further progress was not reported till the finalization of this report. As regards para at Sr. No. 3, neither any reply was received nor was a DAC meeting convened.

Audit recommends that matter be probed for fixing responsibility against irregular extension in contract and regularization of the matter from the competent authority.

9.5.8 Non investment of surplus funds-Rs. 139.83 million

As per Section 15(i) of the University of Sargodha (amendment) Act 2004, the Treasurer shall manage the property, the finances and the investment of the University.

Finance Department letter No. FD (W&M) 1-1/70 (Vol. XI) dated 20.11.2013, and 24.12.2013, directed that all departments, autonomous bodies, semi autonomous bodies, Boards, foundations to take immediate steps and, arrangements be made to transfer funds /accounts/long term/short term investments of the institutions of the Government of Punjab to the bank of Punjab under this policy.

During audit of Higher Education Department, it was observed that surplus funds were not reinvested. Resultantly, loss to the tune of Rs.139,830,005 was sustained by the institutions.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No	Idle Time (Days)	Interest Lost (Rs.)
1.	BISE Lahore	2014-15	13708	185-370	113,400,000
2.	University of Sargodha	2014-15	17053	730	19,089,937
3.	University of Sargodha	2014-15	17057	28	7,340,068
Total					139,830,005

Audit was of the view that non adherence to government instructions and inexplicable slackness on the part of management resulted in loss to the institutions.

The matter was pointed out to concerned formations from February to May 2016. The formation at Sr. No. 1 replied that the investment was made in the Bank of Punjab at the highest rates. The formation at Sr. No. 2 replied that the above case would be placed before investment committee. The formation at Sr. No. 3 noted the observation for compliance.

The replies were not convincing.

The matter was further reported to the PAO. In DAC meeting held on 30.11.2016, the para at Sr. No. 1 was kept pending for probe. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends to fix the responsibility after conducting an inquiry and get the irregularity condoned from competent authority.

9.5.9 Unauthorized expenditure on purchase of stores- Rs.49.54 million

As per Finance Department letter No. FD.SO. (Goods) 44-4/2011 dated 11.09.2014 and 28.08.2015, purchase of durables goods, machinery & equipment including I.T. equipment and furniture & fixture etc., shall not be allowed except with the prior concurrence of the Austerity Committee constituted for the purpose.

During audit of Higher Education Department, it was observed that expenditure to the tune of Rs.49,542,871 was incurred on purchase of

Machinery and equipment, Furniture and fixture without obtaining prior concurrence of the Austerity Committee. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	University of Gujrat	2015-16	15740	8,585,362
2	Government College Women University Faisalabad	2015-16	15694	5,982,376
3	University of Gujrat	2015-16	15723	5,712,000
4	Government College Women University Faisalabad	2015-16	15699	5,141,280
5	University of Gujrat	2015-16	15724	20,500,907
6	Fatima Jinnah College for Women Lahore	2014-16	14329	1,980,000
7	Principal Government Post Graduate College Attock	2014-15	14053	1,640,946
Total				49,542,871

Audit was of the view that disregard to austerity measures and regulations resulted in irregular procurements.

The matter was pointed out to concerned formations from July to November 2016. The formations at Sr. Nos. 1 & 2 replied that the approval of austerity as per letter received from Higher Education Department for the year 2015-16. The formation at Sr. No. 3 replied that the purchase was made after observing relevant rules. The formations at Sr. Nos. 4 & 6 replied that the expenditure was sanctioned by the CM. The formations at Sr. Nos. 5 & 7 stated that detailed reply would be given in the meeting.

The replies being not supported with documentary evidences were not acceptable.

The matter was further reported to the PAO. In DAC meetings held on 05.10.2016 and 07.12.2016, the paras at Sr. Nos. 6 & 7 were kept pending for regularization from Finance Department. Further progress was

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

Audit recommends that the department should probe the matter to fix the responsibility for non-adherence to the government instructions and get the irregularity condoned from the Finance Department.

9.5.10 Irregular use of medicine, without obtaining drug testing report -Rs.67.87 million.

According to Clause-J of Government of the Punjab, Health Department letter No. SO. (P-1)/G4/2001 dated 06.09.2012, all regular purchases except emergent/ day to day local purchase must be submitted to Drug Testing Laboratories for quality assurance.

During audit of University of Sargodha for the period of 2014-16, it was observed that expenditure to the tune of Rs.67,870,024 was incurred on purchase of medicine but these were consumed without obtaining DTL report. Acceptance and use of medicine without obtaining requisite laboratory report was against the instructions and policy of the Government.

Audit was of the view that deviation from government instructions/rules resulted in irregular expenditure of Rs.67,870,024.

The matter was pointed out to concerned formation in September 2016. The formation replied that as per government instructions day to day purchase was exempted from DTL, moreover DTL was made by the drug inspector at random basis.

The reply was not tenable as the purchases were made in bulk quantity and not on day to day basis.

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

Audit recommends that the matter be probed at administrative level for fixing responsibility.

(PDP No. 17048)

9.5.11 Irregular expenditure without pre-audit-Rs.51.46 million

Rule 2.7.2, 35(2) & 41(2) of the Acts of Government College Women University Faisalabad, University of Gujrat and BZU Multan respectively lay down that no expenditure shall be made from the university fund unless a bill for payment in the prescribed manner, has been audited by Resident Auditor in conformity with the statutes, rules and regulations

During audit of Higher Education Department, it was observed that expenditure to the tune of Rs.51,460,418 was incurred on payment to the contractors against contingencies and pay of University employees. The expenditure was held irregular as the same was not pre-audited by the Resident Auditor. The details are as under:

Sr. No.	Name of Formation	PDP No.	Period of audit	Amount (Rs.)
1	University of Gujrat	14021	2014-15	15,932,422
2	Government College Women University Faisalabad	15731	2015-16	13,805,325
3	Principal Kinnaird College for Women Lahore	15625	2015-16	13,318,908
4	BZU Multan	14412	2014-15	8,403,763
Total				51,460,418

Audit was of the view that disregard to the provisions of the University Act entailed the expenditure of Rs. 51,460,418 as unlawful.

The irregularity was pointed out to concerned formations from March to April and July to November 2016. The formations did not offer any cogent reply.

The matter was further reported to the PAO. In DAC meetings held on 14.12.2016 and 30.12.2016, the paras at Sr. Nos. 1& 4 were kept pending for regularization. The para at Sr. No. 3 was kept pending for clarification. Further progress was not reported till the finalization of this report. As regards remaining para at Sr. No. 2, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the matter may be inquired to fix the responsibility against officials/officers at fault and irregularity be got condoned.

9.5.12 Irregular retention/payment to officials having fake degree/experience certificates-Rs.50.50 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, and that he will also be held personally responsible for any loss, arising from fraud or negligence on. The part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

During audit of Bahuddin Zakariya University, Multan for the period of 2014-15, it was observed that an amount of Rs.50.50 million was paid on account of salaries of Admin. Officers appointed irregularly. The following issues were noticed:

The officials were appointed on 25.08.2010, as Admin officer in BPS-16 on the recommendation of Selection Committee but their testimonials were found fake during process of verification. On this pretext they were charge sheeted and major penalty of removal from service was recommended by the inquiry committee against them.

Audit is of the view that the management failed to conduct a fair process of appointment and in time verification of the testimonials. Moreover, no efforts were made to recover the pay and allowances irregularly paid.

The matter was pointed out to the formation during May 2016. The management did not offer any comments.

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

Audit recommends that responsibility be fixed for irregular appointments besides recovery from the defaulters be expedited.

(PDP No.17102)

9.5.13 Irregular payment of late sitting allowance/honorarium- Rs. 63.32 million

According to Government of the Punjab, Higher 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 Higher Education Department for the period of 2015-16, it was observed that late sitting allowance/honorarium was paid quarterly to all the employees irrespective of the requirement for late sitting or merit of work. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	BISE Multan	2015-16	14363	24,123,616
2.	BISE Gujranwala	2015-16	14377	39,196,315
Total				63,319,931

Audit was of the view that non adherence to government instructions resulted in irregular payment of late sitting / honorarium of Rs. 63,319,931.

The matter was pointed out to concerned formations in October 2016. The formations noted the observations for compliance.

The matter was further reported to the PAO. In DAC meetings held on 07.12.2016 and 09.12.2016, the para at Sr. No.1 was kept pending for compliance. The para at Sr. No. 2 was kept pending for advice from Law Department. Further progress was not reported till the finalization of this report.

Audit recommends that the department should fix the responsibility for non-observance of government instructions besides regularization of the matter from the competent authority.

9.5.14 Irregular withdrawal of funds from SDA-Rs.23.98 million

As per CGA policy letter No.AC-II/6-23/VOL-XIV/160 dated 14.07.2007 read with Finance Department letter No. S.O. (TT) 6-1/2007 dated 11.09.2007, the drawing and disbursing authorities should ensure that no money is withdrawn from SDA unless it is required for immediate requirements. Furthermore, money will not be drawn for keeping it into a bank account or in chest.

During audit of Higher Education Department, it was observed that withdrawals from the SDA were made without any emergent need and funds were kept in commercial banks to avoid lapse thereof. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	Government College Women University Faisalabad	2015-16	15717	10,000,000
2	Government Murray college Sialkot	2015-16	15658	13,980,000
Total				23,980,000

Audit was of the view that disregard to government instructions resulted in irregular withdrawals from SDA for inexplicable reasons.

The matter was pointed out to concerned formations in October 2016. The formation at Sr. No. 1 replied that the university was waiting for the utilization of funds under the instructions of HED. The formation at Sr. No. 2 did not receive the observation.

The replies were not acceptable as the same were not in line with the instructions of Finance Department.

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

Audit recommends that the department should adhere to the government instructions and to get the irregularity condoned from the competent authority.

9.5.15 Irregular withdrawal from SDA-Rs.30.28 million

As per CGA policy letter No.AC-II/6-23/VOL-XIV/160 dated 14.07.2007 read with Finance Department letter No. S.O. (TT) 6-1/2007 dated 11.09.2007, the drawing and disbursing 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 it into a bank account or in chest. A certificate to this effect will be recorded on the schedule of payment.

During audit of Government of the Punjab, Higher Education Department for the period 2015-16, it was observed that an amount to the tune of Rs.30,284,699 was released vide HED order No. S.O. (Dev-I) 8-54/2013 dated 04.01.2016, for disbursement. The management withdrew the entire amount from SDA to avoid lapse and deposited it

intogovernment treasury as security deposit in favour of contractor M/s. Mega Plus Pakistan.

Audit was of the view that the action of the entity tantamount to a grave financial irregularity and violation of above stated rules.

The matter was pointed out to concerned formation in July 2016. The formation replied that justification would be produced in meeting.

The matter was further reported to the PAO. In DAC meeting held on 09.12.2016, the para was kept pending for regularization from Finance Department. Further progress was not reported till the finalization of this report.

Audit recommends that irregularity be got condoned from competent authority.

(PDP No. 14512)

***9.5.16 Irregular auction in violation of tendering process-
Rs.12.42 million***

As per Rule 12 of Punjab Procurement Rules, 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. Moreover, as per Rule 19(b) of Delegation of Financial Power Rules 2006, auctioning of service outlet/canteen, leases of fruit trees and sale of grass growing in the compounds of Government Buildings/Land be openly auctioned for a period not exceeding one year at a time.

During audit of Higher Education Department, it was observed that the contracts of operating the canteens, bookshops and fruit farms were made with various contractors worth Rs.12,423,740 without open auction through advertisement in violation of above stated instructions.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of irregularity	Amount (Rs.)
1	Govt. College Women University, Faisalabad	2015-16	15697	Auction of canteen without calling tenders and open competition through advertisement.	6,505,000
2	Govt. College for Women, GM Abad, Faisalabad	2012-16	14583	Auction of canteen without calling tenders through advertisement.	2,422,300
3	Fatima Jinnah College for Women, Lahore	2014-16	14332	Canteen leased out on previous year rate without calling tenders through advertisement.	1,350,000
4	Govt. Postgraduate College for Women, Sahiwal	2015-16	14543	Canteen was auctioned without calling tenders through advertisement.	1,050,000
5	Govt. Girls Degree College, 122 JB, Faisalabad	2012-15	14046	Canteen was not auctioned without calling tenders through advertisement.	423,000
6	Govt. Degree College for Women, Gulshan Colony, Faisalabad	2014-16	15644	Auction of canteen without calling tenders through advertisement.	354,000
7	Govt. Post Graduate College for Women Samanabad, Lahore	2015-16	14316	Auction of college book shop without calling tenders through advertisement.	319,440
Total					12,423,740

Audit was of the view that violations of stated rules resulted in irregular contracts.

The matter was pointed out to concerned formations from February to May and July to November 2016. The formation at Sr. No. 1 & 5 replied that codal formalities were observed. The formations at Sr. Nos. 2 to 4, 6 & 7 offered no comments.

The replies were not tenable and rational as documentary evidences to substantiate their claims were not produced.

The matter was further reported to the PAO. In DAC meetings held on 30.11.2016, 07.12.2016 and 28.12.2016, the paras at Sr. Nos. 3,4, 5&7 were kept pending for regularization from Finance Department. The paras at Sr. Nos. 2&6 were kept pending for condonation from PPRA. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends to fix the responsibility for non adherence to PPR rules besides getting the irregularity condoned from competent authority.

9.5.17 Unauthorized expenditure beyond competence-Rs. 5.03 million

As per Rule 2 (b) (ii) of Punjab Delegation of Financial Powers Rules 2006, the Director Colleges being Category-I officer is empowered to accord sanction for expenditure on local purchase/addition to stores, durable goods, equipment, instruments, typewriters, Photostat machines, printers, fax machines, duplicators, computer accessories, motor vehicles/cycles and commodities up to Rs. 800,000 during the financial year for one article/item or class of similar articles of stores/commodities.

During audit of Higher Education Department, it was observed that expenditure to the tune of Rs. 5,031,309 was incurred on purchase of furniture and fixture, lab and IT equipment beyond competence in contravention to the rules. The details are as under:

Sr. No.	Name of Formation	PDP No.	Period of audit	Amount (Rs.)
1.	Director Colleges Gujranwala	14507	2015-16	3,432,000
2.	G. Degree College for (B) Taunsa Sharif , D. G. Khan	15682	2005-16	1,449,309
3.	G. Degree College for (B) Taunsa Sharif , D. G. Khan	15687	2005-16	150,000
Total				5,031,309

Audit was of the view that weak internal controls on Punjab Delegation of Financial Powers Rules resulted in irregular expenditure of Rs. 5,031,309.

The matter was pointed out to concerned formations from July to November 2016. The formations did not offer any cogent reply.

The matter was further reported to the PAO. In DAC meeting held on 16.12.2016, the paras at Sr. Nos. 2 & 3 were kept pending for compliance. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that irregular expenditure be got regularized from competent authority.

9.5.18 Non-observance of instructions regarding maintenance of Special Drawing Accounts - Rs. 16.20 million

Section 17.3.12 of Accounting Policies and Procedure Manual provides that, signing of cheques drawn on the account, by the authorized cheque signatory, and counter signed by a co-signatory from the responsible ministry or department. Further, as per Finance Department letter No.SO(TT)6-1/2009.Pt-IX dated 31.07.2012, all Special Drawing Accounts (SDAs)/ Personal Ledger Accounts (PLAs)/ Assignment Accounts (AAs) holders was advised to get their single signatory accounts converted into “Co-signatory” accounts from the Finance Department by 31st August 2012.

During audit of Principal Government Murray College, Sialkot for the period 2015-16, it was observed that SDA account was being maintained and amount to the tune of Rs. 16,199,675 was withdrawn from

SDA account by a single signatory (i.e. Principal) instead of two signatories (i.e. co-signatory) in violation of the above said rules/instructions of the Government.

Audit was of the view that deviation from government instructions/rules resulted in irregular withdrawal of Rs. 16,199,675 from Special Drawing Accounts.

The matter was pointed out to concerned formation in November 2016. The formation did not receive the observation.

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

Audit recommends that responsibility be fixed besides the expenditure be got regularized from competent authority.

(PDP No.15659)

9.5.19 Un-justified payment of share out of income of the University-Rs. 9.63 million

According to the section 26 of 1(I) the Ordinance of the University of Sargodha, “statutes may be made to provide for and regulate or prescribe all or any of the following matters: (i) the scales of pay and other terms and conditions of service of officers, teachers and other employees of the university and the constitution of pension, insurance, gratuity, provident fund and benevolent fund for university employees. Moreover, section 2(ii) of the ordinance, states that the statutes of sub section (1)(i) shall not be effective until they have been approved by the chancellor.

During Audit of University of Sargodha for the period 2014-16, it was observed that an amount of Rs.9,627,980 was paid as share @ 5% out of the income of University Medical and Diagnostic Lab. and pharmacy without obtaining approval of the chancellor irregularly.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	University of Sargodha	2014-16	17060	4,720,131
2.	University of Sargodha	2014-16	17061	4,907,849
Total				9,627,980

The lapse was occurred due to weak internal and financial controls of the university management.

The irregularity was pointed out to concerned formations in September 2016. The formation replied that the remuneration was made to Doctors, administrative committee and staff for rendering services in UMCRC and pharmacy as per approved SOP.

The reply was not tenable as the SOP was not got approved from Chancellor.

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

Audit recommends the either approval of the Chancellor be sought with retrospective effect or recovery be effected from the persons held responsible.

9.5.20 Irregular payment to Punjab Boards Committee of Chairmen (PBCC)/Inter Boards Committee of Chairmen (IBCC)-Rs. 4.17 million

According to Rule 15 (2) of Boards Act 1976” it shall be the duty of the Chairman to ensure that the provisions of rules, regulations 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. 4,168,148 was paid to the Secretary Punjab Boards Committee of Chairmen and Inter Boards Committee of Chairmen out of Boards' fund without any provision in Act. No vouched account was available for scrutiny. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	BISE Lahore	2014-15	13717	1,665,000
2.	BISE Sargodha	2015-16	14575	1,228,074
3	BISE, Multan	2015-16	14365	1,275,074
Total				4,168,148

Audit was of the view that non adherence to the provision of Board Act resulted in an irregular payment of Rs. 4,168,148.

The matter was pointed out to concerned formations in February and September 2016. The formations replied that the PBCC was a committee of all the Boards in Punjab which was constituted to discuss the affairs/problems of the boards to give uniformity in the conduct of examination and other allied matters. The expenditure was made by the Committee and no record was available with the board.

The reply was not tenable as neither a plausible reason was offered nor any vouched account was available to verify the genuineness of the expenditure.

The matter was further reported to the PAO. In DAC meetings held on 30.11.2016, 07.12.2016 and 28.12.2016, the para at Sr. No. 1 was kept pending for recovery. The amount of para at Sr. No. 2 was reduced to the extent shown in above table after verification of record amounting to Rs.132,000. The para at Sr. No. 3 was kept pending for compliance. Further progress was not reported till the finalization of this report.

Audit recommends stoppage of illegal practice and get the irregularity condoned from competent authority besides providing vouched account for audit inspection.

9.5.21 Irregular procurement of computers in deviation of PC-I-Rs. 2.58 million

As per revised PC-I, of Government Degree College for Women Gawalmandi Rawalpindi dated 01.06.2015, there exists a provision of funds of Rs. 3,074,000 for procurement of 29 CORE-i5 computers.

During audit of Directorate of Education Colleges, Rawalpindi Division, Rawalpindi for the period 2015-16, it was observed that expenditure to the tune of Rs. 2,583,000 was incurred on purchase of computers. The expenditure was held irregular as the management purchased 24 CORE-i3 computers instead of 29 CORE-i5 in contravention of the provisions of PC-I.

Audit was of the view that deviation from provisions of PC-I resulted in irregular expenditure of Rs. 2,583,000 on purchase of non-specific machines besides a saving of Rs.491,000.

The matter was pointed out to concerned formation in October 2016. The formation stated that detailed reply would be submitted after scrutiny of record.

The matter was further reported to the PAO. In DAC meeting held on 23.12.2016, the para was kept pending for inquiry. Further progress was not reported till the finalization of this report.

Audit recommends that irregular expenditure be got regularized from competent authority.

(PDP No.15721)

9.5.22 *Loss due to irregular award of contract -Rs. 2.51 million*

As per Rule 57 of Punjab Procurement Rules 2014, a procuring agency shall not negotiate with any of the bidders. Moreover, as per rule 10 ibid, a procuring agency shall determine specifications in a manner to allow the widest possible competition and shall not favor any single contractor nor put others at a disadvantage.

During audit of Board of Intermediate and Secondary Education, Lahore for the period 2014-15, it was observed that the work was irregularly awarded for supply of 50000 reams to M/s Sayed Paper Mills, the 2nd lowest firm, through negotiation, in contravention of the provisions of Punjab Procurement Rules. The firm after a partial supply of 12,500 reams, failed to complete the remaining order which was later on awarded to M/s. Mandiali Papers Mills @ Rs.934.20 per ream, the firm which was originally the lowest bidder. The firm supplied plain papers instead of both sides ruled papers. The ruling of paper was carried out from some other firm @Rs.67 per ream resulting in an extra expenditure for additional work causing loss of Rs. 2,512,500.

Audit was of the view that disregard to the provisions of PPR resulted in irregular award of contract through negotiation. Secondly, no penalty was imposed on the defaulting contractor. Thirdly, plain paper was accepted from the M/s Mandiali Papers Ltd. which did not meet the specifications.

The matter was pointed out to concerned formation in February 2016. The formation replied that M/s Syed Paper Mills did not complete the assignment and was declared defaulter by the office and contract was then awarded to Mandiali Papers Mills for remaining supply. It was pointed out that the rates i.e. Rs.934.20 per ream quoted by Mandiali Paper Mills were without ruling. The office in the best interest of the

public purchased the reams without ruling and arranged ruling of these papers from the open market @ Rs.67 per ream.

The reply of the management was not tenable as the act was in contravention of above rules.

The matter was further reported to the PAO. In DAC meeting held on 30.11.2016, the para was kept pending for inquiry. Further progress was not reported till the finalization of this report.

Audit recommends that the finalization of the inquiry be expedited and results thereof may be communicated to audit for finalization of the action required against the delinquents.

(PDP No.13709)

9.5.23 Irregular establishment of sub-campus Lahore out of jurisdiction of the University

Section 5 (1) Bahauddin Zakariya University Multan Act 1975 states that the University shall have exercise the power conferred on it by or under this Act within the territorial limits of Multan and D.G Khan Divisions)

During audit of Bahauddin Zakaria University, Multan for the period 2014-15, it was observed that an agreement was made between BZU Multan and West Continental Group, Lahore for establishment of sub-campus Lahore, on 16.05.2013, out of the territorial limits of the University. The Sub-campus Lahore was approved by the Vice Chancellor by exercising his emergency powers and without the approval of Syndicate.

This action of Vice Chancellor tantamount to irregular establishment of Lahore Campus.

The matter was brought to the notice of the formation during May 2016, the management stated that the reply would be followed.

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

Audit recommends to probe the matter at administrative level, responsibility be fixed besides getting the irregularity condoned from the competent authority.

(PDP No.16951)

Internal control weakness

9.5.24 Irregular deduction of withholding tax- Rs.14.24 million

As per FBR Circular letter No. CIR-Special Zone/RTO/2014-15/1238 dated 29.09.2014 under section 159 (1A) of the income tax ordinance 2001, government institutions holding Free Tax Numbers are exempt from withholding tax.

During audit of BISE, Faisalabad for the period 2015-16, it was observed that an amount of Rs. 14,244,633 was deducted by banks from the accounts of the institution under the head of withholding tax on amounts withdrawn/ transferred/ profit in violation of the above mentioned rules.

Audit was of the view that weak internal controls on taxation and disregard to the provisions of FBR resulted in irregular deduction of withholding tax.

The matter was pointed out in September 2016. The management replied that the amount deducted as withholding tax would be got refunded in due course of time.

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

Audit recommends that the department should strengthen its internal controls and seek refund of the irregularly deducted withholding tax.

(PDP No.16977)

9.5.25 Loss due to non-imposition of Liquidated damages- Rs. 2.49 million

According to clause 47.1 of the contract, the amount of liquidated damages would be charged from the contractor @0.10 percent of the contract price for each day of delay in completion of works up to maximum of 10%.

During audit of Lawrence College, Murree for the period 2015-16, it was observed that the management awarded a construction work to the civil contractor for construction of additional blocks (bachelor suits) on 18.05.2015. But the contractor failed to fulfill his contractual obligations to complete the construction within stipulated period. The management terminated the contract on 06.09.2016, without imposition of liquidated damages causing a loss of Rs.2,490,000.

Audit was of the view that weak internal controls resulted in non completion of work and non forfeiture of the security of the contractor.

The matter was reported in November 2016. The management stated that the contractor had not fulfilled the contractual obligations. The college authorities terminated the contract on the recommendations of NESPAK. The bills were forwarded to NESPAK for verification. The reply of the management was not acceptable.

The matter was further reported to the PAO. In DAC meeting held on 23.12.2016, the para was kept pending for compliance. Further progress was not reported till the finalization of this report.

Audit recommends that internal control be strengthened besides fixing of responsibility for non imposition of liquidated.

(PDP No.16535)

**9.5.26 Recovery due to un-authorized absence from duty-
Rs. 1.37 million**

According to Rule 2.31 of PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations.

During audit of Higher Education Department, it was observed that officers remained absent from duty without sanctioned leave and kept on withdrawing pay and allowances in the period of absence irregularly.

The details are as under:

Sr. No.	Name of formation	PDP No.	Period of audit	Amount (Rs.)
1	Govt. Post Graduate College for Women Vahari	14061	2012-15	1,159,962
2	Govt. College for Women, Gulberg Lahore.	17109	2015-16	207,797
Total				1,367,759

Audit was of the view that weak supervisory controls and defective recovery mechanisms resulted in loss to the government amounting to Rs.1,367,759.

The matter was pointed out in April and December 2016. The managements noted the observations for compliance.

The matter was further reported to the PAO. In DAC meeting held on 22.11.2016, the para at Sr. No. 1 was kept pending for probe. Further progress was not reported till the finalization of this report. As regards para at Sr. No. 2, neither any reply was received nor was a DAC meeting convened.

Audit recommends to fix the responsibility besides expediting the recovery from defaulters.

Recoveries and overpayments

9.5.27 *Inadmissible payment of house rent and conveyance allowance-Rs.49.41million*

As per Government of the Punjab, Finance Department letter No. FD-(M-I)1-15/82 P-I dated 15.01.2000, house rent allowance will not be allowed to the officers/officials to whom government accommodation has been provided. Further, five percent house maintenance charges will be deducted from the salary. Moreover, as per Government of the Punjab, Finance Department letter No. 106(SR) IV/7 dated 18.08.1977, conveyance allowance is not admissible during leave including LPR, and the officers availing facility of government vehicles are not entitled to draw conveyance allowance.

During audit of following formations of Higher Education Department, it was observed that house rent and conveyance allowance was allowed to the employees in violation of government rules.

Audit was of the view that weak financial controls lead to overpayment to the tune of Rs.49,411,775 (Annexure-24).

The matter was pointed out to the formations during audit conducted from March to April and July to November 2016. The formations at Sr. Nos. 1, 4 and 5 replied that house rent and conveyance allowances were paid with the approval of the competent authority. The formation at Sr. No. 2 replied that there was separate boundary wall of university colony. The formations at Sr. Nos. 3, 6, 7, 8, 13, 16, 22 and 27 did not offer any reply. The formation at Sr. No. 9 replied that salary was enhanced with the approval of competent authority. The formations at

Sr. Nos. 10, 11&14 replied that the replies would be submitted after scrutiny of record. The formation at Sr. Nos. 12, 19, 21, 23, 26, 28, 29& 30 replied that recovery would be made. The formation at Sr. Nos. 15, 17, 18, 20, 24& 25 were noted the observations for compliance.

The replies were not acceptable being evasive.

The matter was further reported to the PAO. In DAC meetings held on 05.10.2016, 22.11.2016, 14.12.2016, 16.12.2016, 20.12.2016, 28.12.2016 and 30.12.2016, the para at Sr. No. 4 was kept pending for clarification from Finance Department. The para at Sr. No. 9 was kept pending for approval from Chancellor. The paras at Sr. Nos. 3, 14, 15, 20, 25& 30 were kept pending for recovery. The amounts of the paras at Sr. Nos. 12, 17, 18, 19, 21, 23, 24& 25 were reduced to the stated extent shown in annexure after verification of record/ recovery. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends expeditious recovery of the outstanding amount besides fixing the responsibility for overpayment of allowances.

9.5.28 Non/less collection of rent- Rs.41.07 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 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.	University of Gujrat	2015-16	15753	16,290,441
2.	Govt. Post Graduate College for women, Samanabad Lahore	2015-16	14536	13,323,660
3.	Govt. College for women Gulberg, Lahore	2015-16	17115	1,180,854
4.	Govt. College University Faisalabad	2014-15	14069	3,992,866
5.	Women University Multan	2014-16	14529	2,508,400
6.	University of Gujrat	2014-15	14036	1,107,930
7.	Government Emerson College, Multan	2014-16	14521	1,591,842
8.	Govt. Post Graduate Islamia College for Women Wahdat Colony, Lahore	2011-16	14308	501,951
9.	University of Gujrat	2015-16	15756	356,897
10.	Govt. College women University Faisalabad	2015-16	15689	212,000
Total				41,066,841

Audit was of the view that weak supervisory controls, defective recovery mechanism and non-enforcement of the contractual clauses resulted in less recovery of Rs.41,066,841.

The matter was pointed out to the formations during audit conducted from March to April and July to November 2016. The formations at Sr. Nos. 1, 2, 4, 6&9 stated that detailed reply would be made after scrutiny of record. The formations at Sr. Nos. 3 &5 replied that amount would be recovered. The formations at Sr. Nos. 7, 8& 10 noted the observations for compliance.

The matter was further reported to the PAO. In DAC meetings held on 07.12.2016,14.12.2016 and 16.12.2016, the paras at Sr. Nos. 2&7 were kept pending being subjudice. The amount of the para at Sr. No. 6 was reduced to the extent shown in above table after verification of recovery of Rs. 1,320,780. The para at Sr. No. 8 was kept pending for regularization.

The para at Sr. No. 5 was kept pending for recovery. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the outstanding amounts may be recovered expeditiously besides fixing of responsibility.

9.5.29 Non recovery of income tax- Rs. 17.64 million

According to Section 153 (1) of income tax ordinance 2001, income tax is required to be deducted at source @ 4.5% on supply of goods and 10% 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 the employees of the institutions and contractors but income tax/Advance tax worth Rs.17,644,190 (Annexure-25) was not deducted at source.

Audit was of the view that weak internal controls lead to non deduction of taxes and loss to government to the tune of Rs. 17,644,190.

The matter was pointed out to the formations during audit conducted from March to April and July to November 2016. The formations at Sr. Nos. 9, 14 & 23 replied that recovery would be made. The formations at Sr. Nos. 1, 4, 8, 13, 18& 21 replied that taxes were deducted at prescribed rates. The replies were not based on facts as the taxes were less deducted. The formations at Sr. Nos. 2, 5 to7, 11, 12, 20, 25&26 did not offer any reply. The formations at Sr. Nos. 3, 10, 15, 16, 17, 19, 22, 24 &27 noted the observations for compliance.

The matter was further reported to the PAO. In DAC meetings held on 05.10.2016, 30.11.2016, 07.12.2016, 09.12.2016, 20.12.2016 and 30.12.2016, the para at Sr. No. 1 was kept pending for advice from Law Department. The paras at Sr. Nos. 8&12 were kept pending for recovery.

The paras at Sr. Nos. 14, 18, 21&23 were kept pending for advice from FBR. The paras at Sr. Nos. 13,15&16 were kept pending for verification of record. The amounts of the paras at Sr. Nos. 2&26 were reduced to the extent shown in annexure after verification of recovery. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the department should strengthen its internal controls on taxation, effect recovery of the stated amount and deposit the same into government treasury.

9.5.30 Non deduction of PST - Rs. 32.90 million

According to Punjab Sales Tax Act 2012, 16% sales tax on services shall be applicable.

During audit of Higher Education Department, it was observed that various formations made payments to the firms for provision of services without deducting Punjab Sales Tax amounting to Rs. 32,895,245. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount of PST (Rs.)
1.	The Women University, Multan	2015-16	16965	10,528,233
2.	Bahaud-din- Zakariya University, Multan	2014-15	14414	6,705,839
3.	Govt. College University, Faisalabad	2014-15	14086	5,140,161
4.	University of Gujrat	2014-15	14032	3,600,851
5.	UET, Taxila	2015-16	17190	2,123,219
6.	Lahore College for women University Lahore	2015-16	14493	1,697,526
7.	Kinnaird College for Women, Lahore	2015-16	15628	951,265
8.	UET, Taxila	2015-16	17195	627,781
9.	University of Sargodha	2014-15	17073	498,284
10.	Govt. Fatima Jinnah College for women, Lahore	2014-16	14330	357,079
11.	University of Gujrat.	2015-16	15722	337,127
12.	BISE Gujranwala	2015-16	14381	208,762
13.	University of Gujrat.	2015-16	15743	119,118
Total				32,895,245

Audit was of the view that weak internal controls on taxation resulted in non-deduction of PST at source and loss to Government to the tune of Rs.32,895,245.

The matter was pointed out to the formations during audit conducted from March to April and July to November 2016. The formations at Sr. Nos. 1& 12 noted the observations for compliance. The formation at Sr. No. 2 did not offer any comments. The formations at Sr. Nos. 3, 6, 7& 13 stated that reply would be submitted after scrutiny of record. The formations at Sr. Nos. 4, 5 & 11 replied that PST was not applicable on these services. The formations at Sr. Nos. 8&10 replied that recovery would be made. The formation at Sr. No. 9 replied that the tax had regularly deducted.

The replies were not tenable as no documentary evidence in support of reply was produced to audit.

The matter was further reported to the PAO. In DAC meetings held on 09.12.2016, 07.12.2016, 14.12.2016, 16.12.2016, 20.12.2016 and 30.12.2016, the paras at Sr. Nos. 2 &4 were kept pending for clarification from Punjab Revenue Authority. The paras at Sr. Nos. 1 &10 were kept pending for advice from Finance Department. The paras at Sr. Nos. 6 &12 were kept pending for recovery. The para at Sr. No. 7 was kept pending for clarification. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends to recover the PST besides fixing responsibility for non deduction of tax at source.

9.5.31 Non imposition of late delivery charges -Rs.29.11 million

According to the contracts and terms and conditions of tender document read with the relevant supply orders/work orders, the

contractors are bound to complete the delivery and construction work within the specified time. Otherwise contractors are liable to pay late delivery charges and penalty at prescribed rates.

During audit of Higher Education Department, it was observed that different contractors failed to complete the construction work and supply of store items within the stipulated period. No penalty was imposed on them by the management. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No	Description	Amount (Rs.)
1.	The Women University Multan	2015-16	16968	Late completion of construction work	20,789,175
2.	Lawrence College Ghoragali, Murree	2015-16	16531	Non completion of construction work	7,040,000
3.	University of Sargodha	2015-16	17072	Non recovery of LD charges due to late supply	985,000
4.	UET, Taxila	2015-16	17193	Non recovery of LD charges due to late supply	293,283
Total					29,107,458

Audit was of the view that weak internal controls on contractual agreements resulted in non imposition of penalty on late delivery/ liquidated damages.

The matter was pointed out to the formations during audit conducted from July to November 2016. The formations at Sr. Nos. 1&4 noted the observations for compliance. The formation at Sr. No. 2 replied that the extension was granted on the recommendation of consultant. The formation at Sr. No. 3 replied that matter would be taken up after verification of record.

The reply was not tenable as the contractual obligations were not followed.

The matter was further reported to the PAO. In DAC meetings held on 16.12.2016 and 23.12.2016, the paras at Sr. Nos. 1 &2 were kept pending for compliance. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends imposition/recovery of late delivery charges besides fixing responsibility.

**9.5.32 Non recovery of government and institutional dues-
Rs.23.55 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. 23,547,220(Annexure-26) were recoverable.

Audit was of the view that weak managerial controls resulted in non recovery of heavy amounts.

The matter was pointed out to the formations during audit conducted from March to April and July to November 2016. The formations at Sr. Nos. 1, 4, 5 &6 replied that recovery would be made. The formation at Sr. No. 2 noted the observation for compliance. The formation at Sr. No. 3 replied that the students have left the university without intimation. The formation at Sr. No. 7 did not offer any comments. The formation at Sr. No. 8 replied that action would be taken as per instruction of higher authority.

The reply was not acceptable as record in support was not produced.

The matter was further reported to the PAO. In DAC meetings held on 22.11.2016 and 30.12.2016, the para at Sr. No. 8 was kept pending for recovery. The amount of the para at Sr. No. 6 was reduced to extent shown in annexure after verification of recovery. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the recovery process be expedited besides fixing the responsibility and imposing penalty on officers/officials at fault for non recovery.

9.5.33 Non recovery of annual subscription fee-Rs. 21.99 million

Section 15(i) of University of Sargodha (Amendment) Act, 2004 provides that the Treasurer shall manage the property, the finances and the investments of the University.

During audit of University of Sargodha for the period 2014-16, it was observed that an amount of Rs. 21,999,205 was outstanding against affiliated colleges on account of University share/annual subscription fee.

Weak financial and supervisory controls led to non recovery of a heavy amount to the tune of Rs. 21,999,205

When pointed out the irregularity in September 2016, the management did not offer any reply.

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

Audit recommends that responsibility be fixed against the concerned officers/officials and recovery be expedited.

(PDP No.17050)

9.5.34 Non/less credit of profit on investment - Rs.1.65 million

According to Rule 4.1(1) of PFR Vol.-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to government, which have to be brought to account, are correctly and promptly assessed, realized and credited to government account.

During audit of Higher Education Department, it was observed that the institutions made investments in commercial banks. The profit was not deposited to their respective accounts in accordance with the rates settled between the institutions and banks. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Description	Amount (Rs.)
1.	The University of Gujrat	2015-16	15747	Non credit of profit of delayed period	773,798
2.	BISE Sargodha	2015-16	14572	Less realization of profit	476,786
3.	BISE Faisalabad	2015-16	16971	Less realization of profit	400,874
Total					1,651,458

Audit was of the view that weak supervision on part of the management resulted in less realization of profit and loss to the tune of Rs.1,651,458.

The matter was pointed out to the formations during audit conducted from July to November 2016. The formation at Sr. No. 1 did not offer any reply. The formation at Sr. No. 2 replied that recovery would be made. The formation at Sr. No. 3 replied that the bank did not provide the pay order.

The matter was further reported to the PAO. In DAC meeting held on 28.12.2016, the para at Sr. No. 3 was kept pending for regularization. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends an inquiry to fix the responsibility besides recovering the amounts due from the concerned banks.

9.5.35 Non recovery of scholarships-Rs. 8.22 million

According to Rule 4.1(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 Bahauddin Zakariya University, Multan for the period 2014-15, it was observed that an amount of Rs. 8.219 million was paid to Engr. Kamran Ali Qureshi on account of Scholarships out of HEC faculty development programme. Later on the scholarships were cancelled without recovery of the paid amount from the concerned.

Audit was of the view that weak managerial controls resulted in non recovery of an amount to the tune of Rs.8,219,000.

The matter was brought to the notice of departmental representative during May 2016, but no reply was given by the university.

The matter was further reported to the PAO. In DAC meeting held on 30.12.2016, the para was kept pending for recovery and legal proceedings against the defaulter. Further progress was not reported till the finalization of this report.

Audit recommends the recovery of the stated amount from the defaulter.

(PDP No.14413)

9.5.36 Non recovery of penal rent - Rs.4.16 million

According to Finance Department letter No. SO (W-II) XV (14)/76 dated 27.09.1980, 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 occupants.

During audit of Higher Education Department, it was observed that government residences were occupied by unauthorized persons. Neither was any effort made by the department to get the residences vacated nor was the penal rent charged and recovered. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Govt. Post Graduate College for boys, Sahiwal	2015-16	14545	2,180,307
2.	Govt. Murray College, Sialkot	2015-16	15660	1,977,780
Total				4,158,087

Audit was of the view that weak supervisory and management controls resulted in non- vacation of government residences from unauthorized persons and non-recovery of penal rent.

The matter was pointed out to the formations during audit conducted from July to November 2016. The formation at Sr. No. 1 replied that efforts were being made for recovery of penal rent. The formation at Sr. No. 2 did not offer any reply.

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

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

9.5.37 Non recovery of stamp duty-Rs.2.44 million

As per Section 22(A) (b) of Schedule-I of Stamp Act 1899 read with Finance Act 1995 (Act-VI of 1995), 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 paisa 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.	Govt. College University, Faisalabad	2014-15	14014	2,187,611
2.	University of Gujrat	2014-15	14041	70,033
3.	Bahaud-Din- Zakariya, Multan	2014-15	14441	129,706
4.	The Women University, Multan	2014-16	14532	50,477
Total				2,437,827

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 March to April and July to November 2016. The formations at Sr. Nos. 1 and 2 replied that reply would be submitted after scrutiny of record. The formation at Sr. No. 3 did not offer any reply. The formation at Sr. No. 4 noted the observation for compliance.

The matter was further reported to the PAO. In DAC meetings held on 14.12.2016 and 30.12.2016, the amounts of the paras at Sr. Nos. 2 to 4 were reduced to the extent shown in above table after verification of record. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends recovery of stamp duty besides fixing responsibility regarding non adherence to government rules.

9.5.38 Recovery of 30% social security benefit - Rs.2.76 million

As per Government of the Punjab, S&GAD Notification No. DS(O&M)5-3/2004/ Contract (MF) dated 14.10.2009, salaries of contract employees on their regular appointments shall be fixed in accordance with the pay scales plus the usual allowances prescribed for the posts against which they are being appointed. They will, however, not be entitled to the payment of 30% social security benefit in lieu of pension or any other pay package being drawn by them.

Scrutiny of HR record and payrolls at various formations under Higher Education Department revealed that the services of contractual employees were regularized. Accordingly, the payment of the 30% social security benefit in lieu of pension was required to be stopped forthwith. It was observed that the needful was not done by the respective managements which resulted in accumulation of recoverables. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	University of Gujrat	2014-15	14037	1,922,075
2	Govt. Marry College, Sialkot	2015-16	15662	470,400
3	Govt. Degree College, Makhdoom Rasheed, Multan	2014-16	15638	371,360
Total				2,763,835

Audit was of the view that weak financial and administrative controls resulted in irregular payment of Rs.2,763,835.

The matter was pointed out to the formations during audit conducted in April and from July to November 2016. The formations at Sr. Nos. 1 and 2 did not offer any comments. The formation at Sr. No. 3 noted the observation for compliance.

The matter was further reported to the PAO. In DAC meetings held on 14.12.2016 and 16.12.2016, the amount of the para at Sr. No. 1 was reduced to the extent shown in table above after verification of record relating to Rs. 136,426. The para at Sr. No. 3 was kept pending for recovery. Further progress was not reported till the finalization of this report. As regards para at Sr. No.2, neither any reply was received nor was a DAC meeting convened.

Audit recommends recovery of overpayment besides fixing responsibility for non deduction of 30% social security benefit.

9.5.39 Non deduction of GST- Rs.1.32 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. Moreover, as per rule 2 and 6 of Sales Tax Rules, withholding agent shall deduct an amount equal to 1/5th of total sales tax shown in sales tax invoices, issued by the supplier and make payment of the balance amount to him.

During audit of Higher Education Department, it was observed that the formations made payments to various firms for procurements of goods and services without making at source deduction of General Sales Tax amounting to Rs. 1,315,120. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Sales tax	Amount (Rs.)
1	Govt. College Women University, Faisalabad	2015-16	15690	1/5 deduction at source from registered firm	642,473
2	Govt. Post Graduate College, Attock	2014-15	14054	1/5 deduction at source from registered firm	304,847
3	University of Gujrat	2015-16	15749	1/5 deduction at source from registered firm	367,800
Total					1,315,120

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 in April and from July to November 2016. The formations at Sr. Nos. 1 and 2 replied that reply would be submitted later on. The formation at Sr. No.3 replied that tax has already been deposited.

No documentary evidence in support of reply was shown to audit.

The matter was further reported to the PAO. In DAC meeting held on 05.10.2016, the para at Sr. No. 2 was kept pending for recovery. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends fixing responsibility of non deduction at source besides recovery from defaulters.

Others

9.5.40 *Non achievement of targets due to inefficiency of the project management-Rs. 2,877.75 million*

As per paragraph 3.31 of the Guidelines for the Project Management, the physical activities like civil work, procurement of machinery & equipment, etc., may be undertaken in accordance with the approved Work Plan/Activity Chart.

During audit of Bahauddin Zakariya University, Multan for the period 2014-15, it was observed that expenditure to the tune of Rs. 2,877.750 million was incurred by the project management of the University against the releases of funds provided by HEC (non lapsable) but the project management could not achieve 100% targets within gestation period of stated schemes. The time extension was also not obtained from HEC which confirms inefficiency of project management.

When pointed out during May 2016, no reply was offered by the department.

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

Audit recommends that the irregularity be got condoned with the sanction of competent authority.

(PDP No.16954)

9.5.41 *Non remission of 40% university share into main account- Rs.161.01 million*

As approved by the Syndicate in its meeting held on 02.07.1996, 40% share of evening programme should be remitted to university main account.

During audit of Bahauddin Zakariya University Multan, for the period 2014-15, it was observed that evening classes were started on self-finance and self supporting basis, but 40% share of income was not remitted to university main account. Actual income could not be verified due to non-provision of fee structure, discipline wise number of students and fee collection record. The details are as under:

Sr. No.	Title of Accounts	Account No.	Balance as on 30.06.2015	40% share
1.	BZU Self-financing Evening Programme	12717900644701	346,622,087	138,648,835
2.	Engineering Self Supporting Evening Programme	12717900645901	14,040,000	5,616,000
3.	BZU Agriculture College	12717901686901	41,868,491	16,747,396
4.	BZU – Self Supporting Evening Program of Distance Education	12717900618701	00	0
5.	BZU Self-Supporting Evening Programme of Distance Education	209160273	00	0
Total			402,530,578	161,012,231

Audit was of the view that weak financial and management controls resulted in non remission of fee charges into main account.

The matter was pointed out in May 2016. The management stated that reply would be submitted later on.

The matter was further reported to the PAO. In DAC meeting held on 30.12.2016, the para was kept pending for compliance. Further progress was not reported till the finalization of this report.

Audit recommends that the department should strengthen its internal controls and remit the share into main income account of the university.

(PDP No. 14438)

9.5.42 Irregular payment of pay and allowances - Rs.34.77 million.

As per notification No. S.O.(Univ.) 16-2/2012 date 18.03.2013 “The university shall not grant any package regarding pay & allowances to officer/officials without the approval of the Governor/Chancellor. Further, no change in the pay & allowances of officer/officials shall be allowed without the approval of the Governor/Chancellor”.

During audit of Higher Education Department during 2014-16, it was observed that a sum of Rs.34,770,937 was paid to the employees out of head of accounts pay and allowances. The posts for which the payments were made were neither found in the service statutes of University nor were got approved by the Chancellor. The details are as under:

Sr. No.	Name of formation	PDP No.	Period of Audit	Amount (Rs.)
1	Government CollegeUniversity Lahore	13718	2014-15	15,000,000
2	University of Gujrat	15745	2015-16	14,039,211
3	University of Gujrat	14029	2014-15	5,731,726
Total				34,770,937

Audit was of the view that the expenditure amounting to Rs.34,770,937 was un justified as being not in line with the governing provisions of statutes and authority.

The matter was pointed out during audit conducted in March and August 2016. The formation stated that detailed reply would be submitted after consulting the record.

The matter was further reported to the PAO. In DAC meetings held on 05.10.2016 and 14.12.2016, the paras at Sr. Nos. 1& 3 were kept pending for approval from Chancellor. Further progress was not reported till the finalization of this report. As regards para at Sr. No. 2, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the unauthorized expenditure of pay & allowances may be got regularized from competent authority besides ensuring adherence to rules in vogue.

9.5.43 Irregular placement of Insurance-Rs. 2.99 million

Section 166(3) of Insurance Ordinance 2000 provides that subject to the provisions of sub-sections (4) and (5), all insurance business relating to any public property, or to any risk or liability appertaining to any public property, shall be placed with the National Insurance Company Ltd. only and shall not be placed with any other insurer.

During audit of the University of Sargodha for the period 2014-16, it was observed that an amount of Rs. 2,998,600 was paid to M/s Hampshire Insurance Company Shadman, Lahore for insurance of 72 university vehicles in contravention of above Rule.

Audit was of the view that violation of laws and regulations resulted into irregular payment of Rs. 2,998,600.

The irregularity was pointed out in September 2016. The management noted the observation for compliance.

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

Audit recommends that the department should adhere to the government instructions and get the irregularity condoned from the competent authority.

(PDP No. 17063)

9.5.44 Irregular opening of bank accounts

As per para 9.1 of STR, a government servant may not, except with the special permission of the government, deposit in a Bank, moneys

withdrawn from the Consolidated Fund or the Public Account of the Province under the provisions of Section VII of these rules. Furthermore, Finance Department letter No. FD.(FR)V-6/2, dated 29.10.1978 required that in no case the government money coming into the hands of a government servant either on account of receipts of the government or by way of withdrawal from the Treasury should be kept in a commercial bank except with the specific sanction of the Finance Department.

During audit of Higher Education Department, it was observed that various bank accounts were being operated by the management. A prior permission from Finance Department for opening of bank accounts was not available with the management. The details are as under:

Sr. No.	Name of formation	PDP No.	Period of Audit	Number of bank accounts
1.	Government Post Graduate College Samanabad, Lahore	14314	2015-16	23
2.	Government Degree College (Boys) Dina, Jhelum	14326	2004-16	13
3.	University of Education, Lahore	14334	2015-16	15
4.	Government Degree College (Women) Dina, Jhelum	14376	2014-16	19
5.	Government College Township, Lahore	14401	2015-16	25

Audit was of the view that poor financial controls resulted in unauthorized opening of bank accounts.

The matter was pointed out to the formations in July and August 2016. The formations at Sr. Nos. 2 & 4 noted the observation for compliance. The formations at Sr. Nos. 1 & 5 replied that accounts were being operated since long. The formation at Sr. No. 3 replied that these bank accounts were opened with prior approval of the competent authority. The replies being evasive and not in line with the government instructions were not acceptable.

The matter was further reported to the PAO. In DAC meetings held on 07.12.2016 and 09.12.2016, the paras were kept pending for approval from Finance Department. Further progress was not reported till the finalization of this report.

Audit recommends that responsibility be fixed for non adherence of rules and government instructions, besides the irregularity be condoned from competent authority.

CHAPTER 10

HOME DEPARTMENT

10.1 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.

10.2 Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2015-16 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 2015-16 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	8,672.371	(5,293.309)	3,379.062	3,498.236	119.174
PC21012	7,524.133	0.0001	7,524.134	6,408.526	(1,115.608)
PC21013	87,085.347	0.0001	87,085.348	78,022.709	(9,062.639)
PC21031	3,299.092	(312.530)	2,986.562	3,015.593	29.031
PC22032	64.544	527.676	592.220	497.372	(94.848)
PC22036	1,459.377	(2,532.645)	3,992.022	3,732.570	(259.452)
Total	108,104.864	(7,610.806)	105,559.348	95,175.004	(10,384.344)

Overview of Expenditure

The final budget of Home Department for the year ended 30 June, 2016 was Rs. 105,559.348 million. Out of this, actual expenditure was Rs. 95,175.004 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	106,645,487,000	91,442,434,574	(15,203,052,426)	14.25
Development	1,459,377,000	3,732,569,642	2,273,192,642	155.76
Total	108,104,864,000	95,175,004,216	(12,929,859,784)	11.96

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	101,567,326,000	91,442,434,574	(10,124,891,426)	9.97
Development	3,992,022,000	3,732,569,642	(244,964,740)	6.14
Total	105,559,348,000	95,175,004,216	(10,384,343,784)	9.84

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. (10,236.139)million at the close of the year 2015-16 under grants PC21012, PC21013, PC22032& PC22036 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. However, excess expenditure amounting to Rs. 148.205 million for the year 2015-16 under grant PC21010 & PC21031 had not been got regularized so far. This was breach of legislative control over appropriations

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	28	22	6	79
2	1985-86	35	32	3	91
3	1986-87	25	21	4	84
4	1987-88	22	16	6	73
5	1988-89	96	76	20	79
6	1989-90	10	2	8	20
7	1990-91	29	15	14	52
8	1991-92	27	14	13	52
9	1992-93	19	7	12	37
10	1993-94	11	6	5	55
11	1994-95	21	4	17	19
12	1995-96	16	0	16	0
13	1996-97	38	13	25	34
14	1997-98	122	47	75	39
15	1998-99	190	118	72	62
16	1999-00	323	183	140	57
17	2000-01	577	493	84	85
18	2001-02	345	238	107	69
19	2003-04	121	0	121	0
20	2005-06	140	11	129	8
21	2006-07	123	12	111	10
22	2009-10	229	17	212	7
23	2010-11	150	19	131	13
24	2011-12	246	32	214	13
Total		2943	1398	1545	48

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.

10.4 RECURRING ISSUES FOR ATTENTION OF PAC

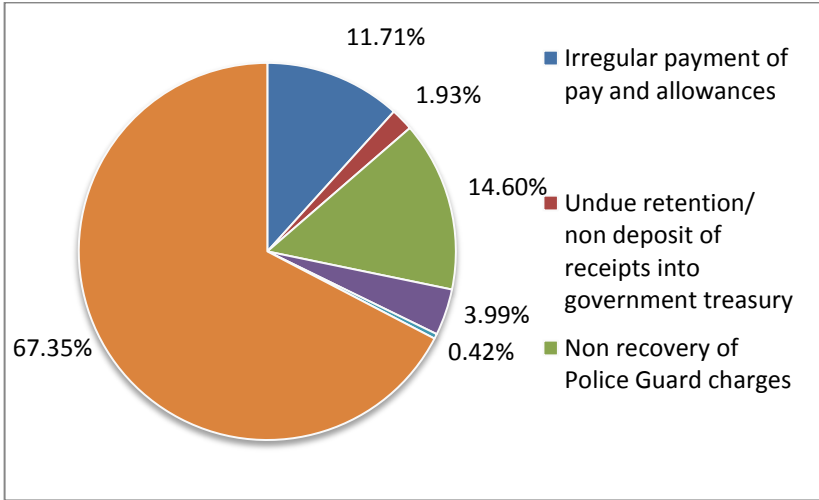
This section invites attention of PAC to irregularities of recurring nature which need immediate intervention by the PAO.

Trend of Audit Findings over Five Years:

A glance at the 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 PPRs.
- e) Loss due to theft and accidents.

As illustrated in the chart below a significant portion of irregularities(around 33 percent) over the 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 PPRs 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 PPRs	Non-Recovery of Police Guard Charges	Loss due to theft/ Accidents
2012-13	1818.24	131.18	0	0	172.98	16.88
2013-14	3661	205.53	31.76	137.62	130.22	34.53
2014-15	5442.19	1164.2	177.06	213.74	84.34	27.49
2015-16	4418	270.91	48.1	1032.24	218.08	3.93
2016-17	5176.26	630.7	138.96	1610.92	213.33	4
Total	20,515.69	2,402.52	395.88	2,994.52	818.95	86.83
Percentage		11.71%	1.93%	14.60%	3.99%	0.42%

Factors behind Recurrence of Irregularities:

A glance over the instances of over-payments, pointed out by audit in the audit reports of 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 instances of laxity and sloppiness.

12.5 AUDIT PARAS

Fraud/ Misappropriation

10.5.1 Double/excess drawl on account of POL charges- Rs. 1.58 million

As per Rule 2.31 (a) of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations. He should, therefore make himself thoroughly acquainted with the meaning of various financial checks which he is expected to exercise so that he can be in a position to detect immediately any attempt at defalcation and should pay special care to those points in financial processes at which leakage is likely to occur.

During audit of District Police Officer, Bahawalpur for the period 2015-16, it was observed that an amount to the stated extent was drawn double/excess against the same/bogus bills for purchase of POL, resulting in a loss of Rs. 1,583,446 to the public exchequer. It is pertinent to mention here that the stated amount was drawn against only six vouchers whereas 382 vouchers containing more than 5000 bills were drawn during the year having value of Rs. 118.814 million and further double drawl could not be ruled out in the remaining vouchers. The double drawl is also evident from the perusal of the table below:

Description	Liter	Rate	Amount (Rs.)	Remarks / Source
Total POL Purchased	1069264	80	85,541,120	Detail provided by MTO
Total Mobile Oil Purchased	35151	440	15,466,319	Detail provided by MTO
Total			101,007,439	
Total amount drawn on account of purchase of POL			118,814,046	Expenditure Statements
Excess Amount drawl (approximately)			17,806,607	

The above table shows that actually POL amounting to Rs.101,007,439 was received, whereas amount drawn was Rs. 118,814,046 and thus the excess amount drawn worked at Rs.17.80 million.

Audit was of the view that weak internal controls on procurements resulted in double drawl of the vouchers of POL.

The matter was pointed out to concerned formation in October 2016. The formation noted the observation for compliance.

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

Audit recommends investigation into the matter at departmental level to dig out the facts regarding remaining vouchers to fix the responsibility and to effect recovery. Recovery of the amount of Rs.1,583,446 and its deposit into government treasury besides strengthening of internal controls to avoid such lapses in future.

(PDP No. 15213)

10.5.2 Misappropriation due to fictitious expenditure on repair of vehicles- Rs.1.41 million

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

During audit of the accounts of DPO Pakpattan for the period 2015-16, it was observed that expenditure to the tune of Rs.1,436,483 was shown as incurred on repair of different vehicles; while the vehicles remained on road and not went to work shop for repair as evident from the entry of log books and invoices. Hence it leads to the misappropriation

because repair work was not carried out and amount was drawn through planed documents. It resulted into loss sustained to public exchequer.

Audit was of the view that disregard to canons of financial property resulted in loss to the public exchequer.

The matter was pointed out to concerned formation in October, 2016. The formation replied that detailed reply would be submitted after scrutiny of record.

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

Audit recommends to probe the matter at administrative level and fix responsibility besides effect recovery.

(PDP No. 16143)

Non production of Record

10.5.3 Non production of vouched account-Rs.522.28 million

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

During audit of Home Department, the auditable record amounting to Rs. 522,280,345 (Annexure-27) of various payments for made to different organizations/personnel was not produced for audit scrutiny despite repeated requests.

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

The lapses were pointed out to concerned formations from February to November 2016. The formations at Sr. No. 3, 15 & 22 stated that detailed reply would be submitted later on. The formation at Sr. No. 16 stated that record would be shown in DAC meeting. The formations at Sr. No.1, 2, 5, 8, 9, 11, 12, 13, 19, 20 and 23 noted the observations for compliance. The remaining formations did not provide any cogent reply.

The matter was further reported to the PAO. In DAC meetings held on 04.10.2016 and 26.12.2016, the paras at Sr. Nos. 4, 16& 21 were kept pending for compliance. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

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

Irregularity and Non compliance

10.5.4 Irregular expenditure due to violation of tendering process-Rs.633.27 million

As per Rule 4 of Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Moreover, as per Rule 9 *ibid*, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website.

During audit of Home Department, it was observed that expenditure to the tune of Rs. 633,274,286 (Annexure-28) was incurred on purchase of stationery items, store articles, dietary articles, printed material and, repairs of building, machinery and transport etc., without observing above stated rules.

Audit was of the view that non observance of PPR 2014 led to a non transparent process of procurement.

The matter was pointed out to concerned formations from February to December 2016. The formations at Sr. No.1 replied that purchase was made after approval of the competent authority and estimating the requirements of the consumables. The formations at Sr. Nos. 49 & 68 replied that the expenditure was made on emergent basis on the direction of IGP. The replies were not tenable as no documentary evidence in support of reply was provided to Audit. The formations at Sr. Nos. 6, 7, 9, 14, 35, 42, 54, 55, 63, 71, 76, 81, 87 to 91 and 95 to 100 did not provide any cogent reply. Remaining formations noted the observations for compliance and did not submit any reply.

The matter was further reported to the PAO. In DAC meeting held on 26.12.2016, the amount of the para at Sr. No. 1 was reduced to the extent shown in annexure after verification of record. The para at Sr. No. 6 was kept pending for regularization from Finance Department. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that matter be probed to fix the responsibility besides regularization of the expenditure.

10.5.5 Irregular expenditure without calling tender- Rs.643.41 million

As per Rule 4 of Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Moreover, as per Rule 12 *ibid*, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations.

During audit of Home Department, it was observed that expenditure to the tune of Rs. 643,415,284 (Annexure-29) was incurred on purchase of stationery items, store articles, dietary articles, printed material and, repairs of building, machinery and transport etc. without calling tenders and advertisement on 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 concerned formations from February to December 2016. The formations at Sr. Nos. 5, 10, 11, 20, 33, 35, 59, 98&108 replied that purchases were made after approval of rates from the authority. The reply of the department was not tenable as the procurement was made without tender. The formations at sr. nos. 1, 7, 14, 70, 74, 84, 85& 123 replied that expenditure was of emergency nature; tender could not call due to shortage of time. The reply of the department was not tenable as the expenditure of millions of rupees during the financial year was required to be made after necessary publication of tender on PPRA. The formations at sr. nos. 2, 4, 6, 9, 24, 36, 44, 63, 79, 81, 82, 88, 92, 94, 95, 112& 116 did not provide any cogent reply. The formations at sr. nos.

3, 16, 30, 31, 32, 44, 53, 71, 83, 85, 101, 106, 111, 120, 121, 125 & 131 noted the observations for compliance.

The matter was further reported to the PAO. In DAC meetings held on 04.10.2016, 08.12.2016 and 26.12.2016, the paras at Sr. Nos. 12,21, 38, 70, 93& 122 were kept pending for compliance. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that matter be probed to fix the responsibility besides regularization of the expenditure.

10.5.6 Irregular mode of disbursement of pay and allowances in cash-Rs.478.41 million

As per Finance Department's letter No.SO(TT)2-2/72-Pt-I dated 19.07.2008, monthly salary of all Government employees may strictly be disbursed through their bank accounts alone; failing which the salary of defaulting employees may be stopped.

During audit of Home Department, it was observed that an amount of Rs. 478,409,569(Annexure-30) was disbursed as pay & allowances to the officials through cash instead of through bank accounts of the employees in contravention of the above mentioned instructions.

Audit was of the view that disregard to government instructions resulted in irregular payment of pay and allowances through manual bills.

The matter was pointed out to concerned formations from February to November 2016. The formations noted the observations for compliance.

The matter was further reported to the PAO. In DAC meeting held on 08.12.2016, the para at Sr. No. 7 was kept pending for regularization. Further progress was not reported till the finalization of this report. As

regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the department should adhere to the government instructions and seek condonation of irregularity from the Finance Department.

10.5.7 Doubtful payment to DGPR - Rs.247.62 million

As per rule 2.10 of PFR, Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money. Further, 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 the Secretary, Home Department Punjab, Lahore for the financial year 2015-16, it was observed that an amount of Rs.247,617,171 was paid to DGPR for advertisement and publicity. Audit observed following observations;

- The releases were issued to DGPR Lahore without mentioning the number of spots to be telecasted, duration of message and aired in peak time / off time on electronic media. No proof regarding campaign floated on print or electronic media was found in the record and payment was made on the bills raised and received by the DGPR.
- Home department did not exercise any post-check for verification and genuineness of the claims received through DGPR to avoid any excess payment. The concerned sections did not certify the accuracy of the claims.

Audit was of the view that disregard to canons of financial propriety resulted in doubtful payments to DGPR.

The matter was reported to concerned formations in November 2016. The formations replied that the matter has been taken up with DGPR and its detailed reply would be submitted after scrutiny of the claims.

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

Audit recommends to collect TVC/CDs and tariffs of all the concerned channels from the DGPR for scrutiny. The DGPR should also certify for accuracy of the claim, under report to audit.

(PDP No. 15375)

10.5.8 Irregular payment through Cash-Rs.210.49 million

As per note 2 below rule 4.49 of Subsidiary Treasury Rules, no payment in excess of Rs. 10,000 can be made in cash to contractors. As per Finance Department letter No. F.D. (FR) v-6/75 (P) dated 20.06.2007, the limit was further enhanced to Rs. 100,000.

During audit of Home Department, it was observed that a sum of Rs. 210,490,698 was drawn for payment to various contractors/suppliers. The payments were held irregular as the same were made in cash. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	District Police Officer Rajanpur	2014-15	13832	122,363,443
2	Superintendent District Jail, Muzaffargarh	2013-15	13413	36,607,032
3	Superintendent District Jail Bahawalnagar	2013-15	13935	21,774,802
4	District Police Officer, Narowal	2015-16	17032	4,652,474
5	Senior Superintendent of Police, Punjab Highway Patrolling, Gujranwala.	2015-16	16241	4,542,688
6	Commandant Elite Police Training School Lahore	2014-15	13509	3,904,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
7	Principal Police School of Intelligence Analysis Lahore	2014-15	13483	3,835,391
8	Senior Superintendent of Police Traffic, Bahawalpur	2015-16	14272	3,534,419
9	Superintendent District Jail Attock	2014-15	13823	2,747,582
10	City Police Officer Gujranwala	2015-16	16176	2,260,104
11	Commandant Boarder Military Police, D.G. Khan	2014-15	13827	1,858,754
12	District Police Officer, Narowal	2015-16	17022	1,695,484
13	District Jail Rahim Yar Khan	2014-15	13909	714,525
Total				210,490,698

Audit was of the view that disregard to rules and government instructions resulted in irregular payment through cash.

The matter was pointed out concerned formations from February to November 2016. The formations noted the observations for compliance.

The matter was pointed out from February to November 2016. The formations at Sr. Nos. 8 & 13 signed the observation but did not offer any comments and remaining noted the observations for compliance.

The matter was further reported to the PAO. In DAC meeting held on 08.12.2016, the para at Sr. No. 2 was kept pending for regularization. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the department should adhere to the rules and instructions while making payments and seek regularization of irregularity from the Finance Department.

10.5.9 Blockage of government money due to purchases without requirement -Rs.175.48 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 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 Home Department, it was observed that an amount of Rs. 175,475,142 was incurred by the department for the purchase of items without any requirement, thus in violation of above rules. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Items Purchased	Amount (Rs.)
1	CCPO, Lahore	2015-16	17150	Spare Parts for Motorbikes	124,153,899
2	District Police Officer, Hafizabad	2015-16	17253	Rifals SMG	25,000,000
3	City Police Officer, Faisalabad	2015-16	17217	Uniform Cloth	17,461,500
4	Central Jail Sahiwal	2014-15	13537	Drugs & Medicines	5,602,532
5	District Police Officer Jhang	2015-16	17345	Stationery Items	2,529,536
6	District Jail Vehari	2013-15	13566	Drugs & Medicines	727,675
Total					175,475,142

Audit was of the view that weak management and financial internal controls resulted in irregular expenditure without immediate requirement.

The matter was pointed out to concerned formations from February to November 2016. The formations at Sr. No.1 to 3 noted the observations for compliance and formations at Sr. Nos. 4 to 6 noted the observations but did not offer any comments.

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

Audit recommends that the department should adhere to the government rules regarding up keep of the inventories and seek condonation of irregularity from the Finance Department.

10.5.10 Irregular purchases beyond competency-Rs.152.35 million

As per Rule 2 (b) (i) (ii to iv) of Punjab Delegation of Financial Powers Rules 2006, category-I, II & III officers are empowered to sanction expenditure on purchase of stationery and computer stationery upto Rs. 400,000 Rs. 300,000 & Rs.200,000 respectively during one financial year. Further, Rule 4(ii) of Delegation of Financial Powers Rules 2006 stated that the officer in category-I is competent to sanction expenditure upto Rs.200,000 or 50% of the un-depreciated book value (cost of purchase) of in each case. Moreover, as per Rule 2 (b) (xxv) (a) of Delegation of Financial Powers Rules 2006, (Non Recurring), the Category-I, II & III officers were competent to sanction expenditure upto Rs. 200,000, Rs.100,000 and Rs. 100,000 respectively for non recurring expenditure in each case. Furthermore, as per Rule 2 (b) (vii) (ii), category-I officers are empowered to sanction expenditure on printing upto Rs. 400,000 in each case.

During audit of Home Department, it was observed that an expenditure of Rs. 152,348,527(Annexure-31)was incurred on purchase of stationery and other items. The expenditure was held irregular as the sanctioning authorities exceeded their respective limits for sanctioning expenditure.

Audit was of the view that disregard to Punjab Delegation of Financial Powers Rules resulted in expenditure beyond competency.

The matter was pointed out to concerned formations from July to November 2016. Most of the formations noted the observations for compliance, while some did not offer any cogent reply.

The matter was further reported to the PAO. In DAC meeting held on 26.12.2016, the para at Sr. No. 1 was kept pending for regularization. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the department should fix the responsibility for the irregularity and seek regularization of the expenditure from the Finance Department.

10.5.11 Irregular expenditure on cost of investigation-Rs.104.01 million

As per Rule 2.20 of PFR Vol-I, as a general rule every payment, including repayment of money previously lodged with Government, for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim.

During audit of Home Department it was observed that a sum of Rs.104,008,418 was drawn and incurred as expenditure under head “cost of investigation”. The expenditure was held irregular on the following grounds.

- Major portion of the expenditure was incurred on hiring of private vehicles in spite of having a large number of government vehicles for purpose of investigation.

- Bills of Rent a Car were found without reference number & date, particulars of departure, arrival and receipted acknowledgment of payment.
- FIR ledger register was not maintained to verify the expenditure of cost of investigation.
- The expenditure incurred on account of drawing of maps and, meal charges was also found without vouched account.

The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1.	CCPO, Lahore	2014-15	13592	38,555,743
2.	CCPO Lahore	2015-16	17145	25,627,775
3.	City Police Officer, Faisalabad	2015-16	17227	7,740,000
4.	City Police Officer Multan	2015-16	16831	5,045,773
5.	District Police Officer, Rahim Yar Khan.	2015-16	16556	3,408,288
6.	District Police Officer, Sargodha	2015-16	15398	2,902,000
7.	CCPO, Lahore	2014-15	13585	2,407,680
8.	District Police Officer, Bahawalpur	2015-16	15218	2,113,052
9.	District Police Officer, Bahawal Nagar	2015-16	15204	1,842,545
10.	District Police Officer, M.B. Din	2015-16	16789	1,786,000
11.	District Police Officer, Hafizabad	2015-16	17235	1,721,950
12.	District Police Officer Rajanpur	2014-15	13621	1,718,134
13.	District Police Officer Attock	2015-16	16600	1,612,000
14.	District Police Officer, Dera Ghazi Khan	2015-16	16185	1,261,825
15.	District Police Officer, Narowal	2015-16	17025	1,239,000
16.	District Police Officer, Sheikhpura	2015-16	14193	1,039,527
17.	District Police Officer, Layyah	2015-16	16134	953,130
18.	District Police Officer, Muzaffargarh	2015-16	15318	893,820
19.	District Police Officer, Bhakkar	2015-16	14450	769,480
20.	District Police Officer, Lodhran	2015-16	15377	585,696
21.	District Police Officer, Okara	2015-16	15334	500,000
22.	District Police Officer, Muzaffargarh	2015-16	15319	285,000
Total				104,008,418

Audit was of the view that weak management and financial internal controls resulted into irregular payment.

Matter was pointed out to concerned formations from February to November 2016. Most of the formations noted the observation for compliance and some did not provide any cogent reply.

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

Audit recommends to regularize the expenditure with the sanction of competent authority.

10.5.12 Irregular expenditure on secret services-Rs.34.35 million

Supreme Court in its judgment dated July 16, 2012 decided that after the 18th Amendment under Article 170 (2) of the constitution, the AGP enjoyed a strong constitutional mandate to audit of each rupee spent from the Consolidated Fund and the Public Accounts 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 observed that an amount of Rs.34,345,000 was expended under the head "A03914 secret services expenditure". The cheques were drawn in the name of DDO instead of firm / supplier name. The record of expenditure was not available in office for authentication of expenditure and validity of payments.

The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	CCPO, Lahore	2014-15	13573	15,100,000
2	Secretary Home, Govt. of the Punjab	2015-16	15366	3,655,000
3	SP, Special Branch, Faisalabad.	2013-15	13795	3,440,000
4	CCPO Lahore	2015-16	17158	2,700,000
5	District Police Officer, Rahim Yar Khan.	2015-16	16555	1,850,000
6	City Police Officer, Faisalabad	2015-16	17258	1,100,000
7	City Police Officer Multan	2015-16	16840	750,000
8	District Police Officer, Sargodha	2015-16	15395	750,000
9	District Police Officer, Dera Ghazi Khan	2015-16	16184	700,000
10	District Police Officer, Lodhran	2015-16	15351	600,000
11	District Police Officer, Layyah	2015-16	16135	500,000
12	District Police Officer Lodhran	2014-15	14186	500,000
13	District Police Officer, Mianwali	2015-16	14200	500,000
14	District Police Officer, Bahawalpur	2015-16	15217	500,000
15	District Police Officer, Hafizabad	2015-16	17250	500,000
16	District Police Officer, Muzaffargarh	2015-16	15317	300,000
17	District Police Officer, Narowal	2015-16	17030	300,000
18	District Police Officer, Sheikhpura	2015-16	17264	300,000
19	District Police Officer, Bahawal Nagar	2015-16	15212	200,000
20	District Police Officer, Jhelum	2015-16	17127	100,000
Total				34,345,000

Audit was of the view that weak management and financial controls resulted in irregular expenditure on secret services.

The irregularity was pointed out to concerned formations from February to November 2016. The formations at Sr. Nos. 4, 6 & 7, 9 to 11 and 13 to 19 noted the observations for compliance. The formations at Sr. No. 20 replied that the matter would be brought to the notice of higher authorities. The formations at Sr. No. 8 and 12 did not offer any comment and the remaining formations did not provide any cogent reply.

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

Audit recommends that relevant record be immediately provided to audit for verification of payment and authenticity of expenditure.

10.5.13 Irregular payment to Pakistan Qaumi Razaqars- Rs. 32.74 million

According to West Pakistan Qaumi Razaqars Rules 1966, all citizens of Pakistan of reliable character between the ages of eighteen to forty five years shall be eligible for the enrolment / selection as Police Qaumi Razaqar (PQR). Each recruit should be examined by an authorized medical doctor who should satisfy himself that each recruit is in good health and is fully capable of carrying out the duties of a Police Qaumi Razaqar.

During audit of Home Department, it was observed that an amount of Rs.32,738,195 was drawn from Treasury for payment to PQRs on account of TA @ Rs. 2,000 per month and uniform allowance @ Rs. 1,000 per year. The ages of PQRs were not known. The appointment letters, terms and conditions of their appointment, and approved sanctioned/actual month-wise strength was not available with the auditee formations.

The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	City Police Officer, Faisalabad	2015-16	17223	14,875,750
2	City Police Officer, Multan	2015-16	16829	9,578,545
3	District Police Officer, Hafizabad	2015-16	17242	2,355,850
4	District Police Officer M.B. Din	2015-16	16793	3,724,950
5	District Police Officer, Narowal	2015-16	17031	2,203,100
Total				32,738,195

Audit was of the view that in the absence of the necessary documentations/files of the PQRs, the expenditure on payment of salaries could not be authenticated to be genuine.

The matter was pointed out to concerned formations from February to November 2016. All the formations noted the observations for compliance.

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

Audit recommends that the department should fix the responsibility for the non- maintenance/production of record and ensure doing the needful.

10.5.14 Doubtful payments of hotel charges -Rs. 30.05 million

As per Rule 2.20 of PFR Vol-I, as a general rule every payment, including repayment of money previously lodged with Government, for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim.

During audit of City Capital Police Officer (CCPO), Lahore for the period 2014-15, it was observed that hotel charges were paid by the department on account of stay of a Turkish delegation in hotels. Audit held the expenditure doubtful on the following grounds.

- Details of guests and duration of stay was not found available in record for authentication of payments. No authorized schedule was available in record for verification of such payments.
- All payments to Avari Hotel etc. were made in cash instead of cheque in the name of vendors.
- No hotel invoice was found attached with the contingent bill nos. 7, 12,13,14,15.

- Payments of Rs. 27,545,900 were made to Avari Hotel during December to March 2015, but individual bill along with guest name and duration of stay were not available. All payments were made on a summary without any documentary evidence for such payments.

Audit was of the view that incomplete record/vouchers render the expenditure doubtful.

The irregularity was reported to concerned formations in November 2015. The formation did not offer any reply.

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

Audit recommends that the department should probe the matter to fix the responsibility and ensure completion/production of record.

(PDP No. 13590)

10.5.15 Irregular drawl of funds by Model Police Station- Rs. 25.03 million

As per Rule 2.20 of PFR Vol-I, as a general rule every payment, including repayment of money previously lodged with Government, for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim.

During audit of Home Department, it was observed that a sum of Rs. 25,030,473 was drawn under head "Others" (Model Police Station) for purchase of different items like stationery, petty charges for payment to NADRA and provision of meal to lock-up the Accused. The expenditure was held irregular on the following grounds.

1. The amount was drawn against the vouchers without any reference no. and serial no.

2. The stock entries and consumption account were not available.
3. The payment was made to the SHO of the concerned police station instead of suppliers.
4. Purchases were made from suppliers who were not registered for the purpose of Sales Tax.

The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	City Police Officer, Faisalabad	2015-16	17208	6,480,000
2	CCPO Lahore	2015-16	17148	5,692,589
3	City Police Officer Multan	2015-16	16832	4,320,000
4	District Police Officer, Lodhran	2015-16	15353	1,980,000
5	District Police Officer Jhang	2015-16	17352	1,439,994
6	District Police Officer, Muzaffar Garh	2015-16	17262	779,104
7	DPO Khushab	2015-16	15286	720,000
8	District Police Officer, Layyah	2015-16	16131	717,290
9	District Police Officer, Bahawal Nagar	2015-16	15205	710,726
10	District Police Officer, Bahawalpur	2015-16	15221	648,000
11	District Police Officer, Sheikhpura	2015-16	17266	593,400
12	District Police Officer, Dera Ghazi Khan	2015-16	16197	589,370
13	District Police Officer, R.Y. Khan	2015-16	16559	360,000
Total				25,030,473

Audit was of the view that weak management and financial internal controls resulted into irregular payment.

The matter was pointed out to concerned formations from July to November 2016. The formations noted the observations for compliance.

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

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

***10.5.16 Unauthorized purchase of IT equipment during ban-
Rs.21.88 million***

According to Government instructions, issued by the Finance department vide their Letter No.FD.SO (GOODS) 44-4/2011 Dated. 07.07.2012; there was a complete ban on the purchase of IT Equipment and Software etc. from the current and development budgets. Under unavoidable circumstances, said purchases shall only be made with the prior concurrence of the Austerity Committee, constituted for the purpose during 2012-13 and subsequent approval by the Chief Minister, Punjab.

During audit of Director General Punjab Forensic Science Agency, Lahore for the period 2012-13, it was observed that above instructions have not been followed and contrarily incurred an expenditure of Rs.21,884,500 on purchase of new IT equipment during the period of ban, which is irregular and unauthorized. Further, delivery of said stores was not made by the contractor till the close of audit or stock register shown to audit for verification along-with their inspection reports.

The matter was pointed out to concerned formation in August 2013. The formation stated that the purchases were made with the approval of competent authority.

The reply was not tenable, as neither prior concurrence of the Austerity Committee nor subsequent approval by the Chief Minister, Punjab was shown to audit.

The matter was further reported to the PAO. In DAC meeting held on 27.06.2014, the para was kept pending. Further progress was not reported till the finalization of this report.

Audit recommends that matter to be investigated and irregularity be got regularized from competent authority, besides strengthening of internal controls.

(PDP No. 5217)

10.5.17 Irregular appointment of contingent paid Staff-Rs.6.05 million

As per Government of the Punjab Finance Department letter No. RO (Tech) FD 2-2/2001 dated 03.11.2012, the procedure for appointment of work charge/daily wages staff was laid down in the preface to schedule of wage rates 2012, appointment to a post included in this Schedule may be made by the competent authority under Delegation of Financial Power Rules 2006 subject to the condition that the post(s) shall be advertised properly in the leading newspapers. Further, as per Supreme Court of Pakistan’s ruling dated 19.01.1993, passed in Human Rights case No.104 (I to IV) 1992 read with S&GAD’s Notifications No. SOR-III-2-2/91 dated 05.01.1995, no recruitment should be made against any post which is not advertised properly.

During audit of Home Department, it was observed that expenditure to the stated extent was made for payment to the contingent paid staff. The expenditure was held irregular as the same was incurred on the payment of wages to the contingent paid staff who were appointed without advertisement in newspapers. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	District Police Officer, Dera Ghazi Khan	2015-16	16203	3,600,000
2	District Police Officer Rajanpur	2014-15	13837	1,365,000
3	District Police Officer, Layyah	2015-16	16127	1,081,000
Total				6,046,000

Audit was of the view that disregards to the government instructions and weak management and financial controls resulted in irregular appointment of contingent paid staff and expenditure on the wages thereof.

The matter was pointed out to concerned formations in April and July to November 2016. The formations noted the observations for compliance.

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

Audit recommends that the department should adhere to the government instructions while making appointments and seek condonation of irregularity from the Finance Department.

10.5.18 Irregular advance payment of utility charges- Rs.2.98million

Rule 2.10(b)(5) of PFR volume-I provides that no money is withdrawn from the Treasury unless it is required for immediate disbursement or has already, been paid out of the permanent advance and that it is not permissible to draw advances from the Treasury for the execution of works the completion of which is likely to take a considerable time.

During audit of Home Department, it was observed that an amount of Rs.2,981,730 was paid as advance in connection with utility charges to utilize the available budget. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	District Police Officer Jhang	2015-16	17344	2,687,053
2	Addl. IGP Traffic, Punjab, Lahore	2015-16	16629	175,127
3	DIG VVIP Security Special Branch Lahore	2014-15	13534	119,550
Total				2,981,730

Audit was of the view that weak management and financial internal controls resulted into irregular advance payment.

The matter was pointed out to concerned formations during February and July to November 2016. The formations at Sr. Nos. 1 & 3 reluctant to reply and Sr. No. 2 noted the observation for compliance.

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

Audit recommends that the department should seek condonation of irregularity from the Finance Department and adjustment of the advance payment in the subsequent utility bills from the concerned organizations besides fixing responsibility for the irregularity.

10.5.19 Excess payment on account of repair of jammers-Rs.2.50 million

As per Rule 2.31(a) of PFR VOL-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations.

During audit of Deputy Inspector General of Police, VVIP Security, Special Branch, Lahore for the period 2015-16, it was observed that Rs. 4,999,500 were drawn and paid to M/s SAMA Pakistan Pvt. Ltd. (vide bill no.3 of repair of machinery for 2015-16) for the repair of six jammers. While as per detail provided by the department (duly signed by MTO); only three jammers were available with the entity. Thus an excess payment of Rs. 2,499,750 was made on the repair of three jammers.

Audit was of the view that weak internal controls on inventories and disregard to the canons of financial propriety resulted in excess payment.

The matter was pointed out to concerned formation in July 2016. The formations noted the observation for compliance.

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

Audit recommends that the department should probe the matter to fix the responsibility, effect recovery of the excess payment, strengthen its internal controls and adhere to the canons of financial propriety.

(PDP No. 16661)

10.5.20 Doubtful purchase of stores -Rs.2.35 million

As per Rule 15.21(3) of PFR, Vol-I, Audit should ascertain that the accounts of receipts of stores whether purchased, or otherwise obtained, and of their issues and balances are correctly maintained. Where a scale has been prescribed by Government or other authority for issue of stores of any particular kind, it should be seen that the scale is not exceeded.

During audit of Director General Punjab Forensic Science Agency for the period 2013-14, it was observed that funds to the tune of Rs.2,345,318 were drawn and paid to M/s Noor Pvt. Limited Lahore in June 2014 for the supply of stores (against tender No FSA-102 & 106). However no record was available to ascertain that the supply was actually received, which makes the whole expenditure doubtful.

Audit was of the view that weak management and financial internal controls resulted into doubtful payment.

The matter was pointed out to concerned formation in August 2014. The formation replied that all stock was received within due time, but no record was shown to audit.

The matter was further reported to the PAO. In DAC meeting held on 14.12.2015, the committee kept the para pending for probe and fixation

of responsibility as inspection committee was not notified and end user cannot inspect the items.

Audit recommends that the department should strengthen its internal controls, seek supply of the procured items along with due recovery of late delivery charges and fixing of the responsibility for the negligence.

(PDP No. 12212)

10.5.21 Unauthorized expenditure on traveling-Rs.1.43 million

According to government instructions, issued by the Finance department vide their letter No.FD.SO(GOODS)44-4/2011 dated 23.07.2011, regarding Austerity and Economy Measures for the financial year 2011-12 for reduction of current expenditure. The Provincial Minister and Civil Servants while undertaking official tours shall travel in economy class on domestic flights.

During audit of D.G Punjab Forensic Science Agency, Lahore for the period 2011-12, it was observed that above instructions were not followed by the local administration and contrarily an amount of Rs.1,433,805 was paid to D.G. Punjab Forensic Science Agency (Dr. Muhammad Ashraf Tahir) on account of air traveling expense for making international visits to USA in business class instead of economy class, which is irregular and beyond the admissibility of the officer concerned.

The lapse was pointed out to concerned formation in November 2012. The reply given by the formation was not cogent.

The matter was further reported to the PAO. In DAC meeting held on 22.04.2014, the para was kept pending for compliance. Further progress was not reported till the finalization of this report.

Audit recommends that the irregular expenditure either be got regularized from the competent authority or recovery be made from the officer concerned and deposited into government account.

(PDP No. 2883)

Recoveries & Overpayments

10.5.22 Non recovery of police guard charges-Rs.213.331 million

As per Rule 4.7(1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to government, which have to be brought to account, are correctly and promptly assessed, realized and credited to government account. Moreover, as per Rule 2.37 *ibid*, the payment shall be required in all cases where a government department renders services or makes supplies to a non-government body/institution.

During audit of Home Department, it was observed that police guard services were provided to various departments, autonomous bodies and banks but the amounts of service charges amounting to Rs.213,331,169 were not recovered from them. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	CCPO, Lahore	2014-15	13570	68,570,983
2	CCPO Lahore	2015-16	17157	57,955,972
3	City Police Officer Rawalpindi	2015-16	17372	20,374,682
4	District Police Officer, Sargodha	2015-16	15389	10,122,725
5	District Police Officer, Sialkot	2015-16	15411	6,455,136
6	District Police Officer, Bhakkar	2015-16	14448	5,759,574
7	District Police Officer, Dera Ghazi Khan	2015-16	16182	5,759,574
8	DPO Khushab	2015-16	15290	5,392,237
9	City Police Officer, Faisalabad	2015-16	17210	5,355,415
10	District Police Officer, Gujrat	2015-16	15424	4,918,752
11	District Police Officer, Narowal	2015-16	17014	4,843,776

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
12	District Police Officer Jhang	2015-16	17349	4,549,186
13	District Police Officer, Mianwali	2015-16	14199	4,032,410
14	District Police Officer, Layyah	2015-16	16138	2,329,400
15	District Police Officer, Gujrat	2014-15	13352	2,327,808
16	District Police Officer, Rahim Yar Khan.	2015-16	16550	2,009,443
17	City Police Officer Gujranwala	2015-16	16159	1,042,282
18	District Police Officer, Jhelum	2015-16	17128	1,026,863
19	City Police Officer Multan	2015-16	16825	504,951
Total				213,331,169

Audit was of the view that weak internal controls on recoveries resulted in non-recovery of the police guard charges.

The matter was pointed out to concerned formations from February to November 2016. The formations at serial Sr. No. 1 & 6 stated that letter has been written to concerned for deposit of outstanding amounts. Formation at Sr. No. 4 stated that detailed reply will be submitted later whereas the formations at serial No. 8 & 12 did not offer any reply. The formations at serial No.18 stated that Police Guards was withdrawn on 16.01.2016 and nothing was outstanding to collect from M/S Marri Petroleum. The reply was not tenable as the department requested to the firm for depositing the outstanding amount vide letter No. 1992 /Acct dated 15.09.2016. The remaining formations noted the observation for compliance.

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

Audit recommends prompt recovery of the amount besides fixing the responsibility.

***10.5.23 Non deposit of government receipts into Treasury-
Rs.73.37 million***

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

During audit of Home Department, it was observed that income was generated by various formations through auction of canteens and police band charges. The income generated through aforementioned activities amounting to Rs. 73,373,440(Annexure-32)was not deposited into government treasury.

Audit was of the view that weak supervisory and financial controls leads to non-deposit of income into government treasury.

The matter was pointed out to concerned formations from February to November 2016. The formation at Sr. No.13 stated that relevant record would be shown to audit in DAC meeting. The formation at Sr. No. 3replied that the Chief Minister, Punjab had already approved the establishment of Punjab Prisons Foundation and paras of same nature were settled in PAC meeting held on 04.01.1992, 24.02.1999, 10.11.2005 and 12.01.2010. All canteens were auctioned and rent collected by prison foundation. The formations at Sr.No. 6, 8, 9, 11&19 replied that rent of canteen was deposited with prison foundation. The formation at Sr. No. 4 replied that the amount sent to Head Office for deposit into government treasury. The formation at Sr.No. 5 replied that police band is a welfare project and amount so collected is expensed as per income distribution formula. The formation at Sr. No. 22 replied that canteen is working on no profit no loss basis. Due to security reasons the canteen could not be openly auctioned. The remaining formation noted the observation for compliance.

The matter was further reported to the PAO. In DAC meeting held on 08.12.2016, the paras at Sr. Nos. 4,13&16 were kept pending for advice from Finance Department. The para at Sr. No. 22 was kept pending for recovery. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the department should probe the matter to fix the responsibility for the non-deposit of government receipt and deposit the stated amount into government treasury.

10.5.24 Unauthorized Payment of allowances during Training period Rs. 98.99 million

Finance Department's letter no.FD.PR.6-2/04, dated 20th April, 2006 disallows fixed daily allowance to official who avails leave or not perform operational duty for more than 11 days in a month. Further, as clarified by Government of the Punjab vide Finance Department letter No.FD.PR.6-1/2014 dated 18.12.2014, Fixed Daily Allowance was not admissible during training. Moreover, 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 mis-appropriations.

During audit of Home Department, it was observed that officials were remained under training but they were paid various allowances during the period under training which were not admissible to them.

Audit was of the view that weak internal controls on payroll and disregard to government instructions/rules resulted in unauthorized/inadmissible payments of pay & allowances to the tune of Rs. 98,991,762 (Annexure-33).

The irregularities were pointed out to concerned formations from February to November 2016. Some of the formations noted the observations for compliance, some did not furnish replies and most of the formations offered vague and evasive replies without any support of documentary evidences.

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

Audit recommends that responsibility for overpayment be fixed, recovery be effected from officers/officials concerned and credited into government treasury besides strengthening of supervisory and financial controls.

10.5.25 Non/less deduction of taxes and payment of stamp duty- Rs.67.48 million

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

During audit of Home Department, it was observed that income tax, provincial sales tax and sales tax were either not deducted or were less deducted at source on goods and services from the concerned firms/contractor. Moreover, in some cases the payment of the stamp duty at the prescribed rates was not made.

Audit was of the view that weak internal controls on taxation resulted in non-deduction of taxes and payment of stamp duty amounting to Rs. 67,480,544 (Annexure-34).

The matter was pointed out to concerned formations from February to November 2016. Some of the formations noted the observations for

compliance, some did not furnish replies and most of the formations offered vague and evasive replies without any support of documentary evidences.

The matter was further reported to the PAO. In DAC meeting held on 08.12.2016, the paras at Sr. Nos. 19, 55, 61& 62 were kept pending for compliance. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the department should strengthen its internal controls on taxation, effect recovery of the stated amount of the taxes and deposit the same into relevant treasuries.

10.5.26 Unauthorized payment of allowances during suspension & leave period for Rs.54.13 million

The new salary package (Risk Allowance, Fixed Daily Allowance for 20 days and Ration allowance etc) was sanctioned by the Finance Department for the Police staff; vide their Order No.8904/F-I dated 26.05.2009. 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. Further, as per Finance Department letter No.FD.PR. 6-3/2002 dated 08.01.2010, fixed daily allowance will not be admissible for the month if the officer/official avails leave for more than 11 days in a month. Moreover, according to Rule 2.31 of PFR, Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations.

During audit of Home Department, it was observed that Risk Allowance, Fixed Daily Allowance and Ration allowance etc., were paid to the police officials who were suspended from service or proceeded on

leave for more than 11 days during a calendar month in violation of above said instructions of the Government.

Audit was of the view that weak internal controls on payroll and disregard to government instructions/rules resulted in unauthorized/inadmissible payments of pay & allowances to the tune of Rs. 54,132,302 (Annexure-35).

The irregularities were pointed out to concerned formations from February to November 2016. Some of the formations noted the observations for compliance, some did not furnish replies and most of the formations offered vague and evasive replies without any support of documentary evidences.

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

Audit recommends that responsibility for overpayment be fixed, recovery be effected from officers/officials concerned and credited into government treasury besides strengthening of supervisory and financial controls.

10.5.27 Inadmissible/Unauthorized payment of pay & allowances - Rs.26.29 million

As per Rule 2.31 of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations.

During audit of Home Department, it was observed that fixed daily allowance, risk allowance, conveyance allowance, ration allowance, social security benefit and, special allowance etc. were paid to the police officials/employees which were not admissible to them because of various disabilities/deficiencies as detailed in the table below:

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. 26,291,688 (Annexure-36).

The matter was pointed out to concerned formations from February to November 2016. Most of the formations noted the observations for compliance while some did not provide any cogent reply.

The matter was further reported to the PAO. In DAC meetings held on 08.12.2016 and 26.12.2016, the paras at Sr. Nos. 23&32 were kept pending for recovery. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

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.

10.5.28 Unjustified payment of demurrages/detention charges to contractor-Rs.24.40 million

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

During audit of Director General, Punjab Forensic Science Agency for the period 2011-12, it was observed that an amount of Rs.24.40 million was reimbursed by the DDO out of Escrow account to the Contractor (M/s Al-Imam Enterprises/H.A Construction J.B) on account of demurrage/detention charges for the stores imported from abroad. It is pointed out that said expenditure was required to be borne by the contractor as required in terms and conditions of the original agreement

and decision taken in a meeting held on 23.6.2011 under the chairmanship of Chairman P&D Department.

Audit also feels that unnecessary delay in completion of construction work of the project by the Contractor has actually resulted in an extraordinary delay in clearance of equipment from the port/airport by the Contractor, thus the demurrage charges in question should have been born by the contracting firm.

The lapse was pointed out to concerned formation in November 2012. The formation replied that the payment had been made to the contractor after obtaining approval from the competent authority.

The reply was not tenable as the same was not covered under the rules.

The matter was further reported to the PAO. In DAC meeting held on 22.04.2014, the para was kept pending for compliance. Further progress was not reported till the finalization of this report.

Audit recommends that the matter may be investigated at higher level responsibility be fixed against the officials/officers held responsible and amount recovered from the parties concerned to be refunded to government, besides strengthening of financial and supervisory internal controls.

(PDP No. 2859)

10.5.29 Unlawful payment of salary-Rs.20.18 million

As per 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. As per Rule 2.31 (a) of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and mis-appropriations.

During audit of Home Department, it was observed that officers/officials were dismissed or removed from service as a result of disciplinary action but their salaries continued to be credited in their accounts. The continuous of the salaries beyond the dates of dismissals resulted in unlawful payments of salary. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	City Police Officer, Faisalabad	2015-16	17207	6,956,509
2	CCPO, Lahore	2014-15	13588	3,156,482
3	District Police Officer, M.B Din	2015-16	16783	2,138,637
4	City Police Officer Multan	2015-16	16817	2,027,216
5	City Police Officer Gujranwala	2015-16	16155	1,576,171
6	District Police Officer, Narowal	2015-16	17016	1,425,370
7	Addl. IGP Traffic, Punjab, Lahore	2015-16	16630	1,408,641
8	District Police Officer, Hafizabad	2015-16	17233	525,764
9	District Police Officer, Rahim Yar Khan.	2015-16	16567	340,185
10	District Police Officer, Bahawalpur	2015-16	15235	331,194
11	District Police Officer, Sialkot	2015-16	15417	169,179
12	Senior Superintendent of Police Traffic, Bahawalpur	2015-16	14277	129,410
Total				20,184,758

Audit was of the view that weak internal controls on payroll resulted in unlawful payment of salaries.

The matter was pointed out to concerned formations from July to November 2016. The formations noted the observation to effect recovery.

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

Audit lays emphasis upon recovery of the amount from the concerned besides fixing the responsibility for unlawful payments.

10.5.30 Unauthorized Payment of House Rent & Conveyance Allowance-Rs. 7.47 million

As per Finance Department's letter No. FD (M-I) 1-15/82-P-I, dated 15.01.2000, the drawl of house rent allowance is not permissible to the officers/officials to whom government residences have been provided. In addition 5% maintenance charges are also required to be deducted from the salary of officers/officials who have been allotted official accommodation. Further, as per Govt. of the Punjab Finance Department's circular letter No. FD-SR-1-9-4/86 (P) (PR) dated 04.12.2012 & FD-SRI-9-6 (P) PR dated 24.05.2012, the employees who are residing in the residential colonies situated within work premises are not entitled to the facility of conveyance allowance and house rent allowance.

During audit of Home Department, it was observed that officials were residing in government accommodation situated within work premises and were also drawing house rent and conveyance allowance in contravention to government instructions. Moreover, 5% maintenance charges were also not deducted. The detail is as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Irregularities in payment of allowances	Amount (Rs.)
1	District Police Officer, Sheikhpura	2015-16	17265	Non recovery of HRA, CA & 5% Maintenance Charges from the salary of the employees residing within work premises	2,515,272
2	District Police Officer, Attock.	2015-16	16544	Non recovery of HRA & CA from the salary of the employees residing within work premises	1,970,859
3	Inspector General Prisons Punjab Lahore	2014-15	13487	Non recovery of HRA from the salary of the employees residing in government residences	1,008,276
4	Superintendent District	2013-15	13416	Non recovery of CA from	908,304

Sr. No.	Name of formation	Period of Audit	PDP No.	Irregularities in payment of allowances	Amount (Rs.)
	Jail Muzaffargarh			the salary of the employees residing within work premises	
5	Superintendent District Jail, Muzaffargarh	2013-15	13417	Non recovery of HRA from the salary of the employees residing in government residences	483,966
6	District Police Officer, Lodhran	2015-16	15363	Non recovery of HRA & 5% Maintenance Charges from the salary of the employees residing in government residences	481,116
7	Central Jail, Kotlakhpat, Lahore	2014-15	13551	Non recovery of HRA & CA from the salary of the employees residing within work premises	99,615
Total					7,467,408

Audit was of the view that weak internal controls on payroll and disregard to government instructions/rules resulted in unauthorized/inadmissible payments of pay & allowances to the tune of Rs. 7,467,408.

The irregularities were pointed out to concerned formations from February to November 2016. All the formations noted the observations for compliance.

The matter was further reported to the PAO. In DAC meetings held on 04.10.2016 and 08.12.2016, the paras at Sr. Nos. 4 & 5 were kept pending for recovery. The amount of the para at Sr. No. 7 was reduced to the extent shown in above table after verification of recovery of Rs. 61,830. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that responsibility for overpayment be fixed, recovery be effected from officers/officials concerned and credited into

government treasury besides strengthening of supervisory and financial controls.

10.5.31 Loss due to purchase of POL at higher rates-Rs. 6.22 million

The Oil Marketing Companies have been authorized to notify petroleum prices since 01.06.2011 as per government approved formula. All the marketing companies have notified the rates district / pump wise and the same are available on OGRA Website. Moreover, as per Rule 2.31 of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held personally responsible for any overcharges, frauds and misappropriation. He should, therefore make himself thoroughly acquainted with the meanings of various financial checks.

During audit of Home Department, it was observed that POL was purchased at 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. 6,223,689. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	District Police Officer, Sargodha	2015-16	15407	824,583
2	District Police Officer, Rahim Yar Khan.	2015-16	16572	800,000
3	District Police Officer, Lodhran	2015-16	15359	736,372
4	District Police Officer, Dera Ghazi Khan	2015-16	16193	678,773
5	District Police Officer, Bahawal Nagar	2015-16	15208	615,000
6	District Police Officer, Rahim Yar Khan.	2015-16	16573	580,000
7	District Police Officer, Sialkot	2015-16	15414	492,240
8	District Police Officer, Gujrat	2015-16	15425	434,621
9	District Police Officer, Bahawalpur	2015-16	15230	264,299
10	District Police Officer, Lodhran	2015-16	15362	199,785
11	District Police Officer, Bahawal Nagar	2015-16	15210	190,000
12	Superintendent of Police Traffic Region Faisalabad	2014-16	15308	160,052
13	District Police Officer, Jhelum	2015-16	17135	141,083

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
14	SSP Punjab Highway Patrol Bahawalpur	2015-16	16150	106,881
Total				6,223,689

Audit was of the view that disregard to the canons of financial propriety resulted in payment of petroleum prices at higher rates.

The matter was pointed out to concerned formations from February to November 2016. The formations at serial No.02 replied that rates were announced by the District petrol pumps dealers, formations at serial No.01 stated that detailed reply will be submitted later and formations at serial No.13 stated that Filling Stations were away from the Headquarters due to which extra carriage was charged by the POL providing Companies to these Filling Stations therefore no exorbitant rates were charged under the rule. All the remaining formations noted the observation for compliance.

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

Audit recommends that the department should adhere to the canons of financial propriety, probe the matter to fix the responsibility, effect recovery and deposit the same into government treasury.

10.5.32 Non recovery of fines from officials-Rs.5.99 million

As per Rule 4.1 of PFR Vol-I, the departmental controlling officers should see that all sums due to government are regularly received and checked against demands, and that they are paid into the Treasury.

During audit of 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. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	Chief Traffic Officer, Lahore	2015-16	15444	4,929,458
2	District Police Officer, Bahawalpur	2015-16	15237	1,061,276
Total				5,990,734

Audit was of the view that weak internal controls on recoveries resulted in non-recovery of fine imposed.

The matter was pointed out to concerned formations during February to November 2016. The formations at Sr. No.1 stated that detailed reply would be submitted later whereas formations at Sr. No.2 noted the observation for compliance.

The matter was further reported to the PAO in December 2016. Neither any reply was received nor was a DAC meeting convened till the finalization of this report.

Audit recommends that the department should strengthen its internal controls, effect recovery of the stated amount and deposit the same into government treasury.

10.5.33 Non recovery of penal rent - Rs.5.03million

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 Home Department, it was observed that various occupants of government residences either got retired/removed from service or were transferred to some other stations. The government residences in their possession accordingly became unauthorized beyond some specific periods. Accordingly, recovery of penal rent was required to be charged from their salaries. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
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1	Inspector General Prisons Punjab Lahore	2014-15	13486	1,894,200
2	Commandant Elite Police Training School, Lahore	2015-16	15265	1,367,028
3	Superintendent District Jail, Muzaffargarh	2013-15	13418	1,096,000
4	Commandant Elite Police Training School Lahore	2014-15	13508	669,600
Total				5,026,828

Audit was of the view that weak management controls resulted in unauthorized occupations of government residences and weak internal controls on payroll resulted in non-recovery of penal rent.

The matter was pointed out to concerned formations from February to March, 2016. The formations at serial No.2 replied that allotment was centrally controlled by Additional IG Development. The formations at Sr. No. 1 to 3 noted the observation for compliance.

The matter was further reported to the PAO. In DAC meeting held on 08.12.2016, the para at Sr. No. 3 was kept pending for recovery. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the department should get the government residences vacated from the unauthorized occupants, calculate the recovery of penal rent up till such period, effect recovery and deposit the same into government treasury.

10.5.34 Irregular excess drawl of POL than the prescribed ceiling -Rs.4.03million

According to Government of Punjab, S&GAD Department, Lahore circular letter No. MTO(S&GAD) AT.II, dated 22.09.1999 fixed POL ceilings as Secretary / Special Secretary 200 liters, Additional Secretary 175 liters and Deputy Secretary 150 liters per month.

During audit of Home Department Punjab, it was noticed that above mentioned prescribed POL ceiling was not adhered and excess POL was consumed than entitled. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	DIG VVIP Special Branch Lahore.	2015-16	16665	1,403,775
2	Secretary Home, Govt. of the Punjab	2015-16	15370	1,363,320
3	Chief Traffic Officer, Police, Gujranwala	2014-15	13942	849,975
4	Addl. IGP Traffic, Punjab, Lahore	2015-16	16635	410,690
Total				4,027,760

Audit was of the view that weak internal controls and financial mismanagement led to irregularity and loss to government.

The matter was pointed out to concerned formations from February to November 2016. The formations did not provide any cogent reply.

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

Audit recommends to effect recovery of loss from concerned and deposited into government treasury.

Internal Control & Weakness

10.5.35 Mis-classification of Expenditure-Rs.117.57 million

As per Paragraph 5 of Finance Department letter No.PS/FS/808/78 dated 26.2.1978, Principal Accounting Officer should issue instructions to the Controlling and Disbursing Officers under him that all payments are correctly classified under the appropriate heads of accounts and article 26 of Account Code Volume-I also narrates about misclassified expenditure. Moreover, as per government rules, the expenditure should not be charged to any irrelevant object head as required under article-26 of account code Vol-I.

During audit of Home Department, it was observed that expenditure to the stated extent was incurred on procurement of goods and services. The expenditure was held irregular as the same was charged to irrelevant object heads. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	Punjab Forensic Science Agency	2015-16	16387	79,747,465
2	CCPO, Lahore	2014-15	13599	16,073,230
3	District Police Officer, Sargodha	2015-16	15406	3,494,495
4	Capital City Police Officer, Lahore	2015-16	17152	2,948,668
5	District Police Officer, Okara	2015-16	15340	2,706,691
6	Chief Traffic Officer, Lahore	2015-16	15436	2,151,499
7	DPO Pakpattan	2015-16	16140	1,846,250
8	I.G Prisons, Punjab, Lahore	2014-15	13913	1,312,074
9	City Police Officer Gujranwala	2015-16	16164	1,043,900
10	District Police Officer, Bhakkar	2015-16	14456	1,011,744
11	District Police Officer, Bahawalpur	2015-16	15227	944,388
12	District Police Officer, Narowal	2015-16	17028	797,765
13	District Police Officer, Dera Ghazi Khan	2015-16	16195	789,446
14	District Police Officer, Lodhran	2015-16	15364	633,266
15	District Police Officer, Rahim Yar Khan.	2015-16	16561	585,923
16	District Police Officer, Layyah	2015-16	16129	428,614
17	District Police Officer, Hafizabad	2015-16	17247	310,000
18	Chief Traffic Officer, Gujranwala.	2015-16	16609	301,130
19	District Police Officer, Bahawal Nagar	2015-16	15207	275,048
20	Senior Superintendent of Police, Punjab Highway Patrolling, Gujranwala.	2015-16	16243	166,340
Total				117,567,936

Audit was of the view that weak internal controls on appropriations and disregard to government instructions resulted in misclassified expenditure.

The matter was pointed out to concerned formations during February to November, 2016. The formation at serial No.01 replied that funds were provided by FD under head of Account A05270 – “Others”

and expenditure was incurred as per approved PC-I. The formation at serial No.02 replied that sufficient funds were not provided under relevant head of account hence purchases made from “Others” head of accounts. The formations at serial No.04 to 07 stated that detailed reply will be submitted later. The formation at serial No.15 replied that purchases were made from proper head of account but the reply was not based on fact. All the remaining formations noted the observation for compliance.

The matter was further reported to the PAO. In DAC meeting held on 26.12.2016, the para at Sr. No. 1 was kept pending for regularization from Finance Department. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the department should probe the matter to fix the responsibility and seek condonation of irregularity from Finance Department.

10.5.36 Irregular Payment of Pending Liabilities-Rs.79.06 million

Rule 17.17 of PFR vol-I provides that every Disbursing Officer shall maintain a register of liabilities in P.F.R. Form No. 27 in which he should enter all those items of expenditure for which:

- (i) Payment is to be made by or through another office;
- (ii) Budget allotment or sanction of a higher authority is to be obtained; or
- (iii) Payment would be required partly or wholly during the next financial year or years.

Rule 17.18 of PFR vol-I states that under no circumstances may charges incurred be allowed to stand over to be paid from the grant of another year. If possible, expenditure should be postponed till the

preparation of a new budget has given opportunity of making provision and till the sanction of that budget has supplied means; but no account may charges be actually incurred in one year and thrown on the grant of another year.

During audit of Home Department, it was noticed that pending liabilities of previous financial years were paid from the budget of current financial year without demanding extra budget and sanction of next higher authority. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Details of pending liability	Amount (Rs.)
1	Punjab Forensic Science Agency	2015-16	14213	Purchase of Laboratory Items	24,597,000
2	CCPO Lahore	2015-16	17159	Previous Payment of Purchase Stationery etc .	13,928,473
3	CCPO Lahore	2015-16	17174	Previous payments of Repair of Transport	13,257,260
4	City Police Officer Gujranwala	2015-16	16178	Previous Payment of POL & Electricity	11,895,436
5	Central Jail Sahiwal	2014-15	13536	Purchase of Dietary Items	7,035,132
6	District Police Officer, Rahim Yar Khan.	2015-16	16570	Payment of POL	3,650,394
7	City Police Officer Multan	2015-16	16834	Stationery Items	2,440,477
8	SP/Battalion Commander Punjab Constabulary – I, Lahore	2015-16	16224	Electricity and Telephone	1,053,864
9	Superintendent District Jail Bahawalnagar	2013-15	13934	Payment of Factory Items of Jails	748,500
10	SP, Special Branch Sheikhpura	2014-15	13476	POL Charges	449,045
Total					79,055,581

Audit was of the view that weak management and financial internal controls resulted in to irregular payments.

The matter was pointed out to concerned formations from February to November 2016. The formation at Sr. No. 1 replied that no payment on account of pending liability was made but the reply was not based on facts. The formation at Sr. No. 10 replied that due to late receipt/ non availability of budget, the payment was made from next year's budget

allocation. The formation at Sr. No. 6 replied that expenditure was incurred after informing the high ups. All the remaining formations noted the observations for compliance.

The matter was further reported to the PAO. In DAC meeting held on 26.12.2016, the amount of the para at Sr. No. 1 was reduced to extent shown in above table after verification of record. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends to regularize the expenditure with the sanction of the competent authority beside fixing responsibility.

10.5.37 Non auction of condemned vehicles and stores-Rs.37.41 million

As required under rules 15.3 of PFR, Vol-I, a competent authority may sanction the sale or disposal of stores regarded as surplus, obsolete or unserviceable or order the write off of losses of stores.

During audit of Home Department, it was observed that off road vehicles and condemned articles approximately valuing Rs.37,405,124 (Annexure-37) were lying idle. These items were neither being got repaired nor were being auctioned. The negligence on part of the formations was causing loss to their values.

Audit was of the view that weak management and financial internal controls resulted in to non auction of these valuable items.

The matter was pointed out to concerned formations from February to November 2016. The formations at serial No.12 & 16 stated that detailed reply would be submitted later on, the formation at serial No.21 offered no comments. All the remaining formations noted the observation for compliance.

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

Audit recommends to auction of these vehicles / items as early as possible to avoid further public loss.

Performance

10.5.38 Loss due to defective agreement for laboratory amounting to USD 1.1 million & undue retention of government money Rs. 43.61 million

As per terms and conditions of contract agreement, the contractor was responsible for installation of Information Laboratory Management System at the PSFA with two years development and maintenance service against USD 1,100,000 and as per schedule of payment 60% payment will be made at the time shipment of equipments and 40% on completion of the LIMS installation and satisfactory report accepted by the FSA.

During audit of Punjab Forensic Science Agency for the period 2015-16, it was observed that the contract for installation of Information Laboratory Management System (LIMS) was made on 30th day of June 2010 between the Project Director Implementation Unit, Forensic, Science Agency and RJ Lee Group with two years development and maintenance service. Audit observed following irregularities.

1. Two LC's for USD 660,000 and USD 440,000 were opened for supply of hardware and software respectively. Hardware was supplied and payment of hardware was made to contractor. The software was not installed despite lapse of five years.

2. LC bearing number 0300-040-447-10 pertaining to software was cancelled in April 2016 and Rs. 43,611,791 transferred to bank account instead of depositing the same into government treasury.
3. Performance guarantee was not obtained in violation of PPRA rules.
4. The department did not take any legal action against the contractor such as blacklisting.

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

The lapse was pointed out to concerned formation in August 2016. The formation admitted the irregularities at Sr. No. 1, 2 & 4. As regard Sr. No. 3, the department stated that no loss was sustained by the government as no payment was made to the contractor.

The reply was not based on facts.

The matter was further reported to the PAO. In DAC meeting held on 26.12.2016, the para was kept pending for probe at administrative level to fix responsibility and deposit of unspent balance into government treasury. Further progress was not reported till the finalization of this report.

Audit recommends that matter needs to be probed at departmental level and responsibility be fixed for installation of software. The amount of LC's lying in bank account should be deposited into government treasury.

(PDP No. 14208)

Others

10.5.39 Doubtful consumption of POL- Rs.214.57 million

As per Rule 2.20 of PFR Vol-I, as a general rule every payment, including repayment of money previously lodged with Government, for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim.

As per Rule 15.1 of PFR Vol-I, the departmental officers entrusted with the care, use or consumption of stores are responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to them.

During audit of Home Department, it was observed that POL valuing Rs.214,569,044 had been drawn by the department and shown as consumed in various vehicles. But the drawl of POL seems to be doubtful and misappropriated on the basis of remarks mentioned against each formation.

The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Remarks	Amount (Rs.)
1	City Police Officer, Faisalabad	2015-16	17218	POL vouchers without supporting invoices (Petrol pump receipts)	175,693,800
2	City Police Officer Gujranwala	2015-16	16153	Excess expenditure incurred on POL shown in the expenditure statement as compared to consumption of POL shown in the MTO's statement	36,875,244
3	District Police Officer D.G. Khan	2015-16	16207	POL vouchers without supporting invoices (Petrol pump receipts)	2,000,000
Total					214,569,044

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

The matter was pointed out to concerned formations from July to November 2016. The formations noted the observations for compliance.

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

Audit recommends to probe the matter at administrative level and fix responsibility to effect recovery.

10.5.40 Undue retention of government money Rs.138.96 million

According to Rule 4.1 of PFR Vol-I, the departmental controlling officers should see that all sums due to government are regularly received and checked against demands, and that they are paid into the Treasury. In terms of rule 2.10 (b) 5 of PFR Vol-I no money is withdrawn from the Treasury unless it is required for immediate disbursement or has already, been paid out of the permanent advance and that it is not permissible to draw advances from the Treasury for the execution of works the completion of which is likely to take a considerable time.

During audit of Home Department, it was observed that various amounts relating to receipts from test fee, unspent balances, amount drawn to avoid lapse of funds and undisbursed payments were retained by some entities and were lying outside the consolidated fund. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Detail	Amount (Rs.)
1	Punjab Forensic Science Agency	2015-16	14206	Lab Test Fees not deposited into Govt. treasury	55,961,397
2	Punjab Forensic Science Agency	2015-16	14207	Non Refund of Unspent balance of L.Cs into Govt. treasury	47,000,000
3	SP PHP, Lahore	2015-16	17356	Retention of public money outside government treasury	15,337,902
4	District Police Officer Jhang	2015-16	17343	Amount drawn to avoid lapse of fund and kept in bank A/c	14,497,734

Sr. No.	Name of formation	Period of Audit	PDP No.	Detail	Amount (Rs.)
5	City Police Officer Gujranwala	2015-16	16172	Non Disbursement of Financial Assistance	3,900,000
6	Regional Police Officer, Faisalabad	2014-16	14294	Advance drawl of Utility Charges in cash & retained	1,568,907
7	District Police Officer, Lodhran	2015-16	15376	Non Disbursement of Allowances	369,900
8	Commandant Elite Police Training School Lahore	2014-15	13507	Non Disbursement of Salary	320,874
Total					138,956,714

Audit was of the view that weak management and financial internal controls resulted in irregular drawl.

The matter was pointed out to concerned formations from February to November 2016. The formation at Sr. No.1 replied that test fee was deposited into private bank account opened with the approval of Finance Department. The reply was not tenable because the laboratory fee was government revenue and should be deposited into government treasury. The formation at Sr. No.2 admitted the irregularity that amount was transferred into Bank of Punjab for further utilization. The formation at Sr. No.6 replied that detailed reply would be submitted later whereas formations at Sr. Nos. 7 & 8 noted the observation for compliance. The formations at Sr. Nos. 3 to 5 did not offer any reply.

The matter was further reported to the PAO. In DAC meeting held on 26.12.2016, the para at Sr. No. 1 was kept pending for compliance. The para at Sr. No. 2 was kept pending for advice from Finance Department. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends to probe the matter and condone the irregularity with the sanction of competent authority beside fixing responsibility.

10.5.41 Unauthorized collection and doubtful deposit of traffic fine through collection units -Rs. 118.41 million

As per Rule 4.1 of PFR Vol-I, the departmental controlling officers should see that all sums due to government are regularly received and checked against demands, and that they are paid into the Treasury. Moreover, as per Rule 2.6 *ibid*, all receipts, disbursements and charges of whatever sort connected with the public service must be, and no other may be, shown in the cash book. Sufficient, details should be given in the column "particulars" to admit of the main points of each transaction being readily ascertained without reference to the detailed vouchers.

During audit of Chief Traffic Officer Faisalabad for the period 2015-16, it was observed that fine from traffic violators were collected in three traffic circle offices instead of through National Bank of Pakistan. The deposit of the collected amounts was held unauthorized/doubtful as:

- Approval of authority allowing such practice was not available on record.
- Cash book/Pass book were not maintained at the collection units, and
- Cash collection was also not taken into account in the receipt statements for the year 2015-16.

Audit was of the view that deposit of the challans at collection centers instead of National Bank of Pakistan renders the deposit of the receipt doubtful.

The matter was pointed out to concerned formation in September 2016. The formation did not offer any reply.

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

Audit recommends that the department should probe the matter to fix the responsibility for adopting unusual mean for the deposit of government receipt and ensure deposit of receipt into government treasury.

(PDP No.14473)

10.5.42 Non-Disposal of recovered articles Rs.96.69 million

Section 143 of police ordinance 2002 provides that Head of District Police on being satisfied of the title of any claimant to the possession or administration of the property specified in the proclamation issued under sub-section (1) of section 142 order the same to be delivered to him.

During audit of District Police Officer, Khanewal for the financial year 2015-16, record relating to the Crime Reporting Officer (CRO) revealed that different items like cash, jewelry, Ammunition's, vehicles, animals etc. valuing Rs. 96,690,490 were recovered from different Ganges but the same were not disposed off and present status not provided to audit.

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

Audit pointed out the matter to concerned formation in September 2016. The formation replied that recovered items are dealt under rule and procedure laid down for the purpose.

The reply of the department was not tenable as all the details were available with the Crime Reporting Officer (CRO).

Audit recommends that disposal of items recovered from gangs be made as per laid down procedure besides strengthening the internal controls.

(PDP No.15248)

10.5.43 Irregular hiring of Consultancy-Rs.9.75 million and loss due to unlawful payment of training fee Rs.1.07 million

Rule 4.4.2.1 of Consultant Selection Guidelines 2006 provides that all Medium-Large Assignments should be advertised in one or more national newspapers. The Client may also advertise assignments in international newspapers or technical magazines, seeking EOI. The Broad's Terms of Reference for consultancy services provides that the individual must possess the required qualification and experience as mentioned in the advertisement.

During audit of Punjab Forensic Science Agency, Lahore for the year 2009-11, it was observed that Dr. Muhammad Ashraf Tahir was hired as Consultant.

Following irregularities were noticed:

- i. Proof of educational qualification, experience of the consultant and, Evaluation of technical & financial proposal by the Consultant Selection Committee were not provided.
- ii. Dr. Muhammad Ashraf Tahir offered his services as an individual and Dr. Frank P. Miller as consulting firm on behalf of Cuyahoga County Coroner's Office (CCCO) whereas agreement was made with CCCO and payment of Rs.9,747,221 was made to Dr. Muhammad Ashraf Tahir instead of CCCO.

- iii. The appointment was made prior to the close date of receipt of application.
- iv. Performance evaluation report of the consultant was not found in record. Payment of consultancy claims was made without obtaining that satisfactory performance certificate by the Project Steering Committee.
- v. Payment of training expense Rs.1,068,984 was made without provision for such payments in the PC-I. The training expense was not payable by the government.

Audit was of the view that weak management and supervisory controls resulted in irregular award of contract.

Audit pointed out the matter to concerned formations in March, 2012. The formation replied that proof of educational qualification is available. After completing all codal formalities competent authority approved hiring of consultant. The agreement was made between Government of the Punjab and consultancy firm through their representative Dr. Mohammad Ashraf Tahir and payment was made to Dr. Tahir against his salary on behalf of his employer. Advice of the consultant was obtained over telephone during all important decisions and payments were made to the Consultant after approval of Project Steering Committee.

The reply of the department being evasive was not tenable.

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

Audit recommends to probe the matter and condone irregularity with the sanction of competent authority besides fixing responsibility.

(PDP No 13960)

10.5.44 Loss due to burn/accident of vehicles Rs.4.00 million

According to Rule 2.35(2) of PFR Vol-I, losses occurring in offices, should at once be reported to the Head of the Department concerned. The report on a loss occurring in the office of a Head of a Department may be submitted direct to government.

During audit of Home department for the financial year 2015-16, it was observed that vehicles were damaged on road accident and burnt during public protests. Neither FIR was got registered nor departmental enquiries conducted.

Sr. No.	Name of formation	Period of audit	PDP. No.	Remarks	Amount (Rs.)
1	DPO, Gujrat	2015-16	15428	Accident of vehicle	2,000,000
2	Battalion Commandant No.06, Farooqabad, Sheikhpura	2014-15	13851	Burn of vehicle	2,000,000
Total					4,000,000

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

The matter was pointed out to concerned formations in March & September 2016. The formation at serial No. 1 replied that loss occurred due to accident unfortunately. The formation at sr. No. 2 replied that the vehicle got burnt during protest.

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

Audit recommends that inquiry should be conducted and finalize at the earliest to fix responsibility to recover the loss.

***10.5.45 Irregular expenditure on foreign tours during ban-
Rs. 3.51 million***

According to Government instructions, issued by the Finance department vide their Letter No.FD.SO (GOODS) 44-4 /2011(A) Dated. 28.08.2015, there was a complete Ban on Foreign Visits or Tours abroad of Government Officers/Officials Ministers and MPAs through government funding. The foreign visits shall only be allowed by the competent authority in extremely essential cases after obtaining clearance from the Austerity Committee, constituted for the reduction of current expenditure, Austerity and Economy Measures for the financial year 2015-16.

During audit of Punjab Forensic Science Agency for the period 2015-16, it was observed foreign tours were performed by officers without obtaining clearance from the Austerity Committee. The purpose of four foreign tours was shown to attend official meetings but no formal invitations and copies of Visa and air fare tickets were provided for audit scrutiny.

Audit was of the view that weak management of supervisory controls resulted in irregular expenditure.

Audit pointed out the lapse to concerned formation in July, 2016. The formation replied that foreign tours were made after getting approval of the competent authority.

The reply was not acceptable as no documentary evidence in support of reply was produced.

The matter was further reported to the PAO. In DAC meeting held on 26.12.2016, the para was kept pending for compliance. Further progress was not reported till the finalization of this report.

Audit recommends that matter needs to be got condoned from competent authority besides fixing responsibility.

10.5.46 Non deduction of late delivery charges-Rs. 261,373

As per supply orders the contractor was required to supply printed material within 15 days of receipt of supply orders.

During audit of Chief Traffic Officer, Lahore for the year 2015-16, it was observed that M/s Al-Tahleel Al-Tijarat had supplied the printed traffic ticket books after stipulated period but the formation had failed to deduct LD charges for Rs.261,373 from the contractor.

The lapse was occurred due to weak supervisory and financial controls.

The matter was pointed out to concerned formation in October 2016. The formation replied that delivery challans of the items stated to have been received are available shown that items were received in time.

The reply of the department was not based on fact.

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

Audit recommended that matter being serious in nature be looked into at administrative level for fixing responsibility and effecting recovery.

CHAPTER 11

INFORMATION & CULTURE DEPARTMENT

11.1 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.

11.2 Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2015-16 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 2015-16 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)
PC21010	953.715	(5.429)	948.286	914.011	(34.276)
PC21014	144.370	0.0001	144.371	116.568	(27.803)
PC21023	1,396.977	170.637	1,567.614	1,478.530	(89.084)
PC22036	4,509.261	(2,493.409)	2,015.852	1,958.900	(56.951)
Total	7,004.323	(2,328.200)	4,676.123	4,468.009	(208.114)

Overview of Expenditure

The final budget of Information and Culture Department for the year ended 30 June, 2016 was Rs. 4,676.123 million. Out of this, actual expenditure was Rs. 4,468.009 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	2,495,062,000	2,509,108,680	14,046,680	0.56
Development	4,509,261,000	1,958,900,535	(2,550,360,465)	56.55
Total	7,004,323,000	4,468,009,215	(2,536,313,785)	36.21

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

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	2,660,271,000	2,509,108,680	(151,162,320)	5.68
Development	2,015,852,000	1,958,900,535	(56,951,465)	2.83
Total	4,676,123,000	4,468,009,215	(208,113,785)	4.45

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.(208.114) million at the close of the year 2015-16 under grant PC21010, PC21014, PC21023 & PC22036 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.	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	1	35	2
7.	2011-12	7	0	7	0
Total		200	84	116	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.

11.4 AUDIT PARAS

Irregularities and non-compliance

11.4.1 Irregular appointment of three Information officers- Rs.4.34 million

As per Government of the Punjab S&GAD notifications No. SOR-III-2-2/91 dated 05.01.1995 and No. DS(O&M)5-3/2004/Contract)(MF) dated 29.12.2004, no recruitment should be made against any post which is not advertised properly.

During audit of Information and Culture Department, it was observed that some appointments were made by the department, without advertisement in the press. The appointments of the officers/officials were therefore held irregular. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Particulars of appointments	Amount of expenditure on salaries
1.	Secretary Information and Culture Department	2014-16	16524	3 Commissioners	4,341,393
2.	Bahawalpur Museum Bahawalpur	2014-15	14263	3Security Guards	360,000
Total					4,701,393

As regards appointments at Sr. No. 1, it is added that:

- Qualification and experience of the officers was not produced to audit.
- Officers were being paid salary by fixing their pay on maximum of MP-I scale but no terms and conditions vetted from Finance Department were produced to audit.

Moreover, approval of MP-I scale was also not shown to audit.

Audit was of the view that irregular appointment without advertisement in the newspapers and placement of officers in MP-I scale without any terms and conditions vetted by competent authority were due to weak supervisory and financial controls.

The matter was pointed out to concerned formations in May 2015 and August 2016. The formation at Sr. No. 1 noted the observation for compliance. The formation at Sr. No. 2 replied that security guards were appointed due to urgent need.

The reply of the formation was not acceptable as the same was not in line with the provisions of the rules.

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

Audit recommends to fix the responsibility for appointment in violation of Supreme Court orders and requires justification/recovery for fixing the pay of officers on the maximum of MP-I scale without any terms and conditions vetted by the competent authority.

11.4.2 Non-establishment of Punjab Institute of Language, Art and Culture Fund

According to Para 11 of the Punjab Institute of Language, Art and Culture Act 2004, there shall be established a fund to be known as the Punjab Institute of Language, Art and Culture Fund which shall vest in the Institute and shall be utilized by the institute to meet charges related to the performance of its objectives under this Act including the payment of

salaries and other remunerations to the Director General and employees of the institute.

The fund shall consist of:

- i) Grants made by the Federal Government.
- ii) Grants made by the Provincial Government.
- iii) Contributions and donations made by individuals, local bodies, corporations, institutions, organizations and agencies;
- iv) Income derived from the activities of the institute; and
- v) Any other source approved by the Board.

Examination of record of Punjab Institute of Language, Art & Culture for the year 2014-16 revealed that no such fund based on the lines of provisions of Act had so far been constituted despite the lapse of considerable time.

Audit was of the view that since the Punjab Institute of Language, Art and Culture Fund has not been established after getting approval from the competent authority hence utilizing amount without making object wise budget was not in line with the above provision of law and amounts drawn are in nature of loans, which required recoupment of expenditure.

The matter was pointed out to concerned formation in August 2016. The formation noted the observation for compliance.

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

Audit recommends that requisite fund should be established with the approval of the competent authority.

(PDP No. 14691)

11.4.3 Irregular expenditure due to appointment of contingent paid staff- Rs.2.07 million

As per Para 2(vi) of the Finance Department letter No.FD.SO(GOODS)44-4/2011 dated 28.08.2015, no contingent paid staff shall be appointed without prior approval of Finance Department.

During audit of Information & Culture Department for the period 2014-16, it was observed that contingent paid staff was appointed without approval of the Finance Department in violation of above instructions. This resulted into irregular expenditure of Rs.2,067,848 on payment of their salaries. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Punjab Council of Arts	2014-16	15875	1,955,420
2	Punjab Institute of Language, Art & Culture	2014-16	14692	112,428
Total				2,067,848

Audit was of the view that disregard to the above government instructions resulted in irregular appointments of contingent paid staff and irregular expenditure on salaries thereof.

The matter was pointed out to concerned formations during July and August 2016. The formation at Sr. No. 1 did not offer any reply. The formation at Sr. No. 2 noted the observation for compliance.

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

Audit recommends that the irregularity be got condoned with the sanction of the competent authority.

Performance

11.4.4 Non-functioning of Board of Governors

Legal provision under Section 5(1 & 6) of the Punjab Institute of Language, Art and culture Act, 2004 requires that the management, overall control and supervision of the affairs of the Institute shall vest in a Board of Governors. The Board shall meet at least once in three months

During audit of Punjab Institute of Language, Art & Culture for the year 2014-16, it was observed that the above Act was notified on 27.09.2004. From date of notification, only two meetings of Board of Governors i.e. first on 21.07.2004 and second one on 07.08.2006 were held. No compulsory meeting after 07.08.2006 was held in violation of above legal provision.

Audit was of the view that the main function of the Board of Governor was to see the overall control and supervision of the affairs of the institution. Non-holding of Board of Governors meetings in the light of provision of law also showed that the affairs of the institution i.e. financial as well as supervisory were managed without being administered and monitored.

The matter was pointed out to concerned formation in August 2016. The formation noted the observation for compliance.

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

Audit recommends that for the smooth functioning of the institution, the provisions of the law should be observed.

(PDP No. 14690)

Others

11.4.5 Loss due to deterioration of unfinished buildings and other accessories lying idle-Rs.26.26 million

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

During audit of Bahawalpur Museum Bahawalpur for the period 2014-15, it was observed that an unfinished building was lying in the premises of the Museum. It was informed that this building was constructed under development scheme titled “Construction of Sir Sadiq Muhammad Khan Memorial Gallery and Uplifting of front elevation of Bahawalpur Museum”. The development scheme was originally approved with the funds to the tune of Rs. 31.182 million and revised for Rs. 40.339 million. The scheme was meant for two years 2007-09. As per PC-I of the scheme the Civil work and revenue work will be completed during the financial year 2007-2008 and finishing work will be done during the financial years 2008-09. The civil work was completed during the financial year 2007-2008 with cost 16.806 million whereas finishing work was not still started due to non release of Funds. Moreover, an expenditure of Rs. 8.085 million was incurred on purchase of 17 two ton air conditioners, antiques, Generator 50 KVA, exhaust fans and other electrical items during the year 2007-08. These items had lost their life and were lying idle in the store.

It was also observed that an expenditure of Rs.1.366 million was incurred on another development scheme titled “Construction of Antiquities Bank/Strong room in the Museum” during the financial year 2007-08. This scheme was also not completed. Both the buildings were

deteriorating with the passage of time and causing loss of millions of rupees.

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

The matter was pointed out to concerned formation in May 2015. The formation replied that the case had already been taken up with Administrative Department for inclusion in the scheme of ADP.

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

Audit recommends that the works should be completed as soon as possible to avoid further loss of the structure of the buildings and machinery/equipment.

(PDP No. 14264)

11.4.6 Unjustified retention of fee income into private bank- Rs.3.95 million

Rule 7(i) under section (v) of Punjab Treasury Rules requires that all money received by or tendered to government servants shall without undue delay be paid in full into the Treasury or into the bank.

During audit of Secretary, Information & Culture Department, Lahore for the period 2014-16, scrutiny of fee income account of Jiangsu Cultural Centre revealed that income of Rs.3,947,923 generated through admission of Chinese Language and Food Course was kept in Account No.0213-CD-005150-000-4 maintained in Bank of Punjab, Gaddafi Stadium Ferozepur Road, Lahore. Huge amount was kept unnecessary in the bank account which needs to be deposited into government treasury.

The matter was pointed out to concerned formation in July 2016. The formation noted the observation for compliance.

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

Audit recommends that the matter be inquired to fix responsibility and the stated amount be deposited into government account immediately.

(PDP No. 15878)

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 2015-16 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 2015-16 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	94.395	(56.321)	38.074	37.476	(0.598)
PC21020	4,329.670	0.0001	4,329.671	4,193.971	(135.700)
PC22036	4,997.222	(3,014.081)	1,983.141	1,947.003	(36.137)
Total	9,421.287	(3,070.401)	6,350.886	6,178.450	(172.435)

Overview of Expenditure

The final budget of Live Stock and Dairy Development Department for the year ended 30 June, 2016 was Rs. 6,350.886 million. Out of this, actual expenditure was Rs. 6,178.450 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	4,424,065,000	4,231,446,927	(192,618,073)	4.35
Development	4,997,222,000	1,947,003,348	(3,050,218,652)	61.03
Total	9,421,287,000	6,178,450,275	(3,242,836,725)	34.42

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %age
(1)	(2)	(3)	(4)	(5)
Current	4,367,745,000	4,231,446,927	(136,298,073)	3.12
Development	1,983,141,000	1,947,003,348	(36,137,652)	1.82
Total	6,350,886,000	6,178,450,275	(172,435,725)	2.72

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.(172.435) million at the close of the year 2015-16 under grants PC21010, PC21020 & PC222036 were not surrendered in time.

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 and non-compliance

12.4.1 Irregular expenditure on purchases without advertisement-Rs. 4.54 million

As per Para 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 PPRA's website in the manner and format specified by regulation by the PPRA from time to time. Moreover, as per Rule 22 *ibid*, the procuring agencies shall use open competitive bidding as the principal method of procurement for the procurement of goods, services and works. Furthermore, as per Rule 9 *ibid*, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed according without any splitting or regrouping of the procurements so planned.

During audit of Livestock & Dairy Development Department, it was observed that an amount of Rs. 4,540,521 was expended on purchase of various items which was held irregular because expenditure was split up to avoid sanction of higher authority, advertisement was not floated on PPRA website, inspection was not carried out. The details are as under:

Sr. No.	Name of formation	Stores purchased	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1.	Additional Director Foot & Mouth Diseases Research Centre, Lahore	Goods and services	2010-15	14131	Without advertisement on PPRA website	1,483,366
2	Director Research Centre of Conservation of Sahiwal Cattle, Jhang	Mobile oil	2014-15	14136	Splitting to avoid tendering	817,770
3	Buffalo Research Institute, Pattoki	Medicines	2015-16	15945	Without advertisement on PPRA website	679,400

Sr. No.	Name of formation	Stores purchased	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
4	Assistant Director Sheep/ Goat, Multan.	Medicines	2002-16	16523	Without advertisement on PPRA website	641,730
5	Director Breed Improvement, Lahore	Chemicals	2015-16	17035	Without advertisement on PPRA	396,264
6	Director Research Centre of Conservation of Sahiwal Cattle, Jhang	Tyres	2014-15	14137	Splitting to avoid tendering	337,229
7	Buffalo Research Institute, Pattoki	Wire and energy savers	2015-16	16908	Without advertisement on PPRA	184,762
Total						4,540,521

Audit was of the view that disregard to Punjab Procurement Rules resulted in irregular expenditure.

The matter was pointed out to concerned formations in March, April and from July to October 2016. The formations at Sr. Nos. 1, 2, 3 & 5 to 7 noted the observations for compliance. The formation at Sr. No. 4 did not offer any reply.

The matter was further reported to the PAO. In DAC meetings held on 04.10.2016 and 02.12.2016, the amount of the para at Sr. No. 1 was reduced to extent shown in above table after verification of record. The para at Sr. No. 2 was kept pending for regularization. The para at Sr. No. 6 was kept pending for advice from Motor Transport Authority. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that matter be got regularized from the Finance Department besides strengthening the supervisory and financial controls.

Internal Control Weakness

12.4.2 Loss due to non recovery of stamp duty and professional tax-Rs. 1.44 million

As per Section 22 (A) (b), of Schedule-I, of Stamp Act 1899 read with Finance Act 1995(Act-VI of 1995), 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 the contract. Moreover, as per Finance Department letter no. SO*(M-I)1-1/200(P-1) dated 20.05.2011, it was clarified that Professional Tax becomes due at prescribed rates by first day of July each year. It is responsibility of the contractor to make payment in government treasury on a demand issued by Excise& Taxation Department.

During the course of audit of Livestock and Dairy Development Department, it was observed that various contracts were made for procurement of motor bikes and liquid nitrogen gas, animals, equipment, medicines but the stamp duty and professional tax was not got deposited before entering into contract. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Type of tax	Amount (Rs.)
1	Director Breed Improvement, Lahore	2015-16	17043	Stamp duty	841,699
2	Director Livestock & Dairy Development Barani Areas, Rawalpindi	2014-16	15959	Stamp duty	337,091
3	Director Livestock & Dairy Development Barani Areas, Rawalpindi	2014-16	15954	Professional tax	260,000
Total					1,438,790

Audit was of the view that weak internal controls on recovery of taxes resulted in non recovery thereof.

The matter was pointed out to concerned formations in August to October 2016. The formation at Sr. No. 1 noted the observation for compliance. The formations at Sr. Nos. 2 & 3 stated that concerned firms would be asked to pay/ provide professional tax certificate.

The matter was further reported to the PAO. In DAC meeting held on 25.01.2017, the paras at Sr. Nos. 2 & 3 were kept pending for compliance. Further progress was not reported till the finalization of this report. As regards remaining para at Sr. No. 1, neither any reply was received nor was a DAC meeting convened till the finalization of this report.

Audit recommends that department should strengthen its internal controls and ensure recovery of taxes.

Recoveries and overpayments

12.4.3 Non recovery of lease money-Rs.146.60 million

As per Rule 4.1 of PFR Vol-I, the departmental controlling officers should see that all sums due to government are regularly received and checked against demands, and that they are paid in to the Treasury.

During audit of Livestock and Dairy Development Department, it was observed that an amount of Rs. 146,596,681 was outstanding against different parties, on account of lease money for various pieces of leased land and from contractors. The 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	15591	Lease money from 88 <i>pattedars</i>	75,032,937
2	Livestock Experiment Station, Shah Jewana Jhang	2012-16	15523	Lease money from 43 tenants	31,478,687
3	Livestock Experiment Station, Qadirabad, Sahiwal	2014-16	15455	Lease money from 21 <i>pattadars</i>	20,163,258
4	Livestock Experiment Station, Rakh Ghulaman, Bhakkar	2014-16	14695	Lease money from <i>pattadars</i>	10,787,485
5	University of Veterinary & Animal Sciences, Lahore	2015-16	16409	Recovery from contractors	7,791,756

Sr. No.	Name of formation	Period of audit	PDP No.	Defaulters	Amount (Rs.)
6	Livestock Experiment Station, Shah Jewana Jhang	2012-16	15524	Lease money from tenants	1,342,558
Total					146,596,681

Audit was of the view that weak internal controls on management of assets and, recoveries resulted in accumulation of outstanding balances on account of leased money.

The matter was pointed out to concerned formations in July, October and November 2016. The formation at Sr. No. 1 replied that efforts were being made to recover the amount. The formations at Sr. Nos. 2 to 6 noted the observations for compliance.

The matter was further reported to the PAO. In DAC meetings held on 20.12.2016 and 25.01.2017, the amount of the para at Sr. No.4 was reduced to the extent shown in above table after verification of recovery of Rs.308,245. The para at Sr. No. 5 was kept pending for recovery. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the department should effect recovery of the stated amount and strengthen its internal controls to avoid such lapses in future.

12.4.4 Non recovery/ deposit of outstanding amount-Rs.7.70 million

As per Rule 4.1 of PFR Vol-I, the departmental controlling officers should see that all sums due to government are regularly received and checked against demands, and that they are paid into the Treasury.

During audit of Livestock and Dairy Development Department, it was observed that an amount of Rs. 7,697,818 was outstanding against different parties, officials/ officers on account of following purposes:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of recovery	Amount (Rs.)
1	Livestock Experiment Station, RakhGhulmanBhakkar	2014-16	14698	Recovery on account of embezzlement	4,460,060
2	Director Veterinary Research Institute, Lahore	2015-16	15472	Recovery of conveyance allowance due to occupation of hostel rooms	389,280
3	Director Veterinary Research Institute, Lahore	2015-16	15465	Charges on account of private use of vehicles	665,940
4	Livestock Experiment Station, Qadirabad, Sahiwal	2014-16	15452	Sale of milk	580,085
5	Govt. Poultry Farm, Multan	2014-16	15948	Sale proceed of chicks	1,473,645
6	Director Veterinary Research Institute, Lahore	2015-16	15473	Electricity charges	70,608
7	Director Veterinary Research Institute, Lahore	2015-16	15471	Room rent of hostel	58,200
Total					7,697,818

Audit was of the view that weak internal controls on recoveries resulted in accumulation of outstanding balances.

The matter was pointed out to concerned formations in August, September and October 2016. The formation at Sr. No. 1 stated that officers and officials had filed appeal. The formations at Sr. Nos. 2 & 4 to 9 noted the observations for compliance.

The matter was further reported to the PAO. In DAC meetings held on 20.12.2016, 21.01.2017 and 03.02.2017, the para at Sr. No. 1 was kept pending being subjudice. The amounts of parasat Sr. Nos. 2& 5 was reduced to the extent shown in above table after verification of record. The parasat Sr. Nos. 3, 6 & 7 were kept pendingfor compliance. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that the department should effect recovery of the stated amount and, strengthen its internal controls to avoid such lapses in future.

12.4.5 Non recovery of income tax and Punjab sales tax- Rs.4.38 million

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

Scrutiny of the accounts of following formations of Livestock & Dairy Development Department revealed that payment was made on account of supply of goods, rendering of services, honorarium, services (regarding repair and maintenance and other services etc.) but income tax and Punjab Sales Tax Rs.4,381,296 at prescribed rates was not withheld and deposited into government treasury. There was no evidence on record that the contractor himself had deposited the PST into government treasury. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Tax on	Nature of tax	Amount of recovery(Rs.)
1	University of Veterinary and Animal Sciences, Lahore	2015-16	16407	Services	PST	1,980,293
2	Director Livestock & Dairy Development, Barani Areas, Rawalpindi	2014-16	15955	Payment of insurance charges (187813 as Income Tax and Rs 367,000 as PST)	Income Tax & PST	554,813
3	Buffalo Research Institute, Pttoki	2015-16	16905	Supply of goods	Income Tax	445,075
4	Livestock Experiment Station, Bhunikey, Pattoki	2015-16	15596	Supply of goods	Income Tax	341,343
5	Buffalo Research Institute, Pattoki	2015-16	16402	Services	PST	320,953

Sr. No.	Name of Formation	Period of audit	PDP No.	Tax on	Nature of tax	Amount of recovery(Rs.)
6	Livestock Experimental Station Bahadurnagar, Okara	2015-16	15590	Services	PST	302,503
7	Director Breed Improvement, Lahore	2015-16	17039	On services and on supply of Nitrogen gas	Income Tax	167,763
8	Livestock Experiment Station, Bahadurnagar, Okara	2015-16	15587	Supply of goods	Income Tax	119,923
9	Secretary, Livestock and Dairy Development, Lahore	2015-16	14255	Honorarium	Income Tax	79,006
10	Director Veterinary Research Institute, Lahore	2015-16	15478	Services rendered	Income Tax	69,624
Total						4,381,296

Audit was of the view that weak internal controls on recoveries of taxes resulted in non recovery thereof.

The matter was pointed out to concerned formations from July to October 2016. The formation at Sr. No.2 stated that concerned firms would be asked to provide record but record was not provided. The remaining formations noted the observations for compliance.

The matter was further reported to the PAO. In DAC meetings held on 20.01.2016, 25.01.2017 and 03.02.2017, the para at Sr. No. 1 was kept pending till final decision of the government in the light of Lahore High Court judgment. The paras at Sr. Nos. 2 & 10 were kept pending for compliance. Further progress was not reported till the finalization of this report. As regards remaining paras, neither any reply was received nor was a DAC meeting convened.

Audit recommends that early steps may be taken for recovery of amount involved & its deposit into government treasury besides adoption of remedial measures.

Others

12.4.6 Non recovery of late delivery charges-Rs. 2.19 million

As per clauses relevant to late supply of procured items given in various contracts for the purchase of various items, LD charges @ 2% will be charged per month on late supply.

During audit of the Director, Veterinary Research Institute, Lahore for the period 2015-16, scrutiny of contingent vouchers under head “Plant & Machinery”, “Chemical and Glassware” and “Sera and Vaccine” revealed that the suppliers made supply of the items purchased beyond the periods specified in the tender enquiries and supply orders. Accordingly late delivery charges were required to be deducted from the payments to the suppliers but the needful was not done. A loss of Rs. 2,193,712 was caused to the government.

Audit was of the view that disregard to the clauses of contract agreements resulted in accumulation of late delivery charges and weak internal controls on recoveries resulted in non-recovery thereof.

The matter was pointed out to concerned formation in August 2016. The formation noted the observation for compliance.

The matter was further reported to the PAO. In DAC meeting held on 03.02.2017, the para was kept pending for compliance. Further progress was not reported till the finalization of this report.

Audit recommends that the department should strengthen its internal controls, effect recovery of the stated amount and deposit the same into government treasury.

(PDP No. 15467)

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 2015-16 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 2015-16 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	338.135	(24.146)	313.989	295.345	(18.644)
PC21023	184.992	(21.467)	163.525	159.031	(4.494)
PC21031	81.640	(16.073)	65.567	66.264	0.697
PC22036	13,367.872	(9,269.283)	4,098.589	3,963.213	(135.376)
Total	13,972.639	(9,330.969)	4,641.670	4,483.853	(157.816)

Overview of Expenditure

The final budget of Planning & Development Department for the year ended 30 June, 2016 was Rs. 4,641.670 million. Out of this, actual expenditure was Rs. 4,483.853 million.

The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	604,767,000	520,640,469	(84,126,531)	13.91
Development	13,367,872,000	3,963,213,078	(9,404,658,922)	70.35
Total	13,972,639,000	4,483,853,547	(9,488,785,453)	67.90

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	543,081,000	520,640,469	(22,440,531)	4.13
Development	4,098,589,000	3,963,213,078	(135,375,922)	3.30
Total	4,641,670,000	4,483,853,547	(157,816,453)	3.40

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. (158.514) million at the close of the year 2015-16 under grants PC21010, PC21023 & PC22036 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. However, excess expenditure amounting to Rs.0.697 million for the year 2015-16 under grant PC21031 had not been got regularized so far. This was breach of legislative control over appropriations

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

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

Irregularity and non-compliance

13.4.1 Irregular purchases without floating tenders-Rs.1.79 million

As per Rule 9 of Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise in advance annual requirements for procurement on the website of the authority as well as on its website. Further, as per Rule 12 *ibid*, 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 Planning & Development Department, Lahore for the period 2015-16, it was observed that an expenditure of Rs.16,725,325 was incurred on purchase of stationery & computer stationery and Rs.1,167,689 on purchase of uniform and printing without floating tenders on website of PPRA and in the press as warranted by the above rules.

Audit was of the view that disregard to the Punjab Procurement Rules resulted in irregular procurement.

The irregularities were pointed out to concerned formation in October 2016. The formation noted the observations for compliance.

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

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

(PDP Nos.16083 &16082)

13.4.2 Irregular expenditure on purchase of durable goods- Rs.2.17 million

As per Rule 9 read with Rule 12 of PPRA Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's web site as well as on the website of the procuring agency. Moreover, procurement over one hundred rupees and up to the limit of two million rupees shall be advertised in the PPRA's web site in the manner and format specified by regulation by the PPRA from time to time. Furthermore, as per Government of the Punjab Finance Department letter No.FD.SO(Goods)44-4/2011(A) dated 28.08.2015, regarding austerity / economic measures for 2015-16, there shall be complete ban purchase on purchases of vehicles, furniture & fixture, procurement of items of machinery and equipment including I.T. equipment, software(s), printer, fax machine, photocopier, generators, air conditioners and luxury items etc. except with the prior concurrence of the Austerity Committee constituted for the purpose.

During audit of Planning & Development Department, Lahore for the period 2015-16, it was observed that an amount of Rs.2,173,817 was expended on purchase of UPS, fax machine, phones & furniture & fixture etc. The expenditure was held irregular as the same was incurred by

splitting the indents to avoid floating of tenders on PPRA website and press and without approval of the Austerity Committee.

Audit was of the view that weak internal controls on Punjab Procurement Rules and disregard to government instructions resulted in irregular expenditure on procurement of durable goods.

The irregularity was pointed out to concerned formation in October 2016. The formation noted the observation for compliance.

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

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

(PDP No.16092)

Recovery and Overpayments

13.4.3 Non recovery of penal rent-Rs.3.80 million

According to Services & General Administration Department (Estate Office) Notification No.EO(S&GAD)Policy/2009/345, an employee in case of dismissal, removal, resignation, retirement from service or transfer can retain the accommodation for a maximum period of two months. Further, as per Finance Department letter No. SO(PW.II)XV(24/76) dated 27.09.1980, penal rent will be charged @ 60% of the pay of un-authorized occupants.

During audit of Director General Agency for Barani Area Development (ABAD) Rawalpindi for the period 2015-16, it was observed that two officers were transferred from ABAD office to other offices. The officers were found to have been occupying the residences beyond the

admissible periods. Accordingly, recovery of penal rent @60% of the pay was required to be effected from the concerned officers.

The details are as under:

Sr. No.	Name of officers	Date of Transfer	Period	Amount of Penal Rent (Rs.)
1	Mr. FurqanBahadar Khan	28.02.2011	April 2011 to June 2016	2,866,341
2	Mian Muhammad Abid	21.10.2013	Oct 2013 to June 2016	934,587
Total				3,800,928

Audit was of the view that weak management controls resulted in non-vacation of residences and weak internal controls on payroll resulted in non-recovery of penal rent.

The matter was pointed out to concerned formation in October 2016. As regards Sr. No. 1, the formation did not offer any reply. As regards Sr. No. 2, it was replied that the matter of Mian Muhammad Abid had been resolved.

The reply of the management was not acceptable as the same was not supported by documentary evidence.

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

Audit recommends that the department should strengthen its internal controls, get the residential accommodations vacated from the unlawful occupants, effect recovery of the penal rent and deposit the same into government treasury.

(PDP No.16260)

13.4.4 Non-payment of stamp duty-Rs. 2.96 million

Section 22 (A) sub section (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 paisa for every Rs.100 or part thereof of the amount of contract.

During audit of Director General Agency for Barani Area Development (ABAD) Rawalpindi for the period 2015-16, it was observed that department entered into various contracts with farmers for construction of various interventions without payment of stamp duty. The details are as under:

Sr. No.	Name of Scheme	Audit Remarks	Total Cost / Funds Utilized during 2015-16	Stamp Duty
1	Water Resource Development Through Construction of 400 Mini Dams in Potohar Region	1036 interventions were made under the said scheme. No agreement was executed with 1036 farmers on stamp papers.	1,108,450,000	2,771,125
2	Rain Water Harvesting Project for all villages in Potohar region	117 interventions were made under the said scheme. No agreement was executed with 117 farmers on stamp papers	25,000,000	62,500
3	Promotion of Alternate Energy for command area of mini Dams	66 interventions were made under the said scheme. No agreement was executed with 16 farmers on stamp papers	40,000,000	100,000
4	Strengthening of Database of ABAD With GIS	Stamp Duty not deducted from concerned firms	11,000,000	27,500
Total			1,184,450,000	2,961,125

Audit was of the view that weak financial and management controls resulted in non payment of stamp duty.

The irregularity was pointed out to concerned formation in October 2016. The formation noted the observation for detailed reply.

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

Audit recommends that the department should probe the matter to fix the responsibility, effect recovery of the stamp duty and deposit the same into relevant account.

(PDP No.16264)

13.4.5 Non /less deduction of taxes-Rs.725,815

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

During audit of Planning & Development Lahore, it was observed that various payments on account of procurement of goods and services were made to various suppliers/service providers. The requisite deductions of income tax and provincial sales tax were however not made from the payments. The details are as under:

Sr. No.	PDP No.	Period of audit	Nature of Tax	Amount (Rs.)
1	16084	2015-16	Non/less deduction of income tax on goods and services	445,464
2	16085	2015-16	Non//less deduction of PST on repair of transport, furniture & fixture and machinery & equipment	181,650
3	16089	2015-16	Less deduction of income tax on pay and allowances by excluding perquisites	98,701
Total				725,815

Audit was of the view that weak internal controls on taxation resulted in non/less deduction of taxes.

The lapses were pointed out to concerned formation in October 2016. The formation noted the observations for compliance.

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

Audit recommends that the department should effect recovery of the stated amounts of taxes and deposit the same into relevant treasuries.

CHAPTER 14

POPULATION WELFARE DEPARTMENT

14.1 Introduction

Population Welfare Department is headed by a Secretary. It has one attached department i.e., Director General Population Welfare. As per Rules of Business, 1974 (amended to-date), the department has been assigned the business of:

- provision of motivational services for Population Welfare and Establishment of contact with the clients at all levels.
- provision of Family Welfare Services in urban & rural areas, including clinical and non clinical contraception, through Family Welfare Centers, Reproductive Health Services Establishments, Mobile Service Units.
- supply of contraceptives and medicines to clients through the network of community distribution points and other agencies involved in Population Welfare Programme.
- implementation of publicity and communication strategy.
- promotion of community involvement and participation in Population Welfare Activities.
- conducting research studies in matters relating to Population Welfare & Population Control.

14.2 Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2015-16 of Population Welfare Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2015-16 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	59.950	(2.017)	57.933	56.740	(1.193)
PC21023	0	78.657	78.657	78.884	0.227
PC22036	600.300	3,214.324	3,814.624	3,726.483	(88.140)
Total	660.250	3,290.964	3,951.214	3,862.107	(89.107)

Overview of Expenditure

The final budget of Population Welfare Department for the year ended 30 June, 2016 was Rs. 3,951.214 million. Out of this, actual expenditure was Rs. 3,862.107 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	59,950,000	135,623,262	75,673,262	126.22
Development	600,300,000	3,726,483,554	3,126,183,554	520.77
Total	660,250,000	3,862,106,816	3,201,856,816	484.94

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	136,590,000	135,623,262	(966,738)	0.71
Development	3,814,624,000	3,726,483,554	(88,140,446)	2.31
Total	3,951,214,000	3,862,106,816	(89,107,184)	2.26

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. (89.334) million at the close of the year 2015-16 under grant PC21010 & PC22036 was 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. However, excess expenditure amounting to Rs.0.227 million for the year 2015-16 under grant PC21023 had not been got regularized so far. This was breach of legislative control over appropriations

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

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance notReceived	Percentage of Compliance
1	1990-91	1	0	1	0
2	1991-92	4	0	4	0
3	1994-95	2	0	2	0
4	1995-96	10	1	9	10
5	1996-97	43	21	22	49
6	1997-98	53	15	38	28
7	1998-99	39	27	12	69
8	2006-07	61	25	36	41
9	2009-10	27	2	25	7
Total		240	91	149	38

The status of compliance with PAC Directives is very low except for the year 1998-99. The department is required to improve it.

14.4 AUDIT PARAS

Irregularity and non-compliance

14.4.1 Uneconomical purchase of printing material-Rs.2.97 million

According to Rule 9 of Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise in advance annual requirements for procurement on the website of the authority as well as on its website. Moreover, as per Rule 12 *ibid*, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

During audit of Directorate of Production & Printing Unit, Lahore for the period 2014-15, examination of the contingent paid vouchers on account of purchase of printing material revealed that a sum of Rs.2,973,122 were drawn and shown as expended for the purchase of printing material i.e. art card, hard file cover, art paper, binding of registers. The expenditure was incurred without fulfilling requirements of the above stated PPR Rules. The details of the expenditure are as under:

Sr. No	Memo No &Date	Name of firm	Amount (Rs.)
1.	538 dated 07.01.2015	FNF Enterprises	470,935
2.	8(312) dated 08.01.2015	Smith & Co.	424,599
3.	121 dated 21.01.2015	Smith & Co.	1,673,702
4.	12/89 dated 19.01.2015	Nazir & Sons	170,100
5.	426 dated 19.01.2015	Al Imran Traders	86,562
6.	132 dated 22.01.2015	Smith 7 Co	147,224
Total			2,973,122

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

The matter was pointed out to concerned formation in February 2016. The formation did not offer any reply.

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

Audit recommends that the department should strengthen its internal controls and get the irregularity condoned from the Finance Department.

(PDP No. 13662)

Recoveries and overpayments

14.4.2 Non deduction of Income Tax and Punjab Sales Tax- Rs. 1.67 million

Government of the Punjab vide Finance Department letter No. SO(Tax) 1-2/97 (withholding), dated 18.07.2014, levied Punjab Sales Tax @ 16% on services provided by hotels, “motels, guest houses, marriage hall and lawns. Moreover, as per Section 153 (1) (a) of Income Tax Ordinance, 2001, every prescribed person making a payment shall deduct tax from the gross amount @ 4% in case of a company and 4.5% other than a company. Similarly, in case of services, income tax will be 8% in case of a company and 10% for other than a company.

During audit of Population Welfare Training Institute, Lahore for the period 2014-15, it was observed that department made payment of Rs.6,738,850 for expenditure incurred on hotel charges, boarding and lodging and hall charges but income tax @ 10% to the tune of Rs. 673,885 and Punjab Sales Tax @ 16% to the tune of Rs. 998,536 was not deducted at source.

Audit was of the view that weak internal controls over tax recoveries resulted in non- deduction of taxes to the tune of Rs. 1,672,421.

The matter was pointed out to concerned formation in February 2016. The formation replied that the matter would be taken up with the concerned agencies.

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

Audit recommends recovery of the stated amount of taxes, their deposit into the relevant treasuries and strengthening of internal controls to avoid such lapses in future.

(PDP Nos. 13676 &13678)

CHAPTER 15

PUBLIC PROSECUTION DEPARTMENT

15.1 Introduction

Federal Government, under “Access to Justice Program”, directed the Interior Division to ensure establishment of an independent prosecution service in each Province. In order to implement the directions of the Federal Government, initially the criminal prosecution was placed under the administrative control of the Home Department on 21.07.2004 and subsequently Public Prosecution Department was established on 18.10.2005.

The functions of the department are:

- Legislation, policy formulation and planning for Public Prosecution Service.
- Inspection and monitoring of the working and the service delivery of Public Prosecution service.
- Advice to other administrative departments as a regulatory function for implementation of policy, on the subject, in cases of criminal proceedings against government or any civil servant for an act or omission in his official duty, and cases relating to criminal litigation.
- Grant of sanction for filing appeals against acquittals / petitions for enhancement of sentence / Writ Petitions in criminal misc. matters / petitions for cancellation of bails and criminal petitions for leave to appeal in the appellate courts.
- Engagement of private prosecutor and determination of his fees, in rare and special criminal cases where no suitable departmental prosecutor is available.

- Budget, accounts and audit matters.
- Purchase of stores and capital goods for the department.
- Service matters except those entrusted to Services and General Administration Department.
- Administration of the 'Punjab Criminal Prosecution Service (Constitution, Functions and Powers) Act, 2006' and the rules framed there-under.
- Matters incidental and ancillary to the above subjects.

Attached Departments:

- Directorate of Inspection
- Office of Prosecutor General Punjab
- Center for Professional Development

15.2 Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2015-16 of Public Prosecution Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2015-16 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)
PC21010	73.721	(21.022)	52.699	49.501	(3.198)
Total	73.721	(21.022)	52.699	49.501	(3.198)

Overview of Expenditure

The final budget of Public Prosecution Department for the year ended 30 June, 2016 was Rs. 52.699 million. Out of this, actual expenditure was Rs.49.501 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	73,721,000	49,500,859	(24,220,141)	(32.85378793)
Total	73,721,000	49,500,859	(24,220,141)	(32.85378793)

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	52,699,000	49,500,859	(3,198,141)	6.07
Total	52,699,000	49,500,859	(3,198,141)	6.07

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. (3.198) million at the close of the year 2015-16 under grant PC21010 was 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.	2010-11	18	1	17	6
Total		18	1	17	6

15.4 AUDIT PARAS

Irregularity and Non compliance

15.4.1 Unauthorized mode of payments-Rs.10.31million

According to Government of the Punjab, Finance Department letter No. SO(TT)2-2/72-Pt-I dated 19.07.2008, monthly salary of all government employees may strictly be disbursed through their bank accounts alone, failing which the salary of defaulting employees may be stopped.

During audit of Prosecution Department, it was observed that salaries were disbursed in cash instead of disbursement through respective bank accounts of the employees. The details are as under:

Sr. No.	Name of formation	Payment made to	Period of audit	PDP No.	Amount (Rs.)
1	District Public Prosecutor, Chakwal	Pay of staff	2006-16	16380	7,608,167
2	District Public Prosecution, Nankana	Pay of staff	2006-16	16809	2,702,287
Total					10,310,454

Audit was of the view that disregard to government instructions and weak internal controls on payroll resulted in adoption of irregular mode of payments.

The irregularity was pointed out to concerned formations in August 2016. The formation at Sr. No.1 did not offer any reply. The formation at Sr. No.2 noted the observations for compliance.

The matter was further reported to the PAO. In the DAC meetings held on 14.11.2016 and 30.01.2017, the paras were kept pending for regularization from the Finance Department. Further progress was not reported till the finalization of this report.

Audit recommends that the department should adhere to the government instructions and seek condonation of irregularity from the Finance Department.

15.4.2 Irregular appointment and payment of professional fees to private lawyers-Rs.7.5 million

According to Section 8 (1) of the Punjab Criminal Prosecution Service (Constitution, Functions and Powers) Act, 2006, the Government may appoint Additional Prosecutors General and Deputy Prosecutors General to conduct criminal cases in the Supreme Court, the High Court, the Federal Shariat Court or any other Special Court.

Section 8 (4) further states that all appointments by initial recruitment shall be made on the recommendation of the Punjab Public Service Commission, provided that the Government shall, by a special order, invite one time options from the persons already performing functions of Prosecutors on regular basis in the Province and may induct them in the Service upon such terms and conditions which are not detrimental to their existing terms and conditions of service.

During audit of Prosecution Department for the period 2006-16, it was observed that services of private lawyers were hired and payment of professional fee was made to them. The expenditure on payment of fee to such lawyers was held irregular as the department itself had a working strength of the prosecutors at each district. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	District Public Prosecutor, Chakwal	2006-16	16379	2,000,000
2	Prosecutor General Punjab, Lahore	2014-15	13801	5,500,000
Total				7,500,000

It is pertinent to mention here that the details of the cases for which private prosecutors were hired and current status/progress of the court cases was not provided to audit.

Audit was of the view that disregard to the canons of financial propriety resulted in irregular appointment of private lawyers despite the availability of the working strength.

The lapses were pointed out to concerned formations during March and August 2016. The formation at Sr. No.1 did not submit reply, whereas the formation at Sr. No.2 noted the observation for compliance.

The matter was further reported to the PAO. In the DAC meetings held on 14.11.2016 and 30.01.2017, the paras were kept pending for regularization from Finance Department. Further progress was not reported till the finalization of this report.

Audit recommends that the department should adhere to the canons of financial propriety and seek condonation of irregularity from the Finance Department.

Recoveries and overpayments

15.4.3 Recovery of pay and allowances-Rs. 491,881

As per Rule 2.31(a) of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations. Further, according to Finance Department's letter No. 106(SR)IV/7 dated 18.08.1977, Conveyance Allowance is not admissible during leave including LPR.

During audit of Prosecution Department, scrutiny of the payroll revealed that inadmissible payment of conveyance allowance and overpayment of pay and allowances was made by the department.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
1	District Public Prosecutor, Multan	2010-16	15384	Payment of CA during leave	345,897
2	District Public Prosecutor, Multan	2010-16	15385	Overpayment of salary	53,484
3	District Public Prosecutor, Multan	2010-16	15386	Payment of CA during leave	92,500
Total					491,881

Audit was of the view that weak internal controls on payroll resulted in inadmissible/excess payment of pay and allowances.

The irregularities were pointed out to concerned formations during August to October 2016. The formations noted the observations for compliance.

The matter was further reported to the PAO. In the DAC meeting held on 30.01.2017, the amounts of the paras at Sr. Nos. 1&2 were reduced to the extent shown in above table after verification of recovery. The para at Sr. No. 3 was kept pending for recovery. Further progress was not reported till the finalization of this report.

Audit recommends that the department should strengthen its internal controls, effect recovery of the stated amount from the concerned and deposit the same into government treasury.

CHAPTER 16

SCHOOL EDUCATION DEPARTMENT

16.1 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.

16.2 Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2015-16 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 2015-16 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	294.207	(161.645)	132.562	129.707	(2.854)
PC21015	29,089.972	(8,115.640)	20,974.332	18,753.594	(2,220.738)
PC22036	32,849.400	(18,922.797)	13,926.603	13,496.546	(430.057)
Total	62,233.579	(27,200.082)	35,033.497	32,379.847	(2,653.649)

Overview of Expenditure

The final budget of School Education for the year ended 30 June, 2016 was Rs. 35,033.497 million. Out of this, actual expenditure was Rs. 32,379.847 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	29,384,179,000	18,883,301,536	(10,500,877,464)	35.73
Development	32,849,400,000	13,496,545,907	(19,352,854,093)	58.913
Total	62,233,579,000	32,379,847,443	(29,853,731,557)	47.97

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	21,106,894,000	18,883,301,536	(2,223,592,464)	10.53
Development	13,926,603,000	13,496,545,907	(430,057,093)	3.09
Total	35,033,497,000	32,379,847,443	(2,653,649,557)	7.57

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. (2,653.649) million at the close of the year 2015-16 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 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.

16.4 AUDIT PARAS

Recoveries and over payment

16.4.1 Non-deduction of taxes-Rs.9.66 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, 4.5% on supply of dietary items, 5% on the amount of fee paid to educational institution and 10% on services rendered. Moreover, as per Punjab Sales Tax Act 2012, Punjab Sales Tax @ 16% may be recovered on services rendered. Further, as per Rule 2 and 6 of Sales Tax Rules 2006, 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.

During audit of School Education Department, Income Tax, 1/5th of General Sales Tax and, Punjab Sales Tax were either not deducted at the time of payment or were less deducted. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Type of tax	Amount (Rs.)
1	Cadet College Okara	2014-15	14109	5% income tax on fee paid	2,043,080
2	Cadet College ChoaSaiden Shah Chakwal	2014-15	14120	5% income tax on fee paid	3,505,509
3	Cadet College Pasrur, Sialkot	2015-16	14561	4.5% income tax on dietary items	436,880
4	Cadet College Okara	2014-15	14107	16% Punjab Sales Tax	903,404
				10% income tax on services rendered	654,968
5	Cadet College Pasrur, Sialkot	2015-16	14560	16% Punjab Sales Tax	1,248,961
6	Cadet College Okara	2014-15	14111	4.5% Income tax	625,637
				1/5 th of GST	247,642
Total					9,666,081

Audit was of the view that weak internal controls on taxation resulted in loss sustained by the government.

The matter was pointed out to concerned formations from February to September 2016. The formation at Sr. No.1 replied that fee collected was not only income as the expenditure was also made therefrom. The formation at Sr. No.2 replied that no advance tax was charged in fee voucher of cadet. The formation at Sr. No.4 replied that the concerned firm requested to deposit the tax. The formation at Sr. No.6 replied that due to shortage of budget allocation, it was not possible to pay GST and Income Tax. The formations at Sr. Nos. 3 & 5 noted the observations for compliance.

The matter was further reported to the PAO. In DAC meeting held on 15.12.2016, the committee decided in respect of paras at Sr. Nos. 1,2,3,4&5 that the matter be placed before BOG for seeking clarification from FBR and Punjab Revenue Authority/FD. The para at Sr. No. 6 was kept pending for recovery. Further progress was not reported till the finalization of this report.

Audit recommends that the department should effect recovery of the stated amount and deposit the same into government treasury besides strengthening of internal controls to avoid such lapses in future.

16.4.2 Loss due to overpayment of salaries- Rs.1.72 million

As per terms and conditions of appointment of teachers and other staff, the appointments were made on lump sum pay package.

During audit of Cadet College Pasrur Sialkot for the period 2015-16, scrutiny of personal files and pay roll of the teachers/other staff revealed that the appointments of the staff were made on lump sum pay packages under different rates according to their post but the payment of

the salaries was made according to regular pay scales. Thus an overpayment of Rs.1,722,912 was made to 13 lecturers and 3 drill instructors in violation of the terms and conditions of appointment.

The lapse was pointed out to concerned formation in August 2016. The formation replied that in the meeting of Executive Committee dated 21.05.2015, it was decided that the recruitment criteria and pay package of teaching staff will be comparable to Government of Punjab till the approval of regulations by BOG.

The reply was not tenable because the appointments were made in 2012 on lump sum pay package.

The matter was further reported to the PAO. In DAC meeting held on 15.12.2016, the para was kept pending for placing the matter before BOG and afterwards to the Finance Department for regularization. Further progress was not reported till the finalization of this report.

Audit recommends that the department should strengthen its internal controls, and regularization of the irregularity be sought from competent authority.

(PDP No. 14564)

Irregularity and non-compliance

16.4.3 Irregular expenditure on procurements-Rs.4.04 million

As per Rule 12 of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on 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 School Education Department, it was observed that the purchases were made without advertisement on PPRA website.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Items procured	Amount (Rs.)
1	Cadet College Pasrur Sialkot	2014-15	13894	Stationery and uniform	2,347,247
2	Cadet College Okara	2014-15	14112	Glass, steel works, tuff tiles and sunshades	1,275,620
3	Govt. Central Model School Lahore	2013-15	14118	Educational Information Management System	416,788
Total					4,039,655

Audit was of the view that non observance of Punjab Procurement Rules 2014 led to a non-transparent process of procurement.

The matter was pointed out to concerned formations from February to May 2016. The formation at Sr. No.1 noted the observation for compliance. The formation at Sr. No.2 stated that the copy of advertisement is enclosed. The formation at Sr. No.3 replied that the application of PPRA on purchases from school funds was not justified.

The reply was not acceptable as the same was not in line of the provisions of rules.

The matter was further reported to the PAO. In DAC meeting held on 15.12.2016, the paras at Sr. Nos.1,2&3 were kept pending for regularization from Finance Department. Further progress was not reported till the finalization of this report.

Audit recommends that the irregular expenditure be got regularized from the Finance Department.

16.4.4 Irregular appointment of staff without advertisement and approval of Board- Rs. 2.79 million

As per Government of the Punjab S&GAD Notification 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 Cadet College Pasrur, Sialkot for the period 2014-15, it was observed that nine lecturers were recruited by the college management without advertising the post in the press and without approval of the Board.

Audit was of the view that weak supervisory controls resulted in irregular recruitment of staff and payment of salaries Rs.2,793,250.

The matter was pointed out to concerned formation in May 2016. The formation noted the observation for compliance.

The matter was further reported to the PAO. In DAC meeting held on 15.12.2016, it was decided that the matter be placed before BOG for regularization from the Finance Department. Further progress was not reported till the finalization of this report.

Audit recommends that the irregularity be condoned with the sanction of Finance Department besides strengthening of supervisory controls.

(PDP No. 13897)

Internal control weakness

16.4.5 Non deposit of SDA unspent balance in to government treasury-Rs.99.95 million

As per CGA policy letter No.AC-II/6-23/VOL-XIV/160 dated 14.07.2007 read with Finance Department 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 disbursement. Further, money will not be drawn for keeping into a bank account or in chest.

During audit of School Education Department, it was observed that the unspent balances of amounts drawn from the SDA accounts were kept in commercial banks to avoid lapse thereof. These balances were required to be deposited into government treasury. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Purpose of SDA	Amount drawn from SDA (Rs.)	Expenditure Rs.	Unspent Balance
1	Punjab Examination Commission Lahore	2014-16	14555	Conduct of examination of class V and VIII	478,302,856	474,113,495	4,189,361
2	Directorate of Staff Development	2012-15	13697	Teacher-Educator contact	280,068,165	184,357,348	95,765,680
Total					758,371,021	658,470,843	99,955,041

Audit was of the view that weak internal controls on financial management led to non deposit of unspent balances of SDA into Treasury.

The matter was pointed out to concerned formations in February and September 2016. The formation at Sr.No.1 offered vague reply. The formation at Sr. No.2 replied that the relevant record was being updated, which would be presented accordingly.

The matter was further reported to the PAO. In DAC meeting held on 15.12.2016, the formation at Sr. No.1 stated that an amount of Rs.1,013,087 had been recovered. The committee directed to effect recovery of the balance amount from the concerned quarters and deposit the recovered and balance recoverable amount into government treasury. The para at Sr. No.2 was kept pending for compliance. Further progress was not reported till the finalization of this report.

Audit recommends that the Department should effect recovery of the full amount of unspent balances and deposit the same into government treasury.

CHAPTER 17
SERVICES AND GENERAL ADMINISTRATION
DEPARTMENT

17.1 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.

17.2 Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2015-16 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 2015-16 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)
(1)	(2)	(3)	(4)	(5)	(6)
PC21010	3,857.460	917.239	4,774.699	4,499.309	(275.390)
PC21011	14,618.245	(222.169)	14,396.076	13,814.016	(582.059)
PC21031	157.596	(24.355)	133.241	121.552	(11.689)
PC24045	1.600	0	1.600	0.800	(0.800)
PC22036	47.216	240.812	288.028	271.869	(16.159)
Total	18,682.117	911.527	19,593.644	18,707.546	(886.097)

Overview of Expenditure

The final budget of S&GAD Department for the year ended 30 June, 2016 was Rs. 19,593.644 million. Out of this, actual expenditure was Rs. 18,707.546 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	18,634,901,000	18,435,677,494	(199,223,506)	1.06
Development	47,216,000	271,869,019	224,653,019	475.79
Total	18,682,117,000	18,707,546,513	25,429,513	0.13

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	19,305,616,000	18,435,677,494	(786,168,413)	4.07
Development	288,028,000	271,869,019	(16,158,981)	5.61
Total	19,593,644,000	18,707,546,513	(886,097,487)	4.52

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. (886.097) million at the close of the year 2015-16 under grants PC21010, PC21011, PC24045, PC21031 & PC22036 were not surrendered in time.

17.3 Brief comments on the status of compliance with PAC Directives

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

Sr. No.	Audit Report Year	Total Paras	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	2	6	25
19	2011-12	7	1	6	14
Total		275	132	143	48

The status of compliance with PAC directives in Services & General Administration Department is less than 50 percent. The department needs to improve it.

17.4 AUDIT PARAS

Fraud/ Misappropriation

17.4.1 Fraudulent double drawl of salary-Rs.1.89 million

As per Rule 2.31 of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations.

During audit of Section Officer (Accounts) O/o the Additional Chief Secretary S&GAD for the period 2015-16, it was observed that Mr. Muhammad Shafique s/o Muhammad Ramzan was appointed NaibQasid on 28.04.1982. He was promoted as junior clerk on 25.05.1995, senior clerk on 06.12.2000 and further promoted as Assistant on 30.06.2015. Besides, drawl of salary for the aforementioned posts as per promotions, he also continued to draw salary as NaibQasid. He was intentionally involved in doubledrawal of salary since long. This matter of double drawl of salary was pointed out in December 2015. The department worked out recovery of Rs. 1,891,491 from 01.08.2003 to 30.11.2015.

Audit was of the view that weak internal controls on payroll resulted in fraudulent double drawl of salary.

The irregularity was pointed out to concerned formation in August 2016. The formation noted the observation for detailed reply.

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

Audit recommends to probe the matter to fix responsibility against the concerned official and the responsible management personnel, stop

payment of the extra salary, effect recovery and to deposit the same into government treasury.

(PDP No. 16864)

Non production of record

17.4.2 Non production of record-Rs.135.96 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 Services and General Administration Department, the auditable record was not produced despite repeated requests. The details are as under:

Sr. No.	Name of formation	Year	PDP No.	Nature of Record	Amount (Rs.)
1	Additional Chief Secretary (S&GAD), Lahore (MTO Wing)	2015-16	16874	Adjustment account of Advance payments	64,238,000
2	Punjab Public Service Commission, Lahore	2015-16	15060	Adjustment account of Advance payments	37,408,000
3	Additional Chief Secretary (S&GAD), Lahore (MTO Wing)	2015-16	16877	Deployment of vehicles	21,120,000
4	Additional Chief Secretary (S&GAD), Lahore (I&C Wing)	2015-16	16729	Log books of vehicles	6,934,004
5	Additional Chief Secretary (S&GAD), Lahore (MTO Wing)	2015-16	16875	Log books of vehicles	3,393,600

Sr. No.	Name of formation	Year	PDP No.	Nature of Record	Amount (Rs.)
6	Additional Chief Secretary (S&GAD), Lahore (O&M Wing)	2015-16	16705	Log books of vehicles	1,602,664
7	Additional Chief Secretary (S&GAD), Lahore (I&C Wing)	2015-16	16727	Vouched accounts of Secret Service	1,000,000
8	Additional Chief Secretary (S&GAD), Lahore (Comptroller Banquet Hall)	2015-16	16719	Log books of vehicles	262,500
9	Additional Chief Secretary (S&GAD), Lahore (Estate Office & Rent Branch)	2015-16	16707	Allotment of Residences	-
Total					135,958,768

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

The matter was pointed out to concerned formations in August and September 2016. The formation at Sr. No. 4 replied that concerned officers/officials to whom the government vehicles deployed have been asked to provide log books. The remaining formations noted the observations for compliance.

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

Audit recommends relevant record be produced to audit besides fixing of responsibility for non-production of record.

Recoveries and overpayments

17.4.3 Irregular payment of inadmissible allowances- Rs.11.37 million

As per Government of the Punjab, Finance Department Notification No.FD.SR(II-4)/86(P)(PR) Dated 21.04.2014, officers availing government

vehicles including bikes (sanctioned/pool) are not entitled to draw Conveyance allowance w.e.f. 01.03.2014. Further, as per notification No. FD (M-I)1-15/82-P-I dated 15.01.2000, officers/officials provided with government accommodations are not entitled to draw house rent allowance and 5% of their basic pay is also required to be deducted on account of maintenance charges. 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 who are entitled to draw Governor House/ Governor's Secretariat and Chief Minister's Secretariat allowance.

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 (Accounts)	2015-16	16878	Conveyance Allowance	2,760,000
2	Additional Chief Secretary (S&GAD), Lahore (Accounts)	2015-16	16879	Various Allowances like Ration Allowance, Qualification Pay, Health Risk Allowance, Project Allowance, Fixed TA, Constabulary Allowance & Audit & Accounts Allowance etc.	1,956,203
3	Punjab Public Service Commission, Lahore	2015-16	15054	Conveyance Allowance	1,846,368
4	Additional Chief Secretary (S&GAD), Lahore (Comptroller Banquet Hall)	2015-16	16706	20% Special Secretariat Allowance	1,768,000
5	Additional Chief Secretary (S&GAD), Lahore (Accounts)	2015-16	16882	5% House Maintenance Charges	876,324

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Allowances	Amount (Rs.)
6	Additional Chief Secretary (S&GAD), Lahore (Accounts)	2015-16	16880	Utility Allowance	874,938
7	Additional Chief Secretary (S&GAD), Lahore (Accounts)	2015-16	16884	Risk Allowance	514,345
8	Additional Chief Secretary (S&GAD), Lahore(Accounts)	2015-16	16883	Fixed Daily Allowance	416,500
9	Additional Chief Secretary (S&GAD), Lahore (Comptroller Banquet Hall)	2015-16	16716	Conveyance Allowance	360,000
Total					11,372,678

Audit was of the view that non adherence to government instructions and weak financial controls lead to over payment of pay and allowances.

The matter was pointed out to concerned formations in August and September 2016. The formation at Sr. Nos. 1, 2, 5, 6, 7 & 8 noted the observation for detail reply. The formation at Sr. No.9 seen the observation but not responded. The remaining formations noted the observations for compliance.

The matter was further reported to the PAO. Neither any reply was received nor was a DAC meeting convened till 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”.

17.4.4 Outstanding recovery of clearance charges from consignees-Rs.5.86 million

According to Rule 4.1 read with Rule 4.7 of PFR Vol-I, the department authorities should see that all sums due to government are

correctly assessed and regularly received and checked against the demands and they are paid to government treasury accordingly.

During audit of Liaison Officer (Clearance) Services and General Administration Department for the period 2015-16, it was observed that an amount of Rs.5,862,834 was outstanding against the consignees.

Audit was of the view that non adherence to government rules and weak management controls lead to non-recovery of clearance charges.

The matter was pointed out to concerned formation in August 2016. The formation did not offer any reply.

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

Audit recommends that each of the case be probed to fix responsibility, recovery be effected and deposited into government treasury besides strengthening of financial controls.

(PDP 16723)

17.4.5 Non/Less deduction of tax -Rs. 1.62 million

As per Section 153 of income Tax Ordinance 2001, withholding tax @ 4.5% on supplies and @10% on all type of services should be deducted at source w.e.f. July 2014. Further, general sales tax was required to be included in the bills @17% and 1/5th of sales tax should be withheld at source as per government instructions. Moreover, Government of the Punjab vide Section 22(A)(b) of Schedule-I of Stamp Act 1899 read with Finance Act 1995 (Act-VI of 1995) levied stamp duty on the contracts entered into for procurement of stores and materials by a contractor with government, agencies or organizations set up or controlled

by the provincial government at the rate of 25 paisa for every Rs.100 or part thereof of the amount of contract.

During audit of Services and General Administration Department, it was observed that 1/5th of GST, income tax & stamp duty amounting to Rs.1,615,072 were either not deducted or were less deducted at source from the concerned.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Type of Tax	Amount (Rs.)
1.	Punjab Public Service Commission, Lahore	2015-16	15052	1/5 th of GST	923,303
2.	Punjab Public Service Commission, Lahore	2015-16	15058	Income Tax	442,742
3.	Punjab Public Service Commission, Lahore	2015-16	15059	Stamp Duty	173,847
4.	Director General Protocol Punjab, Lahore	2014-16	15042	Stamp Duty	75,180
Total					1,615,072

Audit was of the view that weak internal controls on recovery of taxes resulted in non-deduction of taxes/ duty.

The irregularities were pointed out to concerned formations in September 2016. The formations noted the observations.

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

Audit recommends that the stated amount may be recovered from concerned and be deposited into government treasury besides fixing of responsibility for non-adherence to rules.

Irregularity & Non Compliance

17.4.6 Mis-procurement due to violation of tendering process- Rs.78.78 million

As per Rule 9 of Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise in advance annual requirements for procurement on the website of the authority as well as on its website. Further, as per Rule 12 *ibid*, 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 Services and General Administration Department, it was observed that expenditure to the tune of Rs.78,781,240 was incurred on entertainment charges and printing work. The expenditure was held irregular as the same was incurred by splitting the indents and without advertisement on PPRA website. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	Director General Protocol Punjab, Lahore	2014-15	15039	Procurement of entertainment & gifts were made without quotations & tenders.	59,393,885
2	Additional Chief Secretary (S&GAD), Lahore (Comptroller Banquet Hall)	2015-16	16717	Procurement of entertainment charges was made without quotations & tenders.	4,782,188
3	Punjab Public Service Commission, Lahore	2015-16	15051	Printing work was made without advertisement on PPRA web site	4,751,785

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
4	Additional Chief Secretary (S&GAD), Lahore (Welfare-I)	2015-16	16713	Splitting of expenditure evident from presence of a series of transactions involving less than Rs. 100,000, made on the same date.	2,937,330
5	Additional Chief Secretary (S&GAD), Lahore (Welfare-I)	2015-16	16867	Splitting of expenditure evident from presence of a series of transactions involving less than Rs. 100,000, made on the same date.	2,782,395
6	Additional Chief Secretary (S&GAD), Lahore (I&C Wing)	2015-16	16700	Splitting of expenditure evident from presence of a series of transactions involving less than Rs. 100,000, made on the same date.	2,782,395
7	Additional Chief Secretary (S&GAD), Lahore (Welfare-I)	2015-16	16714	Splitting of expenditure evident from presence of a series of transactions involving less than Rs. 100,000, made on the same date.	923,402
8	Secretary Archives / Official Language Committee, Lahore	2007-16	14181	Printing work was made without advertisement on PPRA web site.	427,860
Total					78,781,240

Audit was of the view that non observance of PPR resulted into irregular expenditure to the stated extent.

The matter was pointed out to concerned formations in July, August, September and October 2016. The formation at Sr. No. 2 only seen the observation and did not offer any reply. The remaining formations noted the observations for compliance.

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

Audit recommends that the matter be got regularized from competent authority besides fixing the responsibility for non-observance of PPR.

17.4.7 Irregular mode of payments-Rs.11.75 million

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

During audit of Services and General Administration Department, it was observed that payments of Rs. 11,754,168 were made by the Drawing and Disbursing Officers in cash instead of cheques in violation of the above rule. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	Additional Chief Secretary (S&GAD), Lahore (Cabinet-II)	2015-16	16702	4,716,729
2	Additional Chief Secretary (S&GAD), Lahore (I&C Wing)	2015-16	16728	3,928,520
3	Additional Chief Secretary (S&GAD), Lahore (Comptroller Banquet Hall)	2015-16	16865	1,614,576
4	Additional Chief Secretary (S&GAD), Lahore (Cabinet-II)	2015-16	16703	1,494,343
Total				11,754,168

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

The matter was pointed out to concerned formations in August 2016. The formations at Sr. Nos. 1 & 2 replied that items were purchased on need basis on various occasions. The formation at Sr. No. 4 replied that NTN & Sales Tax Registration Certificate of the firm is a compulsory requirement for creation of vender number & the vender number of the supplier was not open. The reply is not tenable as either the payment was required to be made through cheque or by demand draft. The remaining formations noted the observations for compliance.

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

Audit recommends that responsibility be fixed besides getting the irregularity condoned from the Finance Department.

17.4.8 Non auction of canteen-Rs.9.72 million (Approx.)

According to Rule 4.5(1) of the P.F.R 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 Services and General Administration Department, it was observed that canteens were functioning in the office premises but neither any auction proceedings were available nor auction money was collected and deposited into government treasury. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	Additional Chief Secretary (S&GAD), LHR	2015-16	16709	9,000,000
2	Punjab Public Service Commission Lahore	2015-16	15057	720,000
Total				9,720,000

Audit was of the view that weak internal controls on management of assets resulted in non auction of canteens.

The lapses were pointed out to concerned formations in August and September 2016. The formations noted the observations for compliance.

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

Audit recommends that matter be probed to fix the responsibility of loss against the concerned besides recovery and financial and supervisory controls be strengthened.

17.4.9 Irregular purchase of stationery -Rs.8.89 million

According to Rule 2(b)(i)(ii& v) of Delegation of Financial Power Rules 2006, Category-I& Category-IV officers are competent to accord

sanction to incur expenditure up to Rs.400,000& Rs.200,000 on local purchase of stationery (including computer stationery) during a financial year respectively. Moreover, as per Rule 12(1) of Punjab Procurement Rules 2009, all procurement opportunities from one hundred thousand to two million rupees shall be advertised on PPRA website.

During audit of Services and General Administration Department, it was observed that an expenditure of Rs. 8,892,582 was incurred on local purchase of stationery(including computer stationery) without floating tender in the press and on the website of PPRA and without sanction from the competent authority. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Additional Chief Secretary (S&GAD), Lahore (Welfare-I)	2015-16	16887	6,180,789
2	Additional Chief Secretary (S&GAD), Lahore (Cabinet-II)	2015-16	16701	1,782,266
3	Additional Chief Secretary (S&GAD), Lahore (Liaison Officer)	2015-16	16725	929,527
Total				8,892,582

Audit was of the view that disregard to Punjab Procurement Rules and Delegation of Powers resulted in irregular expenditure on purchase of stationery.

The irregularity was pointed out to concerned formations in August 2016. The formation at Sr. No. 3 seen the observation but did not responded. The remaining formations noted the observations for compliance.

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

Audit recommends that matter be probed to fix the responsibility besides regularization of the expenditure.

17.4.10 Demurrage charges on consignments due to delay in clearance-Rs.3.95 million

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

During examination of record of S&GAD (Liaison Officer Clearance) for the year 2015-16, it was observed that due to late clearance of consignments by the clearing agents/concerned official of the department, the stores remained at the port for excess period and the government had to pay demurrage charges amounting to Rs. 3,954,226.

Audit was of the view that weak financial and management controls led to loss to the government.

The matter was pointed out to concerned formation in August 2016. The formation seen the observation and did not respond to it.

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

Audit recommends that each of the case be probed to fix responsibility for the loss in the shape of demurrage charges. Recovery of the loss be made good from the Clearing Agent or the officer/official responsible.

(PDP No. 16722)

17.4.11 Non refund of advance drawl from SDA-Rs. 3.03 million

As per CGA policy letter No.AC-II/6-23/VOL-XIV/160 dated 14.07.2007 read with Finance Department 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

disbursement. Further, money will not be drawn for keeping into a bank account or in chest.

During audit of Punjab Public Service Commission, Lahore for the period 2015-16, it was observed that an amount of Rs. 130,000,000 was allocated by the government in the SDA-39 of Punjab Public Service Commission for payments to the examiners/paper setters and supervisors. The whole of the amount was drawn from Treasury and placed in National Bank of Pakistan (Account No. 4003383213). A perusal of the cash book of this account revealed that there was a closing balance of Rs. 3,025,282 as on 30.06.2016. The unspent balance was required to be deposited into government treasury.

Audit was of the view that non adherence to government instructions and weak management controls lead to non-deposit of unspent balances into government treasury.

The matter was pointed out to concerned formation in September 2016. The formation noted the observation for compliance.

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

Audit recommends that the department should refund the unspent amount into government treasury, and seek condonation of irregularity from the Finance Department.

(PDP No. 15056)

Internal Control Weakness

17.4.12 Non disposal of condemned / unserviceable vehicles- Rs.3.30million

As per Rule 15.3 of PFR Vol-I, a competent authority may sanction the sale or disposal of stores regarded as surplus, obsolete or unserviceable or order the write off of losses of stores.

During audit of following formations of S&GAD, it was observed that a number of vehicles worth Rs.3,300,000 were off road/unserviceable. In the absence of appropriate action, these items are further deteriorating. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	Additional Chief Secretary (S&GAD), Lahore (MTO Wing)	2015-16	16888	1,800,000
2	Director General Protocol Punjab, Lahore	2014-16	15045	1,500,000
Total				3,300,000

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 concerned formations in August and October 2016. The formations noted the observations for compliance.

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

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

17.4.13 Loss due to accident of vehicles-Rs.2.00 million(Approximately)

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

During audit of Additional Chief Secretary S&GAD (MTO Wing) for the year 2015-16, it was observed that two official vehicles No.LEG-07-6948 (Suzuki Liana, 2007)& LEG-07-1289 (Toyota Corolla, 2006)

valuing Rs.2,000,000 were badly damaged due to major accidents but neither an inquiry was held nor responsibility was fixed.

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

The matter was pointed to concerned formation in August 2016. The formation noted the observation for compliance.

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

Audit recommends that responsibility be fixed against the concerned and loss be made good under intimation to audit.

(PDP 16871)

Others

17.4.14 Irregular payment of utility bills of C.M. Secretariat- Rs.20.76 million

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

During audit of Additional Chief Secretary, S&GAD (Welfare-1) for the year 2015-16, it was observed that an amount of Rs. 20,764,859 was paid as utility charges of the Chief Minister Secretariat Lahore which has a separate budget grant(LQ4068). The payment of utility charges of CM Secretariat was made from the budget grant (LQ4063) of Service & General Administration Department (Welfare-I), which is irregular:

Sr. No.	Utility Nature	Amount Paid (Rs.)
1	Electricity Charges	19,954,222
2	Sui Gas Charges	810,637
Total		20,764,859

Audit was of the view that disregard to the canons of financial propriety resulted in irregular payment of electricity charges of other establishment.

The lapse was pointed out to concerned formation in August 2016. The formation noted the observation for compliance.

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

Audit recommends that matter be probe to fix the responsibility against the concerned and regularization of the expenditure be sought from the Finance Department.

(PDP No. 16866)

17.4.15 Doubtful payment of salaries against “Unknown” designateon-Rs.14.58 million

As per Rule 2.31 of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations.

During audit of Additional Chief Secretary S&GAD (Section Officer Accounts) for the year 2015-16, it was observed that an amount of Rs.14,576,260 was paid by the management as salary against the designation shown as“Unknown”. The expenditure on salaries was therefore held doubtful.

Audit was of the view that weak internal controls on payroll resulted in doubtful expenditure on salaries and the chances of ghost employees could not ruled out.

The lapse was pointed out to concerned formation in August 2016. The formation noted the observation for detailed reply.

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

Audit recommends that the department should inquire the matter at appropriate level to arrive at the factual position as regards legality of appointment and designation of the drawers of salaries and to fix the responsibility for such lapse. Prompt corrective measures be taken to counter all effects of the lapse and recovery be effected from the responsible. Moreover, internal controls be strengthened to avoid such lapses in future.

(PDP No. 16881)

17.4.16 Doubtful payment of electricity bills-Rs.1.94 million

As per Rule 2.20 of PFR Vol-I, as a general rule every payment, including repayment of money previously lodged with Government, for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim.

During audit of Additional Chief Secretary S&GAD (Welfare-1) for the year 2015-16, it was observed that an amount of Rs. 1,937,928 was paid by the department on account of electricity charges for the month of October 2015 (Reference No. 24-11-331-2409801) on hand-written bills. Neither deposit stamps of bank on the bill were available nor other particulars i.e. reading of the meters(present and previous month)was mentioned on the claims to verify the genuineness of payment.

Audit was of the view that negligence on the part of the management resulted in doubtful payment of electricity bills.

The matter was pointed out to concerned formation in August 2016. The formation noted the observation for compliance.

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

Audit recommends that either the matter be justified or the irregularity condoned from the Finance Department.

(PDP No. 16868)

Annexure-1**MFDAC**

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
AGRICULTURE DEPARTMENT					
1	Assistant Director (Stat) Crop Reporting Service, Okara	2003-16	15781	Irregular cash payments	99,624
2	Research Officer Adaptive Research Station Attock	2006-16	15782	Non surrendering of savings.	6.215 (M)
3	Assistant Agriculture Engineer(Soil Conservation) Jhelum	2013-16	15786	Non surrendering of savings.	3.406 (M)
4	Agriculture Chemist, Soil & Water Conservation , Research Station, Fateh Jhang, District Attock	2012-16	15772	Non surrendering of savings.	841,376
5	Assistant Director Agriculture (PP) Pest Warning & Quality Control of Pesticides Attock	2014-16	15768	Non surrendering of savings.	1.090 (M)
6	Agriculture Chemist, Soil & Water Conservation , Research Station, Sohawa, District Jhelum	2012-16	15762	Non surrendering of savings.	1.120 (M)
7	Assistant Director Agriculture (PP) Pest Warning & Quality Control of Pesticides Jhelum	2014-16	14687	Non surrendering of savings.	1.554 (M)
8	Assistant Director Agriculture (PP) Pest Warning & Quality Control of Pesticides Jhelum	2014-16	14688	Excess expenditure than budget allocation.	920,398
9	Agriculture Chemist, Soil & Water Conservation , Research Station, Sohawa, District Jhelum	2012-16	15763	Excess expenditure than budget allocation.	451,671
10	Assistant Agriculture Engineer(Soil Conservation) Jhelum	2013-16	15769	Excess expenditure than budget allocation.	50,643
11	Agriculture Chemist, Soil & Water Conservation ,	2012-16	15773	Excess expenditure than budget allocation.	490,202

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Research Station, Fateh Jhang, District Attock				
12	Research Officer Adaptive Research Station Attock	2006-16	15779	Excess expenditure than budget allocation.	387,616
13	D.G (Ext. & AR) Punjab, Lahore	2015-16	16038	Decrease in income as compared to last year	69,074 (M)
14	Director Entomological Research Institute Faisalabad	2013-16	16420	Loss to public exchequer due to less collection of planned receipts	11,057 (M)
15	Plant Virologist, Plant Pathology Research Institute, Faisalabad	2003-15	16807	Non achievement of revenue targets	6,018 (M)
16	Plant Pathologist , Plant Pathology Research Institute, Faisalabad	2011-15	14259	Non achievement of revenue targets	2,849 (M)
17	Agriculture Engineer, Lahore Division Lahore	2014-15	14101	Non achievement of revenue targets	1,182 (M)
18	D.G (Ext. & AR) Punjab, Lahore	2015-16	16037	Non achievement of revenue targets	-
19	D.G (Ext. & AR) Punjab, Lahore	2015-16	16036	Performance needs to be strengthened	-
20	PMAS, Arid Agriculture, University, Rawalpindi	2015-16	15077	Overpayment due to allowing excessive quantities	130,376
21	Director of Agriculture, Pest Warning & Quality Control of Pesticides, Lahore	2012-14	14878	Extra burden to public exchequer due to unauthorized use of government vehicle	1,479 (M)
22	Director Entomological Research Institute, Faisalabad	2013-16	15767	Irregular expenditure on purchase of POL and repair of vehicles	1,011 (M)
23	Director General, Pest Warning & Quality Control of Pesticides, Lahore	2015-16	14880	Irregular/Un economical expenditure on repair of government vehicles	411,265
24	PMAS, Arid Agriculture, University, Rawalpindi	2015-16	15084	Irregular fixing of POL ceiling	-
25	PMAS, Arid Agriculture, University, Rawalpindi	2015-16	15073	Complaint against Ms. Farida Faisal Violating Rules by Tempering with Internals / Final Paper Marks and Unlawful Access to CMS	-
26	PMAS, Arid Agriculture, University, Rawalpindi	2015-16	15074	Non auction of canteen every year since 2013	-

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
27	PMAS, Arid Agriculture, University, Rawalpindi	2015-16	15075	Where about of University space given to METRO Authority was not shown to audit.	-
28	PMAS, Arid Agriculture, University, Rawalpindi	2015-16	15085	Non updation of Service Statutes 2005	-
29	PMAS, Arid Agriculture, University, Rawalpindi	2015-16	15092	Key Positions of Administrative Staff filled on Additional Charge Basis	-
30	PMAS, Arid Agriculture, University, Rawalpindi	2015-16	15095	Non return of undisbursed amount of scholarship	12.2 (M)
31	Secretary Agriculture, Lahore	2015-16	14914	Non-transparent expenditure on POL used in vehicles due to non sealing of speedometers of government vehicles	2,032
32	Agriculture Engineer, Lahore Division, Lahore	2014-15	14100	Irregular purchase of tyres	271,236
33	Assistant Director of Agriculture(PP) Pest Warning , Okara	2014-16	15776	Non-Transparent expenditure on TA	255,500
34	Research Officer, Adaptive Research Station, Attock	2006-16	15783	Irregular expenditure on repair and maintenance	150,000
35	D.G. Agriculture Research ,AARI, Faisalabad	2015-16	15574	Amounts withdrawn from bank require reconciliation/verification	16.102 (M)
36	Research Officer, adaptive Research Station, Attock	2006-16	15785	Unauthorized mode of payment of salaries through manual bills	1.413 (M)
37	Assistant Director of Agriculture (PP) Pest Warning & Quality control of Pesticides, Jhelum	2014-16	14684	Unauthorized mode of payment of salaries through manual bills	458,254
38	Assistant Director (Stat) Crop Reporting Service, Okara	2003-16	15778	Unauthorized mode of payment of salaries through manual bills	129,629
39	Assistant Agricultural Engineer(Soil Conservation) Jhelum	2013-16	15771	Non clearance of pending booking	56,000
40	D.G Agriculture (Ext. & AR) Punjab, Lahore	2015-16	16040	Irregular purchases in violation of Punjab Procurement Rules	62,471,250
41	D.G Agriculture (Field) , Lahore	2015-16	14887	Irregular purchases in violation of Punjab Procurement Rules	44,424,255

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
42	Secretary Agriculture, Lahore	2015-16	14286	Irregular purchases in violation of Punjab Procurement Rules	6,777,541
43	D.G. Research, AARI, Faisalabad	2015-16	15569	Irregular purchases in violation of Punjab Procurement Rules	833,986
44	Director General, Agriculture (Field) Lahore	2015-16	14888	Misclassification of expenditure	3,866,826
45	PMAS, Arid Agriculture University, Rawalpindi	2015-16	15091	Misclassification of expenditure	1,232,777
46	PMAS, Arid Agriculture University, Rawalpindi	2015-16	15089	Misclassification of expenditure	607,962
47	Secretary Agriculture, Lahore	2015-16	14686	Misclassification of expenditure	160,168
48	Agriculture Chemist, Soil & Water Conservation , Research Station, Fateh Jhang, District Attock	2012-16	15787	Misclassification of expenditure	64,397
49	PMAS-Arid University, Rawalpindi	2015-16	15098	Irregular purchases of furniture & fixture	2.71 million
50	Director General Agriculture (Ext. & AR) Punjab, Lahore	2015-16	16028	Unauthorized sanction of expenditure beyond competence	920,947
51	Secretary Agriculture, Lahore	2015-16	14685	Unauthorized sanction of expenditure beyond competence	489,962
52	Extra Assistant, Director of Agriculture (Economics & Marketing) Gujrat	1997-2015	14243	Irregular payment of rent of building	723,600
53	PMAS, Arid Agriculture, University, Rawalpindi	2015-16	15079	Irregular payment of rent of building	210,000
54	Plant Pathologist, Plant Pathology Research Institute, Faisalabad	2011-15	14884	Unauthorized/Irregular payment of Ph.D. Allowance	306,450
55	PMAS-Arid University, Rawalpindi	2015-16	15082	Irregular purchase of medicines without DTL reports	712,110
56	D.G. Research AARI, Faisalabad	2015-16	15572	Unjustified less charging of rent from NBP situated in AARI Complex	470,000
57	Director General Agriculture (Ext. & AR), Punjab Lahore	2015-16	16034	Non deduction of stamp duty	555,300
58	D.G. Agriculture (Ext. & AR) Punjab, Lahore	2015-16	16030	Excess use of POL over and above fixed ceiling	1,014,075

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
59	Secretary Agriculture, Lahore	2015-16	14287	Excess use of POL over and above fixed ceiling	180,406
60	Assistant Agriculture Engineer, (Soil Conservation) Jhelum	2013-16	15789	Excess use of POL over and above fixed ceiling	33,600
61	Director General Agriculture (Ext. & AR), Punjab, Lahore	2015-16	16029	Loss due to supply of seed in non-cultivation areas of wheat	6.34 million
62	PMAS-Arid University, Rawalpindi	2015-16	15090	Non-auction of fish at university research farm Koont	1.86 million
63	Director General Agriculture (Ext. & AR), Punjab, Lahore	2015-16	16031	Un-authorized shifting of vehicles, recovery of POL and repair charges	1.067 million
64	D.G. Research AARI, Faisalabad	2015-16	15573	Irregular payment of low power factor penalty to FESCO	696,187
65	D.G Agriculture (Ext. & AR) Punjab, Lahore	2015-16	16045	Without advertisement at PPRA website	222,120,000
66	Plant Virologist, Plant Pathology Research Institute , Faisalabad	2003-15	15770	Without advertisement at PPRA website	954,734
67	Agriculture Chemist (BIO) Post Harvest Research Centre , Faisalabad	2003-15	14883	Procurement was split up to avoid tendering process	628,153
68	Director of Agriculture, Pest Warning & Quality Control of Pesticides, Lahore	2012-16	14879	Procurement was split up to avoid tendering process	195,975
69	Director General, Pest Warning & Quality Control of Pesticides, Lahore	2015-16	14881	Procurement was split up to avoid tendering process	193,185
70	Pir Mehr Ali Shah - Arid Agricultural University, Rawalpindi	2015-16	15097	Unauthorized re-employment of retired officers	2,463,018
71	Agriculture Engineer, Lahore Division, Lahore	2014-15	14258	Unauthorized auction of condemned store	1,152,380
72	PMAS-Arid University, Rawalpindi	2015-16	15080	House Maintenance Charges	234,859
73	PMAS-Arid University, Rawalpindi	2015-16	15087	Conveyance allowance	180,000
74	Director General Agriculture (Ext. & AR) Punjab, Lahore	2015-16	16032	Wasteful expenditure on publicity	891,107

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
75	Director General Agriculture (Ext. & AR) Punjab, Lahore	2015-16	16042	Un-justified distribution of seed without discriminating between areas of wheat cultivation and other areas	0
76.	PMAS Arid University Rawalpindi	2015-16	15083	Charges for use of officials vehicles	11,785
77.	Agriculture Chemist, Soil & Water Station, Fateh Jhang, District Attock	2015-16	15774	Non auction of unserviceable vehicles	0
BOARD OF REVENUE					
1	SMBR Lahore Division, Lahore	2015-16	19665	Used mobil oil not sold out	464,910 (approx.)
2	SMBR Lahore Division, Lahore	2015-16	19658	Irregular expenditure on hot & cool charges	298,960
3	SMBR Lahore Division, Lahore	2015-16	19666	Non recovery of outstanding dues	284,186
4	SMBR Lahore	2015-16	19664	Doubtful expenses on POL due to non-maintenance of log book	8,945,782
5	Commissioner Rawalpindi	2015-16	20196	Doubtful expenses on POL due to non-maintenance of log book	1,556,707
6	Commissioner Gujranwala	2008-15	19428	Doubtful expenses on POL due to non-maintenance of log book	964,234
7	Senior Member Board of Revenue Lahore	2015-16	19667	Excess expenditure over and above the budget allocation	2,316,746
8	Commissioner Rawalpindi	2015-16	20194	Excess expenditure over and above the budget allocation	243,930
9	Commissioner Rawalpindi	2015-16	20195	Irregular expenditure on repair of vehicles	4,539,311
10	SMBR Lahore	2015-16	19663	Irregular expenditure on repair of vehicles	678,622
11	Commissioner Sargodha	2015-16	19188	Irregular expenditure on repair of vehicles	561,443
12	Commissioner Rawalpindi	2015-16	20197	Excess use of POL than ceiling	790,315
13	Commissioner Sargodha	2015-16	19189	Excess use of POL than ceiling	539,190
14	SMBR Lahore	2015-16	19662	Excess use of POL than	169,260

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				ceiling	
15	SMBR Lahore	2015-16	19659	Non disposal of condemned vehicles	700,000
16	Commissioner Sargodha	2014-15	19192	Non disposal of condemned vehicles	75,000
17	Commissioner Lahore	2015-16	19090	Loss of government money due to retention of vehicle beyond competency	325,367
18	Commissioner Sargodha	2014-15	19187	Irregular payment on account of Heads A039070 Others, A13201- Repair of Furniture & Fixture	0
19	Commissioner Gujranwala	2015-16	19427	Irregular payment on account of Heads A039070 Others, A13201- Repair of Furniture & Fixture	0
20	Commissioner Gujranwala Division	2008-15	19426	Doubtful expenditure on plant & machinery and furniture	218,237
21	Commissioner Gujranwala Division	2015-16	19425	Doubtful and excess claim of TA/DA	158,174
22	Commissioner Gujranwala Division	2008-15	12	Appointment of overage officials (Irregular appointment on contract)	0
23	Commissioner Gujranwala	2014-15	19431	Non-deduction of income Tax on honorarium	54377
24	Commissioner Multan	2014-15	19378	Non-deduction of income Tax on honorarium	35956
25	Commissioner Multan Division	2014-15	19361	Expenditure from irrelevant heads of accounts	944,498
ENVIRONMENT PROTECTION DEPARTMENT					
1	Deputy Director (Imp.) Environment Protection Department, Lahore	2014-15	14095	Lapse of development funds due to non-utilization of budget	16.313 million
2	Secretary Environment Protection Department, Lahore	2014-15	14104	Weak achievements of departmental functions	0
3	Deputy Director (Imp.) Environment Protection Department, Lahore	2014-15	14097	Non deduction of PST on services	394,885
4	D.G. Environmental Protection Agency, Lahore	2014-15	13653	Loss due to less deduction of tax on rent of office building	87,857

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
5	D.G. Environmental Protection Agency, Lahore	2014-15	13647	Non disposal of ambient air quality bus	1.0 million (approx)
6	D.G. Environmental Protection Agency, Lahore	2014-15	13646	Irregular expenditure on rent of building	5.89 million
FINANCE DEPARTMENT					
1	Secretary, Finance Department, Lahore	2015-16	15802	Excess expenditure than budgeted grant	2.091 billion
2	Secretary, Finance Department, Lahore	2015-16	16256	Irregular expenditure on purchase of computers	1.448 million
3	Secretary, Finance Department, Lahore	2015-16	16258	Non framing of rules for operation of the Punjab Consolidated Fund/Public Account	0
4	Secretary, Finance Department, Lahore	2015-16	16255 & 16257	Non/less deduction of Punjab Sales Tax	1.92 million
5	Punjab Revenue Authority	2015-16	20355	Irregular Expenditure on A/C of Paint of Building (AO 3970)	243,785
6	Punjab Revenue Authority	2015-16	20368	Irregular expenditure in violation of Punjab Procurement Rules	4,652,000
7	Punjab Revenue Authority	2015-16	20367	Doubtful expenditure due to non-maintenance of log books	10.415 million
8	Punjab Revenue Authority	2015-16	20365	Irregular drawl of allowances	288,000
9	Punjab Revenue Authority	2015-16	20366	Irregular drawl of allowances	480,000
10	Punjab Revenue Authority	2015-16	20363	Irregular expenditure of Pakistan Revenue automation	74,732,684
FOOD DEPARTMENT					
1	District Food Controller, Attock	2015-16	17179	Loss due to issuance of wheat after expiry of Ramzan Package and Sasti Roti scheme	2,477,087
2	District Food Controller, Chakwal	2014-16	17177	Loss due to issuance of wheat after expiry of Ramzan Package and Sasti Roti scheme	1,894,979

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
3	District Food Controller, Khanewal	2015-16	14667	Loss due to issuance of wheat after expiry of Ramzan Package and Sasti Roti scheme	1,708,963
4	District Food Controller, Attock	2014-15	13977	Loss due to issuance of wheat after expiry of Ramzan Package and Sasti Roti scheme	1,130,500
5	District Food Controller, Jhelum	2014-15	13701	Loss due to issuance of wheat after expiry of Ramzan Package and Sasti Roti scheme	723,868
6	District Food Controller, Bahawalnagar	2015-16	14614	Unjustified increase in delivery charges	4,819,534
7	District Food Controller, Multan	2015-16	16065	Unjustified increase in delivery charges	4,411,128
8	District Food Controller, Jhang	2015-16	14659	Unjustified increase in delivery charges	3,889,413
9	District Food Controller, Khanewal	2015-16	14663	Unjustified increase in delivery charges	3,629,227
10	District Food Controller, R. Y . Khan	2015-16	16280	Unjustified increase in delivery charges	3,340,775
11	District Food Controller, Bhakkar	2015-16	16118	Unjustified increase in delivery charges	2,600,464
12	District Food Controller, Layyah	2015-16	14839	Unjustified increase in delivery charges	1,812,137
13	District Food Controller, Gujrat	2015-16	16110	Unjustified increase in delivery charges	336,534
14	District Food Controller, Silakot	2015-16	16507	Irregular hiring of godowns	13,170,950
15	Punjab Food Authority Lahore	2015-16	16517	Irregular hiring of godowns	4,873,136
16	Deputy Director Food Lahore	2012-15	13524	Unauthorized payment of telephone charges	116,571
17	DFC Rawalpindi	2015-16	16505	Less receipt of wheat in PR Center Islamabad-II	102,681
18	Deputy Director Food Lahore	2012-15	13520	Excess claim of TA/DA	307,272
19	District Food Controller, Bahawalpur	2015-16	14350	Non disposal of wheat stock of previous wheat schemes	5,851,051,343
20	District Food Controller, R.Y. Khan	2015-16	16277	Non disposal of wheat stock of previous wheat schemes	3,961,204,650

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
21	District Food Controller, D.G. Khan	2015-16	14355	Non disposal of wheat stock of previous wheat schemes	1,185,036,125
22	District Food Controller, Narowal	2014-16	16275	Non disposal of wheat stock of previous wheat schemes	902,680,975
23	District Food Controller, Muzaffargarh	2015-16	16108	Non disposal of wheat stock of previous wheat schemes	365,268,650
24	Punjab Food Authority Lahore	2015-16	16511	Excess consumption of POL than ceiling	243,110
25	Deputy Director Food Lahore	2012-15	13519	Excess consumption of POL than ceiling	84,837
26	District Food Controller, Jhelum		13700	En-route Shortage of Wheat 237.579 MT recovered in kind. Loss to Government on account of transportation. Recovery thereof.	358,977
27	District Food Controller, Jhelum		13699	Less Realization of Receipt. Recovery thereof.	9,614,344
28	Deputy Director Food Controller, Lahore		13521	Illegitimate Expenditure of Salaries of Drivers	1,184,529
29	Deputy Director Food Controller, Lahore		13522	Irregular drawl of Salary of Assistant & Excess drawn of HRA Rs.10,332	349,020
30	Punjab Food Authority Lahore		16516	Un-justified expenditure on entertainment of Turkish delegation	310,827
31	District Food Controller, Bahawalnagar		14649	Irregular expenditure on account of pending liability.	7,090,245
32	District Food Controller, Layyah		16072	Irregular expenditure on account of pending liability.	2,794,087
33	District Food Controller, Khanewal		14356	Proof of export of wheat not shown valuing	116,000,000
34	District Food Controller, R.Y. Khan		16278	Proof of export of wheat not shown	495,463,158
35	District Food Controller, Sahiwal		14603	Proof of export of wheat not shown	86 million
36	District Food Controller, Chiniot	2014-16	16312	Unauthorized payment from incorrect head of account	34,691,751
37	District Food Controller, Narowal		16059	Unauthorized payment from incorrect head of	48,899,712

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				account	
38	District Food Controller, Okara	2015-16	14353	Misclassification of expenditure under head AO-9304.	115,211,906
39	District Food Controller, Faisalabad	2015-16	16058	Misclassification of expenditure under head A09304.	5,361,286
40	District Food Controller, Sahiwal		14605	Misclassification of expenditure under head A09304.	99,984,430
41	District Food Controller, Sargodha	2015-16	16121	Unauthorized payment from incorrect head of account.	31,170,050
42	District Food Controller, Bahawalnagar		16073	Doubtful issuance of wheat	433,550
43	Secretary Food Lahore		16056	Unlawful acceptance of dateless GST invoices recovery thereof	245,698
44	District Food Controller, D.G. Khan		14591	Lapse of funds due to non submission of excess and surrenders statements	33,072,775
45	District Food Controller, Lodhran		14609	Loss to Govt. due to non revision of delivery charges	4,276,387
46	District Food Controller, Bahawalpur		16510	Irregular expenditure on account of transportation charges	172,120,120
47	District Food Controller-I, Lahore	2015-16	16509	Loss of vehicle bearing No. MNK-227	1,004,000
48	District Food Controller, Bahawalpur		16682	Irregular payment on account of wages paid to the temporary establishment	1,802,250
49	Punjab Food Authority Lahore		16522	Irregular expenditure without preparation of budget	61,414,372
50	District Food Controller, D.G. Khan		14600	Doubtful expenditure on printing of forms	444,600
51	District Food Controller, D.G. Khan		16696	Loss by showing excess weight of wheat than actual	385,125
52	District Food Controller, Jhelum		16076	Loss due to excess/unlawful issuance of wheat than to the approved quota in Ramzan Package	5,551,975

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
53	District Food Controller, R. Y. Khan		16279	Blocked of Govt. money due to un-necessary purchase of bardana	29,421,700
54	District Food Controller, Chakwal		17178	Receipt of Wheat in Private/ Non-PR bags. Recovery of	220,056
55	District Food Controller, Attock		17180	Receipt of Wheat in Private Non-PR bags. Recovery of	5,074,475
56	District Food Controller, Sialkot		14595	Loss to Govt. due to less accountal of wheat	3.30 million
57	District Food Controller, Bahawalnagar	2015-16	14611	Doubtful issuance of bardana	251.94 million
58	Punjab Food Authority, Lahore	2015-16	16519	Un-authorized retention of government money	1.15 million
59	District Food Controller, Bahawalnagar	2015-16	14616	Sanction was beyond financial competence and expenditure incurred without calling tender through PPRA Website.	5,139,500
60	District Food Controller, Sahiwal	2015-16	14606	Sanction was beyond financial competence and expenditure incurred without calling tender through PPRA Website.	3,209,878
61	District Food Controller, Jhang	2015-16	14662	Work was carried out by split up of expenditure and without calling tender through PPRA website.	2,041,520
62	District Food Controller, Khanewal	2015-16	14666	Doubtful issuance of bardana	170.77 million
63	District Food Controller, Layyah	2015-16	14835	Doubtful issuance of bardana	84.34 million
FORESTRY, WILDLIFE AND FISHRIES DEPARTMENT					
1	Lahore Zoo, Lahore	2015-16	15282	Irregular investment of funds without approval of the Finance Department	87.17 million
2	DFO Bhakkar	2015-16	14631	Auction proceedings were finalized without full participation of members.	23,304,555
3	DFO Sialkot	2015-16	14909	Auction proceedings were finalized without full participation of members.	19,213,247

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
4	DFO Jhang	2015-16	15561	Auction proceedings were finalized without full participation of members and reserve prices were less than previous auction value.	12,118,154
5	DFO Bahawalpur	2015-16	14715	Auction proceedings were finalized without obtaining sanction of the competent authority.	6,345,667
6	Punjab Forest School, Bahawalpur	2005-16	15921	Irregular expenditure and defective maintenance of accounts pointed out in special audit	9.12 million
7	DFO Mianwali	2015-16	15908	Expenditure beyond competency	2,424,400
8	DFO D.G. Khan	2015-16	16430	Expenditure beyond competency	779,200
9	Punjab Forest School, Bahawalpur	2015-16	15913	Non-recovery of bogus payments/ mis-appropriated material pointed out in special audit	15.52 million
10	DFO Murree	2009-16	15118	Irregular repair of Truck	220,000
11	DFO Murree	2009-16	15117	Irregular payment of salary due to shifting HQ	573,711
12	DFO Murree	2009-16	15115	Irregular drawl of POL	710,010
13	DFO Murree	2015-16	14897	Loss due to overcharging of coolies	195,200
14	DFO Pest Control Lahore	2011-15	13629	Irregular/Doubtful expenditure on a/c of purchases	779,450
15	DFO Faisalabad	2015-16	14251	Non reconciliation of Forest Remittances with CTR	14,848,893
16	Director Fisheries HM, Lahore	2014-15	14138	Loss to Govt. on wasteful expenditure	146,948
17	DFO Multan	2015-16	15604	Loss due to non plantation of 980 plantable acres land	-
18	DFO (North) Rawalpindi	2015-16	14629	Irregular and unnecessary expenditure on Watch and Ward	209,600
19	Punjab Forest School B/Pur	2015-16	15916	Non observance of codal formalities for expenditure on repair vehicles	195,805

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
20	Punjab Forest School B/Pur	2015-16	15914	Un-justified payment of Sui Gas Charges	157,831
21	DFO Gujrat	2015-16	15912	Non forfeit and deposit of Earnest Money	199,300
22	DFO Gujrat	2015-16	15910	Unjustified disposal of timber	100,836
23	DFO Mianwali	2015-16	15907	Difference in receipt account verified by the Treasury	13,835,480
24	DFO Mianwali	2015-16	15906	Doubtful payment of Abiana	3,000,000
25	D.D Sericulture, Lahore	2014-16	15902	Non surrendering of unspent balances	118,049
26	D.D Sericulture, Lahore	2014-16	15900	Non fulfillment of objectives of the department	-
27	D.D Sericulture, Lahore	2014-16	15899	Unauthorized retention of govt. vehicles	-
28	Punjab Forest School B/Pur	2015-16	15917	Non evaluation and submission of PC-IV	17.939 million
29	DFO M/Garrh	2015-16	16018	Irregular drawl on account of repair of tractor	253,739
30	DFO M/Garrh	2015-16	16014	Irregular and excess drawl of expenditure	547,738
31	DFO M/Garrh	2015-16	16013	Irregular and unlawful deletion of public loss	26,696,067
32	DFO M/Garrh	2015-16	16012	Non write off of loss	8,569,520
33	DFO G/wala	2015-16	15932	Irregular Repair of Machinery & Equipment	306,500
34	DFO D.G. Khan	2015-16	16440	Non functioning of watch and ward system	-
35	DFO Lahore & S/Pura	2015-16	15534	Irregular award of contracts of building works	5,591,583
36	DFO Sahiwal	2015-16	15459	Over drawn on account of Financial Assistance	400,000
37	DFO Sahiwal	2015-16	15456	Revenue less than Expenditure	23,191,155
38	DFO Publicity & Extension, Lahore	2015-16	15553	Irregular/uneconomical purchase without quotations	113,181
39	DFO Jhang	2015-16	15562	Non application of economy cut of 15% on non salary budget	2,680,085

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
40	DFO Jhang	2015-16	15577	Un-justified purchase of plants	2,358,595
41	DFO Jhang	2015-16	15578	Un-justified expenditure on weeding	512,000
42	DFO Okara	2015-16	15896	Unauthorized expenditure of POL	160,000
43	D.D Sericulture, Lahore	2014-16	15898	Establishment of separate Directorate of Sericulture	-
44	DFO Gujrat	2015-16	15931	Irregular/Doubtful expenditure on Stubbing of Kana Mosquite	723,050
45	DFO Gujrat	2015-16	15935	Amount exist in CTRs but not found in form-15	425,231
46	DFO Publicity & Extension, Lahore	2015-16	15549	Irregular expenditure on out of Head	590,380
47	DFO Publicity & Extension, Lahore	2015-16	15548	Irregular /uneconomical expenditure by Splitting	852,545
48	DFO Publicity & Extension, Lahore	2015-16	15550	Irregular /uneconomical expenditure by Splitting	515,876
49	DFO Okara	2015-16	15892	Irregular payments without completion Certificate	1,923,601
50	DFO M/Garrh	2015-16	16023	Irregular and unnecessary expenditure of Watch and Ward	216,000
51	Secretary Forestry, Wildlife & Fisheries Deptt.	2015-16	16425	Unauthorized/Irregular payment of pay & allowances	56,904
52	DFO Faisalabad	2015-16	14250	Irregular/unauthorized advance payment (Forest Advances)	102,299,012
53	DFO Bhakkar	2015-16	14703	Amounts exist in CTRs but not found in Form-15	9,279,263
54	Lahore Zoo, Lahore	2015-16	15275	Loss due to death of 206 Birds and Animals	
55	DFO Lal Sohanra, B/Pur	2015-16	17329	Irregular hiring of services	Rs.1,826,715
56	DFO Lal Sohanra, B/Pur	2015-16	17327	Irregular payment of pending liabilities	1,424,855
57	DFO Murree	2009-16	15120	Irregular issuance of plants free of cost	427,700
58	DFO Kasur, Changa Manga	2015-16	14890	Doubtful expenditure on plantation	4.356 million
59	DFO Mianwali	2015-16	16687	Excess drawl due to wrong calculations	62,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
60	DFO B/Nagar	2015-16	14860	Recoverable due to irregular purchase of POL	296,990
61	AD Wildlife Jhelum	2001-15	14952	Illegal appointment /reinstatement of service Loss to govt.	
62	DFO Mianwali	2015-16	16694	Unauthorized grant of rewards without budget allocation	659,700
63	Lahore Zoo, Lahore	2015-16	15280	Irregular provision of Feed for Animal/Birds	2.155 million
64	Secretary Forestry, Wildlife & Fisheries Department	2015-16	16423	Non evaluation of schemes completed during 20158-16	415.535 million
65	Secretary Forestry, Wildlife & Fisheries Department	2015-16	16424	Non completion of schemes, lapse of funds due to negligence	7.900 million
66	AD Fisheries, Kasur	2003-15	14918	Non achievement of Fish production Target during 2003-15	-
67	Dy. Director Sericulture, Lahore	2014-16	15897	Non achievement of Targets due to non production of silk seed	-
68	DFO B/Nagar	2015-16	14862	Recoverable due to irregular purchase of POL	156,330
69	DFO B/Nagar	2015-16	14806	Recoverable due to irregular purchase of POL	99,983
70	DFO Changa Manga, Kasur	2015-16	14893	Irregular procurements without advertisement	8,110,000
71	DFO Mianwali	2015-16	16686	Irregular procurements without advertisement	337,750
72	DFO Jhang	2015-16	15576	Ploughing, leveling and malba clearance	2,081,528
73	DFO D.G. Khan	2015-16	16439	Raising of 270,000 plants not provided in approved plan	1,226,558
74	DFO R.Y. Khan	2014-15	13338	Non-finalization of pending inquiry cases	12,148,580
75	DFO Khushab	2014-16	15544	Non-finalization of pending inquiry cases	6,648,670
76	DFO (South) Rawalpindi	2015-16	14874	Non-finalization of pending inquiry cases	4,530,219
77	DFO Multan	2015-16	15601	Non-finalization of pending inquiry cases	3,986,198

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
78	DFO Sargodha	2015-16	14958	Non-finalization of pending inquiry cases	3,677,730
79	DFO Sahiwal	2015-16	15463	Non-finalization of pending inquiry cases	2,687,880
80	DFO Multan	2014-15	13332	Non-finalization of pending inquiry cases	1,128,300
81	DFO Jhang	2015-16	15565	Non-finalization of pending inquiry cases	941,480
82	DFO Muzaffar Garh	2015-16	16016	Non-pursuance of forest offence cases registered with Police/pending in Courts	5,915,240
83	DFO Multan	2015-16	15600	Non-pursuance of forest offence cases registered with Police/pending in Courts	4,095,400
84	DFO National Park, Lal Sohanra, B/Pur	2015-16	17339	Non-pursuance of forest offence cases registered with Police/pending in Courts	2,566,449
85	DFO Bahawalpur	2015-16	14857	Non-pursuance of forest offence cases registered with Police/pending in Courts	1,654,670
86	DFO Bhakkar	2015-16	14708	Non-pursuance of forest offence cases registered with Police/pending in Courts	1,593,500
87	DFO Changa Manga Kasur	2015-16	14894	Non-pursuance of forest offence cases registered with Police/pending in Courts	1,243,920
88	DFO Mianwali	2015-16	15890	Non-pursuance of forest offence cases registered with Police/pending in Courts	1,111,700
89	DFO Gujranwala	2015-16	15942	Non-pursuance of forest offence cases registered with Police/pending in Courts	914,035
90	DFO Sialkot	2015-16	14911	Non-pursuance of forest offence cases registered with Police/pending in Courts	826,040
91	DFO Gujranwala	2015-16	15943	Non-pursuance of forest offence cases registered with Police/pending in	793,205

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				Courts	
92	DFO Okara	2015-16	15889	Non-pursuance of forest offence cases registered with Police/pending in Courts	657,605
93	DFO Gujrat	2015-16	15936	Non-pursuance of forest offence cases registered with Police/pending in Courts	589,300
94	DFO Sahiwal	2015-16	15458	Non-pursuance of forest offence cases registered with Police/pending in Courts	540,750
95	DFO Bahawalpur	2015-16	14720	Non-pursuance of forest offence cases registered with Police/pending in Courts	504,300
96	DFO Sargodha	2015-16	14961	Non-pursuance of forest offence cases registered with Police/pending in Courts	289,940
97	DFO Faisalabad	2015-16	14254	Non-pursuance of forest offence cases registered with Police/pending in Courts	250,580
98	DFO DG Khan	2015-16	16436	Non-pursuance of forest offence cases registered with Police/pending in Courts	152,846
99	DFO Khushab	2014-16	15546	Non-pursuance of forest offence cases registered with Police/pending in Courts	146,200
100	DFO Sargodha	2015-16	14959	Non-pursuance of forest offence cases registered with Police/pending in Courts	130,100
101	DFO Cholistan (RM), Bahawalpur	2015-16	17125	Wrong charging of de-silting rate	6,462,120
102	DFO Jhang	2015-16	15579	Excess drawl of hand watering	844,800
103	DFO D.G.Khan	2015-16	16438	Raising of plants at higher rates	413,000
104	DFO Mianwali	2015-16	16691	Over charging of irrigation cost	241,572
105	DFO Muzaffargarh	2015-16	16015	Excess drawl of hand watering	230,234

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
106	DFO Bahawalnagar	2015-16	14867	Excess drawl of coolies	123,750
107	DFO Bahawalnagar	2015-16	14865	Excess drawl of hand watering	99,640
108	Senior Research Officer, Sericulture, Lahore	2013-15	13624	Non recovery of conveyance allowance	162,380
109	DFO Multan	2015-16	15597	Non recovery of conveyance allowance	120,000
110	DFO D.G. Khan	2015-16	16442	Non recovery of conveyance allowance	70,000
111	DFO Lahore	2015-16	16428	Non recovery of conveyance allowance	60,000
112	DFO Kasur	2015-16	14900	Non-ejection of illegal occupants and their livestock from Changa Manga Plantation	-
113	DFO Gujranwala	2015-16	15904	Non production of record	36,000
HEALTH DEPARTMENT					
1	PMC & Allied Institutions, Faisalabad	2014-15	13170	Expenditure incurred on repair and maintenance of building without MB in violation of rules	42,655,623
2	PMC & Allied Institutions, Faisalabad	2014-15	13178	Irregular expenditure on repair and maintenance of building	6,047,250
3	Lady Willingdon Hospital, Lahore	2014-15	13705	Irregular expenditure on repair and maintenance of building	3,312,600
4	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2014-15	13988	Irregular expenditure on repair and maintenance of building	2,343,467
5	Govt. Muhammad Nawaz Sharif Hospital, Lahore	2014-15	14153	Irregular expenditure on repair and maintenance of building	1,292,100
6	Punjab Dental Hospital, Lahore	2014-15	14159	Irregular expenditure on repair and maintenance of building	930,800
7	Internal Audit Wing, Lahore	2014-16	14633	Irregular expenditure on repair of building	559,000
8	PMC & allied Institutions, Faisalabad	2015-16	16488	Mis-procurement of hiring of Security services due to ignoring lower offer resulted loss to government	6,956,015

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
9	PMC & allied Institutions, Faisalabad	2015-16	16496	Mis-procurement of hiring of Security services due to ignoring lower offer resulted loss to government	1,797,493
10	PMC & Allied Institutions, Faisalabad	2015-16	16374	Irregular expenditure on imported stores & stock without obtaining of foreign exchange equal to Pak Rupees	129,762,265
11	Shaikh Zayed Medical Complex, Lahore	2015-16	16321	Irregular expenditure on imported stores & stock without obtaining of foreign exchange equal to Pak Rupees	51,740,772
12	PMC & Allied Institutions, Faisalabad	2015-16	16489	Irregular expenditure on imported stores & stock without obtaining of foreign exchange equal to Pak Rupees	3,100,000
13	Sheikh Zayed Medical college/Hospital, Rahim Yar Khan	2014-15	13383	Lapse of development Scheme fund due to non utilization of budget (Construction of Phase-II/A)	7,443,000
14	Director General Health services, Lahore	2014-15	13370	Lapse of SDA Funds (SDA-19 & SDA-139)	1,577,013,299
15	Punjab Medical college & Allied instruction, Faisalabad	2015-16	16500	Lapse of funds under ADP scheme no. 825	1,302,210
16	King Edward Medical University, Lahore	2015-16	16744	Non/less achievement of target for execution of schemes/ projects	76,693,000
17	Punjab Medical College & Allied Institutions, Faisalabad	2014-15	13016	Non/less achievement of target for execution of schemes/ projects	13,543,000
18	Ghazi Khan Medical college, DG Khan	2015-16	15840	Doubtful payment of arrears on utility bills	3,692,746
19	King Edward Medical University, Lahore	2015-16	16743	Non investment of surplus funds	8,699,300
20	Punjab Institute of Cardiology, Lahore	2015-16	17011	Loss due to non investment of surplus income	18,418,340
21	Punjab Medical College and allied Institutions, Faisalabad, Lahore	2014-15	13015	Whereabouts of lying in account no 25144-3 at NBP civil lines branch, Faisalabad	13,842,459

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
22	Nawaz Sharief Hospital, Lahore	2013-14	13183	Un-authorized drawl of Adhoc Allowance 2010 (50%) by the Doctors	2,880,420
23	PMC & Allied Institutions Faisalabad	2015-16	16353	Un-authorized drawl of Adhoc Allowance 2010 (50%) by the Doctors	51,515,683
24	Lady Willingdon Hospital	2014-15	13706	Un-authorized drawl of Adhoc Allowance 2010 (50%) by the Doctors	3,130,300
25	QMC/BVH Bahawalpur	2015-16	14679	Un-authorized drawl of Adhoc Allowance 2010 (50%) by the Doctors	10,025,004
26	QMC/BVH Bahawalpur	2015-16	14680	Un-authorized drawl of Adhoc Allowance 2010 (50%) by the Doctors	8,949,036
27	Nawaz Sharief Hospital, Lahore	2014-15	14146	Un-authorized drawl of Adhoc Allowance 2010 (50%) by the Doctors	4,275,703
28	Montmorency College of dentist , Lahore	2013-15	13995	Un-authorized drawl of Adhoc Allowance 2010 (50%) by the Doctors	3,440,400
29	QMC/BVH Bahawalpur	2015-16	14809	Un-authorized drawl of Adhoc Allowance 2010 (50%) by the Doctors	3,052,344
30	IPH(institute of public health Lahore)	2014-15	13739	Un-authorized drawl of Adhoc Allowance 2010 (50%) by the Doctors	2,916,000
31	KMSCA Sialkot	2014-15	13987	Un-authorized drawl of Adhoc Allowance 2010 (50%) by the Doctors	2,710,020
32	Lady Willingdon Hospital	2015-16	14169	Un-authorized drawl of Adhoc Allowance 2010 (50%) by the Doctors	1,643,160
33	Institute of Public Health, Lahore.	2015-16	16447	Un-authorized drawl of Adhoc Allowance 2010 (50%) by the Doctors	1,628,592
34	KMSCA Sialkot	2014-15	13962	Un-authorized drawl of Adhoc Allowance 2010 (50%) by the Doctors	883,740
35	Punjab dental hospital Lahore	2014-15	14161	Un-authorized drawl of Adhoc Allowance 2010 (50%) by the Doctors	533,580
36	Dental Hospital, Lahore	2015-16	14637	Un-authorized drawl of Adhoc Allowance 2010 (50%) by the Doctors	367,920
37	QMC/BVH Bahawalpur	2015-16	14827	Un-authorized drawl of Adhoc Allowance 2010	136,884

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				(50%) by the Doctors	
38	Public health nursing school Lahore	2015-16	16445	Un-authorized drawl of Adhoc Allowance 2010 (50%) by the Doctors	122,640
39	Ghazi Khan Medical college, DG Khan	2015-16	15,018	Preparation of bogus expenditure statement due to less booking of expenditure	7,323,998
40	Mayo Hospital & School of Nursing Lahore	2015-16	15,188	Variation of object wise expenditure with SAP	737,634,603
41	Ghazi Khan Medical College, D.G Khan	2015-16	15,834	Preparation of bogus expenditure statement due to less booking of expenditure	17,128,808
42	PMC & Allied Institutions Faisalabad	2014-15	13172	Non deduction of HRA and non recovery of penal rent	26,280,942
43	Sheikh Zayad Medical College and Allied Institutions R.Y.Khan	2014-15	13388	Un-authorized opening of bank account	-
44	RMC & Allied institution Rawalpindi	2015-16	16943	Non deduction of HRA and non recovery of penal rent	1,732,746
45	RMC & Allied institution Rawalpindi	2015-16	16915	Non deduction of HRA and non recovery of penal rent	509,509
46	Mayo Hospital & School of Nursing Lahore	2015-16	15163	Non deduction of HRA and non recovery of penal rent	416,345
47	KotKhawajasaeed Hospital	2015-16	15815	Non deduction of HRA and non recovery of penal rent	323,293
48	RMC & Allied institution Rawalpindi	2015-16	16773	Non deduction of HRA and non recovery of penal rent	217,761
49	Institute of public health Lahore	2015-16	14174	Non deduction of HRA and non recovery of penal rent	178,304
50	Mental Hospital Lahore	2015-16	16294	Non deduction of HRA and non recovery of penal rent	-
51	Medical College & Hospital Sahiwal	2015-16	16992	Non deduction of HRA and non recovery of penal rent	-
52	RMC & Allied institution Rawalpindi	2015-16	13789	Non deduction of HRA and non recovery of penal rent	-
53	KEMU, Lahore	2015-16	16747	Undue financial benefit to contractor due to non obtaining of additional Performance Security	624,330

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
54	Vice Chancellor, KEMU, Lahore	2015-16	16755	Irregular works expenditure due to non-approval of extra items & rate analysis with complete backup/supporting documents	227.97 million
55	Vice Chancellor, KEMU, Lahore	2015-16	16731	Undue financial aid to contractors due to allowing secured advance on perishable/breakable items	11.637 million
56	Vice Chancellor, KEMU, Lahore	2015-16	16752	Irregular expenditure on construction/renovation of various works against provision of Rs.31,056,000 i.e., 36.67% over & above than approved Provision of funds	42,445,029
57	Vice Chancellor, KEMU, Lahore	2015-16	16750	Loss due non recovery of amount of rebate from Contractor	1,174,826
58	Principal AIMC & Allied Institutions, Lahore	2015-16	14989	Irregular expenditure due to defective technical sanction estimates	26,584,222
59	Principal AIMC & Allied Institutions, Lahore	2015-16	14990	Non/Less execution of work & doubtful payment	1,110,083
60	Vice Chancellor, King Edward Medical University, Lahore	2015-16	16756	Irregular expenditure on procurements without healthy competition	179,980,787
61	Mayo Hospital & School of Nursing, Lahore	2015-16	15179	Irregular Purchase of Medicines, Drugs & Disposable	749,490,508
62	QAMC & Allied Institutions, Bahawalpur	2015-16	14819	Drugs & Medicines purchased without immediate requirement.	398,061,394
63	Director Blood Transfusion Services Punjab, Lahore	2013-16	16580	HIV rapid Test Kits purchased but not utilized since long.	18,320,000
64	Shaikh Zayed Medical College & Allied Institutions, R.Y.Khan	2014-15	13389	Drugs & Medicines purchased without immediate requirement.	2,384,000
65	Secretary Specialized Health Care and Medical Education Department	2015-16	15994	Unjustified and irregular payment of patient charges during public holidays	1.58 million
66	QAMC & Allied Institutions, Bahawalpur	2015-16	14831	Drawl of Special Pay Incentive without budget	11,226,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
67	QAMC & Allied Institutions, Bahawalpur	2015-16	14832	Drawl of 50% SEMS Allowance without budget	10,268,028
68	Shaikh Zayed Medical Complex, Lahore	2015-16	16323	Payment of A&E Allowance to Nurses without budget	5,383,837
69	QAMC & Allied Institutions, Bahawalpur	2015-16	16461	Drawl of Special Pay Incentive without budget	2,700,000
70	QAMC & Allied Institutions, Bahawalpur	2015-16	16460	Drawl of Special Pay Incentive without budget	2,700,000
71	QAMC & Allied Institutions, Bahawalpur	2015-16	14746	Drawl of Special Pay Incentive without budget	2,640,000
72	Ghazi Medical College & Allied institutions, DG Khan	2015-16	15853	Drawl of Personal Allowance without budget	881,680
73	PMC & Allied Institutions, Faisalabad	2014-15	13013	Procurement of Medical & Lab Equipment, Plant & Machinery and Furniture & Fixture during ban period.	16,163,250
74	Public Health Nursing School, Multan	2014-16	16595	Unauthorized opening of bank account	-
75	PIC, Multan	2015-16	16852	Non deposit of advance tax	255,500
HIGHER EDUCATION DEPARTMENT					
1	Govt. Islamia College Civil Lines, Lahore	2014-15	13878	Unauthorized drawal of amount out of Student fund	223,573
2	Govt. College for Women, Gulberg, Lahore	2015-16	17113	Irregular payment of salary due to shifting of headquarter	1,512,736
3	Govt. Murray College, Sialkot	2015-16	15634	Irregular payment of salary due to shifting of headquarter	1,219,150
4	Govt. College of Commerce Sharaqpur, Sheikhpura	2012-16	16537	Irregular payment of salary due to shifting of headquarter	253,839
5	The Women University Multan	2015-16	16963	Non deduction of price variation	339,604

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
6	BZU, Multan	2014-15	16957	Non recovery of outstanding dues of university share form sub campus Lahore, Million of rupees	-
7	Govt. Degree College for Boys, Taunsa Sharif, D.G. Khan	2005-16	15705	Irregular Drawal from Welfare fund	294,570
8	BZU, Multan	2014-15	17107	Irregular expenditure on purchase of books	173,154,271
9	University of Sargodha	2014-15	17085	Irregular appointment of Asstt. Professor	-
10	BZU, Multan	2014-15	17106	Irregular Expenditure	1,322,950
11	Govt. Degree College for Boys, Taunsa Sharif, D.G. Khan	2005-16	15678	Irregular payment to CTIs	8,302,908
12	University of Sargodha	2014-15	17076	Irregular appointment of Research Officer	-
13	Women University, Multan	2014-16	14527	Irregular expenditure	51,365,655
14	Directorate of Education (Colleges) Multan	2014-16	14568	Irregular expenditure	47,169,863
15	BISE, Gujranwala	2015-16	14385	Irregular expenditure	27,499,842
16	University of Gujrat	2015-16	15751	Mis-procurement due to non uploading of the evaluation of report of BIDs on PPRA Website	66,915,029
17	Women University, Multan	2014-16	14525	Wasteful expenditure on purchase of lab. Equipment	2,076,765
18	Govt. Murray College, Saikot	2015-16	15672	Non-maintenance of SDA Cash Book	16,199,675
19	Govt. Post Graduate College (W) Wahdat Road, Lahore	2011-16	14307	Irregular opening of bank account	-
20	GCU, Faisalabad	2014-15	14083	Loss due to non utilization of old bricks	242,361
21	UET, Texila	2015-16	17189	Theft of Toyota Car	459,500
22	Govt. Municipal Degree College, Gojra	2014-15	14063	Non transfer and taking complete possession of college land	-
23	University of Sargodha	2014-15	17059	Loss due to non collection of GST on electricity from university residents	4,934,202

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
24	Govt. Post Graduate College, Jhang	2014-15	14059	Loss due to leasing of canteen on nominal rent	640,500
25	Directorate of Education (Colleges) Multan	2014-16	14570	Non receipt of store articles from the firm	119,320
26	GCU, Faisalabad	2014-15	14015	Non Extension / verification of performance guarantee	3,200,000
27	Bahauddin Zakariya University, Multan	2014-15	17108	Irregular expenditure- Rs.9,350,890 due to defective TSE for Rerouting of Distribution line toward New feeder, & Recovery of liquidated damages	187,018
28	Govt. College Women University, Faisalabad	2015-16	15695	Irregular expenditure on building work	169,935
29	Women University, Multan	2014-16	14528	Irregular payment on account of Pay & Allowances	3,157,217
30	University of Gujrat	2014-15	14034	Undue sanction of study leave and payment to of salaries	2,930,102
31	Govt. College Women University, Faisalabad	2015-16	15700	Irregular payment of scholarship	2,380,000
32	Kinnaird College for Women, Lahore	2015-16	15626	Misappropriation of government revenue and loss due to non accountal of POL	442,084
33	BISE, Gujranwala	2015-16	14672	Loss due to non replacement of disordered venerator	1,433,500
34	University of Gujrat	2014-15	14040	Irregular expenditure on account of publicity and advertisement	771,620
35	University of Gujrat	2014-15	15755	Irregular expenditure due to fake CDR as bid money	8,838,741
36	University of Gujrat	2014-15	15735	Irregular expenditure	361,992
37	BISE, Sargodha	2015-16	14577	Loss due to less application of electricity charges	227,280
38	BISE, Gujranwala	2015-16	14379	Unclassified amount in budget figures	38,134,046
39	BISE, Gujranwala	2015-16	14370	Non deposit of endowment receipt in Board main income account	81,746,252

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
40	Govt. Post Graduate College for Boys, Khanewal	2012-15	13888	Non preparation of college budget and non submission of annual statement of account	-
41	Govt. Degree College for Women, Mumtazabad, Multan	2014-15	14048	Non preparation of college budget and non submission of annual statement of account	-
42	Women University, Multan	2014-16	14531	Irregular payment of entertainment allowance during leave	164,300
43	University of Gujrat	2014-15	14033	Professional tax not deducted	3,000,000
44	Govt. I.D Janjua Degree College (W) Lalamusa, Gujrat	2014-16	15611	Irregular expenditure on repair of vehicles	129,260
45	Govt. Degree College for Women, taunsa Sharif	2006-16	15706	Irregular Drawal from Welfare fund	151,698
46	Director of Education (Colleges), Lahore	2015-16	14497	Irregular purchase of buses	14,390,000
47	Govt. Degree College (W) Farooq Colony, Sargodha	2014-15	14047	Irregular payment to CTIs	2,072,873
48	Govt. MAO College, Lahore	2015-16	16538	Irregular expenditure out of student fund	12,492,840
49	Govt. College of Commerce Sabzasar, Lahore	2014-15	13685	Irregular expenditure without approval of college council	1,489,935
50	GCU, Faisalabad	2014-15	14088	Unnecessary expenditure on university employees appointed under faculty development program	7,200,000
51	Govt. Allama Iqbal College for Women, Sialkot	2014-15	14055	Undue retention of college receipts	3,718,935
52	University of Sargodha	2014-16	17058	Irregular payment of non practicing allowance	6,456,234
53	Lahore College for Women University, Lahore	2015-16	17119	Irregular appointment of visiting staff	33,514,000
54	Govt. College for Women, Gulberg, Lahore	2015-16	17117	Irregular drawal from Students funds	1,100,717
55	Govt. College for Women, Gulberg, Lahore	2015-16	17116	Unauthorized payment to the deputations and non settlement of terms and conditions	1,107,127

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
56	Govt. College for Women, Gulberg, Lahore	2015-16	17114	Doubtful payment to the regular staff out of 2nd shift	1,224,530
57	Govt. College for Women, Gulberg, Lahore	2015-16	17110	Irregular payment under head Payment to other services rendered without recovery of GST on services and income tax	8,111,612
58	BZU, Multan	2014-15	16958	Irregular appointment of library assistants	-
59	Lahore College for Women University, Lahore	2015-16	14671	Irregular payment of Pay and Allowances	1,109,472
60	Principal Government Post Graduate College for (Boys), Sahiwal	2015-16	14540	Irregular expenditure Rs.7659976 under head payment to other services rendered without recovery of GST on Services Rs.1,056,548 and Income Tax Rs.765,998	
61	Lawrence college Ghoragali Murree	2015-16	16533	Violation of contract agreement for the payment of civil contractor	6.515 million
62	Bahaud-din Zakariya University, Multan	2015-16	14404	Corruption at B.Z University Sub Campus, Sahiwal	20,766,400
63	BISE, D.G. Khan	2015-16	14533	Irregular purchase of durable goods	5,717,336
64	BISE, Faisalabad	2015-16	16980	Defective construction of board main building expenditure involved	367.896 million
65	Principal Government Post Graduate College for (Boys), Sahiwal	2015-16	16981	Blockage of Government money due to not utilization of 2 Buses	15,200,000
66	BISE, Faisalabad	2015-16	16979	Irregular placement of bank accounts other than Bank of Punjab	95.311 million
67	Principal, Kinnaird College for Women, Lahore	2015-16	15631	Irregular placement of bank account other Bank of Punjab	33,214,137
68	Government Degree College Makhdoom Rasheed, Multan	2014-16	15637	Irregular placement of funds in bank accounts other than Bank of Punjab	698,610
69	Government Degree College for Boys, Taunsa Sharif, D.G. Khan	2014-16	15680	Irregular drawl of salaries Rs.6254271/- due to non verification of degrees of newly appointed gazetted employees	6,254,271

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
70	Government Degree College for Boys, Taunsa Sharif, D.G. Khan	2005-16	15677	Non surrendering of savings	20,452,931
71	Government Degree College for Boys, Taunsa Sharif, D.G. Khan	2005-16	15679	Irregular drawl of salaries Rs.7981392/-due to non verification of degrees of newly appointed non gazetted employees	7,981,392
72	Principal, Zamindar Postgraduate College, Gujrat	2015-16	15657	Blockage of students funds	38,429,883
73	Government Degree College for Women, Taunsa	2006-16	15702	Irregular excess expenditure than budget allocation	7,434,704
74	Government Degree College for Women, Taunsa	2006-16	15703	Irregular drawl of salaries due to non verification of degrees of newly appointed gazetted employees	86,471,111
75	Government Degree College for Women, Taunsa	2006-16	15704	Irregular drawl of salaries due to non verification of degrees of newly appointed non gazetted employees	4,299,444
76	Govt. I.D Janjua Degree College (W), Lalamusa, Gujrat	2014-16	15610	Non-registration of school bus	9.728 million
77	Principal Govt. Degree College, Kallur Kot, Bhakkar	2013-16	15614	Blockage of public money due to non usage of college buses	17,428,000
78	Principal, Kinnaird College for Women, Lahore	2015-16	15627	Excess expenditure incurred than budget allocation	10,810,940
79	Principal, Zamindar Postgraduate College, Gujrat	2015-16	15656	Variation of receipt figure between classified and cash books of funds	6,501,475
80	Government Degree College for Boys, Taunsa Sharif, D.G. Khan	2014-16	15676	Irregular excess expenditure than budget allocation	8,684,798
81	University of Gujrat	2014-15	14031	Unauthorized deduction of subscription of Benevolent / G.P Fund and Group Insurance	4,195,547
82	The Women University Multan	2015-16	16967	Excess payment than technical sanction	374,653

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
83	Lahore College for Women University, Lahore	2015-16	14487	Undue benefit to bank by opening the current accounts instead of PLS accounts/NIDA account/Daily Profit product account resulted into loss/deprived of profit to University	-
84	Govt. M.A.O College, Lahore	2015-16	14373	Non submission of vouched account to Treasury for post audit	12,987,252
85	Govt. Islamia College Civil Line, Lahore.	2014-15	13877	Non submission of vouched account to Treasury for post audit	4,366,412
86	University of Gujrat	2014-15	14017	Non submission of monthly expenditure to Treasury for post audit	227,659,299
87	Principal, Govt. Post Graduate Islamia College, Gujranwala	2012-15	13880	Non verification of sales tax deposit	2,012,234
88	Govt. Post Graduate College for Boys, Khanewal	2012-15	13886	Lapse of funds due to non utilization and non surrendering of savings	21,848,797
89	Govt. College University, Faisalabad	2014-16	14087	Lapse of SDA Fund	9,131,360
90	Govt. Post Graduate College Samanabad, Lahore	2015-16	14320	Non surrendering of unspent balance	4,651,620
91	Principal, Govt. Degree College (Women) Dina Jhelum	2014-16	14322	Inefficient utilization of funds	13,239,480
92	Principal, Govt. Degree College (Women) Dina Jhelum	2004-16	14323	Inefficient utilization of funds	35,897,695
93	Queen Mary College, Lahore	2015-16	14389	Budget grant non utilized / surrendered	42.500 million
94	Director of Education Colleges Lahore Division Lahore	2015-16	14499	Saving of budget grant not surrendered	915,837
95	Director Education (Colleges) Sahiwal	2015-16	14505	Saving of budget grant not surrendered	672,697
96	Director Education (Colleges) Sahiwal	2015-16	14506	Budget grant non utilized / surrendered	10.773 million
97	Director Education (Colleges) Gujranwala	2015-16	14510	Inefficient utilization of funds	1,967,019
98	Secretary, Higher Education, Lahore	2015-16	14511	Lapse of funds out of SDA # 136-non-Development	65,119,600

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
99	Principal, Govt. Post Graduate College for boys, Sahiwal	2015-16	14539	Saving of budget grant not surrendered	2,216,805
100	Principal, Govt. Post Graduate College for Women, Sahiwal	2015-16	14546	Saving of budget grant not surrendered	6,623,722
101	Govt. Degree College for Women, Burewala	2012-15	13692	Un-authorized drawal of tehsil allowance	1,248,000
102	Bahauddin Zakariya University, Multan	2014-15	14429	Wasteful expenditure - Rs.773,150 due to postponement of repair works of roads, non-recovery of LD	773,150
103	BZU, Multan	2014-15	14407	Irregular purchase of transformer Rs. 16,010,340 and loss of Rs. 4,462,540 due to excessive rate	16,010,340
104	Women University, Multan	2014-16	16964	Irregular transfer of share to department	5,011,800
105	BISE Lahore	2014-15	13711	Irregular purchase due to annual procurement plan not derived	99,809,324
106	UET, Texila	2015-16	17186	Irregularity in award of security services contract to Askari Security Services. Unjustified payment of PST out of UET budget instead of deduction from AGL claims-Rs.1,026,870 and unlawful drawal of food charges-Rs. 410,000	7,444,793
107	UET, Texila	2015-16	17194	Non obtaining of 5% Additional performance security	2,538,491
108	UET, Texila	2015-16	17185	Irregular excess expenditure incurred on Janitorial services loss to UET due to award of contract at higher rate-Rs. 1,113,560 and less deduction of PST-Rs. 121,800	4,423,122
109	BISE, Lahore	2014-15	13715	Irregular payment to the Board's employees for purchase of uniform	1.66 million

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
110	GCU, Faisalabad	2014-15	14084	Irregular payment of remuneration fee for evaluation expert of US \$ 300 per evaluation (million of Rupees)	-
111	BISE Sargodha	2015-16	14574	Irregular process of auction of Raddi. Recovery of Rs.522,075	3,480,500
112	BISE Sargodha	2015-16	14578	Irregular purchase of A-3 Paper	5.71 million
113	University of Gujrat	2015-16	15742	Irregular expenditure on janitorial & waste collection services by ignoring the lowest bid	17.99 million
114	UET, Taxila	2015-16	17197	Non recovery of scholarships from absentees scholars	99.13 million
115	Government Postgraduate College for Women, Vehari	2012-15	14045	Loss due to damage of college building	16.48 million
116	Government Allama Iqbal College (W), Sialkot	2014-15	14056	Irregular transfer of college hostel to Government Khawaja Muhammad Safdar Medical College	3.98 million
117	BISE Faisalabad	2015-16	16976	Non recoupment of cash award	13.900 million
118	Government College University Lahore	2014-15	13719	Undue sanction of study leave	3,025,000
119	Government College University Lahore	2014-15	13722	Undue sanction of study leave	680,000
120	Lahore College for Women University Lahore	2015-16	17120	Loss due to non-investment of unapplied income	12.06 million
121	University of Gujrat	2015-16	15744	Un-justified payment of pay and allowances	36,489,000
122	University of Gujrat	2014-15	14022	Un-justified payment of pay and allowances	14,755,327
123	University of Gujrat	2014-15	14028	Un-justified payment of pay and allowances	6,476,778
124	Govt. Post Graduate College (W)Wahdat Colony ,Lahore.	2011-16	14313	Unjustified charging of college funds at higher/lower rate	2,517,748
125	Govt. Murray College ,Sialkot	2015-16	15670	Unjustified charging of college funds at higher/lower rate	1,115,880

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
126	Govt. College Women University Faisalabad	2015-16	15693	Blockage of public funds due to procurements without immediate requirement	2,059,750
127	BISE Gujranwala	2015-16	14386	Blockage of public funds due to procurements without immediate requirement	1,373,190
128	Kinnaird College for Women Lahore	2015-16	15630	Blockage of public funds due to procurements without immediate requirement	829,400
129	UET Taxila	2015-16	17188	Non adjustment of temporary advances	82,435,983
130	University of Sargodha	2014-16	17049	Non adjustment of temporary advances	44,191,527
131	BISE Gujranwala	2015-16	14383	Non adjustment of temporary advances	558,730
132	BZU Multan	2014-15	14410	Non adjustment of temporary advances	9,467,100
133	GCU Faisalabad	2014-15	14089	Non adjustment of temporary advances	8,220,221
134	University of Gujrat	2015-16	15750	Non adjustment of temporary advances	6,559,764
135	BISE Faisalabad	2015-16	16975	Non adjustment of temporary advances	3,740,950
136	Govt. Degree College for Boys Taunsa Sharif ,D. G .Khan	2005-16	15681	Non adjustment of temporary advances	1,619,185
137	Govt. Degree College (W) Burewala	2012-15	13643	Non adjustment of temporary advances	1,570,613
138	University of Education Lahore	2015-16	14338	Non adjustment of temporary advances	674,156
139	Govt. Degree College for Boys Taunsa Sharif ,D. G. Khan	2005-16	15683	Non adjustment of temporary advances	744,972
140	Govt. Degree College for Boys Taunsa Sharif ,D.G. Khan	2005-16	15684	Non adjustment of temporary advances	708,305
141	Govt. Degree College for Boys Taunsa Sharif ,D.G. Khan	2005-16	15685	Non adjustment of temporary advances	618,276
142	Kinnaird College for Women Lahore	2015-16	15621	Non adjustment of temporary advances	616,000
143	Govt. Post Graduate College Jhang	2014-15	14060	Non adjustment of temporary advances	565,930

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
144	Govt. I.D Janjua Degree College (W) Lalamusa Distt. Gujarat	2014-16	15609	Non adjustment of temporary advances	604,588
145	Govt. Murray College Sialkot	2015-16	15668	Un-authorized retention of government receipts	2,901,565
146	Lahore College for Women University Lahore	2015-16	14483	Un-authorized retention of government receipts	747,360
147	Govt. Degree College for Boys Taunsa Sharif ,D.G. Khan	2005-16	15686	Un-authorized retention of government receipts	430,000
148	Bahauddin Zakariya University Multan	2014-15		Unauthorized expenditure without approval of budget	5,276.310 million
149	Govt. P.G. College(W) Sannabad Lahore	2015-16	14319	Irregular expenditure out of Student Funds without approval of College Council	9,002,104
150	Govt. P.G. College Boys Khenewal	2012-15	13885	Irregular expenditure out of Student Funds without approval of College Council	6,556,168
151	Govt. Degree College Women 23- Block Sargodha	2014-16	14674	Irregular expenditure out of Student Funds without approval of College Council	1,507,944
152	BZU-Multan	2014-15	14430	Store of repair & maintenance found short recovery thereof due to weak internal control	203,000
153	Kinnarid College for women Lahore	2015-16	15632	Irregular advertisement through private agencies	200,281
154	Govt.Murray College ,Sialkot	2015-16	15673	Non-collection of rent charges from the Board, University and NTS - Rupees in millions	-
155	Director of Education Colleges Lahore Division Lahore	2015-16	14500	Non maintenance of log books	701,210
156	Govt. Murray College Sialkot	2015-16	15669	Less / Non charging of college funds	1,753,298
157	BISE Faisalabad	2015-16	16970	Non utilization of idle land-loss of million of rupees.	-
158	BISE Faisalabad	2015-16	16969	Loss of million of rupees to Board due to Non allotment/ vacant official residences and non-	-

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				functional of board rest house.	
159	Women University Multan	2015-16	16962	Works not Yet Started even Issuance of Work Orders.	80,702,975
160	Women University Multan	2015-16	16961	Unjustified payment of consultancy charges despite the availability of the Government engineers – Irregular Payments as consultancy and supervision charges	10.528 million
161	BISE Faislabad	2015-16	16960	Non collection of sports fee whereas expenditure incurred on sports activities	4,625,257
162	BZU,Multan	2014-15	14433	Non Forfeiture of security	430,000
163	GDC(W) Shah Rukn-e-alam,Multan	2014-15	14051	Unauthorized occupation of college building for residence	650,000 (Approx.)
164	UET, Taxila	2015-16	17203	Irregular award of contract of cafeteria & shops on fixed rent instead of open auction	-
165	UET, Taxila	2015-16	17198	Non Utilization of Merit Based & Need Based Scholarships	110,698,016
166	UET, Taxila	2015-16	17181	Provision of Electricity, Gas & Water from bulk supply resulting loss to UET due to collection of charges at lesser rates than purchased	7,788,758
167	Govt. Institute of Commerce Samnabad Lahore	2012-15	13727	Non-refund of unspent cash balances of non-salary budget into government treasury	384,426
168	BISE, Rawalpindi	2015-16	15726	Non-compliance of the NAB directives for execution of agreement	799.40 million
169	University of Gujrat	2014-15	14018	Loss to University due to non clearance of Cheque by the bank of Punjab -	113.40 million
170	Government College of Commerce, Allama Iqbal Town, Lahore	2012-16	15712	Non-production of Reconciled Expenditure Statements	39.27 million

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
171	BZU, Multan	2014-15	14402	Irregular expenditure over & above then the provision of PC-1	35.25 million
172	Government College for Women, Ghulam Muhammad Abad, Faisalabad	2015-16	14582	Irregular expenditure under head payment to other services rendered without recovery of GST on services and income tax	10,633,433
173	Government Degree College, Kallur Kot, Bhakkar	2013-16	15613	Irregular expenditure under head payment to other services rendered without recovery of GST on services and income tax	10,060,915
174	Government Degree College, Darya Khan, Bhakkar	2013-16	15616	Irregular expenditure under head payment to other services rendered without recovery of GST on services and income tax	6,730,116
175	Government Degree College, Digkot, Faisalabad	2013-16	14581	Irregular expenditure under head payment to other services rendered without recovery of GST on services and income tax	6,709,949
176	Government Millat Degree College, GM Abad, Faisalabad	2015-16	15732	Irregular expenditure under head payment to other services rendered without recovery of GST on services and income tax	873,837
177	BZU, Multan	2014-15	14434	Irregular drawal of remuneration by Prof. Dr. M. Ishaq Fani	26.97 million
178	UET, Taxila	2015-16	15719	Payment of remuneration charges of UET Taxila for teaching of postgraduate classes	25.83 million
179	University of Gujrat	2015-16	15757	Irregular expenditure incurred out of receipt account	17.72 million
180	BISE, Rawalpindi	2015-16	15729	Non-recovery of dues of prize distribution ceremonies	14.15 million
181	University of Education, Lahore	2015-16	14339	Non return of undisbursed amount of scholarship	8,580,500
182	Government Degree College, Darya Khan Bhakkar	2013-16	15615	Blockage of public money due to non usage of college bus	9.73 million

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
183	Government College of Commerce, Allama Iqbal Town, Lahore	2012-16	15714	Irregular payment of salary due to shifting of headquarter	7.73 million
184	Government College of Commerce, Allama Iqbal Town, Lahore	2012-16	15713	Non-maintenance of classified cash abstract and separate cashbook/bank account for each student fund against collection	6.91 million
185	University of Education, Lahore	2015-16	14347	Irregular construction of work without brick test reports	5.50 million
186	University of Gujrat	2015-16	15736	Non treated/lapse of security deposits in to university funds	5.46 million
187	Government College Township, Lahore	2014-15	14066	Payment to 2 nd shift without any approved formula	2,329,527
188	Government Degree College, China Scheme Shalimar Town, Lahore	2013-15	13726	Payment to 2 nd shift without any approved formula	1,124,086
189	APWA College for Women, Lahore	2014-16	14549	Non auction of unserviceable store articles and vehicle	2,000,000
190	Government Degree College (W), Attock	2012-15	14050	Irregular payment to computer centre contractor	2.03 million
191	University of Education, Lahore	2015-16	14340	Irregular deposit of benevolent fund amount in a private bank	1.84 million
192	Government Millat Degree College, Faisalabad	2013-15	14064	Loss due to non-occupying Govt. residences	1.81 million
193	Government Postgraduate Islamia College, Gujranwala	2012-15	13725	Loss to Govt. due to irregular rent out of college canteen / shops on cheapest rates	1.63 million (Approx)
194	University of Sargodha	2015-16	17069	Irregular opening of UBL -	1.57 million
195	University of Gujrat	2015-16	15739	Un-due financial benefit to contractor due to non-obtaining of performance security	1.34 million
196	Government College of Commerce, Allama Iqbal Town, Lahore	2012-16	15718	Irregular expenditure out of Student Funds	1.23 million
197	Secretary Higher Education, Lahore	2015-16	14514	Extra ordinary excess expenditure on repair of vehicles	1.01 million

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
198	Government Postgraduate College (W) Satellite Town, Gujranwala	2015-16	14364	Non-collection of rent charges from the Board and University	1,000,000
199	Government Postgraduate College for Boys, Khanewal	2012-15	13887	Non-collection of rent charges from the Board and University	-
200	Government College for Women, Gulberg, Lahore	2015-16	17118	Irregular deduction of withholding tax on profit transferred by bank -	515,518
201	Government Degree College for Boys, Taunsa Sharif, DG Khan	2005-16	15688	Irregular expenditure out of Cycle / Motorcycle Parking Fund	353,539
202	University of Gujrat	2015-16	15737	Irregular payment of low power factor penalty to GEPCO	274,816
203	University of Education, Lahore	2015-16	14335	Irregular/ Non Auction of Canteen (Faisalabad Campus)	268,000
204	Government College Women University, Faisalabad	2015-16	15692	Non transparent / Doubtful Purchases	209,895
205	Government Degree College, Darya Khan Bhakkar	2013-16	15618	Irregular expenditure on purchase of books	200,637
206	Government Degree College, Darya Khan Bhakkar	2013-16	15620	Doubtful payment of POL of bus	139,507
207	Government Postgraduate Islamia College, Gujranwala	2012-15	13724	Loss to Govt. due to illegal occupation of official residences and college land valuing billions of rupees	-
208	Government Post Graduate College, Bahawalpur	2014-15	13876	Loss to Government due to illegal encroachment of 2 Kanal Commercial Land valuing of millions of rupees.	-
209	BISE, Sargodha	2015-16	14579	Un-authorized payment of remuneration to Board Members	445,000
210	Director of Education Colleges, Lahore	2015-16	14498	Unjustified payment of broadband and special facility charges from telephone bills recovery thereof	92,400
211	Government Municipal Degree College, Faisalabad	2014-15	13689	Non-vacation of illegal occupation of college land & construction of shops	-

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
212	BZU Multan	2014-15	14437	Irregular expenditure Rs.180.56 million due to accord of Admn. Approval by Vice Chancellor instead of Campus Construction Committee	180.56million
213	BZU Multan	2014-15	14409	Irregular payment Rs. 9.11 million due to missing of NS (non standardized/extra items)-Rs.1.74 million	1.74 million
214	University of Gujrat	2015-16	15738	Purchases were made without advertising on PPRA Website	1,422,720
215	Bahauddin Zakariya University, Multan	2014-15	14445	Irregular accord of admn. Approvals	65 million
216	Bahauddin Zakariya University, Multan	2014-15	17103	Irregular expenditure- Rs.10.28 million due to non- acceptance of approved specifications of WAPDA for HT Electric Panels (Sub-Station) being defective TSE & admin approval and loss to university account	423,776
217	Lahore College for Women University Lahore	2015-16	14481	Irregular re-employment of retired employees	3,600,000
218	BISE Gujranwala	2015-16	14369	Irregular re-employment of retired employees	2,121,264
219	The Women University Multan	2014-16	14526	Irregular re-employment of retired employees	0
220	Govt. College University, Faisalabad.	2014-15	14082	Incorrect application of Rates	691,921
221	Government Post graduate College (B) Khanewal	2012-15	13881	Un-authorized appointment of CTIs.	240,000
222	Government Ayesha Degree College (W) Lahore	2014-15	13959	Illegal encroachment of college land	-
223	University of Gujrat	2014-15	14023	Irregular hiring of buses	13,595,000
224	University of Gujrat	2014-15	14025	Irregular expenditure due to misclassification	10,135,900
225	University of Gujrat	2014-15	14027	Unjustified drawl of Adhoc allowance	7,707,696
226	University of Gujrat	2014-15	14043	Irregular purchase of taxable goods	19,015

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
227	Government College (W) Karkhana Bazar, Faisalabad	2014-15	14058	Non execution of canteen contract	1,358,500
228	GCU, Faisalabad	2014-15	14081	Irregular commencement of classes	-
229	University of Education, Lahore	2015-16	14345	Non action of unserviceable items	538,300
230	Government Postgraduate College (W) Vehari	2015-16	14371	Irregular payment to CTIs.	3,687,097
231	BISE, Gujranwala	2015-16	14388	Irregular drawl of pay and allowances	261,730
232	BZU, Multan	2014-15	14406	Irregular expenditure due to non refund of BZU project account	17,370,692
233	BZU, Multan	2014-15	14417	Irregular expenditure beyond the provision of PC-I split up the indent	4,132,593
234	BZU, Multan	2014-15	14428	Irregular hiring of buses	17,561,798
235	BZU, Multan	2014-15	14435	Misappropriation of funds	571,500
236	Lahore College for Women University, Lahore	2015-16	14482	Irregular upgradation of posts	-
237	Lahore College for Women University, Lahore	2015-16	14490	Non recovery of scholarship expenditure	16,707,000
238	Director Education (Colleges), Gujranwala	2015-16	14509	Un-authorized payment due to purchase of goods from incorrect head of account	413,549
239	Secretary HED, Lahore	2015-16	14515	Irregular expenditure due to splitting the indent	1,715,529
240	Women University, Multan	2014-16	14516	Irregular transfer of funds	5,011,800
241	Women University, Multan	2014-16	14519	Misclassification of expenditure	2,891,000
242	Government Postgraduate College Satellite town Gujranwala	2015-16	14547	Misclassification of expenditure on payment to CTIs.	14,181,395
243	Director Education (Colleges), Sargodha	2015-16	14552	Irregular expenditure by deviating from PC-I	33,354,000
244	Director Education (Colleges), Multan	2014-16	14569	Wasteful expenditure on purchase of M&E, IT Eqpt and F&F	8,836,329
245	Government ID Janjwa Degree College (W)	2014-16	15607	Misclassification of expenditure	4,189,611

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Lalamusa, Gujrat				
246	Government Postgraduate college (W) Shadbagh, Lahore	2015-16	15648	Irregular payment to CTIs.	2,430,805
247	Government Zamindar Postgraduate college, Gujrat	2015-16	15651	Irregular payment to CTIs.	1,351,065
248	Government Murray College, Sialkot	2015-16	15666	Irregular payment of pay and allowances of three head clerks against 2 sanctioned posts	1,599,440
249	Government Degree College Tounsa	2006-16	15701	Undue retention of govt. money	354,420
250	University of Gujrat	2015-16	15725	Un-authorized transfer of university receipt account	564,888
251	Lawrence College Ghora Gali	2015-16	16528	Loss due to non encashment of performance security	2,489,000
252	Government Islamia Postgraduate college, Sangla Hill	2007-16	16911	Irregular expenditure of salary of employee appointed un lawfully	3,463,209
253	BZU Multan	2014-15	16950	Establishment of sub campus Lahore, under public private partnership	-
254	BZU Multan	2014-15	16959	Non approval of fee structure	-
255	University of Sargodha	2015-16	17062	Irregular award of courier service contract	3,114,273
256	University of Sargodha	2015-16	17064	Loss to university due to award of contract at lower rates	2,955,750
257	BZU Multan	2014-15	17100	Irregular transfer of funds from HEC funds project without approval of HEC and non refund of amount into relevant account	--
258	UET Taxila	2015-16	17199	Payment of remuneration charges for teaching of Postgraduate classes	25,830,004
259	UET Taxila	2015-16	17200	Irregular purchase of Machinery & Equipment in violation of PPRA Rules	57,433,785
260	UET Taxila	2015-16	17201	Irregular appointment of Asstt. Professor in violation of rules	1,200,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
261	Govt. College of Science Wahdat Road, Lahore	2013-15	1	Non surrendering of saving of budget grant.	486,139,299
262	Govt. College of Science Wahdat Road, Lahore	2013-15	3	Irregular expenditure of Rs.35527552 incurred in excess of budget grant.	35,527,552
263	Govt. College of Science Wahdat Road, Lahore	2013-15	6	Non submission of monthly accounts of expenditure to treasury for post audit Rs.17129376	17,129,376
264	Govt. College of Science Wahdat Road, Lahore	2013-15	48	Non return of library and fine thereof Rs.2299449/- by teacher and students.	229,449
265	Govt. College of Science Wahdat Road, Lahore	2013-15	49	Non deduction of conveyance allowance during leave period Rs.218270	218,270
266	Govt. College of Science Wahdat Road, Lahore	2013-15	54	Non auction of used mobil Oil	105,000
267	Govt. College of Science Wahdat Road, Lahore	2013-15	55	Non deduction of 5% house rent recovery	91,508
268	The Women University, Multan	2014-16	5	Unlawful drawal of advance increment	618,670
269	The Women University, Multan	2014-16	17	Recovery of loss on account of drawal of conveyance allowance - Rs.115000/-	115,000
270	The Women University, Multan	2014-16	16	Non deduction of benevolent fund Rs.150715/-	150,715
271	The Women University, Multan	2014-16	12	Irregular expenditure due to splitting and violation of tendering process for Rs.489960/-	489,960
272	The Women University, Multan	2014-16	20	Non maintenance of a unified university fund irregularity thereof.	0
273	The Women University, Multan	2014-16	13	Irregular appointment on the post of Deputy Registrar Rs.713628/-	713,628
274	The Women University, Multan	2014-16	3	Un-lawful payment on providing Anti Termite Treatment on defective specification amounting to Rs.4709045/-	479,045
275	The Women University, Multan	2014-16	19	Irregular drawl of conveyance allowance by Assistant Register	176,433

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				Rs.176443/-	
276	Principal, Government College for Women, Gulshan Colony, Faisalabad	2014-16	9	Non adjustment of loans Rs.193925/-	193,924
277	Principal, Government College for Women, Gulshan Colony, Faisalabad	2014-16	10	Irregular purchase were made without observing PPRA Rules Rs.177830/-	177,830
278	Principal, Government College for Women, Gulshan Colony, Faisalabad	2014-16	1	Irregular expenditure over and above allocation Rs.5319863/-	5,319,863
279	Principal, Government College for Women, Gulshan Colony, Faisalabad	2014-16	8	Non recovery of outstanding amount against ex-principal Rs.216762/-	216,762
280	Principal, Government College for Women, Gulshan Colony, Faisalabad	2014-16	3	Non utilization of student funds Rs.3116179/-	3,116,179
281	Principal, Government College for Women, Gulshan Colony, Faisalabad	2014-16	4	Saving of budget grant non surrendered Rs.2500319/-	2,500,319
282	Principal, Government College for Women, Digkot, Faisalabad	2013-16	2	Loss of public money due to non occupation of government accommodations expenditure incurred.	13,621,768
283	Principal, Government College for Women, Digkot, Faisalabad	2013-16	5	Irregular expenditure over and above allocation Rs.916715/-	916,715
284	Principal, Government College for Women, Ghulam Muhammad Abad, Faisalabad	2012-16	13	Irregular expenditure on purchase of generator Rs.134101/-	134,101
285	Principal, Government College for Women, Ghulam Muhammad Abad, Faisalabad	2012-16	12	Non deduction of PST on services Rs.211415/-	211,415
286	Principal, Government College for Women, Ghulam Muhammad Abad, Faisalabad	2012-16	8	Irregular expenditure on purchase of IT equipment Rs.598907/-	598,907
287	Principal, Government College for Women,	2012-16	7	Non adjustment of loans Rs.1099334/-	1,099,334

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Ghulam Muhammad Abad, Faisalabad				
288	Principal, Government College for Women, Ghulam Muhammad Abad, Faisalabad	2012-16	5	Irregular expenditure over and above allocation Rs.2568733/-	2,568,733
289	Principal, Government College for Women, Ghulam Muhammad Abad, Faisalabad	2012-16	3	Non utilization of student funds Rs.5731487/-	5,731,487
290	Principal, Government College for Women, Ghulam Muhammad Abad, Faisalabad	2012-16	1	Saving of budget grant not surrendered Rs.19474037/-	19,474,037
291	Principal, Government College for Women, Ghulam Muhammad Abad, Faisalabad	2012-16	10	Non deduction of income tax Rs.169293/-	169,293
292	Principal, Government College for Women, Ghulam Muhammad Abad, Faisalabad	2012-16	9	Irregular expenditure on printing of magazine without observing PPRA Rules Rs.598800/-	598,800
293	Principal, Government College for Women, Ghulam Muhammad Abad, Faisalabad	2015-16	1	Irregular expenditure over and above allocation Rs.3,974,144/-	3,974,144
294	Principal, Government College for Women, Ghulam Muhammad Abad, Faisalabad	2015-16	2	Non utilization of student funds Rs.1635629/-	1,635,629
295	Principal, Government College for Women, Ghulam Muhammad Abad, Faisalabad	2015-16	3	Saving of budget grant not surrendered Rs.1594653/-	1,594,653
296	Principal, Government College for Women, Ghulam Muhammad Abad, Faisalabad	2015-16	5	Irregular expenditure on purchase of computer without observing PPRA Rules Rs.262,080/-	262,080
297	Principal, Government College for Women, Ghulam Muhammad Abad, Faisalabad	2015-16	6	Overpayment of pay & allowances Rs.144554/-	144,554
298	Govt. College Women University, Faisalabad	2015-16	5	Revenue less generated than approved budget estimates of income Rs.58.522	58,220,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
299	Govt. College Women University, Faisalabad	2015-16	11	Non adjustment of temporary advances Rs.2559695/-	2,559,695
300	Govt. College Women University, Faisalabad	2015-16	16	Non functional of ORIC in University since long resulted loss to research work	0
301	Govt. College Women University, Faisalabad	2015-16	18	Unjustified profit earned on sale of prospectus on higher rates Rs.2500000/-	2,500,000
302	Board of Intermediate and Secondary Education (BISE) Rawalpindi	2015-16	7	Non adjustment of advances Rs.13499190/-	13,499,190
303	Government College of Commerce, Hunza Block, Allama Iqbal Town, Lahore.	2012-16	1	Lapse of budget Rs.11921120/-	11,921,120
304	Government College of Commerce, Hunza Block, Allama Iqbal Town, Lahore.	2012-16	2	Irregular expenditure on payment of utility bills out of pupil/student funds Rs.5406887/-	456,887
305	Government College of Commerce, Hunza Block, Allama Iqbal Town, Lahore.	2012-16	6	Irregular and uneconomical expenditure on repair & renovation of classroom Rs.124781 and recovery of Income Tax Rs.12478.	12,478
306	Government College of Commerce, Hunza Block, Allama Iqbal Town, Lahore.	2012-16	14	Irregular expenditure over and above allocation Rs.299508/-	299,508
307	Government College of Commerce, Hunza Block, Allama Iqbal Town, Lahore.	2012-16	15	Non-auction of unserviceable articles estimated auction value Rs.132730/-	132,730
308	Government College of Commerce, Hunza Block, Allama Iqbal Town, Lahore.	2012-16	16	Loss due to non-auction of canteen approximate loss of Rs.200000/-	200,000
309	Post Graduate College for Women Satellite Town, Rawalpindi	2013-16	1	Non-utilization of profit on library security fund Rs.1091196/-	1,091,196
310	Post Graduate College for Women Satellite Town, Rawalpindi	2013-16	2	Irregular expenditure out of student fund Rs.1663800/-	1,663,800
311	Post Graduate College for Women Satellite Town, Rawalpindi	2013-16	3	Non-reimbursement of loan into student funds Rs.1197685/-	1,197,685

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
312	Post Graduate College for Women Satellite Town, Rawalpindi	2013-16	4	Irregular purchase of furniture and equipment from lapsed library security funds Rs.711993/-	711,993
313	Post Graduate College for Women Satellite Town, Rawalpindi	2013-16	5	Non deduction of late delivery charges from the suppliers Rs.130630/-	130,630
314	Fatima Jinnah Women University, Rawalpindi	2015-46	7	Irregular expenditure of purchase without procurement planning Rs.26.299 million	26.99 million
315	Fatima Jinnah Women University, Rawalpindi	2015-46	12	Irregular appointment on contract basis after the age of superannuation and payment of salaries.	1.500 million
316	Fatima Jinnah Women University, Rawalpindi	2015-46	16	Non recovery of stamp duty	52,214
317	Fatima Jinnah Women University, Rawalpindi	2015-46	20	Irregular purchase of degree folders for convocation.	350,000
318	Kinnaird College for Women, Lahore.	2015-46	4	Irregular / unjustified expenditure out of student / college funds without approval of college council	15,253,589
319	Kinnaird College for Women, Lahore.	2015-46	5	Irregular Drawal of double pay / overtime allowance and conveyance allowance without approval from Board, recovery thereof.	364,080
320	Kinnaird College for Women, Lahore.	2015-46	6	Non production of record, likely misappropriation of million rupees in student bus collection account.	0
321	Kinnaird College for Women, Lahore.	2015-46	7	Unlawful/unjustified expenditure incurred on installation of sheds at various gates of college.	174,750
322	Kinnaird College for Women, Lahore.	2015-46	14	Fire broken out at Kinnaird's Library, loss of rupees in million.	0
323	Kinnaird College for Women, Lahore.	2015-46	19	Refund of fee to the students against the policy	80,200
324	University of Sargodha	2015-16	1	Non production of vouched accounts of funds cash book	1,829,429,051

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
325	University of Sargodha	2015-16	3	Non maintaining of SDA cash books and pass books	16,983,693
326	University of Sargodha	2015-16	4	Non submission of monthly vouched accounts to DAO	166,913,135
327	University of Sargodha	2015-16	5	Non reconciliation of SDA expenditure figure with DAO concerned	0
328	University of Sargodha	2015-16	10	Deposit of contractual amount not shown	30,607,351
329	University of Sargodha	2015-16	23	Un justified extension in contract period without performance report	4,092,864
330	University of Sargodha	2015-16	27	Non surrendering of saving	2,923,828
331	University of Sargodha	2015-16	28	Non collection of security before award of contracts Rs.2489601 Recovery of Rs.248960 thereof	248,960
332	University of Sargodha	2015-16	31	Loss to university due to non maintaining of power factor	1,847,922
333	University of Sargodha	2015-16	38	Irregular payment of Anesthesia allowance	840,000
334	University of Sargodha	2015-16	39	Non auction of self cultivated wheat	786,500
335	University of Sargodha	2015-16	41	Un-justified consumption of POL without tour programmes	494,130
336	University of Sargodha	2015-16	43	Loss due to purchase of POL on excess rates	413,244
337	University of Sargodha	2015-16	44	Loss to govt. due to non levy of stamp duty	408,206
338	University of Sargodha	2015-16	45	Irregular expenditure on entertainment	390,000
339	University of Sargodha	2015-16	42	Irregular payment of conveyance and entertainment allowance	427,000
340	University of Sargodha	2015-16	46	Irregular payment of conveyance to officers provided with vehicle	360,000
341	University of Sargodha	2015-16	47	Non-disposal of used mobile oil	310,968
342	University of Sargodha	2015-16	48	Non deduction of house rent allowance	279,504

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
343	University of Sargodha	2015-16	49	Non-recovery outstanding fees from the students	234,400
344	University of Sargodha	2015-16	50	Loss to university due to award of contract of canteen (SMC) at lower rates	210,600
345	University of Sargodha	2015-16	51	Irregular payment of share to VC of UMDC income	200,000
346	University of Sargodha	2015-16	52	Loss to university due to award of contract of canteen (SMC) at lower rates	156,000
347	University of Sargodha	2015-16	53	Non deposit of professional tax to Excise & Taxation Department	124,000
348	University of Sargodha	2015-16	54	Irregular payment of wages in kind	98,325
349	University of Sargodha	2015-16	55	Irregular appointment of acting Vice Chancellor	0
350	University of Sargodha	2015-16	72	Non production of inquiry report against Mr. M.Bashir, Ex-Chairman	0
351	Board of Intermediate and Secondary Education (BISE) Faisalabad	2015-16	3	Irregular payment of Income Tax and general sales tax to inland revenue without obtaining computerized payment receipt	44,985,266
352	Board of Intermediate and Secondary Education (BISE) Faisalabad	2015-16	5	Vouched accounts not obtained	18.929 million
353	Board of Intermediate and Secondary Education (BISE) Faisalabad	2015-16	8	Non auction of raddi of newspapers, answer sheets, unserviceable parts of machinery and equipment and used mobile oil	12,328,350
354	Board of Intermediate and Secondary Education (BISE) Faisalabad	2015-16	9	Deficit in current expenditure	9.046 million
355	Board of Intermediate and Secondary Education (BISE) Faisalabad	2015-16	10	Non finalization / decision of pending court cases recovery involve	8,443,564
356	Board of Intermediate and Secondary Education (BISE) Faisalabad	2015-16	13	Non completion of fiber glass shed for motor cycle / car stand	2,525,094

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
357	Board of Intermediate and Secondary Education (BISE) Faisalabad	2015-16	14	Non verification of treasury challans	1,412,270
358	Board of Intermediate and Secondary Education (BISE) Faisalabad	2015-16	17	Non auction of canteen and motor cycle stand as per PPRA rules	798,000
359	Board of Intermediate and Secondary Education (BISE) Faisalabad	2015-16	18	Irregular payment to PBCC	610,074
360	Board of Intermediate and Secondary Education (BISE) Faisalabad	2015-16	19	Irregular payment of inspection fee to Board Members	605,800
361	Board of Intermediate and Secondary Education (BISE) Faisalabad	2015-16	20	Unjustified transfer of newly purchased computer to NIFT	600,000
362	Board of Intermediate and Secondary Education (BISE) Faisalabad	2015-16	21	Un justified / irregular transfer of vehicle No.FDJ-222	500,000
363	Board of Intermediate and Secondary Education (BISE) Faisalabad	2015-16	24	Unjustified payment of Broadband, EVO, Special facility charges and value added service from PTCL and NTC Bill	284,868
364	Board of Intermediate and Secondary Education (BISE) Faisalabad	2015-16	25	Loss of Rs.284140 on account of profit due to opening of current account instead of PLS Saving account.	284,140
365	Board of Intermediate and Secondary Education (BISE) Faisalabad	2015-16	26	Irregular payment to Board Members	283,000
366	Board of Intermediate and Secondary Education (BISE) Faisalabad	2015-16	27	Non collection of annual inspection fee of permanent affiliated private institutes	276,000
367	Board of Intermediate and Secondary Education (BISE) Faisalabad	2015-16	30	Un-authorized appointments on daily wages basis expenditure involved millions of rupees.	0
368	Queen Mary College, Lahore	2015-16	1	Non utilization of student funds	115,449,791
369	Queen Mary College, Lahore	2015-16	3	Non adjustment of loans	32,000,000
370	Queen Mary College, Lahore	2015-16	4	Vouched accounts not obtained	8,824,848
371	Queen Mary College, Lahore	2015-16	6	Non verification of treasury challans	1,681,475

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
372	Queen Mary College, Lahore	2015-16	8	Non disbursement of merit scholarship cheque due to non credited from Director Colleges, Lahore.	195,480
373	Queen Mary College, Lahore	2015-16	9	Loss of Rs.170798 due to excess printing of prospectus	170,798
374	Govt. Islamia College Civil Line, Lahore	2015-16	8	Non submission of vouched account to Treasury for post audit	7,003,330
375	Govt. Post Graduate College (W) Shad Bagh, Lahore	2015-16	11	Non production of vouched account	144,000
376	Govt. MAO College, Lahore	2015-16	1	Irregular retention of govt. receipts	311,052
377	Govt. MAO College, Lahore	2015-16	2	Irregular printing of inter prospectus without tender	208,000
378	Govt. MAO College, Lahore	2015-16	3	Irregular printing of BS prospectus without tender	235,200
379	Govt. MAO College, Lahore	2015-16	4	Unauthorized payment on account of social security benefit	158,400
380	Govt. MAO College, Lahore	2015-16	7	Loss to the government due to non-auction of canteen	200,000
381	University of Education Lahore.	2015-16	3	Recovery on account of 5% house rent	132,519
382	University of Education Lahore.	2015-16	7	Loss to University due to excess printing of prospectus	441,974
383	University of Education Lahore.	2015-16	11	Irregular purchase under head A03903	187,715
384	University of Education Lahore.	2015-16	21	Non reconciliation of expenditure with University	4,629,412
385	Government Post Graduate College Samanabad, Lahore	2015-16	6	Recovery on account of conveyance allowance during earned leave	111,333
386	Government Post Graduate College Samanabad, Lahore	2015-16	9	Unauthorized / irregular payment of entertainment and conveyance allowance	386,352
387	Government Post Graduate College Samanabad, Lahore	2015-16	10	Non utilization of college students funds	28,549,982
388	Govt. Degree College (W), 23 Block, Sargodha	2014-16	2	Irregular appointment of CTIs	480,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
389	Govt. Degree College (W), 23 Block, Sargodha	2014-16	3	Unjustified appointment of CTIs	960,000
390	Govt. Degree College (W), 23 Block, Sargodha	2014-16	6	Irregular purchase of CCTV Cameras without obtaining competitive rates	93,013
391	Govt. Degree College Sarai Alamgir, Gujrat	2006-16	2	Irregular mode of payment	2,811,294
392	Govt. Degree College Sarai Alamgir, Gujrat	2006-16	3	Irregular drawl without sanction and expenditure	185,226
393	Govt. Degree College Sarai Alamgir, Gujrat	2006-16	4	Irregular drawl and incurred expenditure without provision of rules	149,020
394	Govt. Fatima Jinnah Degree College, Multan	2013-16	1	Unjustified charging of college funds at lower rates	386,694
395	Govt. Fatima Jinnah Degree College, Multan	2013-16	2	Non submission of adjustment account of loans drawn out of student funds worth	197,195
396	Govt. Fatima Jinnah Degree College, Multan	2013-16	3	Misclassified expenditure on payment of CTIs	1,870,812
397	Principal, Govt. APWA College for Women, Lahore.	2014-16	3	Non-adjustment of outstanding advances drawn out of lapsed library security fund.	0
398	Principal, Govt. APWA College for Women, Lahore.	2014-16	4	Irregular / unauthorized payment of SSB allowance	179,648
399	Principal, Govt. APWA College for Women, Lahore.	2014-16	5	Irregular/unjustified expenditure out of student funds without college committee approval	875,292
400	Principal, Govt. APWA College for Women, Lahore.	2014-16	6	Irregular / unauthorized drawl of remuneration out of 2nd shift, recovery thereof	129,286
401	Principal, Govt. APWA College for Women, Lahore.	2014-16	7	Variation of figures in cash book and bank statements of 2nd shift account	59,640
402	Principal, Govt. APWA College for Women, Lahore.	2014-16	8	Non deduction of income tax	54,263
403	Govt. College Township, Lahore.	2015-16	3	Irregular expenditure out of student funds without approval of college council	2,479,819

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
404	Govt. College Township, Lahore.	2015-16	5	Irregular award of contracts without advertisement at PPRA Website Rs.429572 - - Non deduction of advance income tax Rs.42957	42957
405					
406	Govt. College Township, Lahore.	2015-16	13	Irregular excess expenditure than budget allocation	20,176,906
407	Principal Govt. College for Women, Digkot, Faisalabad	2013-16	1	Saving of budget grant not surrendered	14,973,352
408	Principal Govt. College for Women, Digkot, Faisalabad	2013-16	4	Non utilization of student fund	1,834,496
409	Principal Govt. College for Women, Digkot, Faisalabad	2013-16	6	Non printing and distribution of college magazine	107,212
410	Bahaudding Zakariya University Multan	2014-15	4	Deficit in recurring Budget	692.222 million
411	Bahaudding Zakariya University Multan	2014-15	6	Non-adjustment of outstanding advances – Rs.302,798,88/-	30,279,888
412	Bahaudding Zakariya University Multan	2014-15	28	Irregular award of repair & maintenance works through negotiated/discount price Rs.13,613,144	13,613,144
413	Bahaudding Zakariya University Multan	2014-15	35	Non deposit of Pension Contribution Fund - Rs.7,930,421/-	7,930,421
414	Bahaudding Zakariya University Multan	2014-15	45	Payment of Salary without having budget from the HEC - Rs. 2,170,456/-	2,170,456
415	Bahaudding Zakariya University Multan	2014-15	50	Irregular deduction of withholding tax from B.Z.U. Profit Rs. 1739836/-	1,739,836
416	Bahaudding Zakariya University Multan	2014-15	53	Irregular expenditure Rs.44,534 on account of AIR Ticket and non production of record Rs.1,488,348	1,488,348
417	Bahaudding Zakariya University Multan	2014-15	58	Non Production of stock register of Maintenance Wing for verification of stock entries of material valuing Rs.22180536/-	22,180,536

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
418	Bahaudding Zakariya University Multan	2014-15	63	Unauthorized drawl of amount due to non-maintaining of joint bank account – in million of rupees	0
419	Bahaudding Zakariya University Multan	2014-15	64	Non posting of Officer at BZU Sub-Campus Lahore (in million of rupees)	0
420	Bahaudding Zakariya University Multan	2014-15	65	Post and external Audit of the accounts of Sub-Campus Lahore not conducted (in million of rupees)	0
421	Bahaudding Zakariya University Multan	2014-15	68	Excess consumption of POL of Rs.726,600 /-	726,600
422	Bahaudding Zakariya University Multan	2014-15	69	Non-auction of Hostel Messes, Non-execution of Contract agreements, Non-recovery of lease money and utilities	729,850
423	Bahaudding Zakariya University Multan	2014-15	71	Non deposit of cost of prospectus Rs.729,850/-	729,850
424	Bahaudding Zakariya University Multan	2014-15	72	Non Deposit of income Tax-Rs.672,515/-	672,515
425	Bahaudding Zakariya University Multan	2014-15	74	Irregular payment of salaries to Malik Munir Hussain, Ex-Registrar during the absent period – Rs. 617,945/-	617,945
426	Bahaudding Zakariya University Multan	2014-15	76	Irregular payment of salaries to Prof. Dr. M. Ishaq Fani during absent period – Rs. 548,232/-	548,232
427	Bahaudding Zakariya University Multan	2014-15	77	Non-deposit of advance income tax on auction money	0
428	Bahaudding Zakariya University Multan	2014-15	79	Less / Non Deposit of Tuition Fee Rs.378,500/- (Distance Education Learning)	378,500
429	Bahaudding Zakariya University Multan	2014-15	82	Irregular appointments made during the period 2014-15 – (Million of rupees)	0

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
430	Bahaudding Zakariya University Multan	2014-15	86	Overpayment of Rs.46000 approx due to non deduction of dismantling material recovery thereof	0
431	Bahaudding Zakariya University Multan	2014-15	87	Loss due to mortality of Birds and animals – Lacs of rupees	0
432	Director of Education (Colleges) Lahore Division, Lahore	2015-16	2	Irregular expenditure over and above budget allocation Rs.2,863,088.	2,863,088
433	Director of Education (Colleges) Lahore Division, Lahore	2015-16	3	Non reconciliation of merit scholarship with bank Rs. 1,950,400.	1,950,400
434	Director of Education (Colleges) Lahore Division, Lahore	2015-16	4	Non disbursement of merit scholarship Rs. 1,724,400.	1,724,400
435	Director of Education (Colleges) Lahore Division, Lahore	2015-16	8	Irregular expenditure Rs.524,858 on account of stationary.	524,858
436	Director of Education (Colleges) Lahore Division, Lahore	2015-16	9	Irregular expenditure in different heads of account - Rs.380,554.	380,554
437	Director of Education (Colleges) Lahore Division, Lahore	2015-16	10	Expenditure on account of electricity bills through loan Rs.341,265	341,265
438	Director of Education (Colleges) Lahore Division, Lahore	2015-16	11	Irregular payment on account of telephone charges-Rs.111,362.	111,362
439	Director of Education (Colleges) Lahore Division, Lahore	2015-16	12	Non maintenance of account of service stamps Rs.104,948.	104,948
440	Director Colleges Sargodha	2015-16	2	Irregular expenditure on pending liabilities	1,427,248
441	Director Colleges Sargodha	2015-16	3	Irregular shifting of headquarter	0
442	Board of Intermediate & Secondary Education, Sargodha	2015-16	2	Loss to Board due to investment made on shorter span	401,380
443	Board of Intermediate & Secondary Education, Sargodha	2015-16	4	Loss to Board due to auction of Raddi at lesser rate	361,179
444	Board of Intermediate & Secondary Education, Sargodha	2015-16	7	Non deduction of income tax while making payment to the firm	590,625
445	Board of Intermediate & Secondary Education, Sargodha	2015-16	8	Irregular purchase of Secondary School Certificates	14,917,500

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
446	Board of Intermediate & Secondary Education, Sargodha	2015-16	11	Non adjustment of temporary advances	1,344,932
447	Board of Intermediate & Secondary Education, Sargodha	2015-16	13	Non recovery of less deposited / late fee from private students	4,307,415
448	Board of Intermediate & Secondary Education, Sargodha	2015-16	15	Non imposition of late delivery charges	345,080
449	Board of Intermediate & Secondary Education, Sargodha	2015-16	16	Un-authorized fixing of rent of Bank Building Recovery	644,000
450	BISE, Gujranwala	2015-16	7	Non deduction of income tax on cash award valuing Rs.217,500	217,500
451	BISE, Gujranwala	2015-16	9	Irregular Shifting of Headquarter – Rs. 4,077,826	4,077,826
452	BISE, Gujranwala	2015-16	10	Unauthorized allocation of vehicle to minister incurring expenditure of Rs.266,984	266,984
453	BISE, Gujranwala	2015-16	12	Irregular expenditure on purchase of Revenue Stamps without immediate requirement –Rs.5,000,000	5,000,000
454	BISE, Gujranwala	2015-16	13	Non deduction/deposit of government revenue – Rs. 224,488	224,488
455	BISE, Gujranwala	2015-16	22	Non-disposal of “off road” vehicles valuing Rs.1,400,000 (Approx)	1,400,000
456	BISE, D.G Khan	2015-16	4	Non auction of obsolete answer sheets Rs.3,000,000 approx	3,000,000
457	BISE, D.G Khan	2015-16	5	Irregular refund of Provincial Sales Tax to NIFT Karachi -Rs.721,482	721,482
458	BISE, D.G Khan	2015-16	6	Non adjustment of temporary advances granted to Board employees due to ineffective regularity mechanism - Rs.682,000	682,000
459	BISE, D.G Khan	2015-16	7	Irregular payment to IBCC / PBCC – Rs.577,943	577,943

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
460	BISE, D.G Khan	2015-16	8	Grant of Traveling Allowance to the Litigation Branch staff without Court Attendance Certificate worth Rs. 503,750	5,037,050
461	BISE, D.G Khan	2015-16	9	Non Deduction of Income Tax on Cash Award valuing Rs.485,000 granted to Head of Institutions	485,000
462	BISE, Multan		2	Irregular expenditure on purchase of machinery and equipment for Rs.2,644,760 recovery of loss for -Rs. - Rs.361,780	361,780
463	BISE, Multan		4	Irregular expenditure due to non uploading/announcing the results of bid evaluation report by the procuring agency on PPRA's website for -Rs. 42,913,202.	42,913,202
464	BISE, Multan		6	Irregular payment / Non adjustment of temporary advances to Board employees due to ineffective mechanism	21,264,950
465	BISE, Multan		7	Non imposition of penalty against the staff on committing mistakes while re-checking/re-totaling process of answer sheets in the light of the decision of PBCC dated 5.11.2015	nil
466	Director of Education (Colleges) Lahore Division, D.G. Khan	2015-16	2	Irregular purchase of I.T Equipment amounting to Rs.4,694,194 and Recovery of Rs.93,532	2,936,704
467	Director of Education (Colleges) Lahore Division, D.G. Khan	2015-16	3	Non surrendering of saving	2,125,976
468	Director of Education (Colleges) Lahore Division, D.G. Khan	2015-16	8	Non utilization of revenue grant Rs.1,610,576	
469	Director of Education (Colleges) Lahore Division, D.G. Khan	2015-16	10	Non maintenance of disbursement record merit scholarship Rs. 956,160	956,160

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
470	Director of Education (Colleges) Lahore Division, D.G. Khan	2015-16	11	Non verification of credit of Govt. Revenue (Income Tax and General Sales Tax) from FBR Treasury Rs. 868,621	868,621
471	Principal Govt. Degree College, Kallur Kot, Bhakkar	2013-16	1	Saving Of Budget Grant Not Surrendered – Rs.23,495,453.	23,495,453
472	Principal Govt. Degree College, Kallur Kot, Bhakkar	2013-16	4	Irregular expenditure over and above allocation Rs.2,116,143.	2,116,143
473	Principal Govt. Degree College, Kallur Kot, Bhakkar	2013-16	6	Overpayment of conveyance allowance during summer, winter vacations and social security allowance – Rs.206,336.	206,336
474	Principal Govt. Degree College, Kallur Kot, Bhakkar	2013-16	7	Loss of public money due to non occupation of government accommodations expenditure incurred million of rupees.	
475	Principal Government Degree College, Darya Khan, Bhakkar	2013-16	1	Saving of budget grant not surrendered – Rs. 13,168,282	13,168,282
476	Principal Government Degree College, Darya Khan, Bhakkar	2013-16	4	Irregular expenditure over and above allocation Rs.6,629,629.	6,629,629
477	Principal Government Degree College, Darya Khan, Bhakkar	2013-16	5	Non utilization of student funds rs.795,440.	795,440
478	Principal Government Degree College, Darya Khan, Bhakkar	2013-16	10	Non utilization of students prospectus fund – Rs.128,405.	128405
479	Government Emerson College, Multan	2014-16	2	Misclassified expenditure on payment of CTIs – Rs.18,714,193	18,714,193
480	Government Emerson College, Multan	2014-16	3	Non production of Vouched Account of payment for- Rs.543,484	543,484
481	Government Emerson College, Multan	2014-16	4	Irregular expenditure due to splitting and violation of tendering process – Rs.245,896	245,896
482	Government Emerson College, Multan	2014-16	5	Non refund of loan drawn out of student funds worth -	1,524,595

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				Rs. 1,524,594	
483	Government Emerson College, Multan	2014-16	6	Unjustified charging of college funds from students at lower rates for- Rs.2,191,432 and at higher rates – Rs.793,296	793,296
484	Government Emerson College, Multan	2014-16	7	Irregular extension of canteen contract by adding 10% increase in the rates instead of open auction.	0
485	Principal Govt. Post Graduate College for Boys, Sahiwal	2015-16	1	Non utilization of student funds Rs.21,805,663.	21,805,663
486	Principal Govt. Post Graduate College for Boys, Sahiwal	2015-16	4	Irregular expenditure over and above allocation Rs.5,721,958.	5,721,958
487	Principal Govt. Post Graduate College for Boys, Sahiwal	2015-16	5	Non disbursement of hostel security (rs.513,867) and library security (Rs.10,945,665) to the students.	10,945,665
488	Principal Govt. Post Graduate College for Boys, Sahiwal	2015-16	7	Irregular payment to security services– Rs.1,048,361	
489	Principal Govt. Post Graduate College for Boys, Sahiwal	2015-16	9	Overpayment of conveyance allowance during winter vacations – Rs.228,387	228,387
490	Principal Govt. Post Graduate College for Boys, Sahiwal	2015-16	12	Non recovery outstanding dues from the students – Rs.701,331.	701,331
491	Govt. Post Graduate Islamia College for Women, Cooper Road, Lahore	2015-16	1	Over Payment of 30% Social Security Benefit to regular employees - Recovery thereof Rs.392,960	392,960
492	Govt. Post Graduate Islamia College for Women, Cooper Road, Lahore	2015-16	3	Irregular drawl of conveyance allowance during Winter Vacations amounting to Rs. 204,355	204,355
493	Govt. Post Graduate Islamia College for Women, Cooper Road, Lahore	2015-16	4	Non deduction of mandatory deductions - Rs. 190,039	190,039

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
494	Govt. Post Graduate Islamia College for Women, Cooper Road, Lahore	2015-16	7	Irregular drawl of conveyance allowance during leave period amounting to Rs. 156,664	156,664
495	Principal, Govt. Post Graduate College for boys, Vehari	2015-16	3	Irregular payment of conveyance allowance and non recovery of 5% house rent charges – Rs.105,176	105,176
496	Principal, Govt. Post Graduate College for boys, Vehari	2015-16	4	Unjustified charging of college funds from students at lower rates for-Rs. 2,191,432 and at higher rates – Rs.793,296	2,191,432
497	Principal, Govt. Post Graduate College for boys, Vehari	2015-16	5	Loss to the government due to late deposit of tuition and admission fee in Government treasury – Rs.1,078,890	1,078,890
498	Principal, Govt. Post Graduate College for boys, Vehari	2015-16	6	Non Disposal of Dried/Fallen Trees Valuing Rs.150,000	150,000
499	Principal, Govt. Post Graduate College for boys, Vehari	2015-16	7	Non submission of adjustment account of loans drawn out of student funds worth -Rs.196,509	196,509
500	Government College Township, Lahore	2015-16	6	Irregular expenditure on printing of college Magazine - Rs.,321,750	321,750
501	Government College Township, Lahore	2015-16	7	Unauthorized / irregular payment of entertainment and conveyance allowance	188,804
502	Government College Township, Lahore	2015-16	8	Recovery on account of conveyance allowance during leave	150,167
503	Government College Township, Lahore	2015-16	11	Uneconomical purchase of library books	131,277
504	Govt. Post Graduate College (W) Shad Bagh, Lahore	2015-16	1	Irregular expenditure out of student fund	7,655,746
505	Govt. Post Graduate College (W) Shad Bagh, Lahore	2015-16	3	Non adjustment of advance taken from fund accounts	644,182
506	Govt. Post Graduate College (W) Shad Bagh, Lahore	2015-16	4	Irregular salary payment as duties of principal against rules of business	1,918,320
507	Govt. Post Graduate College (W) Shad Bagh,	2015-16	5	Loss due to non payment of GST in to Public Revenue	212,204

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Lahore				
508	Govt. Post Graduate College (W) Shad Bagh, Lahore	2015-16	7	Unauthorized expenditure out of students funds	916,742
509	Govt. Post Graduate College (W) Shad Bagh, Lahore	2015-16	9	Irregular award of college canteen contract competition and non recovery of income tax	55,097
510	Govt. Post Graduate College (W) Shad Bagh, Lahore	2015-16	10	Non recovery of utility charges from the canteen contractor	432,000
511	Govt. Post Graduate College (W) Shad Bagh, Lahore	2015-16	12	Non deposit of balance of ICS computer classes	403,261
512	Govt. Post Graduate College (W) Shad Bagh, Lahore	2015-16	13	Blockage of magazine fund	3,091,765
513	Govt. Post Graduate College (W) Shad Bagh, Lahore	2015-16	14	Non deduction of income tax	121,083
514	Lahore College for Women University, Lahore.	2015-16	6	Non recovery of hostel charges from resident residing in Foreign Faculty Hostel	166,965
515	Lahore College for Women University, Lahore.	2015-16	10	Irregular placement of bank accounts other than Bank of Punjab	450,228
516	Lahore College for Women University, Lahore.	2015-16	13	Irregular deduction of income tax by the banks on profit earned on PLS accounts	240,899
517	Lahore College for Women University, Lahore.	2015-16	17	Non adjustment of temporary advances	980,650
518	Govt. Islamia College Civil Line, Lahore	2015-16	1	Un justified appointment of College Teaching Interns (CTI)	1,354,935
519	Govt. Islamia College Civil Line, Lahore	2015-16	2	Irregular advance drawl out of SDA-197 (LO5131)	2,388,000
520	Govt. Islamia College Civil Line, Lahore	2015-16	3	Non credit of amounts in pass book drawn out of SDA	1,172,539
521	Govt. Islamia College Civil Line, Lahore	2015-16	4	Unauthorized payment on account of social security benefit	1,054,600

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
522	Govt. Islamia College Civil Line, Lahore	2015-16	5	Non production of complete record pertaining to LO 4718	18,617,349
523	Govt. Islamia College Civil Line, Lahore	2015-16	6	Non production of college receipt record	0
524	Govt. Islamia College Civil Line, Lahore	2015-16	7	Irregular expenditure out of student fund	19,540,087
525	Govt. Islamia College Civil Line, Lahore	2015-16	9	Irregular drawl and non refund of loans into student fund	1,679,413
526	Govt. Islamia College Civil Line, Lahore	2015-16	10	Irregular expenditure on ceremony without calling tender	230,000
527	Principal Government College for Women, Gulberg, Lahore	2015-16	1	Saving of budget grant not surrendered – Rs. 23,252,013.	23,252,013
528	Principal Government College for Women, Gulberg, Lahore	2015-16	2	Irregular expenditure over and above allocation Rs.19,896,473.	19,896,473
529	Principal Government College for Women, Gulberg, Lahore	2015-16	3	Non utilization of student funds Rs.59,942,293.	59,942,293
530	Principal Government College for Women, Gulberg, Lahore	2015-16	5	Non return of library security to the students - Rs.14,926,071.	14,926,071
531	Principal Government College for Women, Gulberg, Lahore	2015-16	7	Non disbursement the payment received on account of payment to CTIs – Rs.4,045,684	4,045,684
532	Principal Government College for Women, Gulberg, Lahore	2015-16	8	Non verification of challans deposited into government account –Rs.2,889,566.	2,889,566
533	Principal Government College for Women, Gulberg, Lahore	2015-16	9	Irregular transfer of students funds without approval of college council– Rs.2,239,030.	2,239,030
534	Principal Government College for Women, Gulberg, Lahore	2015-16	11	Non deposit of pension contribution – Rs.1,716,873	1,716,873
535	Principal Government College for Women, Gulberg, Lahore	2015-16	17	Non adjustment of loans - Rs.1,038,201	1,038,201
536	Principal Government College for Women, Gulberg, Lahore	2015-16	19	Irregular Splitting up the expenditure to avoid the approval from college council-Rs.358,949	358,949

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
537	Principal Government College for Women, Gulberg, Lahore	2015-16	20	Overpayment of pay & allowances – Rs.321,142	321,142
538	Principal Government College for Women, Gulberg, Lahore	2015-16	21	Overpayment of conveyance allowance and entertainment allowance during summer, winter vacations – Rs.265,503.	256,503
539	Principal Government College for Women, Gulberg, Lahore	2015-16	22	Vouched accounts not obtained-Rs.233,959.	233,959
540	Principal Government College for Women, Gulberg, Lahore	2015-16	23	Non-deduction of income tax rs.174,266 and 1/5th of GST Rs.55,943.	55,943
541	Principal Government College for Women, Gulberg, Lahore	2015-16	25	Non deduction of conveyance allowance – Rs.122,696.	122,696
542	Director Education (Colleges), Gujranwala	2015-16	1	Irregular Expenditure On Purchase Of Store Articles Amounting To Rs.6,226,902	6,226,902
543	Director Education (Colleges), Gujranwala	2015-16	2	Overpayment of pay & allowances due to double drawal – Rs.106,493	106,493
544	Director Education (Colleges), Gujranwala	2015-16	7	Irregular excess expenditure than budget allocation - Rs. 1,190,478	1,190,478
545	Director Education (Colleges), Gujranwala	2015-16	8	Overpayment due to non stoppage of Pay & allowances – Rs.162,746	162,746
546	Govt. Postgraduate College (W) Satellite Town, Gujranwala	2015-16	2	Non deduction of conveyance allowance during leave amounting to Rs. 120,500	120,500
547	Govt. Postgraduate College (W) Satellite Town, Gujranwala	2015-16	3	Irregular drawl of conveyance allowance during Winter Vacations amounting to Rs.109,677	109,677
548	Govt. Postgraduate College (W) Satellite Town, Gujranwala	2015-16	5	Inefficient Utilization of Funds - Rs.12,314,195	12,314,195
549	Govt. Postgraduate College (W) Satellite Town, Gujranwala	2015-16	6	Irregular excess expenditure than budget allocation - Rs.2,145,915	2,145,915
550	Director Education (Colleges), Sahiwal	2015-16	4	Irregular payment without observing PPRA rules-Rs. 723,890.	723,890

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
551	Director Education (Colleges), Sahiwal	2015-16	6	Non verification of government deposits Rs.393,940.	393,940
552	Director Education (Colleges), Sahiwal	2015-16	7	Acknowledgement not obtained against payment of merit scholarship Rs. 306,720.	306,720
553	Director Education (Colleges), Sahiwal	2015-16	8	Irregular expenditure over and above budget allocation Rs.173,894.	17,894
554	Director Education (Colleges), Sahiwal	2015-16	10	Non maintenance of log books Rs.118,260.	118,260
555	Principal Govt. Post Graduate College for Women, Sahiwal	2015-16	1	Non utilization of student funds Rs.17,307,813/-	17,307,813
556	Principal Govt. Post Graduate College for Women, Sahiwal	2015-16	4	Irregular expenditure over and above allocation Rs.3,295,410/-.	3,295,410
557	Principal Govt. Post Graduate College for Women, Sahiwal	2015-16	5	Non verification of government deposits Rs.3,121,367.	3,121,367
558	Principal Govt. Post Graduate College for Women, Sahiwal	2015-16	7	Non adjustment of loans - Rs.919,576/-	919,576
559	Principal Govt. Post Graduate College for Women, Sahiwal	2015-16	8	Irregular printing without open competition- Rs.864,324/-	864,324
560	Principal Govt. Post Graduate College for Women, Sahiwal	2015-16	9	Overpayment of conveyance allowance during summer, winter vacations and earned leave – Rs.795,093/-	795,093
561	Principal Govt. Post Graduate College for Women, Sahiwal	2015-16	10	Non recovery outstanding dues from the students – Rs.377,263/-.	377,263
562	Principal Govt. Post Graduate College for Women, Sahiwal	2015-16	11	Non-return of library books valuing Rs.105,232/-and fine Rs.299,293/- recovery thereof.	105,232
563	Principal Govt. Post Graduate College for Women, Sahiwal	2015-16	12	Irregular drawl POL – Rs.282,983.	282,983
564	Principal Govt. Post Graduate College for Women, Sahiwal	2015-16	13	Irregular Drawl Of Salaries During EOL Period – Rs.149,122	149,122

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
565	Principal Govt. Post Graduate College for Women, Sahiwal	2015-16	14	Non / less deposit of income tax – Rs. 131,827 recovery thereof.	131,827
566	Fatima Jinnah College for Women, Lahore	2014-16	3	Mis-procurement of equipment	5,299,020
567	Govt. Post Graduate College (W) Wahdat Colony, Lahore	2015-16	3	Irregular expenditure on printing of prospectus – Rs.566,719 Non/less deduction of income tax- Rs.14,250	
568	Govt. Post Graduate College (W) Wahdat Colony, Lahore	2015-16	5	Irregular expenditure out of Student Funds without approval of College Council - Rs.28,177,269	28,177,269
569	Govt. Post Graduate College (W) Wahdat Colony, Lahore	2015-16	8	Recovery on account of conveyance allowance drawn during earned leave- Rs.285,373	285,373
570	Govt. Post Graduate College (W) Wahdat Colony, Lahore	2015-16	10	Recovery on account of conveyance allowance during vacations- Rs.495,793	495,793
571	Govt. Post Graduate College (W) Wahdat Colony, Lahore	2015-16	12	Non utilization of college students funds -Rs. 21,846,211	2,184,211
572	Principal Govt. Degree College for Women, Taunsa Sharif	2006-16	1	Non surrendering of savings	26,108,898
573	University of Gujrat	2015-16	23	Non-submission of monthly account of expenditure to DAO Gujrat	80.089 million
574	Degree College for Boys, Makhdoom Rasheed, Multan	2014-15	3	Irregular opening of bank account	0
575	Govt. I.D Janjua Degree College (W) Lalamusa, Distt. Gujrat	2014-16	4	Doubtful drawl / consumption of POL without maintenance of log books	204,166
576	Govt. Post Graduate College for Women Vehari	2015-16	6	Non submission of adjustment account of loans drawn out of student funds worth	394,629
577	Govt. Islamia Post Graduate College Sangla Hill	2007-16	1	Undue retention of public funds to avoid lapse of budget Rs.1614092/- justification thereof.	1,614,092
578	Govt. Islamia Post	2007-16	2	Irregular purchase of	749,112

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Graduate College Sangla Hill			furniture	
579	Govt. Islamia Post Graduate College Sangla Hill	2007-16	3	Expenditure exceeded to sanctioned budget Rs.38962283/- justification / regularization thereof	38,962,283
580	Govt. Islamia Post Graduate College Sangla Hill	2007-16	4	Non adjustment / non recovery of temporary advances	966,650
581	Govt. Islamia Post Graduate College Sangla Hill	2007-16	5	Non utilization of student funds	2,235,997
582	Govt. Islamia Post Graduate College Sangla Hill	2007-16	6	Difference in receipts not reconciled with the treasury	129,350
583	Govt. Islamia Post Graduate College Sangla Hill	2007-16	8	Revenue less generated than approved budget estimates of income Rs.1656348/-	1,656,348
584	Govt. Islamia Post Graduate College Sangla Hill	2007-16	9	Savings not reported / surrendered to Govt. Rs.24407233/- Justification thereof.	24,407,233
585	Principal, Govt. Post Graduate College for Women, Vehari	2015-16	1	Irregular payment of House rent, conveyance allowance & non recovery of 5% house rent charges	255,048
586	Principal, Govt. Post Graduate College for Women, Vehari	2015-16	3	Loss to the government due to late deposit of tuition and admission fee in Government treasury – Rs.14901625/-	1,490,625
587	Principal, Govt. Post Graduate College for Women, Vehari	2015-16	4	Justified charging of college funds from students at higher rates for Rs.2419296 and at lower rates for Rs.505480 than the rates prescribed by the government	
588	Principal, Govt. Post Graduate College for Women, Vehari	2015-16	5	Non utilization of student funds	10,210,039
589	Principal, Govt. Post Graduate College for Women, Vehari	2015-16	7	Non preparation of college budget and non submission of annual statement of accounts to the government	

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
590	Principal, Govt. College for Women, Gulshan Colony, Faisalabad	2014-16	5	Irregular expenditure Rs.1,341,288 under head payment to other services rendered without recovery of GST on services Rs.214,606 and income tax Rs.134,128.	134,128
591	Principal, Govt. College for Women, Gulshan Colony, Faisalabad	2014-16	11	Irregular drawl from student funds for irrelevant head of expenditure	158,473
592	Principal, Govt. College for Women, Gulshan Colony, Faisalabad	2014-16	12	Non deduction of Income Tax from the payment of Rs.136290 to security companies Rs.13629/- and GST on services Rs.21806/-	
593	Principal, Govt. College for Women, Gulshan Colony, Faisalabad	2014-16	13	Overpayment of conveyance allowance and entertainment allowance during summer, winter vacations and during leave period.	120,683
594	Govt. Murray College, Sialkot	2015-16	10	Loss due to non-auction of canteen amounting to Rs. 450,000	450,000
595	Govt. Murray College, Sialkot	2015-16	18	Non-deposit of un-disbursed amounts - Rs.142,698	142,698
596	Govt. Murray College, Sialkot	2015-16	19	Non-deposit of undisbursed amount into government treasury - Rs. 135,613	135,613
597	Govt. Murray College, Sialkot	2015-16	21	Non recovery of rent from post office situated in college premises – Rs. 120,000 (Approx)	120,000
598	University of Education, Lahore	2015-16	10	Un-Authorized / irregular establishment of Education Model School at D.G. Khan Campus	
599	University of Education, Lahore	2015-16	16	Non Recovery Of Professional Tax Rs.350,000	350,000
600	University of Education, Lahore	2015-16	20	Whereabouts of 20 tress cutting during Construction of Boys Hostel at UE Township Campus	

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
601	Secretary, Higher Education, Lahore.	2015-16	4	Irregular expenditure under head "others"-Rs.2132575/-	2,132,575
602	Secretary, Higher Education, Lahore.	2015-16	7	Un-authorized expenditure on entertainment charges	498,207
603	Secretary, Higher Education, Lahore.	2015-16	8	Un-justified consumption of POL without tour programmes	428,753
604	Secretary, Higher Education, Lahore.	2015-16	9	Irregular payment of conveyance allowance to officer provided with vehicle	420,000
605	Secretary, Higher Education, Lahore.	2015-16	12	Doubtful purchase of tyres	272,789
606	Secretary, Higher Education, Lahore.	2015-16	13	Excess consumption of POL than ceiling	160,351
607	Principal, Government Degree College (Women), Dina Jhelum	2014-16	2	Unauthorized payment of Pay & Allowances during Extra Ordinary Leave & Ex-Pakistan Leave without Pay- Rs.132,374	132,374
608	Principal, Government Degree College (Women), Dina Jhelum	2014-16	3	Unauthorized Payment of Allowances – Rs.111,228	111,228
609	Principal, Government Degree College (Women), Dina Jhelum	2014-16	4	Non Adjustment of Advances Taken From Fund Accounts – Rs.105,599	105,599
610	Principal, Government Degree College (Women), Dina Jhelum	2014-16	6	Non utilization of School Bus Since Long	
611	Principal, Government Degree College (Women), Dina Jhelum	2014-16	7	Non Utilization of Residence/Quarter for Chowkidar	
612	Principal, Government Degree College (Women), Dina Jhelum	2014-16	9	Excess expenditure than budget allocation for Rs.3,108,541	3,108,541
613	Principal, Government Degree College (Boys), Dina Jhelum	2014-16	3	Irregular mode of payment – Rs.690,000	690,000
614	Principal, Government Degree College (Boys), Dina Jhelum	2014-16	4	Unauthorized/Irregular Payment of Conveyance Allowance during Summer/Winter Vacations – Rs.125,825	125,825

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
615	Principal, Government Degree College (Boys), Dina Jhelum	2014-16	6	Non Utilization of Bachelor Officer Quarter (BOQ) / Single Residence & Chowkidar Quarter	
616	Principal, Government Degree College (Boys), Dina Jhelum	2014-16	7	Non Adjustment of Advances Taken From Fund Accounts – Rs.97,514	97,514
617	Principal, Government Degree College (Boys), Dina Jhelum	2014-16	10	Excess expenditure than budget allocation for Rs.3,551,613	3,551,613
618	Principal, Government College of Commerce, Tehsil Sharaqpur District Sheikhpura	2012-16	1	Non-placement of bank accounts into the Bank of Punjab – Rs.1,484,737	1,484,737
619	Principal, Government College of Commerce, Tehsil Sharaqpur District Sheikhpura	2012-16	2	Non-refund of unspent balances of non-salary and other TEVTA account grant into Government Treasury – Rs.742,978	742,978
620	Principal, Government College of Commerce, Tehsil Sharaqpur District Sheikhpura	2012-16	4	Non-recovery of Pay and Allowances (Conveyance Allowance) Rs.99,042	99,042
621	Principal, Government College of Commerce, Tehsil Sharaqpur District Sheikhpura	2012-16	6	Irregular expenditure on payment of Utility Bills out of Pupil/Student Funds Rs.74,398	74,398
622	Principal, Government College of Commerce, Tehsil Sharaqpur District Sheikhpura	2012-16	7	Loss due to non-auction of canteen Rs.100,000 approx.	100,000
623	Principal, Government College of Commerce, Tehsil Sharaqpur District Sheikhpura	2012-16	8	Non-auction of un-serviceable articles having un-depreciated book value Rs.166,661	166,661
624	Lawrence College Ghoragali, Murree	2015-16	5	Irregular expenditure for repair work	150,000
625	Lawrence College Ghoragali, Murree	2015-16	4	Irregular expenditure of purchases without procurement planning 21.595 million	21.595 million
626	Govt. College Township, Lahore.	2015-16	4	Irregular expenditure on printing of prospectus	594,945

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
HOME DEPARTMENT					
1	RPO Faisalabad	2014-16	14295	Irregular/unjustified payment of cash reward	697,000
2	Superintendent of Police Special Branch, D.G. Khan	2014-16	14465	Irregular drawl of pay & allowances of staff due to shifting of headquarter	8,561,733
3	Central Jail Sahiwal	2014-15	13535	Irregular drawl of pay & allowances of staff due to shifting of headquarter	7,592,410
4	Central Jail, Kotlakhpat, Lahore	2014-15	13548	Irregular drawl of pay & allowances of staff due to shifting of headquarter	2,380,536
5	Police Training School Multan	2014-15	13796	Irregular drawl of pay & allowances of staff due to shifting of headquarter	2,440,310
6	District Police Officer, Sargodha	2015-16	15402	Doubtful payment of transfer Traveling Allowance	3.10 million
7	Commandant Elite Police Training School, Lahore	2015-16	15267	Irregular use of Govt. vehicles on training / general duties	1.70 million
8	CCPO Lahore	2015-16	17160	Irregular expenditure on dietary charges	1.55 million
9	City Police Officer, Faisalabad	2015-16	17214	Excess drawl of POL over and above the prescribed limit	69,605,760
10	District Police Officer, Rahim Yar Khan.	2015-16	16571	Excess drawl of POL over and above the prescribed limit	55,987,164
11	DPO Pakpattan	2015-16	16146	Excess drawl of POL over and above the prescribed limit	50,252,887
12	District Police Officer, Okara	2015-16	15346	Excess drawl of POL over and above the prescribed limit	45,377,794
13	District Police Officer, Bahawalpur	2015-16	15216	Excess drawl of POL over and above the prescribed limit	44,128,960
14	District Police Officer, Sargodha	2015-16	15392	Excess drawl of POL over and above the prescribed limit	42,734,608
15	DPO, Sheikhpura	2015-16	16394	Excess drawl of POL over and above the prescribed limit	37,439,350
16	City Police Officer Multan	2015-16	16812	Excess drawl of POL over and above the prescribed	31,872,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				limit	
17	District Police Officer, Khanewal	2015-16	15247	Excess drawl of POL over and above the prescribed limit	31,218,509
18	SP, PHP, Multan Region	2015-16	16674	Excess drawl of POL over and above the prescribed limit	30,820,538
19	District Police Officer, Dera Ghazi Khan	2015-16	16186	Excess drawl of POL over and above the prescribed limit	27,133,680
20	DPO Pakpattan	2015-16	16147	Excess drawl of POL over and above the prescribed limit	26,907,568
21	District Police Officer, Lodhran	2015-16	15349	Excess drawl of POL over and above the prescribed limit	26,325,376
22	District Police Officer, Layyah	2015-16	16126	Excess drawl of POL over and above the prescribed limit	25,189,880
23	District Police Officer, Mianwali	2015-16	16384	Excess drawl of POL over and above the prescribed limit	19,631,680
24	District Police Officer, Attock.	2015-16	16546	Excess drawl of POL over and above the prescribed limit	19,254,448
25	SP-PHP Lahore Region	2015-16	17360	Excess drawl of POL over and above the prescribed limit	18,003,479
26	District Police Officer, M.B Din	2015-16	16784	Excess drawl of POL over and above the prescribed limit	15,841,125
27	CCPO Lahore	2015-16	17176	Excess drawl of POL over and above the prescribed limit	15,628,960
28	District Police Officer, Hafizabad	2015-16	17234	Excess drawl of POL over and above the prescribed limit	13,218,150
29	Senior Superintendent of Police Special Branch, Bahawalpur	2015-16	14265	Excess drawl of POL over and above the prescribed limit	13,039,350
30	District Police Officer, Narowal	2015-16	17015	Excess drawl of POL over and above the prescribed limit	12,858,640
31	District Police Officer, Bhakkar	2015-16	14451	Excess drawl of POL over and above the prescribed limit	12,814,400

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
32	District Police Officer, Muzaffargarh	2015-16	15332	Excess drawl of POL over and above the prescribed limit	11,947,840
33	CTO, Multan	2015-16	16658	Excess drawl of POL over and above the prescribed limit	8,745,750
34	Superintendent of Police Special Branch, D.G. Khan	2014-16	14466	Excess drawl of POL over and above the prescribed limit	8,344,875
35	District Police Officer, Bahawal Nagar	2015-16	15209	Excess drawl of POL over and above the prescribed limit	8,130,736
36	CCPO Lahore	2015-16	17165	Excess drawl of POL over and above the prescribed limit	7,906,972
37	Superintendent of Police, Special Branch, Sheikhpura	2015-16	14279	Excess drawl of POL over and above the prescribed limit	7,459,390
38	DPO Khushab	2015-16	15289	Excess drawl of POL over and above the prescribed limit	4,605,093
39	District Police Officer Jhang	2015-16	17347	Excess drawl of POL over and above the prescribed limit	4,567,428
40	City Police Officer Gujranwala	2015-16	16154	Excess drawl of POL over and above the prescribed limit	2,662,590
41	Chief Traffic Officer, Faisalabad	2015-16	14477	Excess drawl of POL over and above the prescribed limit	2,349,208
42	SP-PHP Faisalabad	2014-16	15302	Excess drawl of POL over and above the prescribed limit	1,323,840
43	Superintendent of Police Traffic Region Faisalabad	2015-16	16614	Excess drawl of POL over and above the prescribed limit	1,284,000
44	Senior Superintendent of Police, Punjab Highway Patrolling, Gujranwala.	2015-16	16235	Excess drawl of POL over and above the prescribed limit	1,187,910
45	SP/Battalion Commander Punjab Constabulary – I, Lahore	2015-16	16228	Excess drawl of POL over and above the prescribed limit	931,802
46	Senior Superintendent of Police, Range Traffic, Rawalpindi	2014-16	14304	Excess drawl of POL over and above the prescribed limit	761,739
47	Superintendent of Police Traffic, D. G. Khan	2015-16	14292	Excess drawl of POL over and above the prescribed	758,700

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				limit	
48	District Police Officer, Jhelum	2015-16	17138	Excess drawl of POL over and above the prescribed limit	503,230
49	Senior Superintendent of Police, Punjab Highway Patrolling, Gujranwala.	2015-16	16232	Excess drawl of POL over and above the prescribed limit	394,660
50	Addl. Inspector General of Police (PHP) Lahore	2015-16	17275	Excess drawl of POL over and above the prescribed limit	314,038
51	Chief Traffic Officer, Gujranwala.	2015-16	16811	Excess drawl of POL over and above the prescribed limit	139,720
52	Chief Traffic Officer, Lahore	2015-16	15440	Traffic fines not recovered	--
53	Chief Traffic Officer, Lahore	2015-16	15439	Traffic fines not recovered	73,513,050
54	CTO, Multan	2015-16	16616	Traffic fines not recovered	37,761,450
55	Addl. Inspector General of Police (PHP) Lahore	2015-16	17272	Traffic fines not recovered	34,567,000
56	Superintendent of Police Traffic Region Faisalabad	2014-16	15310	Traffic fines not recovered	33,707,000
57	Addl. Inspector General of Police (PHP) Lahore	2015-16	17269	Traffic fines not recovered	33,420,270
58	SP-PHP Faisalabad	2014-16	15305	Traffic fines not recovered	31,610,190
59	Superintendent of Traffic Bahawalpur Region.	2014-15	13911	Traffic fines not recovered	25,279,250
60	SP Traffic, Sheikhpura	2014-15	13471	Traffic fines not recovered	22,191,900
61	SP-PHP Faisalabad	2014-16	15300	Traffic fines not recovered	10,957,900
62	Superintendent of Police Traffic, D. G. Khan	2015-16	14289	Traffic fines not recovered	9,840,450
63	SP-PHP Lahore Region	2015-16	17357	Traffic fines not recovered	7,509,250
64	SP Traffic D.G.Khan	2015-16	14290	Traffic fines not recovered	5,141,800
65	Chief Traffic Officer, Police, Gujranwala	2014-15	13944	Traffic fines not recovered	3,808,700
66	SP, PHP, Multan Region	2015-16	16668	Traffic fines not recovered	3,040,150
67	SP-PHP Lahore Region	2015-16	17362	Traffic fines not recovered	2,843,700
68	Senior Superintendent of Police Traffic, Bahawalpur	2015-16	14273	Traffic fines not recovered	2,707,250
69	SSP Punjab Highway	2015-16	16149	Traffic fines not recovered	1,430,850

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Patrol Bahawalpur				
70	Chief Traffic Officer, Gujranwala.	2015-16	16617	Traffic fines not recovered	1,262,700
71	Chief Traffic Officer, Gujranwala.	2015-16	16603	Traffic fines not recovered	1,016,640
72	SP-PHP Faisalabad	2014-16	15301	Traffic fines not recovered	752,207
73	Senior Superintendent of Police, Punjab Highway Patrolling, Gujranwala.	2015-16	16242	Traffic fines not recovered	315,960
74	District Jail, Lahore	2014-15	13553	Loss due to excess billing of electricity charges	172.20 million
75	SSP Special Branch, Gujranwala Region, Gujranwala	2015-16	15420	Unauthorized payment of conveyance allowance	5,728,324
76	Superintendent of Police Traffic Region Faisalabad	2014-16	15309	Unauthorized payment of conveyance allowance	3,344,064
77	Addl. IGP Traffic, Punjab, Lahore	2015-16	16632	Unauthorized payment of conveyance allowance	1,549,720
78	District Police Officer, Jhelum	2015-16	17139	Unauthorized payment of conveyance allowance	1,338,892
79	SP Traffic, Sheikhpura	2014-15	13470	Unauthorized payment of conveyance allowance	1,101,840
80	SP/Battalion Commander Punjab Constabulary – I, Lahore	2015-16	16230	Unauthorized payment of conveyance allowance	695,088
81	District Police Officer, Sheikhpura	2015-16	14195	Unauthorized payment of conveyance allowance	600,480
82	Punjab Forensic Science Agency	2015-16	14219	Unauthorized payment of conveyance allowance	600,000
83	Superintendent of Police, Special Branch, Sheikhpura	2015-16	14281	Unauthorized payment of conveyance allowance	358,368
84	Commandant Boarder Military Police D.G Khan	2014-15	13828	Unauthorized payment of conveyance allowance	351,840
85	Secretary Home, Govt. of the Punjab	2015-16	15373	Unauthorized payment of conveyance allowance	240,000
86	Principal Police Intelligence School & Analysis, Lahore	2014-15	13614	Unauthorized payment of conveyance allowance	159,516
87	SP Special Branch, VIP/CM Security, Lahore	2014-15	13457	Unauthorized payment of conveyance allowance	156,120
88	City Police Officer, Faisalabad	2015-16	17212	Excess payment of electricity charges due to non-adjustment of fuel price	1,821,045

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
89	City Police Officer Multan	2015-16	16818	Excess payment of electricity charges due to non-adjustment of fuel price	1,289,642
90	District Police Officer, Hafizabad	2015-16	17238	Excess payment of electricity charges due to non-adjustment of fuel price	405,767
91	District Jail T.T Singh	2015-16	15253	Doubtful consumption of Non-accountal of store articles	525,000
92	CCPO, Lahore	2014-15	13597	Doubtful consumption of Non-accountal of store articles	454,755
93	Chief Traffic Officer, Police, Gujranwala	2014-15	13945	Doubtful consumption of Non-accountal of store articles	373,800
94	District Police Officer, Attock.	2015-16	16547	Doubtful consumption of Non-accountal of store articles	294,017
95	DPO Khushab	2015-16	15295	Doubtful consumption of Non-accountal of store articles	235,395
96	City Police Officer Multan	2015-16	16826	Doubtful consumption of Non-accountal of store articles	193,440
97	PDP No.– Commandant Elite Police Training School, Lahore – 2015-16	2015-16	15260	Irregular payment of financial assistance	1.10 million
98	CCPO Lahore	2015-16	17172	Recovery on account of lost/misplaced weapons	0.97 million
99	Secretary Home, Govt. of the Punjab	2015-16	15372	Irregular use of government vehicle	0.169 million
100	Punjab Forensic Science Agency	2015-16	14225	Irregular and unjustified expenditure	39.094 million
101	City Police Officer Multan	2015-16	16814	Irregular drawl of salary beyond sanctioned strength	7,260,000
102	Addl. IGP Traffic, Punjab, Lahore	2015-16	16637	Irregular drawl of salary beyond sanctioned strength	5,207,849
103	City Police Officer Faisalabad	2015-16	17221	Irregular drawl of salary beyond sanctioned strength	3,200,000
104	SP Traffic Dera Ghazi Khan	2014-15	13917	Irregular drawl of salary beyond sanctioned strength	2,117,808
105	District Jail Sheikhpura	2015-16	14302	Loss due to non allotment of Government Residences	180,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
106	Superintendent District Jail, Muzaffargarh	2013-15	13434	Loss due to non allotment of Government Residences	120,240
107	Additional Inspector General of Police (Traffic), Lahore	2014-15	13915	Non achievement of income targets	149.793 million
108	Chief Traffic Officer Gujranwala	2015-16	16610	Doubtful payment of Pay & Allowances to whom the I.D Card number was incorrect	28,731,441
109	City Police Officer, Gujranwala	2015-16	16171	Doubtful payment of Pay & Allowances to whom the I.D Card number was incorrect	19,981,285
110	SP/Battalion Commander Punjab Constabulary	2015-16	16229	Amount drawn but not recorded in cash book	12.559 million
111	District Police Officer, Dera Ghazi Khan	2015-16	16196	Doubtful payment of transfer traveling Allowance	6.398 million
112	District Police Officer, Sargodha	2015-16	15390	Irregular / doubtful payment on hiring charges of Special Police	980,000
113	District Police Officer, Hafizabad	2015-16	17246	Irregular / doubtful payment on hiring charges of Special Police	913,000
114	District Police Officer, Okara	2015-16	15337	Irregular / doubtful payment on hiring charges of Special Police	581,200
115	DPO, Pakpattan	2015-16	16213	Irregular / doubtful payment on hiring charges of Special Police	447,400
116	District Police Officer, Mainwali	2015-16	16644	Irregular / doubtful payment on hiring charges of Special Police	440,000
117	PDP No - - City Police Officer Gujranwala - 2015-16	2015-16	16156	Fraudulent drawl of Salary	1.806 million
118	PDP No - - Punjab Forensic Science Agency, Lahore - 2014-15	2014-15	13400	Loss to Government due to non-compliance of Chief Minister's instructions	
119	PDP No - - City Police Officer Gujranwala - 2015-16	2015-16	16173	Non Return of Government vehicles	
120	PDP No. Punjab Forensic Agency 2015-16	2015-16	17394	Irregular Re-appointment without Taking Necessary Steps to Ensure financial Regularities	

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
121	Superintendent District Jail, Muzaffargarh	2013-15	13420	Non Installation of Separate Electricity Meters Recovery	816,000
122	Superintendent District Jail, Muzaffargarh	2013-15	13422	Prisoners Clothing Articles not declared condemned	2,060,000
123	Superintendent District Jail, Muzaffargarh	2013-15	13423	Un-Justified Expenditure on Diet Charges beyond approved cost	5,429,302
124	Superintendent District Jail, Muzaffargarh	2013-15	13425	Medicines / Drugs not got tested from Drug Test laboratory	1,595,060
125	Superintendent District Jail, Muzaffargarh	2013-15	13428	Actual Payee Receipt not obtained	62,501,428
126	Superintendent District Jail, Muzaffargarh	2013-15	13429	Variation/ Bank Balance effect not given in Cash Book	3,748,038
127	Superintendent District Jail, Muzaffargarh	2013-15	13430	Doubtful Expenditure on Utility Bills	14,103,402
128	Superintendent District Jail, Muzaffargarh	2013-15	13431	Irregular Expenditure on Diesel of Generator	2,211,851
129	Superintendent District Jail, Muzaffargarh	2013-15	13432	Doubtful Expenditure on Pay & Allowances	11,930,715
130	Superintendent District Jail, Muzaffargarh	2013-15	13456	Doubtful and Bogus drawl	229,133
131	Central Jail, Gujranwala	2014-15	13467	Doubtful expenditure on purchase of dietary items	1,384,141
132	Central Jail, Gujranwala	2014-15	13469	Non-deduction of 5% maintenance charges from the residents of Jail Colony	354,996
133	SP Traffic, Sheikhpura	2014-15	13473	Irregular payment of rent of building and less deduction of income tax Rs. 38,515 recovery thereof	785,400
134	SP, Special Branch Sheikhpura	2014-15	13479	Irregular payment of rent of building	689,683
135	Inspector General Prisons Punjab Lahore	2014-15	13488	Non Deduction of 5% Maintenance Charges	468,345
136	Inspector General Prisons Punjab Lahore	2014-15	13489	Non disposal of pending securities / CDR's	10,714,802
137	Inspector General Prisons Punjab Lahore	2014-15	13492	Procurement of Dal Mong at high inflated rates Loss	2,719,300
138	Inspector General Prisons Punjab Lahore	2014-15	13493	Procurement of Dal Mash at high rates Loss	5,253,000
139	Inspector General Prisons Punjab Lahore	2014-15	13494	Procurement of Red Chillies at higher inflated rates Loss	2,631,200
140	Inspector General Prisons Punjab Lahore	2014-15	13495	Non Receipt of Medical Equipments	72,568,325

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
141	Inspector General Prisons Punjab Lahore	2014-15	13496	Non Distribution of Medical Equipments	18,521,156
142	Inspector General Prisons Punjab Lahore	2014-15	13498	Irregular use of vehicles amount involve	480,000
143	Commandant Elite Police Training School Lahore	2014-15	13514	Un-authorized payment to Dhobi of	542,600
144	Commandant Elite Police Training School Lahore	2014-15	13515	Un economical award of contract for chicken	753,796
145	Commandant Elite Police Training School Lahore	2014-15	13517	Receipts not account for in Cash Book	4,166,288
146	Commandant Elite Police Training School Lahore	2014-15	13518	Doubtful Payment of GST	1,428,795
147	SP, Special Branch, Lahore	2014-15	13528	Irregular consumption of POL in generator	560,975
148	SP, Special Branch, Lahore	2014-15	13530	Irregular purchase of computer papers by repeat orders	388,080
149	Central Jail Sahiwal	2014-15	13541	Non recovery of cost of prison manufactured articles amounting	1,653,470
150	Central Jail, Kot lakhpat, Lahore	2014-15	13546	Non Recovery of Cost of Factory Goods Sold to Other Jails	2,222,375
151	District Jail, Lahore.	2014-15	13556	Irregular/ doubtful payment of demand Notice	1,591,803
152	District Jail, Lahore.	2014-15	13560	Non recovery of electricity charges from the occupants of jail colony	172,200
153	District Jail, Rawalpindi	2014-15	13809	Excess payment made at higher rates	8.26 million
154	District Jail Vehari	2013-15	13564	Irregular Expenditure Under Head Others (Feeder sanction)	4,473,820
155	Commandant Boarder Military Police D.G Khan	2014-15	13829	Doubtful Payment of Electricity Charges	300,000
156	Commandant Boarder Military Police D.G Khan	2014-15	13831	Doubtful Expenditure	1,105,359
157	District Police Officer Rajanpur	2014-15	13833	Irregular Opening of Bank Account & Closing balance not accounted	5,737,229
158	Superintendent Central Jail Bahawalpur	2014-15	13846	Un-Justified Expenditure on Diet Charges beyond approved cost	5,952,302
159	District Jail Rahim Yar Khan	2014-15	13907	Irregular Purchases Made From The Non Registered Vendors/Manufacturers And Government	2,770,762

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				Deprived Of Income Rs 651,130	
160	Commandant Boarder Military Police D.G Khan	2014-15	13910	Irregular Payment through Cash	1,056,487
161	New Central Jail Multan	2014-15	13921	Loss to government due to non registration of factory with income tax and sales tax department.	5,893,536
162	Superintendent of Traffic Sargodha	2014-15	13923	Irregular Expenditure on Pay & Allowances of Contract Employees	1,576,716
163	Superintendent Borstal Institute and Juveniel Jail Bahawalpur	2013-15	13938	Un-Justified Expenditure on Diet Charges beyond approved cost	2,202,049
164	SSP Special Branch, Region Sahiwal	2014-15	14188	Irregular Purchase of Mobil Oil without Tender	2,496,458
165	District Police Officer, Sheikhpura	2015-16	14192	Non Disbursement of Financial Assistance. Unlawful disbursement of Rs.400,000/-	2,400,000
166	Punjab Forensic Science Agency	2015-16	14218	Irregular expenditure beyond competency and non-obtaining of prescribed procedure record of competitive rates	3,981,438
167	Punjab Forensic Science Agency	2015-16	14222	Lapse of funds due to non submission of excess and surrenders statements	19,244,620
168	Senior Superintendent of Special Branch, Bahawalpur	2015-16	14266	Non Surrendering of Savings	3,987,534
169	Senior Superintendent of Police Traffic, Bahawalpur	2015-16	14271	Variation of challans receipts	28,355,037
170	Senior Superintendent of Police Traffic, Bahawalpur	2015-16	14276	Excess payment on account of electricity Bill	168,000
171	Superintendent of Police Traffic, D. G. Khan	2015-16	14293	Non Surrendering of Savings	668,361
172	Regional Police Officer, Faisalabad	2014-16	14298	Loss to Government due to unlawful / out of turn promotions granted to police officers not withdrawn in violation of Orders of Honorable Supreme Court of Pakistan – Justification/Investigation thereof	-

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
173	District Police Officer, Bhakkar	2015-16	14453	Lapse of funds due to non submission of excess and surrenders statements	6,562,018
174	SSP Special Branch, Lahore	2015-16	14459	Loss due to non-utilization /allotment of motor cycles -	1,190,000
175	SSP Special Branch, Lahore	2015-16	14460	Non-transparent expenditure on rent of office buildings	721,872
176	SSP Special Branch, Lahore	2015-16	14462	Non-disbursement of balanced amount in cash book	108,156
177	Superintendent of Police Special Branch, D.G. Khan	2014-16	14464	Irregular excess expenditure than budget allocation	11,654,632
178	Superintendent of Police Special Branch, D.G. Khan	2014-16	14467	Irregular drawl of salaries due to non verification of degrees of newly appointed employees	6,621,456
179	Chief Traffic Officer, Faisalabad	2015-16	14472	Non verification of receipts / Stamps with the treasury -	11,744,030
180	Chief Traffic Officer, Faisalabad	2015-16	14478	Irregular/unauthorized expenditure on salaries due to unlawful/out of turn promotions awarded to police officers. Justification thereof	2,977,548
181	Chief Traffic Officer, Faisalabad	2015-16	14479	Expenditure exceeded to sanctioned budgetary provisions. Justification/ Regularization thereof	--
182	District Police Officer, Bahawal Nagar	2015-16	15202	Expenditure over and above budget allocation	20,533,607
183	District Police Officer, Bahawalpur	2015-16	15234	Expenditure over and above budget allocation	--
184	District Police Officer, Khanewal	2015-16	15241	Non-Disposal Of Unclaimed Vehicles / Motorcycles Lost To Government In Millions	-
185	District Police Officer, Khanewal	2015-16	15242	Irregular Expenditure On Rent Of Office Buildings Rs.825,000 and non-deduction of Income Tax Rs.36000	825,000
186	District Jail T.T Singh	2015-16	15250	Loss due to purchases at higher rates-Rs. 740,859	740,859
187	Commandant Elite Police Training School, Lahore	2015-16	15264	Unlawful payment of transfer grant –Rs. 75,428	75,428

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
188	DPO Khushab	2015-16	15288	Expenditure exceeded to sanctioned budget - Rs. 16,923,524/- Justification/regularization thereof	16,923,524
189	DPO Khushab	2015-16	15292	Irregular/Unauthorized expenditure incurred on Muharram Duty -Rs. 707,153	707,153
190	SP-PHP Faisalabad	2014-16	15298	Expenditure exceeded to sanctioned budget-Rs. 6,551,034	6,551,034
191	District Police Officer, Muzaffargarh	2015-16	15323	Non recovery of outstanding dues- Rs. 15,501,694 (pol welfare pump)	15,501,694
192	District Police Officer, Muzaffargarh	2015-16	15324	Non Maintenance of consumption account of dietary items - Rs. 1,460,877	1,460,877
193	District Police Officer, Muzaffargarh	2015-16	15330	Expenditure over and above budget allocation - Rs. 83,553,633	83,553,633
194	District Police Officer, Muzaffargarh	2015-16	15331	Lapse of funds due to non submission of excess and surrenders statements - Rs. 46,493,371	46,493,371
195	District Police Officer, Okara	2015-16	15345	Non-Disposal Of Unclaimed Vehicles / Motorcycles Loss To Government In Millions	-
196	District Police Officer, Lodhran	2015-16	15360	Expenditure over and above budget allocation - Rs. 37,057,149	37,057,149
197	Secretary Home, Govt. of the Punjab	2015-16	15369	Irregular use of Govt. vehicles on general duties - Rs:3,933,860	3,933,860
198	District Police Officer, Sargodha	2015-16	15394	Excess consumption of Mobil oil - loss to Rs. 1,032,235	1,032,235
199	District Police Officer, Sargodha	2015-16	15399	Unauthorized deployment of Vehicles and Motor Cycles to other office and unauthorized expenditure on account of POL - Rs. 1,831,120	1,831,120
200	District Police Officer,	2015-16	15405	Expenditure over and above	24,276,501

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Sargodha			budget allocation – Rs. 24,276,501	
201	District Police Officer, Sargodha	2015-16	15408	Non deduction of Allowances – Rs. 80,359 (5% & CA)	80,359
202	District Police Officer, Gujrat	2015-16	15426	Unauthorized Sanction of Expenditure beyond the prescribed limit on Hiring of Tentage/Tarpals – Rs. 675,000	675,000
203	Chief Traffic Officer, Lahore	2015-16	15435	Non disposal of used M.oil- Rs.1,057,420	1,057,420
204	District Police Officer, Layyah	2015-16	16136	Expenditure over and above budget allocation – Rs. 44,847,204	44,847,204
205	District Police Officer, Layyah	2015-16	16137	Doubtful disbursement of Daily allowance to Additional force – Rs. 420,000	420,000
206	DPO Pakpattan	2015-16	16145	Non-Disposal Of Unclaimed Vehicles / Motorcycles Loss To Government In Millions	-
207	City Police Officer Gujranwala	2015-16	16174	Irregular Expenditure on Hot & Cold Rs. 320,000	320,000
208	City Police Officer Gujranwala	2015-16	16175	Doubtful Expenditure on Hiring of vehicles Rs. 1,000,000/- Recovery of PST Rs. 275,862	1,000,000
209	City Police Officer Gujranwala	2015-16	16177	Doubtful Payment of Telephone Bills Rs. 3,359,763	3,359,763
210	City Police Officer Gujranwala	2015-16	16179	Non Verification of Receipts Challans Rs. 5,335,204	5,335,204
211	City Police Officer Gujranwala	2015-16	16180	Expenditure over and above the Budget allocation amounting Rs. 66,679,878	66,679,878
212	City Police Officer Gujranwala	2015-16	16181	Non Surrendering of Saving of Budget Grant Rs. 56,550,656	56,550,656
213	District Police Officer, Dera Ghazi Khan	2015-16	16188	Excess consumption of Mobil oil – loss to Rs. 981,109	981,109
214	District Police Officer, Dera Ghazi Khan	2015-16	16199	Unauthorized drawl of funds without vouched account – Rs. 372,720	372,720

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
215	District Police Officer, Dera Ghazi Khan	2015-16	16200	Unauthorized grant of loan out of imprest account – Rs. 462,026	462,026
216	District Police Officer, Dera Ghazi Khan	2015-16	16201	Unjustified and wasteful maintenance of Horse Pool – Rs. 285,000 Plus salaries	285,000
217	District Police Officer, Dera Ghazi Khan	2015-16	16202	Non maintenance of Cash Book and unjustified cash drawl – Rs. 32,089,386	32,089,386
218	District Police Officer, Dera Ghazi Khan	2015-16	16206	Unjustified reduction of expenditure through transfer entries– Rs. 119,457,708	--
219	District Police Officer, Dera Ghazi Khan	2015-16	16210	Lapse of funds due to non submission of excess and surrenders statements - Rs. 6,344,302	6,344,302
220	DPO, Pakpattan	2015-16	16212	Irregular Expenditure On Purchase Of Misc: Items and advance drawl Rs 720,000. Non deduction of General sales Tax Rs.114,958 Less deduction of Income Tax Rs.46800.	720,000
221	DPO, Pakpattan	2015-16	16216	Irregular Expenditure on Rent of Office Buildings Rs.1,770,000and non-deduction of Income Tax Rs. 95,736	1,770,000
222	DPO, Pakpattan	2015-16	16217	Irregular Expenditure on Tentage Valuing Rs 309,000. Non deduction of income tax valuing Rs.2472 Less Deduction Of Punjab Sales Tax Rs.47,227.	309,000
223	SP/Battalion Commander Punjab Constabulary – I, Lahore	2015-16	16218	Irregular expenditure on stationery beyond competency amounting Rs.407857	407,857
224	SP/Battalion Commander Punjab Constabulary – I, Lahore	2015-16	16222	Doubtful Expenditure on Repair of Furniture & fixture, Hot and Cold, and repair of Software valuing Rs.332,696. Less deduction of Income Tax Rs.4,080. Less deduction of Punjab Sales Tax Rs.12,015.	332,696

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
225	Senior Superintendent of Police, Punjab Highway Patrolling, Gujranwala.	2015-16	16239	Non Auction of used mobile oil Rs. 324,040/-	324,040
226	Senior Superintendent of Police, Punjab Highway Patrolling, Gujranwala.	2015-16	16244	Doubtful Payment of Pay & Allowances to whom the I.D Card number was incorrect amount involve Rs. 1,560,369/-	1,560,369
227	Senior Superintendent of Police, Punjab Highway Patrolling, Gujranwala.	2015-16	16245	Expenditure over and above the Budget allocation amounting Rs. 3,584,833 /-	3,584,833
228	Superintendent of Police Traffic, D. G. Khan	2015-16	16375	Irregular drawl of TA claims of Rs. 449,828	449,828
229	District Police Officer, Mianwali	2015-16	16382	Doubtful expenditure on purchase of iron barrier – Rs. 699,300	699,300
230	SSP Punjab Highway Patrol Bahawalpur	2015-16	16388	Irregular Expenditure on account of Others - Rs. 225,241	225,241
231	District Police Officer, Attock.	2015-16	16549	Non Disposal of used Mobil Oil Valuing Rs.656,040/- (approx.)	656,040
232	District Police Officer, Rahim Yar Khan.	2015-16	16553	Expenditure over and above budget allocation – Rs. 178,070,983	--
233	DPO, Rahim Yar Khan	2015-16	16563	Lapse of funds due to non submission of excess and surrenders statements - Rs. 145,037,410	--
234	Chief Traffic Officer, Gujranwala.	2015-16	16608	High involvement of cash in financial System Rs.9,146,625/-	9,146,625
235	Chief Traffic Officer, Gujranwala.	2015-16	16611	Actual Payee Receipts not obtained Rs.14, 237,212/-	14,237,212
236	Addl. IGP Traffic, Punjab, Lahore	2015-16	16625	Irregular & doubtful purchase of Ice Blocks – Rs.579,150	579,150
237	Addl. IGP Traffic, Punjab, Lahore	2015-16	16627	Understating reconciliation statement– Rs.109,028,130 Excess expenditure over budget allocation – Rs.108,986,760 Non-surrendering of savings – Rs.189,393	--
238	Addl. IGP Traffic, Punjab, Lahore	2015-16	16634	Loss to Govt. due to excess use of POL than authorized average consumption-	102,620

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				Rs.102,620	
239	Addl. IGP Traffic, Punjab, Lahore	2015-16	16639	Irregular drawl of pay and allowances - Rs- 96,192	96,192
240	District Police Officer, Mainwali	2015-16	16643	Excess consumption of Mobil oil – loss to Rs. 767,725	767,725
241	District Police Officer, Mainwali	2015-16	16645	Expenditure over and above budget allocation – Rs. 13,704,981	13,704,981
242	CTO, Multan	2015-16	16652	Variation in receipt figures of driving license fee- Rs.7,080,475	7,080,475
243	CTO, Multan	2015-16	16653	Variation in receipt figures of traffic fines-Rs. 2,685,739	2,685,739
244	CTO, Multan	2015-16	16659	Excess expenditure over budget allocation - Rs.29,364,862	29,364,862
245	DIG VVIP special Branch Lahore.	2015-16	16664	Performance guarantee not obtained-Rs. 1,000,000	1,000,000
246	DIG VVIP special Branch Lahore.	2015-16	16667	Excess expenditure over budget allocation - Rs. 556,245	556,245
247	SP, PHP, Multan Region	2015-16	16672	Irregular/un-economical purchase of mobil oil- Rs.8,791,287	8,791,287
248	SP, PHP, Multan Region	2015-16	16678	Excess expenditure over budget allocation - Rs.14,816,126	14,816,126
249	SP, PHP, Multan Region	2015-16	16679	Non surrendering of savings - Rs. 1,656,605	1,656,605
250	District Police Officer, M.B Din	2015-16	16791	Irregular purchases from unregistered suppliers- Rs.720,000. Recovery of GST-Rs.122,400	720,000
251	District Police Officer, M.B Din	2015-16	16795	Irregular deployment of vehicles in Range Office . Un-authorized expenditure on POL and repair- Rs.804,537	804,537
252	District Police Officer, M.B Din	2015-16	16798	Loss to government due to non returning/snatching/ and accident of arms and Belts 'Paiti number' - Rs.416,162	416,162
253	City Police Officer Multan	2015-16	16827	Loss to government due to non return of weapons from	-

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				the officers transferred to other places	
254	City Police Officer Multan	2015-16	16835	Unjustified and wasteful expenditure on maintenance of horse pool-Rs.2,357,992	2,357,992
255	City Police Officer Multan	2015-16	16841	Non receipt of printing material-Rs. 717,740	717,740
256	District Police Officer, Jhelum	2015-16	17140	Doubtful purchase of Lubricants- Rs. 637,576	637,576
257	CCPO Lahore	2015-16	17168	Irregular payment of service charges @1% on account of Corporate/Fleet cards against purchase of POL for-Rs.567,976, and misclassification thereof	567,976
258	CCPO Lahore	2015-16	17171	Non write off loss due to death of horses for - Rs.200,000 approximately	200,000
259	City Police Officer, Faisalabad	2015-16	17256	Non return/release of costly weapons	-
260	SP-PHP Lahore Region	2015-16	17359	Expenditure exceeded to budgetary provisions-Rs. 4,163,457	4,163,457
261	SP-PHP Lahore Region	2015-16	17367	Non utilization/non surrendering of unspent balances-Rs. 582,364	582,364
262	District Police Officer Jhang	2015-16	17346	Expenditure exceeded to sanctioned budget - Rs. 22,067,060/- Justification/regularization thereof	22,067,060
263	District Police Officer Jhang	2015-16	17353	SAVINGS NOT REPORTED / SURRENDERED TO GOVT Rs.28,983,293/- JUSTIFICATION THEREOF	28,983,293
264	DPO, Khanewal	2015-16	15240	Non production of log books and allied record involving POL Rs.1,788,575	1,788,575
265	Superintendent of Traffic Sargodha	2014-15	13924	Irregular mode of disbursement of Pay and allowances in cash amounting Rs. 592,099	592,099
266	Central Jail, Gujranwala	2014-15	13464	Store articles purchased from un-approved	1,248,404

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				suppliers/contractors amounting to Rs. 1,248,404	
267	Central Jail, Kot lakhpat, Lahore	2014-15	13550	Non recovery of electricity charges from the occupants of jail colony	320,000
268	Superintendent District Jail Bahawalnagar	2013-15	13840	Likely Misappropriation of Sale Proceeds of Scrap Bread (Tukra) Loss to Government Rs. 2,066,471/-	2,066,471
269	Chief Traffic Officer, Faisalabad	2015-16	14474	Doubtful collection/deposits fine into government treasury due to record not maintained- Rs. 23,370,400/-	23,370,400
270	Secretary Home, Govt. of the Punjab	2015-16	15368	Irregular purchase of vehicles – Rs.14,594,319	14,594,319
271	District Police Officer, Sargodha	2015-16	15387	Unauthorized payment of Sales Tax without obtaining Sales Tax invoices – Rs. 373,368	373,368
272	City Police Officer Gujranwala	2015-16	16161	Irregular Allotment of vehicle and drawl of POL Rs. 710,010	710,010
273	District Police Officer, Dera Ghazi Khan	2015-16	16209	Non recovery of outstanding dues– Rs. 3,839,353	3,839,353
274	Addl. IGP Traffic, Punjab, Lahore	2015-16	16628	Un-justified payment of travelling allowance – Rs.735,551	735,551
275	Senior Superintendent of Police, Punjab Highway Patrolling, Gujranwala.	2015-16	16231	Irregular enhancement of POL limits for patrolling vehicles Rs. 2,845,800/-	2,845,800
276	District Police Officer, M.B Din	2015-16	16803	Expenditure on financial assistance-Rs.3,600,000	3,600,000
277	City Police Officer Multan	2015-16	16842	Unauthorized deployment of vehicles-Rs. 3,105,945	3,105,945
278	CCPO Lahore	2015-16	17147	Irregular expenditure on dietary charges to the police guards on regular duty at Head quarter for - Rs.778,704 PST not withheld for Rs.124,593. & less deduction of income tax For -Rs.42,825	778,704
279	City Police Officer, Faisalabad	2015-16	17220	Irregular expenditure under head "Others (Reception	5,279,778

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				Desks)*-Rs.5,279,778	
280	City Police Officer, Faisalabad	2015-16	17222	Dubious issuance of cheques on account of printing charges-Rs. 2,238,678	2,238,678
281	City Police Officer, Faisalabad	2015-16	17224	Unjustified and wasteful expenditure on maintenance of horse pool-Rs.2,607,684	2,607,684
282	City Police Officer, Faisalabad	2015-16	17231	Non receipt of printing material-Rs. 2,618,928	2,618,928
283	District Police Officer, Hafizabad	2015-16	17243	Irregular purchases from unregistered suppliers-Rs.2,795,547	2,795,547
284	District Police Officer, Hafizabad	2015-16	17251	Non return/release of weapons-Rs.1,100,000	1,100,000
285	Superintendent of Police Special Branch Bahawalpur	2014-15	17268	Irregular Payment of Rent Rs. 1,995,000	1,995,000
286	Addl. Inspector General of Police (PHP) Lahore	2015-16	17273	Irregular expenditure due to codal formalities not fulfilled amounting to Rs. 6,372,796/- Clarification thereof	6,372,796
287	Addl. Inspector General of Police (PHP) Lahore	2015-16	17276	Irregular expenditure on printing work without NOC Rs. 3,218,653/- Clarification thereof	3,218,653
288	SP-PHP Lahore Region	2015-16	17358	Unauthorized payment of special allowance without budget - Rs. 66,802,932	66,802,932
289	SP-PHP Lahore Region	2015-16	17369	ACTUAL PAYEE RECEIPTS NOT OBTAINED AGAINST PAYMENTS WORTH RS.10,201,696/- JUSTIFICATION THEREOF	10,201,696
290	CPO, Rawalpindi	2015-16	17373	Non disposal of different items recovered from criminals	-
291	CPO, Rawalpindi	2015-16	17383	Non existing of imprest money in register 20 , Rs. 2950300	2,950,300
292	CPO, Rawalpindi	2015-16	17392	Loss to Govt. due to excess use of POL Rs.1857170	1,857,170
293	Commandant Elite Police	2015-16	15261	Irregular payment of	797,288

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Training School, Lahore			electricity charges - Rs.797,288	
294	Chief Traffic Officer, Gujranwala.	2015-16	16605	Irregular Repair of Machinery & Equipment Rs. 293,564/- PST Recovery Rs.14, 005/- and I Tax Recovery Rs. 2, 471/-	293,564
295	District Jail Sheikhpura	2015-16	14301	Irregular purchase of Medicine Rs 1,431,250	1,431,250
296	Chief Traffic Officer, Lahore	2015-16	15433	Irregular printing without obtaining competitive rates- Rs. 3,034,933	3,034,933
297	City Police Officer Multan	2015-16	16837	Irregular expenditure on purchase of tyres- Rs.1,843,200	1,843,200
298	Central Jail, Gujranwala	2014-15	13463	Irregular expenditure on purchase of medicines – Rs. 3,260,898	3,260,898
299	City Police Officer Faisalabad	2015-16	17230	Irregular expenditure on purchase of tyres - Rs.4243418	4,243,418
300	SSP, Special Branch, Gujranwala Region	2012-15	13839	Irregular expenditure on purchase of Tyres and Battireis Rs.246,200	246,200
301	Superintendent of Traffic Sargodha	2014-15	13922	Irregular expenditure on the purchase of tyres and batteries amounting Rs. 253,245/-	253,245
302	Superintendent of Police Traffic Bahawalpur Region	2014-15	14187	Irregular Expenditure on the Purchase of Tyres Rs. 271,450/-	271,450
303	SP Traffic, Sheikhpura	2014-15	13474	Irregular expenditure incurred on the purchase of stationery Rs. 289,967	289,967
304	CPO, Rawalpindi	2015-16	17382	Irregular purchase of crime scene investigation kits - Rs.1342950	1,342,950
305	CCPO, Lahore	2014-15	13808	Irregular expenditure on single offer basis- Rs. 6,160,000	6,160,000
306	SP, Special Branch Sheikhpura	2014-15	13477	Irregular expenditure on repair of transport – Rs. 731,931	731,931
307	District Police Officer, Sialkot	2015-16	15410	Irregular payment of inadmissible allowances to Shuhada – Rs.5,202,000	5,202,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
308	Addl. Inspector General of Police (PHP) Lahore	2015-16	17270	Unauthorized payment of special allowance without budget - Rs. 7,622,040 /- Justification thereof	7,622,040
309	SP-PHP Faisalabad	2014-16	15304	Unauthorized payment of special allowance without budget - Rs. 114,460,668	--
310	DIG VVIP Security Special Branch Lahore	2014-15	13532	Irregular expenditure on repair of machinery & equipment Rs. 5,067,581 and recovery of RS.789,808	5,067,581
311	Superintendent of Police Special Branch, D.G. Khan	2014-16	14470	Irregular expenditure on account of repair of transport Rs.557,916	557,916
312	SP-PHP Lahore Region	2015-16	17361	Irregular expenditure incurred on building work through split up of amount of bills to avoid sanction of higher authority – Rs.999,516 /-Justification thereof	999,516
313	District Jail Toba Tek Singh.	2014-15	13927	Irregular expenditure on Repair of Building/ Works Rs. 464,177.	464,177
314	District Police Officer, Jhelum	2015-16	17134	Irregular Expenditure on account of repair of buildings –Rs.395,585 Less-deduction of withholding tax – Rs.1,978 Non deduction of Provincial sales tax – Rs.53,563	395,585
315	SP Traffic, Sheikhpura	2014-15	13472	Irregular expenditure on repair of vehicles Rs. 276,261	276,261
316	SSP Punjab Highway Patrol Bahawalpur	2015-16	16542	Irregular expenditure on repair of vehicle for -Rs. 214,804.	214,804
317	SP/Battalion Commander Punjab Constabulary – I, Lahore	2015-16	16226	Irregular expenditure on repair of machinery valuingRs.299,982.	299,982
318	SP/Battalion Commander, Battalion No.6, PC, Farooqabad, District Sheikhpura	2014-15	13852	Irregular expenditure on repair of vehicles Rs. 536,224	536,224
319	CCPO Lahore	2015-16	17144	Irregular expenditure on repair of building –Rs.	10,993,862

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				68,711,641,PST not withheld for Rs.10,993,862	
320	Superintendent District Jail Attock	2014-15	13820	Irregular expenditure on purchases Rs.21,947,665/-	21,947,665
321	SP, Special Branch, Lahore	2014-15	13529	Irregular execution of tendering process for purchase of stationary- Rs. 1,440,315.	1,440,315
322	District Police Officer Jhang	2015-16	17355	Irregular expenditure incurred on building work through split up of amount of bills to avoid sanction of higher authority –Rs. 539,650/-Justification thereof	539,650
323	Central Jail Sahiwal	2014-15	13542	Irregular expenditure on repair & maintenance of office building Rs.570,162	570,162
324	PHP, Lahore	2015-16	17364	Uneconomical expenditure on Repair & Maintenance of Vehicles – Rs. 1,177,741	1,177,741
325	DPO Khushab	2015-16	15291	Irregular / Doubtful expenditure on Repair & Maintenance of Vehicles – Rs. 2,380,478/- Investigation thereof	2,380,478
326	DIG VVIP special Branch Lahore.	2015-16	16660	Irregular expenditure on repair of jammers- Rs.4,999,500	4,999,500
327	Commandant Elite Police Training School, Lahore	2015-16	15266	Irregular purchase of tyres and batteries - Rs.565,095	565,095
328	CCPO, Lahore	2014-15	13601	Doubtful Expenditure on Purchase of Machinery-RS. 5,799,850.	5,799,850
329	District Jail T.T Singh	2015-16	15249	Irregular expenditure on purchase of dietary articles- Rs.20,191,671	20,191,671
330	Superintendent District Jail, Muzaffargarh	2013-15	13426	Irregular Expenditure on Purchases Rs.32,494,803	32,494,803
331	Superintendent District Jail Bahawalnagar	2013-15	13912	Irregular Purchase of Wheat Atta - Rs. 7,675,535	7,675,535
332	Inspector General Prisons Punjab Lahore	2014-15	13491	Non Execution of contracts for Purchase of Wheat Atta Approximate Rs. 637,728,000	--
333	Superintendent District Jail, Muzaffargarh	2013-15	13419	Irregular / Un economical Purchase of Wheat Atta Rs.	2,964,405

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				2,964,405/- Loss to Government Rs. 142,333	
334	Superintendent Central Jail Bahawalpur	2014-15	13850	Irregular Purchase of Wheat Atta Rs. 2,857,400/-	2,857,400
335	District Police Officer, Lodhran	2015-16	15357	Unauthorized drawl of funds without vouched account – Rs. 300,000	300,000
336	CCPO Lahore	2015-16	17146	Irregular expenditure on entertainment for-Rs. 324,650, Recovery of excess payment for Rs.234,900, PST not withheld for Rs. 51,244	324,650
337	SP, Special Branch, Lahore	2014-15	13531	Recovery on account of excess calculation on bill- Rs.100,800	100,800
338	Battalion Commandant PC-I Lahore	2015-16	16225	Doubt full consumption of POL Rs.7,167,960.	7,167,960
339	District Police Officer, Bahawalpur	2015-16	15238	Doubtful drawl of POL charges - Rs. 736,065	736,065
340	District Police Officer, Jhelum	2015-16	17136	Loss due to excess use of POL than authorized average consumption- Rs.893,690	893,690
341	District Police Officer, Mainwali	2015-16	16642	Excess drawl of POL than average consumption of fuel – Rs. 3,752,456	3,752,456
342	District Police Officer, Bhakkar	2015-16	14452	Excess drawl of POL than average consumption of fuel – Rs. 6,894,904	6,894,904
343	District Police Officer, Dera Ghazi Khan	2015-16	16187	Excess drawl of POL than average consumption of fuel – Rs. 9,222,040	9,222,040
344	District Police Officer, Sargodha	2015-16	15393	Excess drawl of POL than average consumption of fuel – Rs. 9,690,552	9,690,552
345	District Police Officer, Khanewal	2015-16	15245	Consumption of POL on the basis of Fake average consumption certificates valuing Rs.54356845	54,356,845
346	District Police Officer, M.B Din	2015-16	16790	Doubtful consumption of POL-Rs. 808,200	808,200
347	Commandant Elite Police Training School, Lahore	2015-16	15268	Excess payment of Salary - Rs.117,369	117,369
348	Commandant Elite Police Training School, Lahore	2015-16	15270	Irregular grant of Technical Allowance - Rs.80,555	80,555

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
349	Commandant Elite Police Training School, Lahore	2015-16	15271	Irregular payment of DA Rs.128,000	128,000
350	Secretary Home, Govt. of the Punjab	2015-16	15374	Excess payment of POL to PSO – Rs.129,102	129,102
351	District Police Officer, Gujrat	2014-15	13351	Payment of CA during leave and recovery Rs.85548	85,548
352	District Police Officer, Rahim Yar Khan	2015-16	16565	Doubtful disbursement of Daily Allowance to Additional force - Rs.990,000	990,000
353	D.G. Punjab Forensic Science Agency/Lab Lahore	2012-13	5216	Irregular expenditure due to illegal appointment of an over age manager (Narcotics, Toxicology & Trace Chemistry) clarification/investigation thereof	1396567
354	Punjab Forensic Science Agency	2015-16	14244	Payment of service charges of generators despite of having trained electricians	6,549,000
355	Punjab Forensic Science Agency	2015-16	14211	Payment of service charges of IT data center despite of having IT specialist and trained technicians	6,126,000
356	Punjab Forensic Science Agency	2015-16	14215	Payment of maintenance charges of HVAC despite of having trained staff hired for that purpose	4,980,000
357	Commandant PC Battalion-3 Multan	2014-15	11	Irregular consumption of POL	1,570,359
358	Commandant Sihala College Rawalpindi	2014-15	1	Irregular purchase of machinery & equipments	15,265,565
359	Supdt. District jail Bahawalnagar	2013-15	4	Irregular purchase of wheat Atta due to non observance of PPRA rules	7,675,535
360	Supdt. Of police Traffic Bahawalpur Region	2013-14	5	Variation of challans	16,625,150
361	SP Traffic D.G. Khan Region D.G.Khan	2015-16	10	Irregular expenditure on account of reimbursement of medical charges	381,390
362	SP Traffic D.G. Khan Region D.G.Khan	2015-16	9	Irregular expenditure on account of purchase of material	399,920
363	SP Traffic D.G. Khan Region D.G.Khan	2015-16	6	Doubtful payment of arrears of electricity	755,481

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
364	SSP PHP Rawalpindi	2015-16	4	Irregular expenditure in violation of PPRA rules	810,733
365	SSP PHP Rawalpindi	2015-16	2	Corruption of fuel above the prescribed limit	2,573,440
366	Supdt. Of police, Special branch, Sheikhpura	2015-16	9	Irregular expenditure on printing	179,990
367	Supdt. Of police, Special branch, Sheikhpura	2015-16	8	Irregular expenditure of repair and maintenance	1,349,942
368	Supdt. Of police, Special branch, Sheikhpura	2015-16	7	Irregular of log books and doubtful coverage of distance	1,502,498
369	Supdt. Of police, Special branch, Sheikhpura	2015-16	4	Unlawful use of vehicles by police officers/officials working in other offices	421,680
370	Supdt. Of police, Special branch, Sheikhpura	2015-16	2	Non production of vouched account of secret services fund	12,450
371	District Jail, Sheikhpura	2015-16	7	Loss of due to non recovery of electricity charges	139,500
372	District Jail, Sheikhpura	2015-16	9	Non recovery of punishment	114,704
373	District Jail, Sheikhpura	2015-16	10	Non production of rate contract files of stationery	149,543
374	District Jail, Sheikhpura	2015-16	13	Loss due to non revision of electricity and gas charges	702,000
375	DIG Prisons Rawalpindi Region Rawalpindi	2013-16	1	Unjustified deduction of house rent allowance	-
376	SSP Traffic Bahawalpur Region, Bahawalpur	2015-16	4	Non surrendering of savings	951,408
377	SSP Traffic Bahawalpur Region, Bahawalpur	2015-16	5	Irregular excess expenditure than budget allocation	813,610
378	SSP Traffic Bahawalpur Region, Bahawalpur	2015-16	6	Irregular expenditure on account of repair of transport	399,995
379	SSP Traffic Bahawalpur Region, Bahawalpur	2015-16	7	Irregular expenditure on account of purchase of material for driving licenses	399,988
380	SSP Traffic Bahawalpur Region, Bahawalpur	2015-16	12	Irregular expenditure on account of telephone charges	106,577
381	SP Special Branch Bahawalpur	2015-16	6	Irregular excess expenditure than budget allocation	480,618
382	-do-	2014-16	3	Irregular expenditure on office rent building	1,793,800

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
383	SP Traffic D.G. Khan Region, D.G. Khan	2015-16	2	Irregular excess expenditure than budget allocation	7,346,787
384	SSP Special Branch Lahore Region, Lahore	2006-15	4	Non transparent expenditure on POL	469,317
385	District Jail, Sheikhpura	2015-16	5	Late deposit of Government revenue	367,000
386	District Jail, Sheikhpura	2015-16	6	Non deposit of Income Tax into proper head of account	362,000
387	DPO, Bhakkar	2015-16	2	Expenditure over and above budget allocation	32,226,636
388	DPO, Bhakkar	2015-16	4	Disbursement record of secret fund was not provided	400,000
389	DPO, Bhakkar	2015-16	12	Loss due to overpayment on account of purchase of POL	424,900
390	DPO, Bhakkar	2015-16	14	Non deposit of auction money into government treasury	136,400
391	DPO, Bhakkar	2015-16	16	Doubtful payment transfer travelling allowance	776,025
392	District Jail, Sheikhpura	2015-16	4	Loss due to irregular payment of late payment surcharge	441,637
393	DPO, Sargodha	2015-16	14	Lapse of funds due to non submission of excess and surrenders statements	12,008,405
394	Chief Traffic Officer Gujranwala	2015-16	4	Irregular repair of furniture & fixture	78,800
395	DPO, Muzaffargarh	2015-16	12	Excess consumption of Mobil Oil	863,920
396	DPO, Muzaffargarh	2015-16	11	Excess drawl of POL than average consumption of fuel	1,493,656
397	DIG VVIP Security Special Branch Punjab, Lahore.	2015-16	8	Non surrendering of savings	1,727,387
398	DPO, D.G.Khan	2015-16	29	Expenditure over and above budget allocation	6,069,992
399	-do-	2015-16	31	Non deposit of rent of Crain into government treasury	73,300
400	DPO, Khushab	2015-16	11	Irregular expenditure on purchase of stationery beyond competency	371,238

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
401	DPO, Lodhran	2015-16	16	Lapse of funds due to non submission of excess and surrenders statements	10,354,027
402	District Jail, Sheikhpura	2015-16	12	Loss due to unlawful acceptance of dateless GST invoices	124,288
403	SSP Special Branch, Gujranwala	2015-16	3	Irregular expenditure on purchase of goods from incorrect head of accounts	693,466
404	SSP Special Branch, Gujranwala	2015-16	7	Unauthorized expenditure on stationery	814,722
405	SSP Special Branch, Gujranwala	2015-16	5	Irregular expenditure due to splitting and violation of tendering process	257,844
406	Chief Traffic Officer, Faisalabad	2015-16	9	Irregular expenditure on purchase of stationery beyond competency	886,867
407	SP Special Branch D.G.Khan	2014-16	2	Non surrendering of savings	9,400,531
408	DPO, Sheikhpura	2015-16	6	Likely misappropriation	990,000
409	DPO, Sheikhpura	2015-16	17	Non disposal of used mobil oil	1,040,220
410	DPO, Sheikhpura	2015-16	15	Non-production of Log Books of vehicles doubtful consumption	4,319,434
411	DPO, Sheikhpura	2015-16	11	Excess payment of residential telephone and electricity	856,759
412	SP Special Branch, VIP/CM Security, Lahore	2006-15	2	Loss due to excess use of POL than fixed limit	274,667
413	SP Special Branch, VIP/CM Security, Lahore	2006-15	1	Unauthorized sanction of expenditure beyond prescribed limit	309,930
414	SP Special Branch, VIP/CM Security, Lahore	2006-15	3	Inadmissible payment of fixed daily allowance and conveyance allowance to the employees	126,306
415	DPO, Rajanpur	2014-15	2	Doubtful/irrational consumption of POL	59,070,600
416	DPO, Rajanpur	2014-15	5	Loss due to non auction of unserviceable off road vehicle	2,400,000
417	DPO, Rajanpur	2014-15	6	Irregular excess consumption of POL by the police vehicles	72,436,300
418	DPO, Rajanpur	2014-15	7	Doubtful payment of	2,574,934

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				electricity bills	
419	DPO, Rajanpur	2014-15	8	Excess consumption of POL	3,472,100
420	DPO, Rajanpur	2014-15	10	Over payment of electricity bills	2,469,754
421	DPO, Rajanpur	2014-15	11	Irregular expenditure on printing	774,018
422	DPO, Rajanpur	2014-15	13	Non recovery of Punjab Sales Tax on Services	274,901
423	DPO, Rajanpur	2014-15	14	Non recovery of Punjab Sales Tax on services	139,200
424	DPO, Rajanpur	2014-15	15	Irregular payment of cash reward	1,709,000
425	DPO, Rajanpur	2014-15	16	Non recovery of outstanding police Guard	2,144,871
426	DPO, Rajanpur	2014-15	18	Inadmissible payment of fixed daily & Risk allowance	550,888
427	DPO, Rajanpur	2014-15	19	Recovery for the period treated as leave	378,872
428	DPO, Rajanpur	2014-15	20	Recovery of fixed daily and conveyance allowance	177,945
429	DPO, Rajanpur	2014-15	21	Irregular appointment of retired armed forces employees	17,235,504
430	DPO, Rajanpur	2014-15	23	Less deduction of Income Tax	113,084
431	DPO, Rajanpur	2014-15	24	Non disposal of confiscated cash	1,124,184
432	DPO, Rajanpur	2014-15	25	Non disposal of confiscated motorcycles	3,840,000
433	DPO, Rajanpur	2014-15	26	Non disposal of confiscated items approximate	105,760
434	DPO, Rajanpur	2014-15	27	Non payment of token tax	296,960
435	DPO, Rajanpur	2014-15	28	Non auction of used Mobil Oil	84,500
436	DPO, Rajanpur	2014-15	29	Expenditure over and above budget allocation	5,072,480
437	DPO, Rajanpur	2014-15	30	Non surrendering of saving of budget grant	5,203,499
438	DPO, Jhang	2015-16	12	Savings not reported/surrendered to Government	28,983,293
439	DPO, Rajanpur	2015-16	9	Irregular purchase of tyres	1,423,656

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
440	City Police Officer, Multan	2015-16	31	Irregular expenditure without immediate requirements	653,790
441	SSP Special Branch, Gujranwala	2015-16	8	Irregular expenditure on account of residential telephones charges	136,088
442	DPO, Rahim Yar Khan	2015-16	18	Non recovery of fine	66,260
443	DPO, Rahim Yar Khan	2015-16	22	Non deduction of conveyance allowance	65,000
444	SP Punjab Highway Patrol, Gujranwala	2015-16	15	Non surrendering of saving of budget	2,209,370
445	DPO, Layyaha	2015-16	4	Noon recovery of inadmissible allowances from the official remains on leave	350,347
446	DPO, Layyaha	2015-16	6	Lapse of funds due to non-submission of excess and surrenders statements	3,345,466
447	Chief Traffic Officer Gujranwala	2015-16	15	Irregular payment of conveyance a fixed daily allowance	109,928
448	Chief Traffic Officer Gujranwala	2015-16	13	Undue retention of amount drawn for payment of electricity bills	315,211
449	CTO, Multan	2015-16	11	Non deduction of Punjab sales Tax	143,302
450	CTO, Multan	2015-16	12	Un-authorized payment of in –admissible allowances during suspension period	92,000
451	DPO, Bahawalnagar	2015-16	5	Lapse of funds due to non submission of excess and surrenders statements	8,027,213
452	DPO, Attock	2015-16	3	Non production of vouched account of secret services fund	300,000
453	DPO, Attock	2015-16	6	Irregular expenditure M&R of Transport purchase of expensive tyres	406,786
454	DPO, Attock	2015-16	7	Excess payment of residential telephone, Irregular payment of electricity and gas	290,928
455	DPO, Attock	2015-16	8	Non recovery of dues of police Guard provided to NBP	284,795
456	DPO, Attock	2015-16	9	Purchase of Ice & Charcoal	130,925

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				in Off Season and at higher rates	
457	DPO, Attock	2015-16	12	Irregular transfer of Government Motor Cycles	171,360
458	DPO, Gujrat	2015-16	10	Irregular expenditure on purchase of goods from incorrect head of account.	1,911,139
459	DPO, Gujrat	2015-16	11	Inadmissible payment of cycle maintenance allowance	104,511
460	DPO, Gujrat	2015-16	12	Non disposal of vehicles taken under custody by the police department	40,000,000
461	Punjab Forensic Science Agency, Lahore	2015-16	4	Discriminatory behavior for recovery of amount of indemnity Bond	1,400,000
462	Punjab Forensic Science Agency, Lahore	2015-16	10	Unauthorized advance payment out of SDA without prior approval Finance Department	10,851,000
463	Punjab Forensic Science Agency, Lahore	2015-16	12	Non compliance of Chief Minister Directives	-
464	Punjab Forensic Science Agency, Lahore	2015-16	13	Unjustified deduction of Fine Imposed by the Competent authority While full pay was not given after completion of training	-
465	Punjab Forensic Science Agency, Lahore	2015-16	16	Non deduction of benevolent fund and group insurance from salaries of regular	474,552
466	Punjab Forensic Science Agency, Lahore	2015-16	33	Misuse of human resource	-
467	Punjab Forensic Science Agency, Lahore	2015-16	36	Highly contaminated/un-healthy environment for employees	-
468	Supdt. Central Jail Bahawalpur	2014-15	1	Likely misappropriation and less deposit of sale proceeds of scrap Bread	3,977,150
469	Supdt. Central Jail Bahawalpur	2014-15	10	Irregular payment of pay and allowances	218,730
470	Supdt. Central Jail Bahawalpur	2014-15	11	Non recovery of pay and allowances	152,421
471	Supdt. Central Jail Bahawalpur	2014-15	12	Excess payment of electricity charges	908,,000
472	Supdt. Central Jail Bahawalpur	2014-15	14	Non vacation of government residences	756,962

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				recovery of penal rent	
473	Supdt. Central Jail Bahawalpur	2014-15	13	Non reconciliation of electricity chares with MEPCO	31,050,000
474	Supdt. Central Jail Bahawalpur	2014-15	14	Non installation of separate muter of canteen loss	108,000
475	Supdt. Central Jail Bahawalpur	2014-15	24	Non verification of challans	1,187,893
476	Supdt. Central Jail Bahawalpur	2014-15	19	DTL/Batch clearance report not obtained	3,299,174
477	Supdt. Central Jail Bahawalpur	2014-15	20	Doubtful /unlawful acceptance of dateless and without sales tax registration number sales tax invoices	278,805
478	Supdt. Central Jail Bahawalpur	2014-15	21	Irregular purchase of stationery beyond competency	698,992
479	Supdt. Central Jail Bahawalpur	2014-15	17	Doubtful drawl of amount for photocopier	236,193
480	Supdt. Central Jail Bahawalpur	2014-15	3	Irregular made of disbursement of pay and allowances	3,526,164
481	Supdt. Central Jail Bahawalpur	2014-15	23	Non verification of sales tax	223,044
482	Supdt. Central Jail Bahawalpur	2014-15	22	Incomplete accounts & non preparation of profit & Loss	14,602,947
483	Borstal Institute and Juvenile Jail Bahawalpur	2013-15	2	Irregular expenditure on purchases of dietary articles	3,832,977
484	Borstal Institute and Juvenile Jail Bahawalpur	2013-15	9	Irregular payment of pay and allowances	880,000
485	Supdt. District Jail Bahawalnagar	2013-15	18	Irregular expenditure on purchases	28,187,053
486	Supdt. District Jail Bahawalnagar	2013-15	19	Non installation of separate meter of electricity	2,888,000
487	Supdt. District Jail Bahawalnagar	2013-15	27	Non recovery of allowances	139,849
488	Supdt. District Jail Bahawalnagar	2013-15	28	Doubtful payment of advertisement	100,000
489	Supdt. District Jail Bahawalnagar	2013-15	20	Non recovery of pay and allowance during leave	233,591
490	Supdt. District Jail Bahawalnagar	2013-15	11	Excess payment of electricity charges	217,743
491	Supdt. District Jail Bahawalnagar	2013-15	26	Less deduction of stamp duty	70,467

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
492	Supdt. District Jail Bahawalnagar	2013-15	25	Non verification of challans	1,267,623
493	Supdt. District Jail Bahawalnagar	2013-15	24	Non verification of sales tax	243,514
494	Supdt. District Jail Bahawalnagar	2013-15	13	Non installation of new H.RV dedicated feeder	7,238,725
495	Supdt. District Jail Bahawalnagar	2013-15	10	Irregular payment of pay and allowances	1,694,000
496	Police Training School Multan	2013-15	11	Consumption of POL	68,970
497	Police Training School Multan	2013-15	8	Irregular expenditure on repair of vehicles	153,225
498	Police Training School Multan	2013-15	6	Irregular expenditure on repair of office building	350,090
499	SP Punjab Highway Patrol Dera Ghazi Khan	2014-15	6	Non recovery of outstanding traffic fine	637,450
500	New Central Jail, Multan	2014-15	1	Irregular expenditure on purchase of dietary articles	21,004,490
501	Supdt. Traffic Sargodha	2014-15	3	Variation of receipt of license fee	2,465,779
502	Supdt. Traffic Sargodha	2014-15	1	Loss due to non auction of un-serviceable off road vehicles	200,000
503	Supdt. Traffic Sargodha	2014-15	6	Non production of log books and drawl of POL	441,000
504	Supdt. Traffic Sargodha	2014-15	2	Variation of receipts of fine	39,567,572
505	Supdt. Traffic Sargodha	2014-15	7	Recovery of fixed daily allowance was not made from police officials	117,800
506	Supdt. District Jail, Bahawalnagar	2013-15	8	Non installation of separate meter of canteen loss	240,000
507	Supdt. District Jail, Bahawalnagar	2013-15	6	Fine not recovered from canteen contractor	4,050,000
508	Supdt. District Jail, Bahawalnagar	2013-15	7	Irregular purchase of medicines DTL/Batch clearance report	3,090,538
509	Chief Traffic Officer, Gujranwala	2014-15	7	Irregular consumption of POL due to non-production of log books	135,602
510	BI&J. Jail B/Pur	2013-15	16	Non verification of challans	809,729
511	BI&J. Jail B/Pur	2013-15	18	Doubtful/advance payment of Sui Gas Bill	103,130
512	BI&J. Jail B/Pur	2013-15	12	Likely misappropriation of cash	151,165
513	BI&J. Jail B/Pur	2013-15	7	Under statement of	114,188

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				expenditure	
514	BI&J. Jail B/Pur	2013-15	13	Non disposal of fire wood	110,000
515	BI&J. Jail B/Pur	2013-15	10	On vacation of Govt. residences recovery	274,236
516	BI&J. Jail B/Pur	2013-15	11	Doubtful disposal of closing cash balance	2,180,000
517	BI&J. Jail B/Pur	2013-15	15	Actual payee receipt not obtained	3,433,005
518	BI&J. Jail B/Pur	2013-15	14	Non recovery of pay and allowances during leave	238,560
519	BI&J. Jail B/Pur	2013-15	17	Non verification of sales tax	98,723
520	BI&J. Jail B/Pur	2013-15	19	Less deduction of income tax	56,570
521	Supdt. Of Police Special Branch Bahawalpur	2014-15	7	Non auction of used Mobil oil	94,364
522	Punjab Highway Patrolling (PHP) Patrolling, Faisalabad	2014-16	10	Irregular purchase of tyres pricing	2,593,779
523	Punjab Highway Patrolling (PHP) Patrolling, Faisalabad	2014-16	12	Non utilization/non surrendering of unspent balance	11,065,811
524	Secretary, Home Department Punjab, Lahore.	2014-16	1	Irregular purchase of stationery	2,290,020
525	Secretary, Home Department Punjab, Lahore.	2014-16	3	Irregular expenditure on entertainment	514,952
526	Secretary, Home Department Punjab, Lahore.	2014-16	6	Irregular repair of vehicles	2,600,133
527	Secretary, Home Department Punjab, Lahore.	2014-16	8	Loss to government due to excess use of POL	725,200
528	Secretary, Home Department Punjab, Lahore.	2014-16	15	Irregular printing of stationery items	1,731,782
529	District Jail T.T.Singh	2015-16	3	Irregular expenditure on purchase of various items	1,886,222
530	District Jail T.T.Singh	2015-16	7	Un-necessary purchase of medicine without immediate requirement	1,012,297
531	District Jail T.T.Singh	2015-16	8	Irregular payment of pending liabilities	609,951
532	District Jail T.T.Singh	2015-16	9	Less deduction of income	72,012

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				tax	
533	District Jail T.T.Singh	2015-16	10	Irregular purchase of stationery beyond competence	305,000
534	DIG VVIP Security Special Branch, Lahore	2014-15	1	Irregular expenditure on consumption of POL	11,967,438
535	DIG VVIP Security Special Branch, Lahore	2014-15	6	Un-due payment of conveyance allowance	231,840
536	DIG VVIP Security Special Branch, Lahore	2014-15	2	Over and above budget allocation	5,545,316
537	Chief Traffic Officer, Gujranwala	2014-15	4	Irregular expenditure on repair of vehicles	813,414
538	New Central Jail, Multan	2014-15	3	Irregular mode of payment of salaries	3,688,045
539	New Central Jail, Multan	2014-15	7	Irregular drawl of pay and allowances of staff due to shifting of headquarter	702,786
540	SP Special Branch, Multan	2014-15	2	Non surrendering of saving	1,443,503
541	SP Special Branch, Multan	2014-15	1	Consumption of POL beyond the prescribed limit	3,873,150
542	Supdt. Central Jail (Adyala), Rawalpindi	2014-15	2	Irregular expenditure on purchase of medicines	6,299,955
543	SSP, Special Branch, Lahore.	2014-15	1	Excess expenditure over and above the budget allocation	2,278,642
544	Central Jail, Bahawalpur	2014-15	8	Non recovery of the cost of prison manufactured articles	837,725
545	Central Jail, Bahawalpur	2014-15	9	Loss due to non auction of unserviceable off road vehicles	200,000
546	Central Jail, Bahawalpur	2014-15	6	Irregular advance payment of sui Gas	2,800,000
547	Central Jail, Bahawalpur	2014-15	5	Fine not recovered from canteen contractors	220,000
548	Police Training School, Farooqabad	2014-15	5	Irregular expenditure on repair of building	299,199
549	Police Training School, Farooqabad	2014-15	4	Irregular/un-economical expenditure on repair of furniture due to splitting	175,980
550	Police Training School, Farooqabad	2014-15	2	Irregular expenditure due to splitting and violation of tendering	306,942
551	Police Training School, Farooqabad	2014-15	6	Irregular payment of fixed daily allowance and	167,872

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				conveyance allowance	
552	Probation Officer Mianwali	2000-15	1	Non production of period	6,500,000
553	Police Training School, Multan	2014-15	7	Non auction of dry and fallen trees	333,000
554	Police Training School, Multan	2014-15	9	Irregular expenditure on printing charges	205,000
555	Police Training School, Multan	2014-15	10	Unauthorized payment of ration and conveyance allowance	151,229
556	Additional IGP Traffic Lahore.	2014-15	1	Non production of record	149,020
557	Supdt. Of Police Special Branch Bahawalpur	2014-15	1	Irregular excess consumption of POL	800,300
558	Supdt. Of Police Special Branch Bahawalpur	2014-15	3	Irregular expenditure on printing	472,400
559	Supdt. Of Police Special Branch Bahawalpur	2014-15	4	Misclassification of expenditure	248,320
560	Supdt. Of Police Special Branch Bahawalpur	2014-15	5	Inadmissible payment of fixed daily & conveyance allowance	54,549
561	Supdt. Of Police Special Branch Bahawalpur	2014-15	8	Non recovery of Punjab Sales Tax	36,746
562	District Jail, Rahim Yar Khan	2014-15	1	Irregular expenditure on purchase of dietary articles	14,715,213
563	District Jail, Rahim Yar Khan	2014-15	2	Irregular mode of payment of salaries	12,022,039
564	District Jail, Rahim Yar Khan	2014-15	6	Unjustified arrears of electricity appearing in electricity	717,763
565	District Jail, Rahim Yar Khan	2014-15	3	Non auction of dry and fallen trees	3,120,160
566	Probation & Reclamation officer R. Y. Khan	2003-2015	1	Non production of record	400,000
567	SSP Special Branch, Gujranwala	2012-15	4	Irregular expenditure due to splitting and violation of tendering process	576,466
568	SSP Special Branch, Gujranwala	2012-15	2	Irregular repair of vehicles without calling for open tenders	731,916
569	SSP Special Branch, Gujranwala	2012-15	8	Non deduction of fine from the pay of the officials	113,316
570	SSP Special Branch, Gujranwala	2012-15	7	Irregular expenditure on printing charges	100,203
571	SSP Special Branch, Gujranwala	2012-15	6	Irregular payment of fixed daily allowance and	152,429

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				conveyance	
572	SSP Special Branch, Gujranwala	2012-15	3	Irregular excess drawl of POL than entitlement	385,511
573	SSP Special Branch, Gujranwala	2012-15	9	Inadmissible payment of fixed daily allowance	119,913
574	SP Traffic Dera Gazi Khan	2014-15	3	Expenditure over and above the budget allocation	1,839,807
575	SP Traffic Dera Gazi Khan	2014-15	4	Loss to Government due to over payment of salaries	1,280,608
576	SP Traffic Dera Gazi Khan	2014-15	5	Consumption of POL beyond the prescribed limit	1,229,300
577	SP Traffic Dera Gazi Khan	2014-15	1	Non surrendering of saving	2,626,626
578	SP Traffic Dera Gazi Khan	2014-15	7	Irregular expenditure on purchase of material for computerized driving license	824,665
579	SP Traffic Dera Gazi Khan	2014-15	6	Irregular expenditure on repair of transport	877,024
580	SP PHP Patrol D.G.Khan	2014-15	5	Unauthorized payment of field daily allowance and conveyance allowance	825,892
581	Supdt. District Jail, Sialkot	2014-15	3	Recovery on account of penal rent from unauthorized	118,332
582	Inspector General Prison Punjab, Lahore	2014-15	16	Irregular misclassified of expenditure	378,630
583	Inspector General Prison Punjab, Lahore	2014-15	14	Irregular payment of cash reward	355,000
584	Inspector General Prison Punjab, Lahore	2014-15	13	Non accountal of POL	1,145,520
585	Supdt. Of Police Traffic Bahawalpur Region	2014-15	4	Irregular purchase of license material	225,000
586	Supdt. Of Police Traffic Bahawalpur Region	2014-15	2	Non observance of POL limits recovery	151,300
587	Supdt. District jail Attock	2014-15	1	Non recovery of fine	905,094
588	Supdt. District jail Attock	2014-15	4	Non auction of Government Residences recovery	364,800
589	Supdt. District jail Attock	2014-15	7	Less deduction of Income Tax	110,765
590	Supdt. District jail Attock	2014-15	9	Irregular mode of disbursement of pay and allowances	1,141,704
591	Supdt. District jail Attock	2014-15	10	Loss due to non auction of un-serviceable off road	200,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
592	Supdt. District jail Attock	2014-15	11	Non deduction of stamp duty	54,869
593	Supdt. District jail Attock	2014-15	12	Non deduction of C.A	46,368
594	Supdt. District jail Attock	2014-15	13	Non deduction of House Rent allowance	36,072
595	Supdt. Borstal Institute and Juvenile Jail Bahawalpur	2013-15	5	Loss due to non auction of unserviceable off road	200,000
596	Supdt. Borstal Institute and Juvenile Jail Bahawalpur	2013-15	8	Doubtful deduction of House Rent and conveyance allowance	519,790
597	Supdt. Borstal Institute and Juvenile Jail Bahawalpur	2013-15	4	Irrational consumption of Gas	2,737,863
598	Superintendent District Jail Bahawalnagar	2013-15	12	Irregular opening of bank account and closing balance not account	25,300
599	Commandant Border Military Police D.G.Khan	2014-15	9	Non fixation of limits of POL of vehicles	1,086,100
600	Commandant Border Military Police D.G.Khan	2014-15	2	Loss due to non auction of unserviceable off road vehicles	2,200,000
601	Commandant Border Military Police D.G.Khan	2014-15	11	Doubtful purchases store not entered in stock register	1,327,444
602	Commandant Border Military Police D.G.Khan	2014-15	12	Actual payee receipt not obtained	5,675,140
603	Commandant Border Military Police D.G.Khan	2014-15	14	Doubtful payment of GST	198,006
604	SP Special Branch, Sahiwal	2014-15	2	Non deduction of conveyance allowance from officials	945,000
605	SP Special Branch, Sahiwal	2014-15	6	Irregular hiring of office building and rent paid thereof	2,014,200
606	SP Traffic Sahiwal	2014-15	7	Irregular enhancement/payment of building rent	600,000
607	SP Special Branch, Sahiwal	2014-15	3	Unauthorized mode of payment of salaries	1,510,197
608	SP Special Branch, Sahiwal	2014-15	4	Irregular shifting of headquarter	965,016
609	SP Special Branch, Sahiwal	2014-15	5	Irregular purchase of stationery beyond competency	844,631
610	SP Traffic Sahiwal	2014-15	6	Irregular purchase of tyres without tendering	160,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
611	SP Traffic Sahiwal	2014-15	1	Non deduction of conveyance allowance from officials	437,088
612	SP Traffic Sahiwal	2014-15	3	Less recovery of traffic fines	953,050
613	SP Traffic Sahiwal	2014-15	4	Irregular purchase of Mobil Oil without tender	502,500
614	SP Traffic Sahiwal	2014-15	5	Irregular expenditure on denting & Painting of vehicles	224,895
615	District Police Officer Lodhran	2014-15	3	Consumption of POL beyond the prescribed limit	2,674,505
616	District Police Officer Lodhran	2014-15	2	Non disposal of off road vehicles	2,650,000
617	District Police Officer Lodhran	2014-15	1	Expenditure over and above budget allocation	2,718,572
618	SSP. PHP, Multan	2014-15	12	Excess POL than ceiling	36,435,223
619	Supdt. Of Police Traffic Region Faisalabad	2014-16	6	Unauthorized sanction of expenditure beyond prescribed limit	349,680
620	Supdt. Of Police Traffic Region Faisalabad	2014-16	9	Non transparent expenditure on repair of vehicles	349,621
621	Supdt. Of Police Traffic Region Faisalabad	2014-16	10	Misclassified expenditure	98,573
622	Supdt. District Jail, M.B.Din	2013-15	6	Non recovery of fine from canteen contractors	77,500
623	Supdt. District Jail, M.B.Din	2013-15	5	Non deduction of Income Tax	294,407
624	Supdt. District Jail, M.B.Din	2013-15	4	Irregular expenditure on purchase of air conditioner and refrigerator	86,486
625	Supdt. District Jail, M.B.Din	2013-15	2	Irregular expenditure on purchase of medicines	1,081,440
626	SP/Battalion Commander Battalion No.6, PC, Farooqabad, District Sheikhpura	2014-15	7	Irregular excess drawl of POL	193,016
627	SP/Battalion Commander Battalion No.6, PC, Farooqabad, District Sheikhpura	2014-15	5	Irregular purchase of Gun Oil due to non production of stock register	94,595
628	Additional I.G.P Traffic, Lahore	2014-15	5	Undue payment of conveyance allowance	1,205,664
629	District Jail, Jhang	2014-15	7	Non disposal of fallen trees lying in Jail premises	200,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
630	District Jail, Jhang	2014-15	6	Non/less recovery of HRA CA	127,280
631	Supdt. District Jail, Gujrat	2014-15	3	Irregular expenditure on purchase of durable goods without observing	118,600
632	Supdt. District Jail, Gujrat	2014-15	2	Non recovery of pay from the officials remained on willful absent	136,387
633	Supdt. District Jail, Gujrat	2014-15	4	Irregular/doubtful issuance of store items	331,610
634	Supdt. District Jail, Gujrat	2014-15	5	Excess payment made due higher than contract rates	98,598
635	Commandant PC Batallion3 Multan	2014-15	6	Excess use of POL than ceiling	1,208,934
636	District Jail, Faisalabad	2014-15	6	Non recovery of sales of un-serviceable articles	161,716
637	District Jail, Faisalabad	2014-15	9	Loss due to less deduction of Income Tax	129,638
638	District Jail, Faisalabad	2014-15	8	Irregular payments prior to approval of rates	2,242,800
639	District Jail, Faisalabad	2014-15	7	Doubtful purchase due to non accountal of stores	288,000
640	District Jail, Faisalabad	2014-15	5	Non recovery of HRA	157,239
641	Borstal Jail, Faisalabad	2014-15	8	Unauthorized payment of conveyance allowance while residing their work premises	60,000
642	Borstal Jail, Faisalabad	2014-15	11	Irregular shifting of headquarter	2,986,380
643	Borstal Jail, Faisalabad	2014-15	6	Non recovery of pay and allowances during absent period	80,564
644	Borstal Jail, Faisalabad	2014-15	4	Non recovery of electricity charges from the occupants of jail colony	178,635
645	Borstal Jail, Faisalabad	2014-15	1	Unauthorized payment of pay & allowance to Dr. Shahid Ahmad	192,000
646	Borstal Jail, Faisalabad	2014-15	9	Unauthorized payment of conveyance allowance during leave	76,314
647	Borstal Jail, Faisalabad	2014-15	7	Irregular payment of ration allowance	73,689
648	Borstal Jail, Faisalabad	2014-15	5	Irregular procurements of dietary articles	614,823

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
649	Supdt. Central Jail (Adyala), Rawalpindi	2014-15	6	Non deduction of income tax of source	2,246,953
650	Supdt. Central Jail (Adyala), Rawalpindi	2014-15	7	Non recovery of outstanding rent and fine from canteen contractor	258,780
651	Supdt. Central Jail (Adyala), Rawalpindi	2014-15	8	Irregular /doubtful expenditure on repair of building without ceiling	127,923
652	Supdt. Central Jail (Adyala), Rawalpindi	2014-15	9	Non recovery of electricity charges from the residents of jail colony	201,400
653	Supdt. Central Jail (Adyala), Rawalpindi	2014-15	10	Excess payment made to supplier due to less discount rate	156,747
654	Supdt. Central Jail (Adyala), Rawalpindi	2014-15	1	Non recovery of outstanding cost of jail manufactured articles	6,783,130
655	Supdt. Central Jail (Adyala), Rawalpindi	2014-15	4	Irregular expenditure incurred without observing austerity/economy	70,447,200
656	Central Jail, Faisalabad	2014-15	9	Loss due to less deduction of Income Tax	79,371
657	Central Jail, Faisalabad	2014-15	10	Irregular consumption of fertilizers and pesticides	582,640
658	Commandant, Elite Police Training School, Lahore.	2015-16	13	Unauthorized opening of bank account	2,757,881
659	DIG VVIP Security Special Branch, Lahore.	2014-15	4	Non surrendering of saving	4,542,602
660	CCPO, Lahore	2014-15	33	Excess expenditure than budget allocation	--
661	Supdt. District Jail, Sialkot	2014-15	2	Irregular purchase of dietary items without inspection	2,288,606
662	Supdt. District Jail, Sialkot	2014-15	4	Non installation of separate electricity meters recovery	528,000
663	Supdt. District Jail, Sialkot	2014-15	5	Irregular payment of health professional allowance to medical officers	388,800
664	SP Special Branch, Sheikhpura	2014-15	1	Excess drawl of POL than entitlement recovery thereof	269,350
665	SP Special Branch VIP/CM Security, Lahore	2014-15	4	Excess expenditure than budget allocation	893,339
666	SP Special Branch VIP/CM Security, Lahore	2014-15	1	Excess drawl of POL than entitlement	471,676

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
667	Supdt. District Jail, Sheikhpura	2014-15	4	Non disposal of unserviceable store articles	412,109
668	Supdt. District Jail, Sheikhpura	2014-15	3	Non deduction of Income Tax	974,731
669	Supdt. District Jail, Sheikhpura	2014-15	5	Non recovery of 10% tax from canteen contractor	357,500
670	SP Traffic Sheikhpura Region	2014-15	7	Irregular payment of GST without obtaining invoices	172,391
671	SP Traffic Sheikhpura Region	2014-15	4	Irregular excess of drawl of POL	902,070
672	SP Special Branch, Multan	2014-15	3	Expenditure over and above budget allocation	1,363,677
673	DPO, Bahawalpur	2015-16	23	Lapse of funds due to non submission of excess surrenders statements	7,078,657
674	DPO, Bahawalpur	2015-16	27	Unjustified expenditure on account of electricity charges	38,137,282
675	SSP Special Branch, Faisalabad	2013-15	7	Excess expenditure than budget allocation	1,596,872
676	SSP Special Branch, Faisalabad	2013-15	2	Unauthorized mode of payment of salaries through manual bills	3,589,430
677	SSP Special Branch, Faisalabad	2013-15	5	Irregular /doubtful payments of building rent	1,297,500
678	SSP Special Branch, Faisalabad	2013-15	4	Irregular execution of tendering process & purchases thereof	1,019,971
679	SSP Special Branch, Faisalabad	2013-15	3	Irregular purchase of stationery beyond competency	2,041,955
680	Central Jail, Faisalabad	2014-15	7	Non recovery of cost of factory goods sold to other jails	9,147,000
681	Central Jail, Faisalabad	2014-15	4	Unauthorized model of payment of salaries through manual bills	4,835,054
682	Police Training School Multan	2014-15	2	Expenditure over and above budget allocation	2,839,716
683	Police Training School Multan	2014-15	4	Non surrendering of saving	700,574
684	Additional IGP Traffic Lahore	2014-15	6	Irregular expenditure on purchase of machinery and without approval of the austerity committee	201,065
685	New Central Jail, Multan	2014-15	5	Non recovery of cost of prison manufactured	449,105

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				articles	
686	SP Punjab Highway Patrol Dera Ghazi Khan	2014-15	3	Irregular expenditure on purchase of tyres stationery and printing charges	2,214,432
687	SP Punjab Highway Patrol Dera Ghazi Khan	2014-15	1	Expenditure over and above budget allocation	12,057,547
688	SP Punjab Highway Patrol Dera Ghazi Khan	2014-15	2	Non surrendering of saving	3,186,055
689	SP Punjab Highway Patrol Dera Ghazi Khan	2014-15	4	Irregular payment of pay and allowances to the newly recruited staff	1,112,735
690	DPO, Okra	2015-16	16	Doubtful consumption of POL	53,994,142
691	DPO, Okra	2015-16	6	Irregular opening of bank account No.10782-3	-
692	DPO, Khanewal	2015-16	10	Unauthorized payment non incorrect head of account	4,362,492
693	SSP Traffic Bahawalpur Region, Rawalpindi	2014-16	3	Irregular expenditure on office building	1,793,800
694	Central Jail Bahawalpur	2014-15	7	Non-installation of separate electricity meter	108,000
695	Central Jail Bahawalpur	2014-15	25	Actual Payee Receipts, Not obtained	7,792,651
696	SSP Police Training School Farooqabad	2014-15	17396	Irregular expenditure on purchase of medicines	408,273
697	District Jail, Sheikhpura	2014-15	17397	Irregular expenditure on purchase of medicines	3,202,235
698	DPO, Kasur	2015-16	17126	Non disposal of unclaimed vehicles	-
INFORMATION AND CULTURE DEPARTMENT					
1	Secretary, Information and Culture Department, Lahore	2014-16	15880	Non Production of Record/Vouched Account	1,601,086,000
2	Secretary, Information and Culture Department, Lahore	2014-16	15881	Non Production of Record/Vouched Account	182,877,359
3	Punjab Council of Arts, Lahore	2014-16	14913	Non Production of Record/Vouched Account	2,345,000
4	Bahawalpur Museum Bahawalpur	2014-15	16401	Unauthorized Payment of salaries without sanction of competent authority	13.62 million
5	Director General PILAC, Lahore	2014-16	14626	Non-auction of canteen	360,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
6	Director General PILAC, Lahore	2014-16	14625	Unlawful collection of rent of building without rent assessment	2,197,853
7	Executive Director, Punjab Arts Council, Lahore	2014-16	16399	Irregular expenditure by splitting and violation of tendering process	933,143
8	Director General PILAC, Lahore	2014-16	14624	Irregular payment of Social Security Allowance	677,912
9	Bahawalpur Museum Bahawalpur	2014-15	16400	Unauthorized expenditure without sanction of competent authority	604,646
10	Secretary, Information & Culture Department, Lahore	2014-16	16525	Unjustified drawal of salaries and other expenditure	516,069
LIVESTOCK AND DAIRY DEVELOPMENT DEPARTMENT					
1	Director Breed Improvement Lahore	2015-16	17034	Non production of record	-
2	Government Poultry Form Attock	2014-16	16416	DTL not obtained from public analyst	7.82 million
3	Additional Director Foot & Mouth Diseases Research centre, Lahore	2010-15	14134	Unauthorized payment due to expenditure from incorrect head of accounts	359,864
4	Assistant Director Sheep / Goat Development, Sargodha	2014-16	14977	Unauthorized payment due to expenditure from incorrect head of accounts	94,750
5	Livestock Experiment Station, Qadirabad, Sahiwal	2014-16	15454	Irregular sale of milk without advertisement	9,267,530
6	Livestock Experiment Station, Bahadurnagar, Okara	2015-16	15592	Irregular sale of milk without advertisement	5,459,285
7	Livestock Experimental Station, Bhunikey, Pattoki	2015-16	15593	Loss due to non utilization of agricultural land	10,860,000
8	Director Breed Improvement Lahore	2015-16	17037	DTL not obtained from analyst	1.85 million
9	Livestock Experimental Station, Shah Jewana Distt. Jhang	2012-13	15525	Loss due to non utilization of agricultural land	540,129
10	Director Research Centre for Conservation of Sahiwal Cattle, Jhang	2014-15	14135	Loss due to non utilization of agricultural land	240,000
11	Govt. Poultry Farm, Sargodha	2013-16	15129	Loss due to mortality of animals	890,700
12	Govt. Poultry Farm,	2013-16	15130	Loss due to mortality of	387,240

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Sargodha			animals	
13	Livestock Experimental Station Bahadurnagar, Okara	2015-16	15589	Non-auction of redundant assets	6,384,000
14	Supdt. Livestock Experiment Station, RakhGhulaman, Bhakkar	2014-16	14697	Non-auction of redundant assets	1,498,588
15	Supdt. Livestock Experiment Station, Shah JewanaJhang	2012-16	15555	Non-auction of redundant assets	797,008
16	Livestock Experiment Station, RakhGhulaman, Bhakkar	2014-16	14842	Non-auction of redundant assets	600,000
17	Livestock Experiment Station, RakhGhulaman, Bhakkar	2014-16	14845	Non-auction of redundant assets	328,635
18	Livestock Experiment Station, Qadirabad, Sahiwal	2014-16	15453	Non-auction of redundant assets	245,000
19	University of Veterinary and Animal Sciences, Lahore	2015-16	16403	Loss to government due to non-occupation of Girls hostel	8.497 million
20	University of Veterinary and Animals Sciences, Lahore	2015-16	16408	Lapse of development funds	14.85 million
21	Project Director Diagnostic Laboratories, Lahore	2014-15	14235	Irregular payment of pay & allowances	958,264
22	University of Veterinary and Animals Sciences, Lahore	2015-16	16406	Irregular payment of pay & allowances	272,928
23	University of Veterinary and Animals Sciences, Lahore	2015-16	16405	Irregular payment of pay & allowances	78,000
24	Director General Ext. Livestock & Dairy Development, Lahore	2015-16	15451	Irregular payment of pay & allowances	68,363
25	University of Veterinary and Animal Sciences, Lahore	2015-16	16404	Loss due to lease of commercial sites to lowest bidders	412,800
26	Livestock Production Research Institute Bahadurnagar, Okara	2015-16	15963	Irregular appointments of contingent paid staff	874,950
27	Director Veterinary Research Institute, Lahore	2015-16	15469	Unjustified/uneconomical purchase of Montanide ISA	99,520,243

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
28	Additional Director Foot & Mouth Diseases Research Institute, Lahore	2010-15	14130	Non recovery of GST for Rs.230,599	230,599
29	Livestock Experiment Station, Khushab	2014-15	14850	Low percentage of in-milk buffaloes	-
30	Livestock Experiment Station, Shah Jewana, Jhang	2012-15	15526	Irregular payment of wages in kind-148,351 kg	-
31	Director Breed Improvement, Lahore	2015-16	17042	Irregular expenditure incurred on purchase of POL	63,537,926
32	University of Veterinary and Animal Sciences, Lahore	2015-16	16411	Irregular expenditure incurred on purchase of POL	40,000,000
33	Director Livestock & Dairy Development, Barani Areas, Rawalpindi	2014-16	15958	Irregular expenditure incurred on purchase of POL	669,781
34	Secretary, Livestock and Dairy Development, Lahore	2015-16	14256	Irregular expenditure incurred on purchase of POL	266,175
35	Veterinary Research Institute, Lahore	2015-16	15474	Unauthorised / illegal allotment to outsider not working in Veterinary Research Institute	-
36	Director Livestock & Dairy Development Barani Areas, Rawalpindi	2014-16	15952	Irregularities in purchase procedure for purchase of animals	117,239,385
37	Director Livestock & Dairy Development Barani Areas, Rawalpindi	2014-16	15966	Non maintenance of distribution account for purchase of medicine Rs 4.088 million with respect to beneficiaries and tag number of animal	4.088 million
38	Director Livestock & Dairy Development Barani Areas, Rawalpindi	2014-16	15950	Non achievement of estimated fertility rates in animals purchase and distributed in 2014-15	7,900,000
39	Director Livestock & Dairy Development Barani Areas, Rawalpindi	2014-16		Doubtful dispatch and receipt of livestock and expenditure on account of transportation charges	282,936
40	Director Livestock & Dairy Development Barani Areas, Rawalpindi	2014-16	15967	Non achievement of 100% physical progress of development scheme poverty alleviation through provision of heifer sheep	0

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
41	Director Livestock & Dairy Development Barani Areas, Rawalpindi	2014-16	15960	Non maintenance of fixed assets register for purchase of equipments / instruments	11.318 million
42	Livestock Experiment Station, Bhunikey, Pattoki	2015-16	15594	Loss due to irregular retention of seven milky buffalo in Governor House	1,000,000
43	Livestock Experiment Station, Bhunikey, Pattoki	2015-16	15595	Non recovery of charges of Anmol Wanda	787,500
44	Livestock Experiment Station, Bahadurnagar, Okara	2015-16	15588	Non recovery of charges of Anmol Wanda	4,300,695
45	Livestock Production Research Institute, Bahadurnagar, Okara	2015-16	15965	Non recovery of cost of seed and animals	335,900
46	Livestock Experiment Station, Rakh Ghulaman	2014-16	14696	Non surrendering of saving	9,122,201
47	Livestock Experiment Station, Rakh Ghulaman	2014-16	14844	Irregular excess expenditure than budget allocation	322,091
48	Livestock Experiment Station, Khushab	2014-16	14853	Non surrendering of saving	3,855,283
49	Livestock Experiment Station, Shah Jewana, Jhang	2012-16	15527	Whereabouts of missing land 01 acres, 02 kanal and three marlas	0
50	Livestock Experiment Station, Shah Jewana, Jhang	2012-16	15528	Non surrendering of saving	1,442,287
51	Director Veterinary Research Institute, Lahore	2015-16	15468	Non recovery of cost of vaccine	32,124,967
52	Director Veterinary Research Institute, Lahore	2015-16	15476	Excess expenditure than budget allocation	2,723,029
53	Director Veterinary Research Institute, Lahore	2015-16	15470	Non installation of separate electricity / sui gas meters of official residences in VRI campus	0
54	Director Veterinary Research Institute, Lahore	2015-16	15466	Misappropriation of govt. money in million	0
55	Director Veterinary Research Institute, Lahore	2015-16	15477	Unjustified payment of misc. taxes on arrears of electricity / gas charges arrear not adjusted	12,273,193
56	Govt. Poultry Farm, Dina Jhelum	2014-15	14262	Irregular / unauthorized purchase through rate contract	6,495,116

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
57	Govt. Poultry Farm, Multan	2014-16	15949	Irregular expenditure due to non uploading / announcing results of bid evaluation report by the procuring agency in PPRA website	21,956,400
58	Govt. Poultry Farm, Sargodha	2013-16	15964	Less / non achievement of target of work	0
59	Govt. Poultry Farm, Sargodha	2013-16	15128	Loss due to non achievement of revenue target	363,540
60	Govt. Poultry Farm, Sargodha	2013-16	15125	Non surrendering of saving	2,741,853
61	Govt. Poultry Farm, Attock	2014-16	16415	Non execution of repair and maintenance work by Building Deptt. Against advance payment	200,000
62	Govt. Poultry Farm, Attock	2014-16	16414	Excess expenditure than budget allocation	98,034
63	Govt. Poultry Farm, Attock	2014-16	16413	Non construction of boundary wall around Govt. poultry Farm Attock safeguarding of assets worth in million	0
64	Assistant Director Sheep / Goat Development Sargodha	2014-16	14978	Excess expenditure than budget allocation	93,417
65	Assistant Director Sheep / Goat Development Sargodha	2014-16	14976	Non surrendering of unspent balances	2,439,370
66	Assistant Director Sheep / Goat Development Sargodha	2014-16	14975	Loss due to non achievement of targets	0
67	Secretary, Livestock & Dairy Development, Lahore	2015-16	14620	Non transparent expenditure on pol used in vehicles due to non sealing of speedometers of Govt. vehicles	2,286,034
68	Director Breed Improvement, Lahore	2015-16	17041	Irregular expenditure due to non uploading / announcing the results of bid evaluating report by procuring agency on PPRA website	113,320,566
69	Director Breed Improvement, Lahore	2015-16	17040	Irregular payment of pending liability	1,063,689
70	Director Breed Improvement, Lahore	2015-16	17038	Abnormal increase in usage / quantity of liquid nitrogen gas	901,032

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
71	Director Breed Improvement, Lahore	2015-16	17036	Blockage of public money due to purchase of machinery and equipment without immediate requirements	59,490,100
72	Director Breed Improvement, Lahore	2015-16	17044	Irregular payment of 2% additional sales tax on purchase of liquid nitrogen gas recovery	133,821
73	Project Director Diagnostic Laboratories, Lahore	2014-15	14237	Irregular expenditure from irrelevant head	272,428
74	Univdersity of Veterinary and Animal Sciences, Lahore	2015-16	16412	Misappropriation/forgery of departmental receipts- Rs.2.60 million	2.60 million
75	Livestock Experiment Station, Khushab	2014-16	14849	Irregular expenditure on purchase of feed	4,525,000
PLANNING AND DEVELOPMENT DEPARTMENT					
1	DG (ABAD) Rawalpindi	2015-16	16263	Irregular over charging of beneficiary share	103.61 million
2	DG (ABAD) Rawalpindi	2015-16	16268	Irregular Payment of POL due to non-segregation of Staff	3,249,260
3	DG (ABAD) Rawalpindi	2015-16	16269	Irregular Payment of TA/DA due to non-segregation of Staff	659,119
4	Secretary P & D, Lahore	2015-16	16088	Irregular deposit of Advance Tax into Provincial Government instead of Federal Government	369,091
5	DG (ABAD) Rawalpindi	2015-16	16262	Irregular Appointment of Consultant	0
6	DG (ABAD) Rawalpindi	2015-16	16273	High involvement of Cash in Financial System	6.41 million
7	DG (ABAD) Rawalpindi	2015-16	16274	Doubtful Payment of Pay & Allowances due to Incorrect Identity Card Number	3.92 million
8	DG (ABAD) Rawalpindi	2015-16	16266 & 16270	Non submission of adjustment account	5.25 million
9	DG (ABAD) Rawalpindi	2015-16	16259	Non-payment of 70% subsidy by the farmers to the firms	1.26 million

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
10	DG (ABAD) Rawalpindi	2015-16	16272	Non Available of Off Road Vehicle No. LHV 6241 Loss to Government	400,000 Approx.
11	Secretary P & D, Lahore	2015-16	16087	Non Recovery of House Maintenance Charges	231,934
12	Secretary P & D, Lahore	2015-16	16090	Irregular purchases from incorrect object heads	16.23 million
13	Secretary P & D, Lahore	2015-16	16086	Unauthorized payment of conveyance allowance	1.01 million
POPULATION WELFARE DEPARTMENT					
1	Director Production & Printing Unit, Lahore	2014-15	13664	Non production of vouched account	1,644,152
2	Family Health Clinic Services Hospital Lahore	2012-16	15105		1,149,700
3	Family Health Clinic & Training Center Service Hospital, Lahore	2012-16	15106	Irregular Purchase of Medicine	4,466,163
4	Principal Population Welfare Training Institute, Lahore	2014-15	13674	Irregular purchase of furniture without floating tender on PPRA website	-
5	RHS/FHC/DHQ Hospital Gujrat	2013-15	13654	Irregular payment of salary due to shifting of headquarter	1,473,216
6	Population Welfare Training Institute, Lahore	2014-15	13679	Irregular drawl of training expenses	584,250
7	Director Production & Printing Unit, Lahore	2014-15	13665	Unauthorized drawal of deputation allowance	981,312
8	Director Production & Printing Unit, Lahore	2014-15	13682	Uneconomical purchase of crockery without observing PPRA rules	225,792
9	Secretary Population Welfare Lahore	2014-15	13670	Unauthorized allocation of Government vehicle	179,880
10	RHS/FHC/DHQ Hospital Gujrat	2013-15	13659	Overpayment of pay & allowances	124,800
11	Family Health Clinic & Training Center Service Hospital, Lahore	2012-16	15102	Irregular Drawl of Salary during leave period	120,000
12	Secretary Population Welfare Lahore	2014-15	13672	Non recovery of conveyance allowance	100,000
13	Principal Population Welfare Training Institute, Lahore	2014-15	13684	Non recovery of Stamp duty	94,343

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
14	Family Health Clinic & Training Center Service Hospital, Lahore	2012-16	15104	Non-auction/disposal of off-road vehicles	500,000
PUBLIC PROSECUTION DEPARTMENT					
1	Additional prosecutor General, Rawalpindi	2010-16	15382	Non-Production of Log Books involving expenditure on POL	3.038 million
2	District Public Prosecutor, Nankana Sahib.	2006-16	14230	Irregular payment of Non-Practicing Allowance	9,198,924
3	District Public Prosecutor, Sialkot	2006-16	14228	Irregular payment of Non-Practicing Allowance	19,527,606
4	District Public Prosecutor, Jhelum	2006-15	14234	Irregular payment of Non-Practicing Allowance	5,221,052
5	District Public Prosecutor, Faisalabad	2012-15	13799	Irregular payment of Non-Practicing Allowance	17,930,000
6	District Public Prosecutor, Gujrat	2010-15	14245	Irregular payment of Non-Practicing Allowance	8,024,458
7	District Public Prosecutor, Gujranwala	2015-16	16378	Irregular payment of Non-Practicing Allowance	6,201,328
8	Prosecutor General Punjab, Lahore	2014-15	13800	Irregular payment of Non-Practicing Allowance	34,080,851
9	Prosecutor General Punjab, Lahore	2006-15	15381	Non-transparent expenditure on POL due to non-sealing of speedometers	5.62 million
10	District Public Prosecutor, Hafizabad	2006-16	16398	Payment of rent over and above assessment resulting in loss	430,000
11	District Public Prosecutor, kasur	2010-16	14282	Unauthorized mode of payments	931,650
12	District Public Prosecutor, Gujranwala	2015-16	14232	Irregular opening of bank account.	-
13	District Public Prosecutor, Sahiwal	2010-16	16397	Excess expenditure over and above budget allocation	4,787,085
14	Additional Prosecutor General, Rawalpindi	2010-16	15383	Excess expenditure over and above budget allocation	15,584,306
15	District Public Prosecutor, Gujranwala	2015-16	14231	Inefficient utilization of funds	2.046 million
16	District Public Prosecutor, Sheikhpura	2007-16	14229	Loss to Govt. due to less deduction of Income Tax	137,000

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
17	District Public Prosecutor, Kasur	2010-16	14283	Recovery of rent due to payment in excess of the assessment rate	145,000
18	District Public Prosecutor, Rawalpindi	2010-16	15380	Overpayment of salary	85.232 million
SERVICES & GENERAL ADMINISTRATION DEPARTMENT					
1	ACS (S&GAD), Lahore	2015-16	16715	Irregular appointment of contingent paid staff	2.50 million
2	Director General Protocol Punjab Lahore	2014-16	15040	Mis-procurement due to Non Publishing of Bid Evaluation Report	2.39 million
3	Additional Chief Secretary (S&GAD), Lahore (MTO Wing)	2015-16	16872	Excess consumption of POL beyond ceiling	1,528,870
4	Additional Chief Secretary (S&GAD), Lahore (Comptroller Banquet Hall)	2015-16	16720	Excess consumption of POL beyond ceiling	305,830
5	Additional Chief Secretary (S&GAD), Lahore (I&C Wing)	2015-16	16699	Excess consumption of POL beyond ceiling	134,610
6	Additional Chief Secretary (S&GAD), Lahore (Liaison Officer)	2015-16	16726	Excess consumption of POL beyond ceiling	86,450
7	Additional Chief Secretary (S&GAD), Lahore (Cabinet II Wing)	2015-16	16704	Unauthorized payment due to purchase of goods from incorrect object heads	347,526
8	Secretary Archives / Official Language Committee, Lahore	2007-16	14184	Unauthorized payment due to purchase of goods from incorrect object heads	310,666
9	Additional Chief Secretary (S&GAD), Lahore (I&C Wing)	2015-16	16698	Unauthorized payment due to purchase of goods from incorrect object heads	272,443
10	Director General Protocol Punjab, Lahore	2014-16	15044	Unauthorized payment due to purchase of goods from incorrect object heads	131,513
11	Director General Protocol Punjab Lahore	2014-16	15041	Irregular Opening of Bank Account	0
12	ACS (S&GAD), Lahore	2015-16	16863	Irregular expenditure on the purchase of POL through corporate cards	21.21 million
13	Punjab Public Service Commission Lahore	2015-16	15061	Irregular purchase of generators	17.90 million
14	Secretary Achieves / Official Language	2007-16	14183	Inefficient Utilization of Funds	13,269,509

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Committee, Lahore				
15	Director General Protocol Punjab, Lahore	2014-16	15043	Inefficient Utilization of Funds	2,735,391
16	ACS (S&GAD), Lahore	2015-16	16710	Irregular expenditure on POL of busses	10.11 million
17	ACS (S&GAD), Lahore	2015-16	16873	Abnormal/Heavy Expenditure on Repair of Vehicles	7.92 million
18	Additional Chief Secretary (S&GAD), Lahore (MTO Wings)	2015-16	16876	Non observance of transport policy, amount involved	6,754,370
19	Additional Chief Secretary (S&GAD), Lahore (Comptroller Banquet Hall)	2015-16	16721	Non observance of transport policy, amount involved	401,940
20	ACS (S&GAD), Lahore	2015-16	16708	Loss to government due to non shifting of offices in LG Plaza Building	5.51 million
21	Additional Chief Secretary (S&GAD), Lahore (Accounts)	2015-16	16885	Payment of two honorariums in one financial year without approval of CM through FD.	2,752,000
22	Additional Chief Secretary (S&GAD), Lahore (Comptroller Banquet Hall)	2015-16	16718	Unauthorized payment of honorarium to contingent paid staff	122,605
23	ACS (S&GAD), Lahore	2015-16	16869	Unauthorized provision of vehicles to families of deceased officers	2.14 million
24	Punjab Public Service Commission Lahore	2015-16	15055	Unlawful retention of old vehicles	1.4 million (Approx.)
25	ACS (S&GAD), Lahore	2015-16	16870	Unauthorized provision of vehicles to retired / transferred officers	1.04 million
26	Secretary Archives / Official language Committee Lahore	2007-16	14182	Non Printing of Quarterly Book "Urdu Nama" since September 2011	0
27	Additional Chief Secretary (S&GAD), Lahore (Welfare-I)	2015-16	16712	Advance Payment to Printing Press. No requisitions/indent, supply order, bills of printing press etc shown to audit.	805,377
28	ACS (S&GAD), Lahore	2015-16	16724	Non reconciliation of imprest money	5.02 million
29	Additional Chief Secretary	2015-16	16886	Irregular expenditure on	7,087,500

Sr. No.	Name of formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	(S&GAD), Lahore (Welfare-I)			rent of building	
30	Punjab Public Service Commission, Lahore	2015-16	15053	Irregular expenditure on rent of building	3,762,500
31	Additional Chief Secretary (S&GAD), Lahore (Welfare-I)	2015-16	16711	Irregular expenditure on rent of building	3,464,140
32	Punjab Public Service Commission, Lahore	2015-16	15050	Irregular expenditure on rent of building	2,586,360
SCHOOL EDUCATION DEPARTMENT					
1	Directorate of Staff Development Punjab Lahore	2012-15	13698	unauthorized deployment of Govt. Vehicles	0
2	Directorate of Public Instruction Elementary Education Punjab Lahore	2014-16	14565	Non recovery of PST	306,978
3	Punjab Examination Commission Lahore.	2014-16	14554	Non deduction of Stump duty	238,263
4	Cadet College Pasrur, Sialkot	2014-15	13889	Non recovery of outstanding dues from students	753,000
5	Cadet College Choa Saidu Khan, Chakwal	2014-15	14123	Irregular expenditure on dietary items	11,997,558
6	Cadet College Pasrur, Sialkot	2014-15	13896	Irregular expenditure without approval of budget and expenditure statement	63.40 million
7	Central Model School Lahore	2013-15	14116	Irregular award of canteen contract-Rs.768,000	768,000
8	Punjab Examination Commission Lahore	2014-16	14553	Loss due to non-investment	984,000
9	Cadet College Pasrur Sialkot	2015-16	17120	Loss due to non-investment	480,000
10	Government Central Model School Lahore	2013-15	14115	Retention of retired employee beyond the age of 63 years	489,759
11	Directorate of Staff Development Punjab, Lahore	2012-15	13696	Irregular expenditure on purchase of books	3,055,084

Annexure-2 (Audit Para No.6.5.10)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of tax	Amount (Rs.)
1	District Food Controller, Multan	2015-16	16063	PST	17,065,267
2	District Food Controller, Rahim Yar Khan	2015-16	16276	PST	15,848,737
3	Secretary Food, Lahore	2015-16	16057	GST	14,515,472
4	District Food Controller, Bahwalpur	2015-16	14362	PST	11,525,353
5	District Food Controller, Jhang	2015-16	14658	PST	7,011,538
6	District Food Controller, Muzaffargarh	2015-16	16102	PST	6,347,944
7	District Food Controller, Dera Ghazi Khan	2015-16	16074	PST	5,765,006
8	District Food Controller, Bhakkar	2015-16	16111	PST & I. Tax	596,701
9	District Food Controller, Mianwali	2015-16	16094	PST	2,113,016
10	Secretary Food, Lahore	2015-16	16506	GST	3,442,477
11	District Food Controller, Sahiwal	2015-16	14604	PST	2,752,368
12	District Food Controller, Narowal	2014-16	16309	PST & I. Tax	2,555,345
13	District Food Controller, Layyah	2015-16	14838	PST	2,338,987
14	District Food Controller, Bahwalnagar	2015-16	14612	PST	2,117,329
15	District Food Controller, Okara	2015-16	14357	PST	1,463,570
16	District Food Controller, Khanewal	2015-16	14664	PST	2,069,950
17	Secretary Food, Lahore	2015-16	16054	Stamp duty	1,248,754
18	District Food Controller, Chiniot	2014-16	16317	PST	1,184,194
19	District Food Controller, Sragodha	2015-16	16124	PST	919,642
20	District Food Controller, Bahawlnagar	2015-16	14613	I. Tax	498,977

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of tax	Amount (Rs.)
21	District Food Controller-II, Lahore	2015-16	16049	PST	399,750
22	District Food Controller, Muzaffargarh	2015-16	16105	I. Tax	372,284
23	District Food Controller, Khanewal	2015-16	14668	I. Tax	368,146
24	District Food Controller, Khushab	2014-16	14598	PST	185,576
25	District Food Controller, Multan	2015-16	16068	I. Tax	161,416
26	Director General Punjab Food Authority, Lahore	2011-15	13978	I. Tax & PST	229,630
27	District Food Controller, Khushab	2014-16	14650	PST	104,448
28	District Food Controller, Chiniot	2014-16	16313	I. Tax	102,162
29	District Food Controller, Sargodha	2015-16	16119	I. Tax	97,000
30	District Food Controller, Dera Ghazi Khan	2015-16	14601	I. Tax	70,873
Total					103,471,912

Annexure-3 (Audit Para No.6.5.11)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	District Food Controller, Bahawalpur	2015-16	14360	110,155,193
2	District Food Controller, Multan	2015-16	16067	83,989,096
3	District Food Controller, Sahiwal	2015-16	14645	48,052,278
4	District Food Controller, Faisalabad	2015-16	16081	47,329,567
5	District Food Controller, Bahwalnagar	2015-16	14617	46,132,981
6	District Food Controller, Khanewal	2015-16	14358	39,109,814
7	District Food Controller, Sargodha	2015-16	16093	37,822,779
8	District Food Controller, Muzaffargarh	2015-16	16107	27,964,631
9	District Food Controller, Sialkot	2015-16	14352	19,550,262
10	District Food Controller, Mianwali	2015-16	16101	12,851,528
11	District Food Controller, Lodhran	2014-16	14607	11,819,379
12	District Food Controller, Jhang	2015-16	14654	10,881,319
13	District Food Controller, Layyah	2015-16	14836	9,694,741
14	District Food Controller, Rawalpindi	2015-16	14361	8,831,466
15	District Food Controller, Bhakkar	2015-16	16116	4,877,298
16	District Food Controller, Narowal	2014-16	16308	2,938,408
17	District Food Controller, Dera Ghazi Khan	2015-16	16680	2,688,100
18	District Food Controller, Nankana Sahib	2014-16	14354	1,525,410
Total				526,214,250

Annexure-4 (Audit Para No. 6.5.19)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	District Food Controller, Sahiwal	2015-16	14653	5,526,470
2	District Food Controller, Bahawalpur	2015-16	14359	4,317,940
3	District Food Controller, Layyah	2015-16	14840	3,896,202
4	District Food Controller, Khanewal	2015-16	14592	3,431,040
5	District Food Controller, Bahawalnagar	2015-16	14615	3,252,360
6	District Food Controller, Bhakkar	2015-16	16113	3,106,502
7	District Food Controller, Jhang	2015-16	14657	2,622,460
8	District Food Controller, Muzaffargarh	2015-16	16106	2,378,366
9	District Food Controller, Sargodha	2015-16	16120	1,421,969
10	District Food Controller, R. Y. Khan	2015-16	16282	1,483,619
11	District Food Controller, Sahiwal	2015-16	14648	1,150,000
12	District Food Controller, Okara	2015-16	14348	1,060,194
13	District Food Controller, Lodhran	2014-16	14610	1,060,221
14	District Food Controller, Sahiwal	2015-16	14646	1,022,489
15	District Food Controller, Okara	2015-16	14351	1,000,000
16	District Food Controller, Narowal	2014-16	16064	545,820
17	District Food Controller, Faisalabad	2015-16	16062	543,820
18	District Food Controller, Mianwali	2015-16	16097	344,942
19	District Food Controller, Chiniot	2014-16	16310	312,030
20	District Food Controller, Gujrat	2015-16	16109	131,776
21	District Food Controller, Khushab	2014-16	14651	102,900
Total				38,711,120

Annexure-5 (Audit Para No.7.4.4)

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of irregularity	Amount (Rs.)
1.	DFO Murree	2015-16	15119	Procurements without advertisement on website of authority.	19,314,040
2.	DFO Multan	2015-16	15599	Procurements without advertisement on website of authority.	12,411,851
3.	Lahore Zoo, Lahore	2015-16	15273	Procurements without advertisement on website of authority and in the newspapers.	10,832,900
4.	DFO Muzaffargarh	2015-16	16020	Execution of construction work without advertisement on website of authority and in the newspapers.	5,740,201
5.	Lahore Zoo, Lahore	2015-16	15274	Procurements without advertisement on website of authority and advertisement in the newspapers.	5,594,021
6.	DFO Pest Control Lahore	2011-15	13629	Procurements without advertisement on website of authority and advertisement in the newspapers.	3,886,894
7.	Punjab Forest School Bahawalpur	2005-16	16685	Execution of construction work without advertisement on website of authority and in the newspapers.	3,638,000
8.	DFO Lahore/Sheikhupura	2015-16	15529	Execution of Afforestation works without advertisement on website of authority and in the newspapers	2,262,190
9.	DFO Lahore	2015-16	16427	Procurements without advertisement on website of authority and in the newspapers	1,550,629

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of irregularity	Amount (Rs.)
10.	DFO Muzaffargarh	2015-16	16021	Procurements without advertisement on website of authority and in the newspapers	1,028,006
11.	DFO Murree	2015-16	15113	Execution of Repair works without advertisement on website of authority and in the newspapers	975,000
12.	DFO Okara	2015-16	15891	Procurements without advertisement on website of authority and in the newspapers	500,000
13.	Senior Research Officer, Sericulture Lahore	2013-15	13625	Finalization of auction proceedings without advertisement on the website of the authority	477,219
14.	DFO Gujrat	2015-16	15933	Procurements without advertisement on website of authority and in the newspapers	444,525
15.	DFO (South) Rawalpindi	2015-16	14876	Execution of Repair works without advertisement on website of authority and in the newspapers	400,000
16.	DFO Lahore/Sheikhupura	2015-16	15535	Hiring of service without advertisement on website of authority and in the newspapers	349,250
17.	DFO Okara	2015-16	15895	Procurements without advertisement on website of authority	335,531
Total					69,740,257

Annexure-6 (Audit Para No. 7.4.11)

Sr. No.	Name of formation	Period of audit	PDP No.	Recovery against	Amount (Rs.)
1	DFO Muzaffargarh	2015-16	16011	Officers/Officials	279,334,000
2	DFO Faisalabad	2015-16	14253	Officers/Officials	254,978,217
3	DFO Multan	2015-16	15603	Contractors	169,153,319
4	DFO Sialkot	2015-16	14903	Officers/Officials	124,870,601
5	DFO Gujrat	2015-16	15938	Officers/Officials	57,694,697
6	DFO Bahawalnagar	2015-16	14854	Officers/Officials	56,855,300
7	DFO D. G. Khan	2015-16	16433	Officers/Officials	39,241,626
8	DFO Lahore/Sheikhupura	2015-16	15532	Officers/Officials	38,179,138
9	DFO Jhang	2015-16	15585	Officers/Officials	32,013,288
10	DFO Bhakkar	2015-16	14630	Officers/Officials	24,959,291
11	DFO Sahiwal	2015-16	15447	Officers/Officials	23,078,042
12	DFO Changa Manga Kasur	2015-16	14891	Officers/Officials	19,297,541
13	DFO Gujranwala	2015-16	15926	Officers/Officials	16,625,922
14	DFO Khushab	2014-16	15542	Officers/Officials	15,472,707
15	DFO (South) Rawalpindi	2015-16	14871	Officers/Officials	11,095,704
16	DFO Okara	2015-16	15109	Officers/Officials	10,891,001
17	DFO Bahawalnagar	2015-16	14856	Officers/Officials	9,084,592
18	DFO Muzaffargarh	2015-16	15121	Officers/Officials	6,997,054
19	DFO Faisalabad	2015-16	14249	Contractors	6,904,748
20	DFO Mianwali	2015-16	16690	Officers/Officials	6,617,974
21	DFO Sargodha	2015-16	14956	Officers/Officials	6,319,617
22	DFO National Park, Lal Sohanra, Bahawalpur	2015-16	17337	Contractors	4,846,422
23	DFO (South) Rawalpindi	2015-16	14869	Officers/Officials	3,832,920
24	DFO Okara	2015-16	15894	Officers/Officials	3,792,347
25	DFO (North) Rawalpindi	2015-16	14700	Officers/Officials	3,326,426

Sr. No.	Name of formation	Period of audit	PDP No.	Recovery against	Amount (Rs.)
26	DFO (Timber Extraction) Rawalpindi	2015-16	15122	Officials / Contractors	2,952,019
27	DFO Bahawalpur	2015-16	14716	Officers/Officials	2,941,282
28	DFO Bahawalnagar	2015-16	14855	Contractors	2,616,241
29	DFO Gujranwala	2015-16	15928	Officers/Officials	1,107,510
30	DFO (South) Rawalpindi	2015-16	14872	Contractors	1,483,550
31	DFO Muzaffargarh	2015-16	16026	Contractors	1,227,138
32	DFO Murree	2015-16	15116	Officers/Officials	1,012,760
33	DFO Sargodha	2015-16	14962	Officials	892,010
34	DFO National Park, Lal Sohanra, Bahawalpur	2015-16	17335	Officials	7,473,635
35	DFO Sahiwal	2015-16	15446	Contractors	632,901
36	DFO Bahawalpur	2015-16	15915	Officers/Officials	538,914
37	DFO Bhakkar	2015-16	14709	Contractors	363,583
38	DFO Publicity & Extension Lahore	2015-16	15551	Officers/Officials	476,584
39	DFO Bhawalnagar	2015-16	14864	Officers/Officials	473,814
40	DFO Extension and Publicity, Lahore	2015-16	13632	Officers/Officials	320,034
41	DFO Jhelum	2015-16	14916	Officers/Officials	188,450
42	DFO D.G.Khan	2015-16	16432	Officers/Officials	178,717
43	DFO Sahiwal	2015-16	15457	Officers/Officials	158,300
Total					1,250,499,936

Annexure-7 (Audit Para No.7.4.12)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of tax	Amount (Rs.)
1	DFO (Timber Extraction) Rawalpindi	2015-16	15124	Advance Tax	8,352,154
2	DFO Lahore Zoo Lahore	2015-16	15281	Advance Tax	3,157,869
3	DFO Cholistan RM Bahawalpur	2015-16	17124	PST	2,424,767
4	DFO Lahore Zoo Lahore	2015-16	15277	Advance Tax	700,182
5	DFO National Park Lal Sohanra, Bahawalpur	2015-16	17330	PST & Withholding Tax	659,870
6	DFO Bahawalpur	2015-16	14718	Income Tax	606,878
7	DFO Changa Manga Kasur	2015-16	14895	Advance Tax	504,875
8	DFO National Park Lal Sohanra, Bahawalpur	2015-16	17331	PST & Withholding Tax	365,218
9	DFO Jhang	2015-16	15559	Income Tax	261,683
10	DFO (North) Rawalpindi	2015-16	14627	PST	303,480
11	DFO Jhang	2015-16	15560	PST	288,398
12	Punjab Forest School Bahawalpur	2015-16	15919	PST and Income Tax	264,885
13	DFO Lahore/Sheikhupura	2015-16	15531	PST	263,832
14	DFO Bahawalnagar	2015-16	14863	Advance Tax	261,624
15	DFO Muzaffargarh	2015-16	16025	Advance Tax	226,133
16	DFO (South) Rawalpindi	2015-16	14873	Advance Tax	197,855
17	DFO Muzaffargarh	2015-16	16024	Income Tax	143,505
18	DFO National Park Lal Sohanra, Bahawalpur	2015-16	17332	PST & Withholding Tax	140,625
19	DFO Murree	2015-16	15112	GST/PST	134,068
20	DFO National Park Lal Sohanra, Bahawalpur	2015-16	17325	PST & Withholding Tax	111,550
21	DFO Sargodha	2015-16	14967	Income Tax	48,419
22	DFO Muzaffargarh	2015-16	16019	Income Tax	102,800
23	DFO Lahore/Sheikhupura	2015-16	15533	Income Tax	101,984

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of tax	Amount (Rs.)
24	Senior Research Officer, Sericulture Lahore	2013-15	13626	With Holding Tax	98,756
25	Assistant Director Sericulture Lahore	2014-15	13627	With Holding Tax	98,650
26	Punjab Forest School Bahawalpur	2015-16	15920	PST	80,539
Total					19,900,599

Annexure-8 (Audit Para No. 7.4.16)

Sr. No.	Name of formation	Period of audit	PDP No.	Item	Amount (Rs.)
1	DFO National Park Lal Sohanra, Bahawalpur	2015-16	17333	Timber	264,650,898
2	DFO Sialkot	2015-16	14910	Timber	9,606,623
3	DFO Sargodha	2015-16	15131	Plants	1,970,100
4	DFO Gujranwala	2015-16	15929	Plants	3,266,544
5	DFO Sargodha	2015-16	14957	Timber	2,620,314
6	DFO Gujrat	2015-16	15939	Plants	2,164,364
7	DFO Kasur	2015-16	14889	Timber and Plants	2,309,653
8	DFO Sialkot	2015-16	14905	Plants	1,359,405
9	DFO Bhakkar	2015-16	14707	Timber and Plants	1,666,012
10	DFO Mianwali	2015-16	16688	Plants	1,552,635
11	DFO Multan	2015-16	15598	Plants	1,500,000
12	DFO Lahore/Sheikhupura	2015-16	15536	Plants	1,458,309
13	DFO Jhang	2015-16	15581	Plants	1,350,440
14	DFO Jhang	2015-16	15580	Timber	1,166,770
15	DFO Jhang	2015-16	15558	Timber	283,609
16	DFO Mianwali	2015-16	16693	Timber	560,936
17	DFO Bahawalpur	2015-16	14719	Plants	600,000
18	DFO National Park Lal Sohanra, Bahawalpur	2015-16	17334	Timber	492,240
19	DFO Murree	2015-16	15114	Timber	378,900
20	DFO Sargodha	2015-16	14964	Timber	100,292
21	DFO Jhelum	2015-16	14721	Plants	255,144
22	DFO Khushab	2014-16	15543	Timber	126,681
23	DFO Lahore/Sheikhupura	2015-16	15537	Timber	133,310
Total					299,573,179

Annexure-9 (Audit Para No. 8.5.3)

Sr. No	Name of formation	Period of audit	PDP No.	Nature of record	Amount (Rs.)
1.	Director General Health Services, Lahore	2015-16	15868	Record of SDA-19 & 139 not made available to audit for scrutiny.	6,236,005,468
2.	Director General Health Services, Lahore	2014-15	13376	Paid vouchers of SDA-19 not produced	1,569,000,390
3.	Director General Health Services, Lahore	2015-16	15862	Complete record of medicine purchases	900,070,385
4.	Services Institute of Medical sciences & Allied Institution	2015-16	14805	Medicine, lab items, dialysis facility, COS, machinery and others	448,334,927
5.	Director General Health Services, Lahore	2014-15	13381	Grant in Aid for establishment of Kidney and Liver Institution centre	300,000,000
6.	Nursing School of Benazir Bhutto Hospital, Rawalpindi	2015-16	16998	Record of ADP under Grant PC22036	244,381,213
7.	Punjab Institute of Cardiology, Lahore	2015-16	14937	Paid to XEN Building for Transformer Generator Cable etc.	134,549,373
8.	Lahore General Hospital/PGMI/A MC & Nursing School, Lahore	2015-16	15028	pending liabilities register and paid vouchers not produced	99,658,000
9.	Secretary specialized health care and medical Education department, Lahore	2015-16	16002	Record of Development schemes not produced.	87,187,000

Sr. No	Name of formation	Period of audit	PDP No.	Nature of record	Amount (Rs.)
10.	Rawalpindi Institute of Cardiology , Rawalpindi	2015-16	16465	Receipt account and vouched account of expenditure out of PLA	37,505,021
11.	Services Institute of Medical sciences & Allied Institution	2015-16	14782	Record for repair & maintenance of equipment	20,058,024
12.	Director General Health Services, Lahore	2015-16	15870	Record of SDA-19	17,978,000
13.	Services Institute of Medical sciences & Allied Institution Lahore	2015-16	14802	Record of supply of bulk medicines	17,491,789
14.	Secretary specialized health care and medical Education department, Lahore	2015-16	15989	Log books not produced	11,956,911
15.	Quaid-e-Azam Medical college, Bhawal Victoria Hospital Bahawalpur	2015-16	14830	Manual bills of basic science allowance	11,467,111
16.	Ch. PervaizElahi Institute of Cardiology, Multan	2015-16	16745	Record of receipts	11,000,000
17.	Director General Health Services, Lahore	2014-15	13372	Payment of pending liability	8,296,464
18.	Services Institute of Medical sciences & Allied Institution	2015-16	14801	Log book of vehicles and generator	7,598,485

Sr. No	Name of formation	Period of audit	PDP No.	Nature of record	Amount (Rs.)
19.	Secretary specialized health care and medical Education department, Lahore	2015-16	15990	Boarding/Lodging & Transportation of 23 Survivors of APS Peshawar	7,000,000
20.	Director Blood Transfusion of Services, Lahore	2013-16	16587	Doubtful drawl of arrears of pay & allowances Record	6,390,150
21.	DHQ Teaching Hospital, Sargodha	2015-16	16010	Encashment of LPR and financial assistance	2,244,614
22.	Rawalpindi Medical College, Rawalpindi	2015-16	16912	Record of share distribution	4,800,693
23.	Quaid e Azam Medical college, Bhawal Victoria Hospital Bahawalpur	2015-16	14755	Basic Science allowance and teaching allowance	2,726,729
24.	Faisalabad Institute of Cardiology, Faisalabad	2015-16	15521	Payment to contractors on account of execution of work and supply of goods	2,712,146
25.	Sir Ganga Ram Hospital Lahore	2015-16	15138	Medicine purchased	2,420,599
26.	Secretary Primary & Secondary Health care department Lahore	2015-16	15497	plant & machinery and I.T equipment	2,265,090
27.	Institute of Public Health, Lahore	2015-16	14178	repair and maintenance of office building (1,701,924+255,289)	1,957,213

Sr. No	Name of formation	Period of audit	PDP No.	Nature of record	Amount (Rs.)
28.	Secretary Primary & Secondary Health care Department Lahore	2015-16	16459	Log Books	1,905,149
29.	Quaid-e-Azam Medical college, Bhawal Victoria Hospital Bahawalpur	2015-16	14749	30% social security benefits	1,859,966
30.	Services Institute of Medical sciences & Allied Institution	2015-16	14764	Rent of Bank of Punjab and Non-recovery of advance tax .	1,736,167
31.	Secretary Primary & Secondary Health care department Lahore	2015-16	16457	sales Tax invoices	1,725,320
32.	Mayo Hospital & School Nursing of nursing Lahore	2015-16	15148	receipt books	1,378,284
33.	Services Institute of Medical sciences & Allied Institution	2015-16	15032	Record of security guards	1,141,134
34.	Public Health Nursing school, Lahore	2014-15	13445	Payment to XEN (repair of building)	1,086,200
35.	Services Institute of Medical sciences & Allied Institution	2015-16	14797	Stock register, log books, history sheets of repairs	703,967
36.	Children Hospital complex, Multan	2013-14	13193	repair of building	218,450

Sr. No	Name of formation	Period of audit	PDP No.	Nature of record	Amount (Rs.)
37.	Services Institute of Medical sciences & Allied Institution	2015-16	14803	consumption / excess of medicines record	-
38.	Services Institute of Medical sciences & Allied Institution	2015-16	14778	receipt record by MLC department	-
39.	Quaid-e-Azam Medical college, Bhawal Victoria Hospital Bahawalpur	2015-16	14822	Hostel canteens	-
40.	Quaid e Azam Medical college, Bhawal Victoria Hospital Bahawalpur	2015-16	14821	record of commercial centre shops in QMC colony	-
41.	Nursing School of Holy Family Hospital, Rawalpindi	2015-16	16944	Printing and repair of building out of PLA and lab kits	-
42.	Nursing School of Benazir Bhutto Hospital, Rawalpindi	2015-16	16927	Receipt and printing of prospectus	-
43.	Director Medical Equipment repair workshop, Lahore	2012-16	17092	Log books and POL vouchers	-
Total					10,206,810,432

Annexure-10 (Audit Para No. 8.5.4)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	QAMC & Allied Institutions, Bahawalpur	2015-16	14813	3,406,000,000
2	The Children's Hospital & Allied Institutions, Lahore	2015-16	15005	205,136,400
3	PMC & Allied Institutions Faisalabad	2014-15	13167	130,029,883
4	PMC & allied Institutions, Faisalabad	2015-16	16367	119,934,730
5	Ghazi Khan Medical College, D.G. Khan	2015-16	15829	87,031,409
6	PMC & allied Institutions, Faisalabad	2015-16	16493	78,709,892
7	RMC & Allied Institutions, Rawalpindi	2014-15	13772	53,490,720
8	PMC & allied Institutions, Faisalabad	2015-16	16477	25,301,489
9	QAMC & Allied Institutions, Bahawalpur	2015-16	17006	20,177,305
10	PMC & Allied Institutions Faisalabad	2014-15	13173	18,318,947
11	QAMC & Allied Institutions, Bahawalpur	2015-16	14825	17,917,875
12	PMC & Allied Institutions Faisalabad	2014-15	13174	14,210,693
13	PMC & allied Institutions, Faisalabad	2015-16	16490	12,812,171
14	PMC & Allied Institutions Faisalabad	2014-15	13175	12,125,108
15	PMC & allied Institutions, Faisalabad	2015-16	16497	11,544,457
16	RMC & Allied Institutions, Rawalpindi	2014-15	13765	10,350,530
17	PMC & Allied Institutions Faisalabad	2014-15	13018	9,555,310
18	QAMC & Allied Institutions, Bahawalpur	2015-16	14808	8,677,711
19	PMC & allied Institutions, Faisalabad	2015-16	16501	7,978,734
20	QAMC & Allied Institutions, Bahawalpur	2015-16	17007	7,027,638
21	Khawaja Muhammad Sardar Medical College & allied Hospital, Sialkot	2014-15	13984	7,026,265
22	QAMC & Allied Institutions, Bahawalpur	2015-16	14810	5,757,600
23	PMC & Allied Institutions Faisalabad	2014-15	13022	5,685,213
24	PMC & Allied Institutions Faisalabad	2014-15	13023	5,106,000
25	PMC & allied Institutions, Faisalabad	2015-16	16486	4,594,707
26	QAMC & Allied Institutions, Bahawalpur	2015-16	14730	4,139,850
27	PMC & Allied Institutions Faisalabad	2014-15	13180	3,894,040
28	PMC & Allied Institutions Faisalabad	2014-15	13027	3,207,530
29	Children Hospital & allied institutions, Lahore	2015-16	15982	2,910,000
30	PMC & Allied Institutions Faisalabad	2014-15	13030	2,784,417

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
31	PMC & Allied Institutions Faisalabad	2014-15	13037	1,924,125
32	Punjab Dental Hospital, Lahore	2014-15	14163	1,684,000
33	Govt. Muhammad Nawaz Sharif Hospital, Lahore	2014-15	14152	1,547,825
34	Government Kot Khawaja Saeed Hospital, Lahore	2015-16	15812	569,154
Total				4,307,161,728

Annexure-11 (Audit Para No. 8.5.6)

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
1	Punjab Institute of Cardiology, Lahore	2015-16	14923	Procurements of annual requirement not advertised on PPRA's website in advance.	960,493,578
2	Ghazi Khan Medical College, D.G. Khan	2015-16	15828	Procurements made without inviting tender.	140,032,502
3	Faisalabad Institute of Cardiology, Faisalabad	2015-16	15517	Advertisement was got published before finalization of annual demand.	55,567,821
4	Director Blood Transfusion Services Punjab, Lahore	2013-16	16578	Procurements of annual requirement of HCV rapid Test Kits not advertised on PPRA website in advance	30,864,000
5	RMC & Allied Institutions, Rawalpindi	2015-16	16946	Procurements of annual requirement of others not advertised Stores not advertised on PPRA website in advance	18,250,170
6	Principal Ghazi Khan Medical College, D.G. Khan	2015-16	15835	Procurements of annual requirement of other Stores not advertised on PPRA website in advance	16,181,014
7	Director Blood Transfusion Services Punjab, Lahore	2013-16	16586	Procurement made through irregular enhancement of quantities not advertised	12,765,000
8	RMC & Allied Institutions, Rawalpindi	2015-16	16947	Purchase of Regent without advertisement of annual demand on PPRA website	10,940,443

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
9	Faisalabad Institute of Cardiology, Faisalabad	2015-16	14806	Expenditure on the procurement of Cardiac Surgical Disposable items without observing PPRA rules .	9,466,570
10	Ghazi Khan Medical College, D.G. Khan	2015-16	14947	Purchase of X-ray films without proper advertisement of annual demand	7,064,175
11	Khawaja Muhammad Safdar Medical College & allied Hospital, Sialkot	2014-15	13985	Procurement was made by splitting the indent to avoid open tender in violation of PPR2014	5,677,789
12	Khawaja Muhammad Safdar Medical College & allied Hospital, Sialkot	2014-15	13986	Procurement was made by splitting the indent to avoid open tenders against procurement rules.	4,514,950
13	Ghazi Khan Medical College, D.G. Khan	2015-16	15838	No annual planning was made for purchase of other store articles in violation of PPR 2014.	3,981,925
14	Rawalpindi Institute of Cardiology, Rawalpindi	2015-16	17012	Purchase of X-Rays films against the evaluation criteria laid in bidding documents.	3,511,600
15	Institute of Public Health, Lahore	2014-15	13740	Procurement was made by splitting the indent to avoid open tender	1,864,480
16	Ghazi Khan Medical College, D.G. Khan	2015-16	15845	Expenditure on printing material without proper planning.	1,809,217
17	Public Health Nursing School, Lahore	2015-16	16286	Annual requirement was not advertised on PPRA and Newspapers for procurement of medicines	587,677

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
18	Khawaja Muhammad Safdar Medical College & allied Hospital, Sialkot	2014-15	14814	Expenditure on repair and maintenance of building incurred against provision of rules	352,000
19	Secretary Primary & Secondary Health Care Department Lahore	2015-16	15495	Expenditure on printing by splitting up the indents	319,527
20	Institute of Public Health, Lahore	2015-16	16448	Procurements made through splitting the indents	310,810
21	Secretary Primary & Secondary Health Care Department Lahore	2015-16	15490	Rate contract of store items not executed in accordance with provision of PPR-2014.	220,954
Total					1,284,776,202

Annexure-12 (Audit Para No. 8.5.7)

Sr. No	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
1	PMC & Allied Institutions Faisalabad	2014-15	13165	Procurement of stores for up-Gradation of ICU without advertisement on PPRA website and newspaper	244,867,954
2	King Edward Medical University, Lahore	2015-16	16751	Repair of building without advertisement on newspaper as well as PPRA website	216,809,200
3	Faisalabad Institute of Cardiology, Faisalabad	2015-16	15022	Rejection of Lab items Cath. Lab-Angiography/Angioplasty bids without justification.	136,616,851
4	RMC & Allied Hospitals, Rawalpindi	2014-15	13784	Purchase of medicines, X-Ray and other store items without advertisement on PPRA website	119,170,333
5	RMC & Allied Institutions, Rawalpindi	2014-15	13790	Purchase of medicine on quotations instead of open tender	73,882,570
6	Faisalabad Institute of Cardiology, Faisalabad	2015-16	15516	Purchase of Cath.Lab items made by advertisement in single newspaper.	62,959,600
7	Faisalabad Institute of Cardiology, Faisalabad	2015-16	15023	Purchase of Coronary stents made by advertisement in single newspaper	52,121,000

Sr. No	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
8	Faisalabad Institute of Cardiology, Faisalabad	2015-16	15506	Purchase of Electro medical equipment made through advertisement in single newspaper and incomplete entries in tender register	39,228,800
9	Punjab Institute of Cardiology, Lahore	2015-16	14927	Annual requirements of store to be procured, not announced in advance on PPRA web site.	33,135,736
10	Secretary Primary & Secondary Health Care Department Lahore	2015-16	15487	Procurement of IT equipment without floating tender on PPRA website.	24,135,443
11	Faisalabad Institute of Cardiology, Faisalabad	2015-16	15505	Procurement of Oxygenator Membrane made through advertisement in single newspaper and the tender awarded to second lowest bidder without justification.	22,968,000
12	PMC & Allied Institutions Faisalabad	2014-15	13010	Procurement of LP medicines made through advertisement in single newspaper without uploading tender documents on PPRA website	18,729,822
13	Mayo Hospital & Principal School of Nursing, Lahore	2015-16	15194	Annual requirements of repairs to be executed, not announced in advance on PPRA web site.	12,424,213

Sr. No	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
14	Director General Health Services Punjab, Lahore	2015-16	15867	Non advertisement of tender on PPRA website for hiring company for as receiving training.	8,317,303
15	Secretary Specialized health Care and Medical Education Department Lahore	2015-16	16456	Procurement of stationary without floating of tenders on PPRA website and print media	8,209,562
16	Director General Health Services Punjab, Lahore	2014-15	13380	Procurement of mosquito nets. advertisement not made on PPRA website and performance guarantee not obtained	7,812,853
17	Mayo Hospital & Principal School of Nursing, Lahore	2015-16	15185	Advertisement not made on PPRA website for the purchase of Stationary	7,500,842
18	Faisalabad Institute of Cardiology, Faisalabad	2015-16	15503	Procurement of Generator made through advertisement in single newspaper.	5,870,000
19	RMC & Allied Hospitals, Rawalpindi	2015-16	16766	Procurement of stores without floating of tenders on PPRA website and print media	5,103,783
20	Faisalabad Institute of Cardiology, Faisalabad	2015-16	15508	Irregular purchase of AC System in violation of PPRA rules.	4,982,000

Sr. No	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
21	Principal Ghazi Khan Medical College, D.G. Khan	2015-16	15837	Tender was not floated for maintenance of machinery and Equipment on PPRA web site and newspaper	3,962,498
22	Faisalabad Institute of Cardiology, Faisalabad	2015-16	15504	Purchase of patients bed lift. Tender was advertised in one newspaper and procurement made against required specifications.	3,822,000
23	Faisalabad Institute of Cardiology, Faisalabad	2015-16	15514	Repair of electro medical equipment was made in only one newspaper	3,432,000
24	PGMI & Allied Institutions, Lahore	2015-16	14681	Advertisement was not made on PPRA web site for repair of buildings	2,997,510
25	ShaikhZayed Medical College & Allied Institutions, R.Y.Khan	2014-15	13395	Purchase of M & E without advertisement on PPRA website	2,699,211
26	Secretary Primary & Secondary Health Care Department Lahore	2015-16	15492	Irregular purchase of machinery & equipment without floating tender on PPRA website	2,640,300
27	Mayo Hospital & Principal School of Nursing, Lahore	2015-16	15183	Repair of machinery made without advertisement on PPRA website	2,590,800

Sr. No	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
28	Ch. Pervaiz Ellahi Institute of Cardiology, Multan	2015-16	16861	Procurement of medicines/disposable items made without advertisement on PPRA webs	2,429,730
29	University of Health Sciences, Lahore	2015-16	16298	Procurement of furniture. Advertisement was not made on two national newspapers	2,112,000
30	Shaikh Zayed Medical Complex, Lahore	2015-16	16342	Procurement of injections without advertisement on PPRA website	1,950,000
31	Director General Health Services Punjab, Lahore	2015-16	15871	Purchase of stationary without PPRA's website and newspapers	1,156,268
32	Faisalabad Institute of Cardiology, Faisalabad	2015-16	15515	Procurement of CCTV made from the highest bidder without justification.	525,352
33	Principal RMC & Allied Institutions, Rawalpindi	2014-15	13756	Purchase of liquid oxygen without advertisement on PPRA website	369,460
34	Government Kot Khawaja Saad Hospital, Lahore	2015-16	15822	Irregular repair without obtaining competitive rate through open advertisement	292,480
35	Institute of Public Health, Lahore	2015-16	14176	Purchase of printing material without advertisement	210,893
36	The Children's Hospital & Allied Institutions, Lahore	2015-16	15983	Purchase of printing material without advertisement	175,000

Sr. No	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
37	Director Medical Equipment Repair Workshop, Lahore	2012-16	17090	Repair of building without advertisement on PPRA website	137,320
Total					1,136,348,687

Annexure-13 (Audit Para No. 8.5.24)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Sheikh Zayed Medical complex, Lahore	2015-16	16325	33,608,347
2	Children Hospital , Multan	2015-16	15004	29,806,144
3	AllamaIqbal Medical College/ Jinnah Hospital & Allied Institution, Lahore	2015-16	14995	21,625,342
4	PMC & Allied Institutions Faisalabad	2015-16	16355	19,953,514
5	PMC & Allied Institutions Faisalabad	2014-15	13012	18,126,260
6	Quaid-e-Azam Medical college, Bahawalpur Victoria Hospital	2015-16	14826	16,683,463
7	ShaikhZayed Hospital Rahim Yar Khan	2014-15	13385	11,000,000
8	Faisalabad institute of cardiology	2015-16	15502	9,878,591
9	PMC & Allied Institutions Faisalabad	2015-16	16494	9,543,263
10	PervaizElahi institute of Cardiology Multan	2015-16	16855	8,711,515
11	PMC & Allied Institutions Faisalabad	2014-15	13177	8,009,074
12	Punjab Institute of Cardiology, Lahore	2015-16	16453	7,973,218
13	RMC & Allied institution Rawalpindi	2015-16	16999	6,202,719
14	DHQ Teaching Hospital, Sargodha	2015-16	16008	4,604,468
15	Lady Willingdon Hospital, Lahore	2014-15	13704	4,201,768
16	Punjab Institute of Mental Health, Lahore	2015-16	16292	3,898,543
17	Children Hospital , Multan	2015-16	15011	3,485,217
18	Quaid-e-Azam Medical college, Bhawal Victoria Hospital Bahawalpur	2015-16	14757	3,172,001
19	Lady Aitcheson Hospital, Lahr	2014-15	13452	3,046,776
20	Mayo Hospital & School of Nursing Lahore	2015-16	15152	2,181,950
21	Mayo Hospital & School of Nursing, Lahore	2015-16	15153	1,799,532
22	Medical College & Hospital Sahiwal	2015-16	16988	1,558,787
23	Ghazi Khan Medical college, Ghazi Khan Medical College, D. G.Khan	2015-16	15847	1,366,395
24	Nawaz Sharief Hospital, Lahore	2013-14	13186	1,252,039

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
25	Govt. KotKhwajaSaeed Hospital, Lahore	2015-16	15821	1,060,508
26	Sir Ganga Ram Hospital Lahore	2015-16	15143	355,551
27	Lady Willingdon Hospital, Lahore	2015-16	14815	344,814
28	Director Blood Transfusion Services Punjab, Lahore	2013-16	14632	176,800
29	Punjab Dental Hospital Lahore	2013-14	11325	104,331
30	Children Hospital, Multan	2013-14	13197	72,425
Total				233,803,355

Annexure-14 (Audit Para No. 8.5.25)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	RMC and Allied institutions Rawalpindi	2014-15	13771	28,457,341
2	RMC and Allied institutions Rawalpindi	2015-16	16948	17,647,357
3	RMC & Allied institution Rawalpindi	2015-16	16779	16,881,358
4	RMC and Allied institutions Rawalpindi	2014-15	13763	11,535,364
5	RMC and Allied institutions Rawalpindi	2014-15	13761	11,535,364
6	RMC & Allied institution Rawalpindi	2015-16	16767	42,063
7	RMC and Allied institutions Rawalpindi	2014-15	13791	9,468,333
8	RMC and Allied institutions Rawalpindi	2014-15	13750	9,468,333
9	Sheikh Zayed Hospital Lahore	2015-16	16352	8,906,156
10	LGH Lahore	2015-16	14148	6,717,991
11	FJMU/Sir Ganga Ram Hospital Lahore	2015-16	14740	5,199,420
12	IPH(institute of public health Lahore)	2015-16	14173	5,196,202
13	Service institute of medical Sciences (SIMS) Lahore	2015-16	14777	4,060,413
14	PMC & Allied institutions Faisalabad	2015-16	16483	4,032,000
15	Director Blood Transfusion Services Punjab, Lahore Transfusion Lahore	2013-16	16574	3,153,459
16	Children Hospital, Lahore	2015-16	15977	2,891,354
17	Faisalabad institute of cardiology	2015-16	15509	2,481,600
18	PMC & Allied institutions Faisalabad	2015-16	16502	2,282,802
19	Children Hospital, Lahore	2015-16	15976	1,409,902
20	Service institute of medical Sciences (SIMS) Lahore	2015-16	14776	1,209,057
21	ShaikhZayed Medical complex, Lahore	2015-16	16338	968,167
22	KotKhawajaSaeed Hospital	2015-16	15820	720,303
23	Dental Hospital, Lahore	2014-15	14160	684,000
24	Dental Hospital, Lahore	2015-16	14636	600,000
25	Medical College & Hospital Sahiwal	2015-16	16986	240,000
26	Lady Wallington Hospital, Lahore	2015-16	14168	240,000
27	Lady Aitcheson	2014-15	13453	240,000
28	Lady Wallington Hospital, Lahore	2014-15	13731	216,000
29	IPH(institute of public health Lahore)	2015-16	14180	195,000
Total				156,679,339

Annexure-15 (Audit Para No. 8.5.26)

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
1	Service institute of medical Sciences (SIMS) Lahore	2015-16	14763	Non recovery of lease money	35,834,965
2	Service institute of medical Sciences (SIMS) Lahore	2015-16	15035	Non recovery of lease money	19,715,633
3	FJMC & Sir Gana Ram Hospital, Lahore	2015-16	15133	Non realization of contract money	13,707,879
4	LGH Lahore	2015-16	14675	Recovery from motor cycle parking contractor	8,893,330
5	PMC & Allied Institutions Faisalabad	2014-15	13019	Non recovery of Govt. due parking stand	6,417,517
6	Service institute of medical Sciences (SIMS) Lahore	2015-16	14791	Non deduction of utility charges from PG trainees	6,181,200
7	Service institute of medical Sciences (SIMS) Lahore	2015-16	14790	Non deduction of room rent & conveyance allowance	5,868,240
8	PMC & Allied Institutions Faisalabad	2014-15	13020	Non deduction of room rent & utility charges	5,932,505
9	PMC & Allied Institutions Faisalabad	2014-15	13011	non recovery of lease money	5,533,527
10	Punjab institute of cardiology, Lahore	2015-16	14942	Non recovery of electricity charges	5,160,000
11	Service institute of medical Sciences (SIMS) Lahore	2015-16	14798	Non recovery of lease money of parking stand	4,180,266
12	AllamaIqbal Medical College/ Jinnah Hospital & Allied Institution, Lahore	2015-16	14982	Non recovery of rent from contractor	2,456,669

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
13	ShaikhZayed Medical complex, Lahore	2015-16	16339	Non recovery of electricity Charges from contractor	2,325,000
14	PMC & Allied Institutions Faisalabad	2014-15	13032	non recovery from laundry contractor	2,324,949
15	PMC & Allied Institutions Faisalabad	2014-15	13035	Non deduction of room rent	2,163,000
16	RMC & Allied institution Rawalpindi	2015-16	16780	Non deduction of Assessed rent	2,019,588
17	Service institute of medical Sciences (SIMS) Lahore	2015-16	14792	Non deduction of room rent & conveyance allowance	1,139,304
18	Quaid-d-Azam Medical College Bahawal Victoria Hospital, Bahawalpur	2015-16	14748	non recovery of outstanding amount from contractor	1,824,650
19	ShaikhZayed Medical complex, Lahore	2015-16	16340	Less recovery of rent from contractor	1,614,032
20	PMC & Allied institutions Faisalabad	2015-16	16498	Non recovery of rent of car parking	1,518,000
21	RMC & Allied institution Rawalpindi	2015-16	17003	Non recovery of utility charges	1,482,100
22	Mayo Hospital & School of Nursing Lahore	2015-16	15159	Loss to govt. due to non-recovery of lease money	1,360,000
23	Children hospital Multan	2013-14	13189	Recovery of auction money of canteen	1,343,500
24	Service institute of medical Sciences (SIMS) Lahore	2015-16	14796	Non deduction of room rent & conveyance allowance	1,258,848

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
25	RMC & Allied institution Rawalpindi	2015-16	16772	recovery of rent	1,056,000
26	KotKhawajasaeed Hospital	2015-16	15825	Non recovery of outstanding amount from canteen contractor	890,254
27	Service institute of medical Sciences (SIMS) Lahore	2015-16	15034	Less deduction of Hostel room rent	860,652
28	FJMC & Sir Gana RAM Hospital, Lahore	2015-16	15140	Non deposit of utility Charges recovered from contractor	716,873
29	Punjab institute of cardiology	2015-16	14932	Non recovery of outstanding amount from car parking	572,325
30	KMSCA Sialkot	2014-15	13992	Recovery of parking of stand	541,350
31	Director Blood Transfusion Services Punjab, Lahore	2013-16	16585	Less realization of receipt	498,564
32	LGH Lahore	2015-16	14144	Recovery of utility charges from canteen contractor	490,449
33	Punjab institute of cardiology	2015-16	14940	Non recovery of outstanding dues for Pharmacy	459,565
34	Mental Hospital Lahore	2015-16	16293	Loss due to non-recovery of electricity charges	400,103
35	Punjab Institute of Cardiology, Lahore	2015-16	14941	Less Realization of Electricity Charges from PIC Pharmacy Loss Rs. 360,660	360,660
36	Faisalabad institute of cardiology	2015-16	14818	Non deduction of room rent and utility charges from nurses	357,000
37	KMSCA Sialkot	2014-15	13966	Recovery from canteen contr.	351,700

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
38	KotKhawajaSaeed Hospital	2015-16	15817	Non recovery of Hostel Charges	218,500
39	PMC & Allied Institutions Faisalabad	2014-15	13222	Non recovery from canteen contractor	204,375
40	KMSCA Sialkot	2014-15	13964	Recovery from canteen contr.	198,750
41	Secretary Specialized Health Care and Medical Education Department , Lahore	2015-16	15999	Un-authorized drawl of residential utility charges	189,872
42	RMC & Allied institution Rawalpindi	2015-16	17004	Non recovery of utility charges	152,000
43	Director Medical Equipment, Lahore	2012-16	17094	Recovery of utility charges	148,000
Total					148,921,694

Annexure-16 (Audit Para No. 8.5.27)

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
1	Children Hospital, Multan	2015-16	15002	Overpayment of 30% SSB/Personal Allowance (7 year recovery)	26,712,433
2	Mayo Hospital & School of Nursing Lahore	2015-16	15175	Irregular drawl of House Rent & conveyance allowance	17,246,664
3	Mayo Hospital & School of Nursing Lahore	2015-16	15166	Un-authorized payment of strengthening of emergency medical service(SEMS) allowance beyond the sanctioned strength	17,207,061
4	RMC & Allied institution Rawalpindi	2015-16	16930	Irregular drawl of CA and rent	7,642,464
5	Mayo Hospital & School of Nursing Lahore	2015-16	15168	Inadmissible payment of Anesthesia Allowance	7,264,677
6	Director General Health Services, Lahore	2014-15	13373	Payment of Health Professional Allowance	4,900,800
7	Quaid-d-Azam Medical College Bahawalpur Victoria Hospital, Bahawalpur	2015-16	14753	Irregular drawl of Special incentive allowance.	2,700,000
8	Quaid-d-Azam Medical College Bahawalpur Victoria Hospital, Bahawalpur	2015-16	14754	irregular drawl of special incentive allowance	2,700,000
9	Service institute of medical Sciences (SIMS) Lahore	2015-16	14773	Irregular excess payment of health professional allowance	563,562
10	Director General Health Services, Lahore	2015-16	15863	Irregular payment of Health Professional Allowance	2,409,984

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
11	Mayo Hospital & School of Nursing Lahore	2015-16	15156	Irregular payment of conveyance allowance	2,220,000
12	Lady Willingdon Hospital, Lahore	2014-15	13707	Irregular payment of anesthesia allowance	1,860,000
13	King Edward university Lahore	2015-16	16738	Non stoppage of conveyance allowance during summer vacation	1,784,809
14	Director Blood Transfusion Services Punjab, Lahore transfusion Lahore	2013-16	16583	nu-authorized drawl of SSB 30%	1,730,160
15	AllamaIqbal Medical College/ Jinnah Hospital & Allied Institution, Lahore	2015-16	14987	Un-authorized payment of conveyance allowances	1,551,622
16	FJMC & Sir Gana RAM Hospital, Lahore	2015-16	15136	Un-authorized payment of conveyance allowance	1,543,666
17	Mayo Hospital & School of Nursing Lahore	2015-16	15157	Inadmissible payment of pay & Allowance	1,505,541
18	Lady Willingdon Hospital, Lahore	2015-16	14167	Irregular payment of anesthesia allowance	1,500,000
19	Children Hospital, Lahore	2015-16	15974	Un-authorized payment of conveyance allowance	1,475,928
20	Children Hospital, Multan	2013-14	13196	irregular payment anthelia allowance	1,380,000
21	Director General Health Services, Lahore	2015-16	15861	Non recovery of CA allowance	1,380,000
22	Nawaz Sharief Hospital, Lahore	2014-15	14155	payment of anesthesia allowance	1,260,000

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
23	RMC & Allied institution Rawalpindi	2014-15	13743	Non deduction of CA	1,157,667
24	Faisalabad institute of cardiology	2015-16	15519	Unauthorized drawl of Dress allowance & Mess Allowance	1,135,200
25	RMC & Allied institution Rawalpindi	2015-16	16765	irregular drawl of conveyance allowance	979172
26	Nawaz Sharief Hospital, Lahore	2013-14	13184	irregular payment of Anesthesia Allowance	960,000
27	Director General Health Services, Lahore Service, Lahore	2014-15	13378	Non deduction of Conveyance allowance during	900,000
28	Secretary Specialized Health Care and Medical Education Department , Lahore	2015-16	15986	Non recovery of Conveyance Allowance	900,000
29	IPH(institute of public health Lahore)	2015-16	14177	Un-authorized payment of health risk allowance	882,000
30	Medical College & Hospital Sahiwal	2015-16	16984	Non deduction of House rent allowance	731,850
31	Children hospital Multan	2015-16	15021	Non recovery of Pay & allowance	101,426
32	ShaikhZayed Medical complex, Lahore	2015-16	16347	un-authorized payment of orderly allowance	663,660
33	Gazi Khan Medical College, Ghazi Khan Medical College, D. G.Khan	2015-16	15855	Non recovery of standard rent & HR allowance	641,490

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
34	Mayo Hospital & School of Nursing Lahore	2015-16	15177	In admissible payment of integrated allowance	570,450
35	Mayo Hospital & School of Nursing Lahore	2015-16	15174	Over payment of Mass allowance to head nurse	556,500
36	Service institute of medical Sciences (SIMS) Lahore	2015-16	15033	Non deduction of Conveyance allowance during leave	215,027
37	Secretary Specialized Health Care and Medical Education Department , Lahore	2015-16	15987	unauthorized drawl of judicial, utility, hill and health professional allowance	398,460
38	SIMS and Allied Institution, Lahore	2015-16	14781	Irregular payment of Health Professional Allowance	315,000
39	Mayo Hospital & School of Nursing Lahore	2015-16	15176	Over payment of dress and uniform allowance	359,000
40	RMC & Allied institution Rawalpindi	2014-15	13773	Non deduction of C.A	293,788
41	DHQ Teaching Hospital Sargodah	2015-16	15481	Over payment of conveyance allowance during leave	270,540
42	Mayo Hospital & School of Nursing Lahore	2015-16	15198	Irregular payment of Stipend to nurses students	242,708
43	Medical College & Hospital Sahiwal	2015-16	16991	Non deduction of HRA	239,461
44	RMC & Allied institution Rawalpindi	2014-15	13767	Non deduction of CA	236,663
45	Mayo Hospital & School of Nursing Lahore	2015-16	15197	irregular drawl of HRA & CA	212,595

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
46	Mayo Hospital & School of Nursing Lahore	2015-16	15172	Irregular drawl of House Rent & conveyance allowance	210,288
47	Lady Aitcheson hospital, Lahore	2014-15	13446	payment of conveyance allowance during leave	193,824
48	RMC & Allied institution Rawalpindi	2015-16	13757	Non deduction of Conveyance Allowance	171,333
49	KotKhawaja Saeed Hospital	2015-16	15816	Irregular payment of Pay and allowance during EOL	71,443
50	Public health Nursing School, Multan	2014-16	16594	Non-recovery of stipend paid to student nurse	118,000
Total					122,266,916

Annexure-17 (Audit Para No. 8.5.28)

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
1	Mayo Hospital & School of Nursing Lahore	2015-16	15167	Non deduction of Income tax on stipend	35,775,783
2	Secretary Specialized Health Care and Medical Education Department , Lahore	2015-16	15984	Non deduction of Income tax on goods & services	13,751,546
3	Quaid-e-Azam Medical College Bahawalpur Victoria Hospital, Bahawalpur	2015-16	14833	Non deduction of Income tax on security services	11,039,018
4	Prevail Elahi institute of Cardiology Multan	2015-16	16851	Non deduction of income tax on auction	5,538,139
5	FJMC & Sir Gana RAM Hospital, Lahore	2015-16	15135	non deposit income tax in government treasury	5,219,589
6	Mayo Hospital & School of Nursing Lahore	2015-16	15196	Non deduction of Income tax on stipend	4,749,289
7	KMSCA Sialkot	2014-15	13965	Less deduction of income tax on salary	3,389,398
8.	Sheikh Zayed hospital Rahim Yar khan	2014-15	13391	Less deduction of income tax on medicine	2,305,000
9	Public health nursing school Lahore	2015-16	16444	Non deduction of income tax on stipend	1,903,656
10	KMSCA Sialkot	2014-15	13989	Non deduction of advance tax on auction	1,392,498
11	Sheikh Zayed hospital Rahim Yar khan	2014-15	13390	Non deduction of income tax on SEMS incentive	1,273,000

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
12	Faisalabad institute of cardiology, Faisalabad	2015-16	15510	Non deduction of income tax on share	1,260,285
13	Punjab institute of cardiology, Lahore	2015-16	16451	Less deduction of income tax on salary	1,233,557
14	Service institute of medical Sciences (SIMS) Lahore	2015-16	14804	Non recovery of income tax on medical gas	1,180,611
15	RMC & Allied institution Rawalpindi	2014-15	13762	non deduction of income tax on sahre	1,153,536
16	ShaikhZayed Medical complex, Lahore	2015-16	16318	Non deduction of advance tax on auction	1,131,000
17	RIC, Rawalpindi	2015-16	16467	non deduction on printing	1,067,234
18	Director General Health Services, Lahore	2015-16	16443	non recovery of income tax services	990,000
19	Secretary Primary & Secondary Health care department Lahore	2015-16	15493	non deduction of income tax on purchase of transport	979,208
20	KotKhawajasaeed Hospital, Lahore	2015-16	15813	non deduction income tax on services	951,204
21	Mayo Hospital & School of Nursing Lahore	2015-16	15191	non deduction income tax on share	878,906
22	Govt. KotKhawajaSaeed Hospital, Lahore	2015-16	15811	Non/less deduction of withholding income tax on service	859,207
23	Punjab Aids Control Program , Lahore	2014-15	13736	non deduction of income tax on services	786,316

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
24	PMC & Allied Institutions Faisalabad	2014-15	13179	non deduction of income tax on services	781,289
25	Quaid-d-Azam Medical College Bahawalpur Victoria Hospital, Bahawalpur	2015-16	14732	non deduction of income tax on services	776,160
26	RMC & Allied institution Rawalpindi	2014-15	13752	non deduction of income tax on share	687,775
27	Nawaz Sharif Hospital, Lahore	2014-15	14156	non deduction of income tax on share	609,262
28	Children Hospital, Lahore	2015-16	15973	non deduction of income tax on share	607,126
29	DHQ Teaching Hospital Sargodah	2015-16	15480	non deduction of income tax on share	594,815
30	KMSCA Sialkot	2014-15	13991	non deduction of income tax on share	544,533
31	Director Blood Transfusion Services Punjab, Lahore transfusion Lahore	2013-16	16588	non deduction of income tax on purchases	517,970
32	Service institute of medical Sciences (SIMS) Lahore	2015-16	14780	non deduction of income tax on repair	509,208
33	Nawaz Sharief Hospital, Lahore	2014-15	14157	non deduction of income tax on purchased	423,035
34	Lady Willingdon Hospital, Lahore	2015-16	14164	non deduction of income tax on share	418,927
35	Lady Willingdon Hospital, Lahore	2014-15	13729	non deduction of income tax on share	411,775

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
36	Punjab institute of cardiology, Lahore	2015-16	14931	non deduction of income tax on services	408,979
37	RMC & Allied institution Rawalpindi	2014-15	13780	Non deduction of advance tax on auction	405,700
38	RMC & Allied institution Rawalpindi	2014-15	13781	Non deduction of advance tax on auction	405,700
39	Punjab institute of cardiology	2015-16	14933	non deduction of income tax on honorarium	372,500
40	Children Hospital, Lahore	2015-16	15970	Non deduction of advance tax on auction	360,079
41	Lady Aitcheson Hospital, Lahore	2014-15	13448	non deduction of income tax on share	344,518
42	Lady Willingdon Hospital, Lahore	2015-16	14165	non deduction of income tax on services	336,832
43	Medical College & Hospital Sahiwal	2015-16	16985	non deduction of professional tax	306,000
44	LGH Lahore	2015-16	14145	Non deduction of advance tax on auction	284,621
45	Montmorency College of dentist , Lahore	2013-15	13998	non deduction of income tax on stipend	278,076
46	RMC & Allied institution Rawalpindi	2014-15	13749	Non deduction of advance tax on auction	272,000
47	UHS Lahore	2015-16	16302	Non deduction of miss. Purchases	260,786
48	KMSCA Sialkot	2014-15	13993	non deduction of income tax on services	245,440

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
49	Nawaz Sharief Hospital, Lahore	2013-14	13187	non deduction of income tax on salary	227,448
50	Lady Aitcheson Hospital, Lahore	2014-15	13447	non deduction of tax on purchases	218,455
51	KMSCA Sialkot	2014-15	13963	non deduction of income tax on share	208,733
52	Dental Hospital, Lahore	2014-15	14162	non deduction of income tax on share	206,868
53	Lady Willingdon Hospital, Lahore	2014-15	13732	non deduction of income tax on services	176,529
54	Lady Willingdon Hospital, Lahore	2014-15	13730	Non deduction of advance tax on auction	166,950
55	Punjab Institute of Cardiology, Lahore	2015-16	14928	non deduction of income tax on repair	163,600
56	Dental Hospital, Lahore	2015-16	14638	non deduction of income tax on services	149,600
Total					111,489,269

Annexure-18 (Audit Para No. 8.5.29)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	King Edward Medical University Lahore	2015-16	16730	34,689,472
2	PMC & Allied Institutions Faisalabad	2015-16	16504	6,566,751
3	Children Hospital, Lahore	2015-16	15980	4,524,999
4	Secretary Specialized Health Care and Medical Education Department , Lahore	2015-16	15985	2,588,218
5	Director General Health Services, Lahore	2015-16	15859	2,325,766
6	Punjab institute of cardiology	2015-16	14929	1,683,787
7	Rawalpindi Institute of Cardiology	2015-16	16471	1,625,958
8	RMC & Allied institution Rawalpindi	2014-15	13742	1,406,287
9	Service institute of medical Sciences (SIMS) Lahore	2015-16	14783	1,309,773
10	UHS Lahore	2015-16	16291	1,136,723
11	Secretary Specialized Health Care and Medical Education Department , Lahore	2015-16	15993	1,085,425
12	KotKhawajasaeed Hospital	2015-16	15826	1,005,077
13	AIMC & Jinnah Hospital, Lahore	2015-16	14988	794,750
14	RMC & Allied institution Rawalpindi	2015-16	16593	758,538
15	Secretary Primary & Secondary Health care department Lahore	2015-16	14149	502,961
16	Punjab institute of cardiology	2015-16	14930	432,805
17	Nawaz Sharief Hospital, Lahore	2014-15	14158	403,754
18	RMC & Allied institution Rawalpindi	2015-16	13788	349,743
19	Medical College & Hospital Sahiwal	2015-16	16990	344,000
20	RMC & Allied institution Rawalpindi	2014-15	13754	294,560
Total				63,829,347

Annexure-19 (Audit Para No. 8.5.33)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Punjab Medical College & Allied Institutions, Faisalabad	2015-16	16479	8,026,854
2	King Edward university Lahore	2015-16	16737	4,336,184
3	Ghazi Khan Medical college , DG Khan	2015-16	15841	637,203
4	RMC & Allied institution Rawalpindi	2014-15	13775	3,270,859
5	Blood transfusion Lahore	2013-16	16579	2,454,640
6	Director General Health Services, Lahore	2015-16	15858	2,018,385
7	ShaikhZayed Medical complex, Lahore	2015-16	16319	1,819,219
8	ShaikhZayed Medical complex, Lahore	2015-16	16329	1,544,617
9	Children hospital Multan	2015-16	15020	596,273
10	RMC & Allied institution Rawalpindi	2014-15	13764	531,801
11	PMC & Allied institutions Faisalabad	2015-16	16365	491,631
12	Children hospital Multan	2015-16	15012	488,145
13	Mayo Hospital & School of Nursing Lahore	2015-16	15161	464,096
14	King Edward university Lahore	2015-16	16741	428,236
15	Children Hospital, Lahore	2015-16	15979	317,445
16	UHS Lahore	2015-16	16290	208,080
17	RMC & Allied institution Rawalpindi	2014-15	13753	150,973
18	Nawaz Sharief Hospital, Lahore	2013-14	13188	118,443
19	Children Hospital, Multan	2013-14	13195	110,303
20	Service institute of medical Sciences (SIMS) Lahore	2015-16	14800	106,890
Total				28,120,277

Annexure-20 (Audit Para No. 9.5.1)

Sr. No	Name of Formation	Period of audit	PDP No.	Nature of Record	Amount (Rs.)
1.	Bahauddin Zakariya University Multan	2014-15	17099	Monitoring and evaluation reports in respect appointment of project execution staff, teaching aid , furniture and fixture and contingency of all development schemes	1,471,411,000
2.	Secretary Higher Education Lahore	2015-16	14513	Complete record of the project	1,201,576,000
3.	University of Sargodha	2014-15	17045	Complete record of civil works.	279,950,000
4.	University of Gujrat	2014-15	14020	Complete record of civil works.	71,385,000
5.	Bahauddin Zakariya University Multan	2014-15	17101	Record of receipt and expenditure i.e. cash book, paid vouchers stock register and all relevant record	69,574,551
6.	Bahauddin Zakariya University Multan	2014-15	14403	Vouched account of adjusted temporary advances	28,856,811
7.	BISE Lahore	2014-15	13712	Vouched account against expenditure incurred in confidential press	18,750,000
8.	University of Gujrat	2014-15	14024	Deposit challans, bank statement of the accounts of canteens lease money	12,599,208
9.	Lahore College For Women University Lahore	2015-16	14372	Entire recruitment record	1,750,500
10.	University of Gujrat	2014-15	14038	Record of Guest House	1,440,000

Sr. No	Name of Formation	Period of audit	PDP No.	Nature of Record	Amount (Rs.)
11.	Principal Govt. College of Commerce Hunza Block , Allama Iqbal Town Lahore	2012-16	15708	The complete auditable record for the period 2012-13	1,205,595
12.	Government Post Graduate College For Women Shadbagh Lahore	2014-15	14049	Recruitment record of employees paid from student fund	3,098,734
13.	University of Sargodha	2014-15	17070	Sale record of prospectus	1,500,000
14.	Director Education (colleges) Gujranwala	2015-16	14508	Whereabouts of unspent balances out of revenue grant	931,097
15.	Government Allama Iqbal College for Women Sialkot	2014-15	14057	Record of bank accounts	0
16.	University of Sargodha	2014-15	17089	Self support program record	0
17.	University of Sargodha	2014-15	17088	Cash books of 57 bank accounts	0
Total					3,164,028,496

Annexure-21 (Audit Para No. 9.5.4)

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of irregularity	Amount (Rs.)
1	University of Sargodha	2014-15	17047	Purchase of medicine without calling tenders and advertisement on PPRA website	67,870,024
2	BZU Multan	2014-15	14432	Purchase of machinery and equipment without calling tenders and advertisement on PPRA website	39,063,876
3	Lawrence College Ghoragali Murree	2015-16	16534	Extension in contract for supply of clothing without adopting PPRA Website.	35,649,111
4	Lahore College for Women University, Lahore	2015-16	14491	Purchase of IT equipment without calling tenders and advertisement on PPRA website Faulty bidding process	34,652,093
5	GCU Faisalabad	2015-16	14016	Procurement without calling tenders and advertisement on PPRA website	31,996,900
6	Government College University Faisalabad	2014-15	14090	Repair and Maintenance of building without calling tenders and advertisement on PPRA website	28,342,912
7	Lawrence College Ghoragali	2015-16	16527	Faulty bidding process in purchase of dietary articles, defective procurement procedures	18,435,556
8	University of Sargodha	2014-15	17054	Purchase of chemicals, Tyres, medical equipment without calling tenders and advertisement on PPRA website	16,651,784
9	Secretary HED, Lahore	2015-16	14398	Purchase of stationery printing and IT equipment without calling tenders and advertisement on PPRA website	9,554,207

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of irregularity	Amount (Rs.)
10	University of Gujrat	2014-15	14026	Repair and Maintenance of building without calling tenders and advertisement on PPRA website	8,394,000
11	Lawrence College Ghoragali	2015-16	16532	Civil work awarded without standard bidding document Faulty bidding process.	6,334,032
12	Lahore College for Women University, Lahore	2015-16	14494	Printing work made without advertising on PPRA Website	5,934,591
13	GCU Faisalabad	2015-16	14085	Hiring of catering service without advertising on PPRA Website	5,101,600
14	BISE, Gujranwala	2015-16	14384	Purchase of sports items without obtaining technical bid Faulty bidding process.	4,729,422
15	BZU Multan	2014-15	14418	Purchase of uniform were made without advertising on PPRA Website	3,956,283
16	Lawrence College Ghora Gali Murree	2015-16	16536	Repair and Maintenance of building without calling tenders and advertisement on PPRA website	3,942,613
17	Govt. Degree College Sarai Alamgir, Gujrat	2006-16	14374	Purchases of furniture made without advertising on PPRA Website	2,998,988
18	Kinnaird College for Women, Lahore	2015-16	15629	Purchases of machinery and equipment without advertising on PPRA Website	2,324,723
19	Lawrence College Ghoragali	2015-16	16529	Purchase of computer were made without advertising on PPRA Website	2,221,614

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of irregularity	Amount (Rs.)
20	BZU Multan	2014-15	14421	Purchase of items for turbine were made without advertising on PPRA Website	2,200,000
21	Govt. College for Women, Gulberg, Lahore	2015-16	17112	Printing work without advertising on PPRA Website	2,090,205
22	BISE, Lahore	2014-15	13710	Hiring of furniture without advertising on PPRA Website	2,008,375
23	University of Gujrat	2015-16	15741	Purchases of generator walk through gates and miscellaneous stores without advertising on PPRA Website	2,006,720
24	BZU Multan	2014-15	14419	Purchase of walki talkies without advertising on PPRA Website	1,749,990
25	BISE Faisalabad	2015-16	16974	Repair and Maintenance of building without calling tenders and advertisement on PPRA website	1,665,179
26	Govt. Municipal Degree College, Faisalabad	2014-15	13686	Used computers were purchased, Faulty bidding process, defective procurement procedures &	1,659,050
27	Kinnaird College for Women, Lahore	2015-16	15622	Repair and Maintenance of building without calling tenders and advertisement on PPRA website	1,437,673
28	Govt. Municipal Degree College, Faisalabad	2014-15	13688	Purchase of IT Equipment and furniture through Faulty bidding process, defective procurement procedures	1,386,640

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of irregularity	Amount (Rs.)
29	University of Sargodha	2014-15	17071	Procurement of IT Equipment and chemicals without calling tenders and advertisement on PPRA website	1,194,278
30	BISE, Lahore	2014-15	13714	Procurement of motor pump without calling tenders and advertisement on PPRA website	1,160,000
31	Govt. Degree College for Boys, Dina, Jhelum	2004-16	14325	Procurement without calling tenders and advertisement on PPRA website	1,047,980
32	Govt. College of Commerce Sharaqpur, Sheikhupura	2012-16	16530	Procurement of building material, electric appliances, stationery items without calling tenders through advertisement on PPRA website	931,865
33	BISE, Gujranwala	2015-16	14382	Hiring of private vehicles through quotations without calling tenders and advertisement on PPRA website	913,225
34	Zamindar Postgraduate College, Gujarat	2015-16	15654	Procurement of walk through gates through quotations without calling tenders and advertisement on PPRA website	877,100
35	Principal Kinnaird College for Women Lahore	2015-16	15633	Repair and Maintenance of building without calling tenders and advertisement on PPRA website	859,176
36	BISE, Rawalpindi	2015-16	15734	extension in award of contract of sanitation without calling tenders through advertisement on PPRA website	838,800

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of irregularity	Amount (Rs.)
37	Govt. Post Graduate College for Boys, Vehari	2015-16	14520	Procurement of furniture, printing without calling tenders through advertisement on PPRA website	836,379
38	Govt. Post Graduate College for Boys, Khanewal	2012-15	13882	Repair and maintenance of Cycle stand without calling tenders and advertisement on PPRA website.	754,034
39	Principal Kinnaird College for Women Lahore	2015-16	15624	Repair and Maintenance of building without calling tenders and advertisement on PPRA website	731,056
40	Govt. College of Commerce, Hunza block, Allama Iqbal Town, Lahore	2012-16	15715	Security services hired without calling tenders and advertisement on PPRA website	563,751
41	Government College Women University Faisalabad	2015-16	15698	Repair and Maintenance of building without calling tenders and advertisement on PPRA website	471,954
42	Lawrence College Ghoragali	2015-16	16526	Printing was made from 2 nd lowest bidder without any formal cogent reasons	366,280
43	Secretary HED, Lahore	2015-16	14400	Purchase of miscellaneous articles of store without calling tenders and advertisement on PPRA website	351,603
44	Govt. Municipal Degree (C), Faisalabad	2014-15	13687	Faulty bidding process, defective procurement procedures in purchase of furniture	325,900

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of irregularity	Amount (Rs.)
45	Govt. Post Graduate College for Boys, Khanewal	2012-15	13884	Procurement of CCTV cameras without calling tenders and advertisement on PPRA website	224,636
46	Govt. Post Graduate College for Women Shad Bagh, Lahore	2015-16	15649	Procurement of UPS and batteries without calling tenders and advertisement on PPRA website	199,342
47	Govt. Gordon College, Rawalpindi	2015-16	15642	Printing of prospectus through quotations without calling tenders and advertisement on PPRA website	150,000
48	Secretary HED, Lahore	2015-16	14396	Hiring of catering services without calling tenders and advertisement on PPRA website	142,914
49	Govt. Post Graduate College for Boys, Khanewal	2012-15	13883	Procurement of Generator without calling tenders and advertisement on PPRA website	116,152
Total					357,414,586

Annexure-22 (Audit Para No. 9.5.5)

Sr. No.	Name of formation	Period of audit	PDP No.	Description	Amount (Rs.)
1	University of Engineering & Technology Taxila	2015-16	17192	Appointment of dismissed officer of NUST as Deputy Director (QEC)	2,097,194
2	Bahauddin Zakariya University Multan	2014-15	17105	Lecturer in building and architectural engineering Department appointed with BSC Eng. in violation of service rules.	2,090,525
3	Bahauddin Zakariya University Multan	2014-15	14422	Unauthorized appointment of staff of teaching and non teaching staff on daily wages, contract and adhoc basis(direction of distant education)	2,037,217
4	GCU Faisalabad	2014-15	14070	Professor of physics –not fulfills, 15 year teaching /research experience , & 8 research papers published in the relevant field	1,583,096
5	GCU Faisalabad	2014-15	14071	Professor of physics –not fulfills, 15 year teaching /research experience , & 8 research papers published in the relevant field	1,455,748
6	University of Engineering & Technology Taxila	2015-16	17191	Appointment Director Academics not fulfills the criteria of 13 years teaching /research and administrative experience	1,450,323
7	GCU Faisalabad	2014-15	14074	Professor of Sociology – not fulfills 8 years post Ph.D experience ,instead he obtained Masters Degree in city and regional planning	1,362,653

Sr. No.	Name of formation	Period of audit	PDP No.	Description	Amount (Rs.)
8	The women university Multan	2014-15	14530	Person of less than the prescribed experience was appointed	1,324,797
9	GCU Faisalabad	2014-15	14075	Professor of Economics- required 15 year teaching /research experience , 8 research papers published in the relevant field instead he was PHD in Agriculture Economics without required experience and non publishing of required research papers	1,322,942
10	University of Engineering & Technology Taxila	2015-16	17187	Appointed Lt. Colonel(promoted in 2004) as Director Admn: & Security, against the criteria whereas required at the level of Colonel or above with 20 years experience besides unlawful increase in pay package	1,214,516
11	GCU Faisalabad	2014-15	14077	Professor of Medical Sciences , neither got Ph.D nor was any equivalence certificate	1,159,160
12	GCU Faisalabad	2014-15	14078	Associate Professor commerce, Ph.D Economics Instead of in Commerce	1,143,013
13	GCU Faisalabad	2014-15	14079	Associate Professor Computer Science but does not fulfill requisite qualification	1,132,437
14	University of Engineering & Technology Taxila	2015-16	17183	Posting of Additional Treasurer against "Nil" post. Illegitimate expenditure of pay and allowances Rs.887,756	887,756

Sr. No.	Name of formation	Period of audit	PDP No.	Description	Amount (Rs.)
15	University of Education Lahore	2015-16	14346	Appointment of Senior Auditors without availability of post of Senior Auditor. No service statutes for appointment of Senior auditor were available in the university service statutes 2005	793,584
16	GCU Faisalabad	2014-15	14076	Professor of Economics , he was PHD in Agriculture Economics	253,012
17	GCU Faisalabad	2014-15	14080	Required professor retired in BPS-22 who has served as Professor for minimum period of 10 years but he did not fulfill.	0
18	University of Sargodha	2014-15	17084	Lecturer in Mass Communication in BS-18 with 06 Advance Increments /statutes not got approved from Chancellor	0
19	University of Sargodha	2014-15	17083	Appointment of Controller examination by the Vice chancellor whereas he has to be appointed by the Chancellor	0
20	University of Sargodha	2014-15	17079	V.C, Controller, Registrar, Treasurer shall be appointed by the Chancellor whereas working on temporary basis since long and not appointed by the Chancellor	0
21	University of Sargodha	2014-15	17080	Non approval of panel of experts for evaluation of teachers to be appointed	0

Sr. No.	Name of formation	Period of audit	PDP No.	Description	Amount (Rs.)
				through selection board,	
22	University of Sargodha	2014-15	17077	Required Masters degree in educational planning and management business/public administration with 12 years experience instead having Masters degree in Urban and regional planning and having no experience.	0
23	University of Sargodha	2014-15	17074	Teaching staff appointed without obtaining approval of Syndicate	0
24	Bahauddin Zakariya University Multan	2014-15	16956	Having no requisite experience in teaching/ research	0
25	Bahauddin Zakariya University Multan	2014-15	16953	Appointed provisional basis Assistant Professor I.R. on 2.3.15 whereas his Ph. D was completed on Ist July 2015	0
26	Women University Multan	2014-16	14522	Appointment of Controller By the Syndicate instead on the recommendations of Chancellor without fulfilling prescribed qualification and experience	0
27	Women University Multan	2014-16	14517	Appointment of Registrar By the Syndicate instead on the recommendations of Chancellor without fulfilling prescribed qualification and experience	0

Sr. No.	Name of formation	Period of audit	PDP No.	Description	Amount (Rs.)
28	Bahauddin Zakariya University Multan	2014-15	16952	Appointment of Controller of Examination By the Syndicate instead on the recommendations of Chancellor without fulfilling prescribed qualification and experience	0
29	University of Sargodha	2014-15	17078	Person of less than the prescribed experience was appointed	0
30	University of Sargodha	2014-15	17075	The appointment of lab engineer having 2.55 GPA was selected whereas the incumbent having 3.25 was rejected	0
Total					21,307,973

Annexure-23 (Audit Para No. 9.5.6)

Sr. No.	Name of formation	Period of audit	PDP No.	Description	Amount (Rs.)
1	University of Gujrat	2014-15	14019	Appointment of daily wages staff without advertisement	84,631,428
2	Government College Women University Faisalabad	2015-16	15696	Appointment without open advertisement	56,950,530
3	Bahauddin Zakariya University Multan	2014-15	14446	Irregular appointment of security guards on adhoc basis and daily wages without advertisement	45,488,467
4	University of Gujrat	2015-16	15758	Appointment of contingent paid employees Without approval of Finance Department	41,809,149
5	Bahaud-din Zakariya University Multan	2014-15	14447	Appointment of contingent paid employees Without approval of Finance Department	27,165,608
6	Government College Women University Faisalabad	2015-16	15691	Appointment of contingent paid employees Without approval of Finance Department	6,002,400
7	Fatima Jinnah College for Women Lahore	2014-16	14327	Irregular appointment of lecturer and other staff without advertisement (continued for 2 years)	4,117,000
8	Government Islamia College Civil Lines Lahore	2014-15	13952	Irregular appointment of staff out of student fund without advertisement	3,349,831
9	Government Post Graduate Colege for Women Shad Bagh Lahore	2015-16	15650	Appointment of staff out of student fund without advertisement	3,052,610

Sr. No.	Name of formation	Period of audit	PDP No.	Description	Amount (Rs.)
10	Government Ayesha Post Graduate College For Women Lahore	2014-15	13958	Appointed lab manager, Computer operator, Electrician, Driver without advertisement out of student funds	1,969,410
11	Bahauddin Zakariya University Multan	2014-15	14424	Appointments of lecturers in Sub Campus Vehari on adhoc basis without advertisement and over and above the sanctioned strength	1,905,125
12	Principal Zamindar Post Graduate College Gujrat	2015-16	15652	Appointment without advertisement	270,000
13	University of Sargodha	2014-15	17087	Initial appointment without advertisement	0
14	University of Sargodha	2014-15	17086	Initial appointment without advertisement of Assistant Professor of Urdu	0
15	University of Sargodha	2014-15	17082	Appointed as Assistant Professor without advertisement in press	0
16	University of Sargodha	2014-15	17081	Irregular prolonged re-employment without advertisement in press.	0
17	Bahaud-din Zakariya University Multan	2014-15	16955	Appointment without open advertisement Without approval of Finance Department	0
Total					276,711,558

Annexure-24 (Audit Para No. 9.5.27)

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of payment	Amount (Rs.)
1.	University of Gujrat	2015-16	15752	House rent paid @ 45% instead of 30%	6,661,068
2.	UET Taxila	2015-16	17182	Conveyance allowance paid to residents residing within the premises.	6,361,992
3.	BZU Multan	2014-15	14415	Recovery of pay from the absentees	6,064,693
4.	University of Gujrat	2014-15	14030	House rent paid @ 45% instead of 30%	5,640,192
5.	UET Taxila	2015-16	17184	House rent paid @ 45% instead of 30%	5,413,858
6.	BZU Multan	2014-15	17104	Payment of salary during EOL period	3,179,888
7.	BZU Multan	2014-15	14423	Payment of salary during EOL period	1,995,548
8.	University of Sargodha	2014-15	17067	Non recovery of 5% house maintenance charges	1,776,138
9.	BZU Multan	2014-15	14426	Overpayment of pay and allowances	1,462,524
10.	GCU Faisalabad	2014-15	14072	Payment of salary during EOL period	1,426,740
11.	GCU Faisalabad	2014-15	14073	Non recovery of conveyance allowance	1,364,897
12.	University of Gujrat	2014-15	14039	Non recovery of over payment of Pay and allowances	935,000
13.	Govt. Murray College, Sialkot	2015-16	15671	Non recovery of CA during leave	1,096,057
14.	University of Gujrat	2014-15	14035	Non recovery of special allowance	1,014,922
15.	Govt. Post Graduate College for women, Khanewal	2012-15	13953	Non recovery of 5% house maintenance charges	1,008,000

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of payment	Amount (Rs.)
16.	Govt. Murray College, Sialkot	2015-16	15665	Non recovery of 5% house maintenance charges	605,892
17.	Govt. Post Graduate College for women, Vehari	2012-15	14062	Non recovery of CA during leave	165,133
18.	Govt. Degree College for women Shah Rukne-e-Alam Multan	2013-15	14052	Non recovery of HRA and 5% house maintenance charges	283,313
19.	Govt. College of Commerce, Hanza Block Allma Iqbal Town, Lahore	2012-16	15710	Overpayment of Pay and allowances	358,635
20.	Govt. Degree College Kallur Kot, Bhakkar	2013-16	15612	Non recovery of HRA and 5% house maintenance charges	368,172
21.	Govt. College of Commerce, Hanza Block Allma Iqbal Town, Lahore	2012-16	15707	Non recovery of CA during leave	353,558
22.	Govt. Murray College, Sialkot	2015-16	15663	Overpayment of Pay and allowances	327,698
23.	Govt. Degree College Darya Khan, Bhakkar	2015-16	15619	Non recovery of CA during leave	289,458
24.	Govt. Post Graduate College for Boys, Vehari	2012-15	13956	Non recovery of 5% house maintenance charges	178,440
25.	Director of Education colleges Multan	2014-16	14566	Non recovery of CA from the officers using official vehicles.	125,000
26.	Govt. College for women, Ghulam Muhammad Abad, Faisalabad	2012-16	14584	Non recovery of CA during leave	224,411

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of payment	Amount (Rs.)
27.	Govt. Murray College, Sialkot	2015-16	15664	Payment of salary during EOL period	222,144
28.	Govt. APWA College for women, Lahore	2014-16	14548	Payment of salary after resignation.	214,980
29.	Govt. Degree College for women, Jang	2014-15	13870	Non recovery of CA during leave	150,928
30.	Govt. College of Commerce, Hanza Block Allma Iqbal Town, Lahore	2012-16	15711	Non recovery of special allowance	142,496
Total					49,411,775

Annexure-25 (Audit Para No. 9.5.29)

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1.	BISE D.G Khan	2015-16	14534	2,740,490
2.	Lahore College for Women University Lahore	2015-16	14485	843,326
3.	University of Sargodha	2014-15	17066	1,954,932
4.	University of Gujrat	2015-16	15754	1,704,044
5.	University of Sargodha	2014-15	17068	1,650,568
6.	Govt. College for Women University, Faisalabad	2015-16	15716	1,380,533
7.	University of Sargodha	2014-15	17052	1,105,730
8.	Bahaud-din Zakariya University, Multan	2014-15	14436	632,662
9.	Director of Education Colleges, Lahore	2015-16	14501	575,600
10.	Govt. Murray College, Sialkot	2015-16	15661	570,000
11.	Govt. Zamindar Postgraduate College, Gujrat	2015-16	15653	569,341
12.	Government College University, Lahore	2014-15	13723	557,993
13.	Fatima Jinnah College for women, Lahore	2014-16	14331	541,251
14.	Govt. Degree College Sarai Alamgir Gujrat.	2006-16	14375	446,778
15.	Govt. Post Graduate Islamia College, Gujranwala	2012-15	13879	320,539
16.	Govt. Post Graduate Islamia College for women Wahdat Colony, Lahore	2011-16	14312	300,602
17.	University of Gujrat	2015-16	15748	275,216
18.	Govt. Degree College for women 23-Block Sargodha	2014-16	14551	259,367
19.	Govt. Zamindar Postgraduate College, Gujrat	2015-16	15655	244,390
20.	Director of Education Colleges, Sahiwal	2015-16	24502	166,440
21.	Govt. Post Graduate Islamia College for women Wahdat Colony, Lahore.	2012-16	14310	163,752
22.	Govt. College Town Ship, Lahore.	2015-16	14393	144,407
23.	Govt. College Township, Lahore	2015-16	14394	137,390
24.	Govt. Murray College, Sialkot	2015-16	15674	127,137
25.	Govt. Murray College, Sialkot	2015-16	15675	110,000
26.	Govt. Post Graduate Islamia College for women Wahdat Colony, Lahore	2012-16	14311	32,135
27.	Govt. Municipal Degree College, Faisalabad	2014-15	13690	89,567
Total:				17,644,190

Annexure-26 (Audit Para No. 9.5.32)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of recovery	Amount (Rs.)
1.	Govt. College for Women, Gulberg, Lahore	2015-16	17111	Non deposit of Admission and tuition fee	8,745,483
2.	Government Islamia College Civil Line, Lahore	2014-15	13951	Non deposit of admission and tuition fee	6,571,111
3.	Govt. College for Women University, Faisalabad	2015-16	15719	Non recovery of college dues	2,773,732
4.	UET, Taxila	2015-16	17196	Non recovery of university dues	2,736,410
5.	BISE Faisalabad	2015-16	16973	Non recovery of university dues	1,531,530
6.	Bahaud-din Zakariya University, Multan	2014-15	14425	Non recovery of hostel dues	492,078
7.	University of Gujrat	2015-16	15746	Non recovery of hostel dues	405,000
8.	Govt. Post Graduate College for boys, Vehari	2012-15	13957	Non Deposit of computer fee	291,876
Total					23,547,220

Annexure-27 (Audit Para No. 10.5.3)

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Record	Amount (Rs.)
1	CCPO, Lahore	2015-16	17149	Arrear of Pay & Allowance	181,596,342
2	Addl. IGP Traffic, Punjab, Lahore	2015-16	16640	Contingent paid vouchers	82,534,378
3	DPO Pakpattan	2015-16	16144	Disposal of cash, jewelry, ammunition vehicles, animals	81,440,010
4	Central Jail, KotLakhat, Lahore	2014-15	13543	Record of Medical Equipment	75,164,330
5	District Jail, Sheikhpura	2015-16	14299	Tender Record of Lot-I	28,190,833
6	SP/Battalion Commander Punjab Constabulary – I, Lahore	2015-16	16227	Vouched account and allied record, staff residing in accommodation & cash book	25,570,919
7	Commandant Elite Police Training School, Lahore	2015-16	15272	Recruitment record not produced	9,984,000
8	District Jail, Sheikhpura	2015-16	14300	Tender Record of Lot-II	9,293,351
9	CPO, Rawalpindi	2015-16	17390	Contingent Vouchers	7,110,874
10	Secretary Home, Govt. of the Punjab	2015-16	15367	Contingent Vouchers	5,255,497
11	City Police Officer Multan	2015-16	16815	POL vouchers	3,385,888
12	Commandant Boarder Military Police D.G Khan	2014-15	13830	Log Books	3,134,757
13	DIG VVIP special Branch Lahore.	2015-16	16666	Log Books	2,630,501
14	District Police Officer, Jhelum	2015-16	17143	Vouchers (POL & Transport)	2,393,272
15	District Police Officer, Okara	2015-16	15347	Log Books	2,323,940

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Record	Amount (Rs.)
16	Punjab Forensic Science Agency	2015-16	14224	Hiring of Consultancy Services	1,000,000
17	District Police Officer, Rahim Yar Khan.	2015-16	16566	Cash disbursement by naqdimoharrar	469,750
18	SP, Special Branch Sheikhpura	2014-15	13478	Log Books	444,228
19	Addl. IGP Traffic, Punjab, Lahore	2015-16	16622	Computerized driving licenses Purchase Material	357,475
20	CPO Faisalabad	2015-16	17257	Record relating to Bank account, cash book, promotion, disbursement of "naqdimoharrar" etc.	-
21	Punjab Forensic Science Agency	2015-16	14223	Recruitment, Canteen contract, Land & Building	-
22	District Police Officer, Sargodha	2015-16	15409	Bank statement, record of welfare police petrol pump, police band and canteen receipts	-
23	District Police Officer, Hafizabad	2015-16	17252	Record relating to agriculture land, canteens, allotment of Govt. accommodation, etc.	-
Total					522,280,345

Annexure-28 (Audit Para No. 10.5.4)

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
1.	Punjab Forensic Science Agency, Lahore.	2015-16	16647	Annual procurement plan was not advertised on PPRA web site. Faulty bid evaluation criteria.	301,156,401
2.	City Police Officer Multan	2015-16	16828	Annual procurement plan was not advertised on PPRA web site. Faulty bidding process.	39,373,845
3.	Police Training School Multan	2014-15	13797	Annual procurement plan was not advertised on PPRA web site.	35,777,586
4.	Commandant Elite Police Training School Lahore	2014-15	13503	Annual procurement plan was not advertised on PPRA web site. Faulty bidding process.	28,265,250
5.	City Police Officer, Faisalabad	2015-16	17216	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	15,249,533
6.	Punjab Forensic Science Agency	2015-16	16386	Annual procurement plan was not advertised on PPRA web.	14,691,785
7.	DPO, Khanewal	2015-16	16804	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Defective procurement procedure.	10,012,077

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
8.	City Police Officer Gujranwala	2015-16	16168	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	9,231,466
9.	DPO Mianwali	2015-16	14198	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	8,379,757
10.	DPO, Sheikhpura	2015-16	16392	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	7,941,325
11.	Addl. IGP Traffic, Punjab, Lahore	2015-16	16618	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	7,706,412

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
12.	CCPO, Lahore	2014-15	13586	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	6,699,515
13.	DPO Khanewal	2015-16	16390	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	5,854,458
14.	CPO Rawalpindi	2015-16	17379	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	5,345,299
15.	District Police Officer, Bahawal Nagar	2015-16	15211	Annual procurement plan was not advertised on PPRA web. Faulty procurement procedures.	5,324,986
16.	SP, PHP, Multan Region	2015-16	16673	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	4,896,514

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
17.	Addl. IGP Traffic, Punjab, Lahore	2015-16	16621	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	4,747,621
18.	Addl. IGP Traffic, Punjab, Lahore	2015-16	16619	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	4,745,671
19.	District Police Officer, Dera Ghazi Khan	2015-16	16183	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	4,213,690
20.	DPO, Sheikhupura	2015-16	16393	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	4,002,346

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
21.	SP, PHP, Multan Region	2015-16	16675	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	3,893,506
22.	CCPO Lahore	2015-16	17169	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	3,806,815
23.	District Police Officer, Sargodha	2015-16	15404	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	3,642,700
24.	District Police Officer, Okara	2015-16	15344	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	3,110,758

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
25.	Addl. IGP Traffic, Punjab, Lahore	2015-16	16631	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Defective procurement procedure.	2,984,106
26.	CCPO Lahore	2015-16	17155	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	2,948,561
27.	SSP, Special Branch, Gujranwala Region	2012-15	13838	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	2,671,460
28.	District Police Officer, Attock.	2015-16	16810	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	2,642,827

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
29.	District Police Officer, Gujrat	2014-15	13353	Annual procurement plan was not advertised on PPRA web. Defective procurement procedure. Technical evaluation criteria were not found developed.	2,616,060
30.	DIG VVIP special Branch Lahore.	2015-16	16663	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	2,599,350
31.	District Police Officer, Okara	2015-16	15338	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	2,296,856
32.	District Police Officer, Sheikhpura	2015-16	17263	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	2,285,765

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
33.	Addl. IGP Traffic, Punjab, Lahore	2014-15	13841	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web. M.B not prepared.	2,253,283
34.	Addl. IGP Traffic, Punjab, Lahore	2015-16	16633	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web. M.B not prepared.	2,242,216
35.	District Police Officer, Khanewal	2015-16	15244	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	2,097,048
36.	District Police Officer, Lodhran	2015-16	15358	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Defective procurement procedure.	2,044,458

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
37.	Principal Police School of Intelligence Analysis Lahore	2014-15	13481	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	2,025,882
38.	City Police Officer, Faisalabad	2015-16	17232	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Defective procurement procedure.	2,016,181
39.	SP/Battalion Commander Punjab Constabulary – I, Lahore	2015-16	16220	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession.	1,899,963
40.	DPO Khushab	2015-16	15285	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	1,867,312

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
41.	Additional Inspector General of Police (Traffic) Lahore	2014-15	13916	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	1,831,097
42.	District Police Officer, Jhelum	2015-16	17141	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	1,817,718
43.	Superintendent of Police Special Branch, D.G. Khan	2014-16	14468	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Defective procurement procedure.	1,808,469
44.	Addl. IGP Traffic, Punjab, Lahore	2015-16	16623	Splitting the expenditure to avoid tender. Defective procurement procedure.	1,777,125
45.	Regional Police Officer, Faisalabad	2014-16	14296	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	1,641,019

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
46.	City Police Officer Multan	2015-16	16838	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	1,606,992
47.	District Police Officer, Muzaffargarh	2015-16	15316	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	1,578,180
48.	Superintendent District Jail Bahawalnagar	2013-15	13936	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	1,556,202
49.	Commandant Elite Police Training School, Lahore	2015-16	15257	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Defective procurement procedure.	1,517,351

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
50.	SP-PHP Faisalabad	2014-16	15296	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	1,483,152
51.	District Police Officer, Sheikhupura	2015-16	14194	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	1,424,965
52.	City Police Officer Gujranwala	2015-16	16160	Annual procurement plan was not advertised on PPRA web.	1,403,722
53.	Addl. IGP Traffic, Punjab, Lahore	2015-16	16638	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	1,364,298
54.	SP, Special Branch, Lahore	2014-15	13527	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	1,363,350

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
55.	District Police Officer, Bhakkar	2015-16	14449	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	1,329,217
56.	Chief Traffic Officer, Police, Gujranwala	2014-15	13943	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	1,254,700
57.	City Police Officer, Faisalabad	2015-16	17255	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	1,230,000
58.	CCPO, Lahore	2014-15	13594	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	1,214,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
59.	CCPO Lahore	2015-16	17163	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	1,196,709
60.	District Jail T.T Singh	2015-16	15251	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	1,150,000
61.	Senior Superintendent of Police Traffic, Bahawalpur	2015-16	14267	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	1,110,000
62.	District Police Officer, Dera Ghazi Khan	2015-16	16194	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	1,100,995

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
63.	Commandant Elite Police Training School, Lahore	2015-16	15259	Annual procurement plan was not advertised on PPRA web. Lowest offer was ignored	1,069,158
64.	Commandant Boarder Military Police D.G Khan	2014-15	13825	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	1,056,487
65.	Chief Traffic Officer, Gujranwala.	2015-16	16602	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	1,046,515
66.	SP-PHP Lahore Region	2015-16	17368	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	999,516
67.	District Police Officer, Bahawalpur	2015-16	15228	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	999,180

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
68.	Commandant Elite Police Training School, Lahore	2015-16	15256	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	967,676
69.	District Police Officer, Bahawal Nagar	2015-16	15203	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	948,300
70.	District Police Officer, Okara	2015-16	15339	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	898,128
71.	District Police Officer, Khanewal	2015-16	15243	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web. M.B not maintained.	894,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
72.	SP Traffic Region, Faisalabad	2014-16	15306	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession.	833,350
73.	District Police Officer, Narowal	2015-16	17029	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web. M.B not maintained.	734,960
74.	Chief Traffic Officer, Gujranwala.	2015-16	16613	Annual procurement plan was not advertised on PPRA web.	712,402
75.	Superintendent of Police Special Branch, D.G. Khan	2014-16	14469	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	707,616
76.	District Police Officer, Okara	2015-16	15335	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	675,040

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
77.	Chief Traffic Officer, Gujranwala.	2015-16	16612	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	638,353
78.	SP, Traffic, Sahiwal.	2014-15	13615	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	636,972
79.	Commandant Elite Police Training School, Lahore	2014-15	13516	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession.	628,891
80.	District Police Officer, Gujrat	2014-15	13354	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	624,886

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
81.	Chief Traffic Officer, Faisalabad	2015-16	14480	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	607,525
82.	DPO Pakpattan	2015-16	16139	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	604,000
83.	District Police Officer, Jhelum	2015-16	17132	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	566,560
84.	Borstal jail, Faisalabad	2014-15	13794	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	562,185

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
85.	Addl. IGP Traffic, Punjab, Lahore	2015-16	16626	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	551,300
86.	SSP Punjab Highway Patrol Bahawalpur	2015-16	16540	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	548,405
87.	District Police Officer, Jhelum	2015-16	17133	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	533,446
88.	Chief Traffic Officer, Police, Gujranwala	2014-15	13941	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	527,557

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
89.	CCPO Lahore	2015-16	17162	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	526,262
90.	District Police Officer, Lodhran	2015-16	15365	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	518,357
91.	District Police Officer, Hafizabad	2015-16	17244	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	501,960
92.	Senior Superintendent of Police Traffic, Bahawalpur	2015-16	14269	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	497,658

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
93.	District Police Officer, Lodhran	2015-16	15350	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	497,300
94.	Senior Superintendent of Police, Punjab Highway Patrolling, Gujranwala.	2015-16	16237	Annual procurement plan was not advertised on PPRA web.	464,177
95.	District Police Officer, Jhelum	2015-16	17131	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	461,500
96.	District Police Officer, Lodhran	2015-16	15354	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	454,740

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
97.	District Police Officer Lodhran	2014-15	14284	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	421,011
98.	SP/Battalion Commander Punjab Constabulary – I, Lahore	2015-16	16221	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	405,519
99.	Commandant Elite Police Training School, Lahore	2015-16	15254	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	396,238
100.	District Police Officer, Jhelum	2015-16	17130	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	389,100

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of irregularity	Amount (Rs.)
101.	Chief Traffic Officer, Gujranwala.	2015-16	16604	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	345,810
102.	Superintendent of Police Traffic Region Faisalabad	2015-16	16615	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	269,896
103.	Addl. IGP Traffic, Punjab, Lahore	2015-16	16620	Splitting of expenditure evident from presence of a series of transactions valuing less than Rs.100,000 made on same date or in quick succession. Annual procurement plan was not advertised on PPRA web.	232,445
Total					633,274,286

Annexure-29 (Audit Para No. 10.5.5)

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	CCPO, Lahore	2014-15	13571	36,804,369
2	Commandant E.P.T.S, Lahore	2015-16	15258	25,035,160
3	District Jail, Jhang	2014-15	13618	23,181,464
4	CCPO, Lahore	2014-15	13574	22,947,972
5	Central Jail, Faisalabad.	2014-15	13819	21,776,830
6	CCPO, Lahore	2014-15	13598	17,797,310
7	CCPO, Lahore	2014-15	13591	17,564,526
8	District Jail, Faisalabad.	2014-15	13842	17,527,239
9	CPO, Rawalpindi	2015-16	17371	16,633,768
10	Central Jail, Faisalabad.	2014-15	13816	16,217,089
11	District Police Officer, Rahim Yar Khan.	2015-16	16562	15,117,185
12	Central Jail, Kotlakhpat, Lahore	2014-15	13544	14,200,059
13	CCPO, Lahore	2014-15	13593	14,187,288
14	City Police Officer, Faisalabad	2015-16	17215	14,006,908
15	Superintendent Central Jail Bahawalpur	2014-15	13849	13,895,840
16	DPO, Narowal	2015-16	17026	11,823,763
17	Central Jail, Faisalabad.	2014-15	13814	11,536,261
18	District Police Officer, Rahim Yar Khan.	2015-16	16560	10,018,186
19	District Police Officer, M.B Din	2015-16	16792	9,957,694
20	District Police Officer, Hafizabad	2015-16	17241	7,716,953
21	District Jail, Lahore.	2014-15	13559	8,804,381
22	District Police Officer, Attock	2015-16	16543	8,378,000
23	Superintendent Central Jail Bahawalpur	2014-15	13848	8,304,973
24	CPO, Rawalpindi	2015-16	17380	7,854,786
25	District Jail, Jhang	2014-15	13918	7,552,778
26	District Police Officer, Rahim Yar Khan.	2015-16	16554	7,344,000
27	City Police Officer Gujranwala	2015-16	16169	7,330,213
28	CTO, Multan	2015-16	16657	6,573,493
29	District Jail Toba Tek Singh.	2014-15	13930	6,158,247
30	District Police Officer, Mianwali	2015-16	14196	5,679,850
31	District Police Officer, Bahawalpur	2015-16	15215	5,483,979
32	District Police Officer, Sheikhpura	2015-16	14190	5,289,795
33	District Police Officer, Gujrat	2015-16	15427	5,170,674
34	District Police Officer, Layyah	2015-16	16128	5,067,448
35	District Police Officer, Sargodha	2015-16	15388	5,000,000
36	City Police Officer, Faisalabad	2015-16	17225	4,896,514

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
37	City Police Officer Gujranwala	2015-16	16157	4,866,510
38	Punjab Forensic Science Agency, Lahore	2015-16	14214	4,781,161
39	District Police Officer, BahawalNagar	2015-16	15206	4,670,700
40	CPO, Rawalpindi	2015-16	17388	4,466,202
41	District Police Officer, Sheikhpura	2015-16	14191	4,379,822
42	District Police Officer, Gujrat	2014-15	13347	4,200,136
43	District Police Officer, Bahawalpur	2015-16	15226	4,161,491
44	SSP Punjab Highway Patrol Bahawalpur	2015-16	16148	4,084,502
45	District Jail Vehari	2013-15	13565	4,028,486
46	Chief Traffic Officer, Lahore	2015-16	15431	3,713,164
47	Commandant E.P.T.S, Lahore	2014-15	13504	3,611,750
48	District Jail, Faisalabad.	2014-15	13843	3,527,496
49	DPO, Sheikhpura	2015-16	16391	3,517,310
50	SP/Battalion Commander Punjab Constabulary – I, Lahore	2015-16	16219	3,384,803
51	District Police Officer, Muzaffargarh	2015-16	15322	3,379,935
52	District Police Officer, Rahim Yar Khan.	2015-16	16552	3,366,243
53	DPO, Bahawalpur	2015-16	15214	3,287,536
54	City Police Officer, Faisalabad	2015-16	17228	3,202,830
55	Central Jail Sahiwal	2014-15	13539	3,118,964
56	District Police Officer, Dera Ghazi Khan	2015-16	16198	3,046,225
57	District Police Officer, Bahawalpur	2015-16	15222	2,975,825
58	City Police Officer Multan	2015-16	16833	2,954,344
59	District Police Officer, Bahawalpur	2015-16	15223	2,898,017
60	CCPO, Lahore	2014-15	13580	2,787,500
61	District Jail, Jhang	2014-15	13616	2,775,297
62	City Police Officer Gujranwala	2015-16	16158	2,772,379
63	DPO, Pakpattan	2015-16	16214	2,643,000
64	CCPO, Lahore	2014-15	13579	2,574,418
65	District Police Officer, Muzaffargarh	2015-16	15326	2,544,212
66	District Police Officer, Gujrat	2014-15	13346	2,534,558
67	District Police Officer, Sargodha	2015-16	15391	2,519,982
68	CPO, Rawalpindi	2015-16	17385	2,508,153
69	CCPO, Lahore	2014-15	13584	2,500,000
70	New Central Jail Multan	2014-15	13920	2,500,000
71	CCPO, Lahore	2014-15	13582	2,429,988
72	District Police Officer, Bahawalpur	2015-16	15224	2,295,811

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
73	District Police Officer, Lodhran	2015-16	15355	2,280,227
74	CCPO, Lahore	2014-15	13578	2,186,999
75	District Police Officer, Layyah	2015-16	16130	2,186,392
76	District Police Officer, Sargodha	2015-16	15403	2,179,828
77	CCPO, Lahore	2014-15	13576	2,159,820
78	Senior Superintendent of Police, Punjab Highway Patrolling, Gujranwala.	2015-16	16234	2,142,637
79	City Police Officer Multan	2015-16	16836	2,132,900
80	CTO, Multan	2015-16	16654	2,045,083
81	District Jail Toba Tek Singh.	2014-15	13928	2,033,402
82	District Jail Rahim Yar Khan	2014-15	13908	2,014,521
83	Commandant E.P.T.S, Lahore	2014-15	13501	1,999,500
84	District Police Officer, Okara	2015-16	15336	1,924,500
85	CPO, Rawalpindi	2015-16	17387	1,905,200
86	District Police Officer Rajanpur	2014-15	13835	1,817,993
87	CPO, Rawalpindi	2015-16	17384	1,814,942
88	District Jail Toba Tek Singh.	2014-15	13929	1,800,014
89	CPO, Rawalpindi	2015-16	17374	1,757,126
90	District Police Officer, Muzaffargarh	2015-16	15327	1,710,000
91	District Police Officer, M.B Din	2015-16	16794	1,704,339
92	Senior Superintendent of Police, Range Traffic, Rawalpindi	2014-16	14306	1,667,000
93	Punjab Forensic Science Agency	2015-16	14217	1,650,273
94	CPO, Rawalpindi	2015-16	17386	1,600,713
95	CPO, Rawalpindi	2015-16	17375	1,526,000
96	District Police Officer, Muzaffargarh	2015-16	15325	1,446,780
97	CPO, Rawalpindi	2015-16	17389	1,415,707
98	District Police Officer, Narowal	2015-16	17023	1,361,109
99	Central Jail, Faisalabad.	2014-15	13817	1,336,507
100	District Police Officer, M.B Din	2015-16	16787	1,317,198
101	District Police Officer, Hafizabad	2015-16	17236	1,313,787
102	District Police Officer, Mianwali	2015-16	16383	1,230,000
103	District Police Officer, Narowal	2015-16	17027	1,207,883
104	District Police Officer Lodhran	2014-15	13567	1,183,998
105	District Police Officer, Lodhran	2015-16	15356	1,087,368
106	District Police Officer, Narowal	2015-16	17021	1,034,525
107	City Police Officer Multan	2015-16	16839	999,943

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
108	District Police Officer, Hafizabad	2015-16	17237	991,810
109	CTO, Multan	2015-16	16655	950,014
110	District Police Officer, Hafizabad	2015-16	17248	943,738
111	District Police Officer, Bahawalpur	2015-16	15229	907,350
112	CCPO, Lahore	2014-15	13600	845,910
113	DIG VVIP Security Special Branch Lahore	2014-15	13533	829,448
114	Borstal Jail, Faisalabad	2014-15	13620	827,035
115	District Police Officer Rajanpur	2014-15	13836	814,416
116	SP, Special Branch, Faisalabad.	2014-15	13798	791,794
117	Addl. IGP Traffic, Punjab, Lahore	2015-16	16624	784,075
118	District Police Officer, Dera Ghazi Khan	2015-16	16208	774,934
119	Central Jail, Faisalabad.	2014-15	13818	712,640
120	District Police Officer Jhang	2015-16	17395	698,123
121	District Police Officer, Muzaffargarh	2015-16	15328	691,210
122	Superintendent District Jail, Muzaffargarh	2013-15	13433	642,750
123	District Police Officer, Rahim Yar Khan.	2015-16	16564	641,908
124	District Police Officer, Muzaffargarh	2015-16	15329	591,517
125	CCPO Lahore	2015-16	17164	565,750
126	SP-PHP Lahore Region	2015-16	17365	541,779
127	CPO, Rawalpindi	2015-16	17381	526,500
128	Commandant E.P.T.S, Lahore	2015-16	15255	497,735
129	District Police Officer, Rahim Yar Khan.	2015-16	16551	461,126
130	District Police Officer, Bahawalpur	2015-16	15225	461,000
131	District Police Officer, Gujrat	2014-15	13348	450,000
132	District Police Officer, M.B Din	2015-16	16796	434,998
133	Superintendent District Jail Bahawalnagar	2013-15	13933	399,800
134	Senior Superintendent of Police Special Branch, Bahawalpur	2015-16	14270	397,720
135	Chief Traffic Officer, Lahore	2015-16	15432	369,599
136	District Police Officer, Dera Ghazi Khan	2015-16	16204	359,000
137	District Police Officer, Jhelum	2015-16	17129	358,524
138	District Police Officer Sargodha	2015-16	15400	297,767
139	CCPO Lahore	2015-16	17170	208,500
140	Superintendent, District Jail, M.B. Din	2013-15	13812	199,940
Total				643,415,284

Annexure-30 (Audit Para No. 10.5.6)

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	City Police Officer, Faisalabad	2015-16	17205	157,784,462
2	CCPO, Lahore	2014-15	13577	140,132,689
3	SP/Battalion Commander, Battalion No.6, PC, Farooqabad, District Sheikhpura	2014-15	13855	42,844,678
4	Superintendent District Jail Bahawalnagar	2013-15	13931	39,172,253
5	Superintendent Borstal Institute and Juveniel Jail Bahawalpur	2013-15	13939	22,430,991
6	District Police Officer Rajanpur	2014-15	13834	12,767,399
7	Superintendent District Jail, Muzaffargarh	2013-15	13414	11,930,715
8	S. P /Commandant PC Battalion-3, Multan	2014-15	13398	11,710,911
9	District Jail Vehari	2014-15	13563	9,593,626
10	District Jail, Jhang	2014-15	13619	8,995,732
11	District Jail Toba Tek Singh.	2014-15	13925	6,775,885
12	Commandant Elite Police Training School Lahore	2014-15	13512	4,135,818
13	District Police Officer, M.B Din	2015-16	17261	3,847,768
14	Principal Police School of Intelligence Analysis Lahore	2014-15	13484	3,239,468
15	Superintendent of Police Traffic Bahawalpur Region	2014-15	13810	966,377
16	SP Special Branch Multan	2014-15	13568	757,925
17	SSP, Special Branch, Gujranwala	2015-16	17370	566,428
18	Inspector General Prisons Punjab Lahore	2014-15	13490	473,028
19	Principal Police School of Intelligence Analysis Lahore	2014-15	13482	283,416
Total				478,409,569

Annexure-31 (Audit Para No. 10.5.10)

Sr. No	Name of formation	Period of Audit	PDP No.	Items Purchased/ Sanctioned	Amount (Rs.)
1	Punjab Forensic Science Agency, Lahore	2015-16	16646	Spare Parts	62,917,366
2	CCPO, Lahore	2014-15	13572	Stationery	30,875,490
3	City Police Officer Multan	2015-16	16830	Stationery	8,486,135
4	City Police Officer, Faisalabad	2015-16	17226	Stationery	8,222,331
5	Addl. Inspector General of Police (PHP) Lahore	2015-16	17274	Stationery	5,881,000
6	Central Jail Sahiwal	2014-15	13538	Feeder for Jail	4,263,408
7	Chief Traffic Officer, Lahore	2015-16	15434	Printing Work	3,034,933
8	District Police Officer Jhang	2015-16	17354	Stationery	2,362,911
9	District Police Officer, Narowal	2015-16	17024	Stationery	2,197,993
10	District Police Officer, Okara	2015-16	15333	Stationery	2,109,448
11	DPO Khushab	2015-16	15287	Election Duty	2,099,075
12	District Police Officer, M.B. Din	2015-16	16802	Stationery	1,896,858
13	Inspector General Prisons Punjab Lahore	2014-15	13497	Stationery	1,786,837
14	District Police Officer, Hafizabad	2015-16	17245	Stationery	1,721,975
15	Senior Superintendent Police, Punjab Highway Patrol, Rawalpindi	2015-16	16396	Miscellaneous	1,624,646
16	SSP, Special Branch, Lahore	2014-15	13526	Stationery	1,509,896
17	Regional Police Officer, Faisalabad	2014-16	14297	Stationery	1,378,877
18	SP-PHP Faisalabad	2014-16	15303	Building Work	1,333,977

Sr. No	Name of formation	Period of Audit	PDP No.	Items Purchased/ Sanctioned	Amount (Rs.)
19	SP PHP, Multan	2015-16	16677	Stationary	1,261,008
20	DPO Pakpattan	2015-16	16211	Stationary	1,248,964
21	Senior Superintendent Police Punjab Highway Patrol Bahawalpur	2015-16	16539	Stationery	1,028,411
22	District Police Officer, Sargodha	2015-16	15396	Hiring of vehicles	1,000,000
23	Punjab Highway Patrolling (PHP), Faisalabad	2014-16	15299	Stationery	944,594
24	CTO, Multan	2015-16	16656	Stationery	900,498
25	SP, Special Branch, Sheikhpura	2015-16	16389	Stationery	809,990
26	SP, Special Branch, Multan	2014-15	13569	Stationery	731,938
27	SP-PHP Lahore Region	2015-16	17366	Stationery	419,968
28	District Police Officer, Mianwali	2015-16	14201	Hiring of vehicles	300,000
Total					152,348,527

Annexure-32 (Audit Para No. 10.5.23)

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Receipt	Amount (Rs.)
1	Chief Traffic Officer, Lahore	2015-16	15441	Driving license fee	11,668,800
2	Chief Traffic Officer, Faisalabad	2015-16	14476	Income generated through fork lifters	7,254,800
3	CCPO Lahore	2015-16	17153	Police Band Receipts	7,037,000
4	Central Jail, Gujranwala	2014-15	13462	Rent of Canteen	5,700,000
5	CCPO, Lahore	2014-15	13596	Police Band Receipts	5,606,800
6	Central Jail, Faisalabad.	2014-15	13815	Rent of Canteen	5,200,000
7	City Police Officer Gujranwala	2015-16	16162	Rent of Canteen	4,066,791
8	Superintendent, District Jail, Sheikhpura	2014-15	13813	Rent of Canteen	3,575,000
9	District Jail, Faisalabad.	2014-15	13844	Rent of Canteen	3,475,000
10	Superintendent, District Jail, GUJRAT	2014-15	13622	Rent of Canteen	2,500,000
11	Superintendent, District Jail, Sialkot	2014-15	13914	Rent of Canteen	2,200,000
12	District Jail, Jhang	2014-15	13617	Rent of Canteen	2,150,000
13	District Jail Kasur	2014-15	13458	Rent of Canteen	2,100,000
14	Superintendent Central Jail Bahawalpur	2014-15	13847	Rent of Canteen	2,060,003
15	Superintendent, District Jail, M.B. Din	2013-15	13811	Rent of Canteen	1,950,000
16	Superintendent District Jail, Muzaffargarh	2013-15	13437	Rent of Canteen	1,480,000
17	District Jail T.T Singh	2015-16	15252	Rent of Canteen	1,320,000
18	Superintendent District Jail Bahawalnagar	2013-15	13932	Rent of Canteen	1,230,000
19	District Jail Toba Tek Singh.	2014-15	13926	Rent of Canteen	1,200,000

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Receipt	Amount (Rs.)
20	Superintendent of Police Traffic Bahawalpur	2015-16	14268	Rent of Canteen & Utility Charges	646,246
21	Superintendent District Jail Attock	2014-15	13822	Rent of Canteen	630,000
22	Superintendent District Jail, Muzaffargarh	2013-15	13427	Rent of Canteen	323,000
Total					73,373,440

Annexure-33 (Audit Para No. 10.5.24)

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Allowance	Amount (Rs.)
1	City Police Officer Multan	2015-16	16813	Fixed DA & Ration Allowance	27,035,402
2	District Police Officer, Gujrat	2015-16	15422	Fixed DA	25,159,400
3	SP/Battalion Commander Punjab Constabulary – I, Lahore	2015-16	16223	Fixed DA, Ration, Risk & CA	17,915,861
4	CCPO, Lahore	2014-15	13595	Fixed DA & Ration Allowance	8,254,620
5	District Police Officer, Gujrat	2015-16	15423	Ration Allowance	6,976,860
6	SSP Special Branch, Gujranwala Region, Gujranwala	2015-16	16548	Fixed DA	2,135,152
7	District Police Officer, Muzaffargarh	2015-16	15312	Fixed DA & Ration Allowance	1,391,955
8	District Police Officer, Bahawal Nagar	2015-16	15200	Fixed DA	1,247,400
9	Addl. Inspector General of Police (PHP) Lahore	2015-16	17271	Ration Allowance	1,145,952
10	CPO, Rawalpindi	2015-16	17377	Fixed DA	1,117,600
11	District Police Officer, Layyah	2015-16	16125	Fixed DA	1,093,000
12	City Police Officer, Faisalabad	2015-16	17211	Fixed DA & Ration Allowance	971,562
13	District Police Officer, Sheikhpura	2015-16	14278	Fixed DA & Ration Allowance	880,180
14	District Police Officer, Attock.	2015-16	16601	Fixed DA, Ration and Risk Allowance	879,710
15	SP, PHP, Multan Region	2015-16	16669	Fixed DA & Ration Allowance	645,528

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Allowance	Amount (Rs.)
16	CPO, Rawalpindi	2015-16	17378	Fixed DA & Ration Allowance	575,955
17	District Police Officer, M.B Din	2015-16	16788	Fixed DA & Ration Allowance	399,492
18	District Police Officer, Bahawalpur	2015-16	15232	Fixed DA & Ration Allowance	361,484
19	District Police Officer Jhang	2015-16	17351	Ration Allowance	345,654
20	District Police Officer, Sialkot	2015-16	15415	Ration Allowance	300,041
21	District Police Officer, Narowal	2015-16	17020	Fixed DA & Ration Allowance	158,954
Total					98,991,762

Annexure-34 (Audit Para No. 10.5.25)

Sr. No.	Name of formation	Period of Audit	PDP No.	Type of tax	Amount (Rs.)
1	Superintendent District Jail Attock	2014-15	13821	PST	12,499,200
2	District Police Officer, Rahim Yar Khan.	2015-16	16558	PST	5,332,139
3	Commandant Elite Police Training School Lahore	2014-15	13940	PST	4,522,240
4	DPO, Okara	2015-16	15341	Income tax	2,994,106
5	CCPO, Lahore	2014-15	13581	Income Tax	2,914,861
6	District Police Officer, Rahim Yar Khan.	2015-16	16557	Income Tax	2,732,638
7	District Police Officer, Bahawalpur	2015-16	15220	PST	2,502,625
8	District Police Officer, Dera Ghazi Khan	2015-16	16192	PST	2,153,097
9	DPO, Pakpattan	2015-16	16215	Income Tax	2,079,764
10	Commandant Elite Police Training School Lahore	2014-15	13499	Income Tax	1,695,915
11	District Police Officer, Muzaffargarh	2015-16	15321	PST	1,610,688
12	District Police Officer, Bahawalpur	2015-16	15219	Income Tax	1,447,610
13	District Police Officer, Khanewal	2015-16	15246	GST	1,404,229
14	District Police Officer, Bahawal Nagar	2015-16	15199	PST	1,359,337
15	District Police Officer, Layyah	2015-16	16132	PST	1,266,534
16	District Police Officer, Bhakkar	2015-16	14455	PST	1,244,053
17	District Police Officer, Dera Ghazi Khan	2015-16	16189	Income Tax	1,222,782
18	City Police Officer Multan	2015-16	16819	PST	1,209,115
19	Central Jail, Gujranwala	2014-15	13468	Income Tax	1,081,214
20	District Police Officer, Muzaffargarh	2015-16	15320	Income Tax	1,057,014
21	Inspector General Prisons Punjab Lahore	2014-15	13485	Stamp Duty	1,032,088
22	District Police Officer, Layyah	2015-16	16133	Income Tax	831,163

Sr. No.	Name of formation	Period of Audit	PDP No.	Type of tax	Amount (Rs.)
23	DIG VVIP special Branch Lahore.	2015-16	16662	PST	799,920
24	District Police Officer, Sargodha	2015-16	15401	Income Tax	772,965
25	District Police Officer, Sialkot	2015-16	15418	Income Tax	686,440
26	District Police Officer, Bhakkar	2015-16	14454	Income Tax	654,026
27	City Police Officer Multan	2015-16	16822	Income Tax	642,894
28	DPO, Khanewal	2015-16	16805	Income Tax	611,416
29	DPO, Khanewal	2015-16	16807	GST	566,466
30	CCPO Lahore	2015-16	17156	Income Tax	560,957
31	Commandant Elite Police Training School Lahore	2014-15	13511	PST	531,540
32	Principal Police School of Intelligence Analysis Lahore	2014-15	13480	PST	518,315
33	District Police Officer, Mianwali	2015-16	16385	PST	462,376
34	SSP Punjab Highway Patrol Bahawalpur	2015-16	16541	PST	413,943
35	District Police Officer, Hafizabad	2015-16	17239	PST	412,942
36	District Police Officer, Narowal	2015-16	17017	PST	362,147
37	Commandant Elite Police Training School Lahore	2014-15	13502	Advance Tax	361,175
38	CPO, Gujranwala	2015-16	16167	Income tax	359,592
39	City Police Officer, Faisalabad	2015-16	17213	Income Tax	332,931
40	District Police Officer, Bahawal Nagar	2015-16	15201	Income Tax	324,165
41	District Police Officer, Lodhran	2015-16	15348	Income Tax	312,943
42	CCPO Lahore	2015-16	17151	Stamp Duty	310,385
43	District Police Officer, M.B Din	2015-16	16799	PST	285,760
44	District Police Officer, M.B Din	2015-16	16800	Income Tax	267,900
45	Commandant Elite Police Training School, Lahore	2015-16	15262	Advance Tax	263,316
46	DPO, Khanewal	2015-16	16806	PST	210,496

Sr. No.	Name of formation	Period of Audit	PDP No.	Type of tax	Amount (Rs.)
47	CCPO Lahore	2015-16	17175	Income Tax	200,419
48	CCPO Lahore	2015-16	17167	PST	187,751
49	District Jail Sheikhpura	2015-16	14457	GST	184,953
50	Commandant Boarder Military Police D.G Khan	2014-15	13826	Income Tax	175,274
51	District Police Officer, Hafizabad	2015-16	17240	Income Tax	171,036
52	Commandant Elite Police Training School Lahore	2014-15	13510	Income Tax	167,194
53	CCPO Lahore	2015-16	17166	Income Tax	158,660
54	District Police Officer, Muzaffargarh	2014-15	13345	PST	156,358
55	Superintendent District Jail, Muzaffargarh	2013-15	13415	Advance Tax	148,000
56	CCPO Lahore	2015-16	17173	PST	126,490
57	CCPO Lahore	2015-16	17161	Stamp Duty	121,451
58	District Police Officer, Mianwali	2015-16	14197	Income Tax	110,500
59	SSP Special Branch, Gujranwala Region, Gujranwala	2015-16	15421	Income Tax	108,705
60	District Police Officer, Lodhran	2015-16	15352	PST	93,711
61	Superintendent District Jail, Muzaffargarh	2013-15	13436	Stamp Duty	81,237
62	Superintendent District Jail, Muzaffargarh	2013-15	13435	Income Tax	71,383
Total					67,480,544

Annexure-35 (Audit Para No. 10.5.26)

Sr. No	Name of formation	Period of Audit	PDP No.	Nature of Allowances	Amount (Rs.)
1	District Police Officer, Sheikhpura	2015-16	14189	FDA, Risk Allowance, CA	6,908,476
2	CCPO, Lahore	2014-15	13575	FDA, Risk Allowance	4,794,630
3	District Police Officer, Okara	2015-16	15343	FDA, Risk Allowance	2,399,588
4	CCPO, Lahore	2014-15	13583	FDA, CA	2,279,360
5	District Police Officer, Attock.	2015-16	16545	FDA, Risk Allowance, CA	1,944,364
6	City Police Officer Gujranwala	2015-16	16152	FDA, Risk Allowance	1,727,369
7	District Police Officer, Muzaffargarh	2015-16	15313	FDA, Risk Allowance	1,561,950
8	City Police Officer, Faisalabad	2015-16	17209	FDA, Risk Allowance	1,544,557
9	CCPO Lahore	2015-16	17154	FDA, Fine	1,467,158
10	CPO, Rawalpindi	2015-16	17391	FDA, Ration Allowance, CA	1,285,960
11	District Police Officer, Sargodha	2015-16	15397	FDA, Ration Allowance	1,259,171
12	District Police Officer, Dera Ghazi Khan	2015-16	16190	FDA, Risk Allowance	1,195,101
13	City Police Officer Multan	2015-16	16820	FDA, Risk Allowance	1,151,880
14	District Police Officer, Rahim Yar Khan.	2015-16	16568	FDA, Risk Allowance	1,120,302
15	City Police Officer Gujranwala	2015-16	16151	FDA, Risk Allowance	1,089,715
16	District Police Officer, Khanewal	2015-16	15181	FDA, Risk Allowance, CA	1,077,931
17	District Police Officer Jhang	2015-16	17348	FDA, Risk Allowance	999,183
18	Chief Traffic Officer, Lahore	2015-16	15442	FDA	968,800

Sr. No	Name of formation	Period of Audit	PDP No.	Nature of Allowances	Amount (Rs.)
19	Superintendent of Police, Special Branch, Sheikhpura	2015-16	14280	FDA, Risk Allowance, CA	905,066
20	Commandant Elite Police Training School, Lahore	2015-16	15263	FDA, Risk Allowance, CA	881,225
21	Chief Traffic Officer, Lahore	2015-16	15443	FDA	871,678
22	District Police Officer, M.B Din	2015-16	16785	FDA, Risk Allowance	854,372
23	Superintendent of Police Traffic, D. G. Khan	2015-16	14291	FDA, Risk Allowance	819,756
24	District Police Officer, Dera Ghazi Khan	2015-16	16205	FDA, Ration Allowance	786,220
25	District Police Officer, Muzaffargarh	2015-16	15314	FDA, Risk Allowance, CA	770,109
26	DPO Pakpattan	2015-16	16142	FDA, Risk Allowance, CA	743,978
27	S.P. PHP, Multan	2014-15	13399	FDA, CA	698,600
28	District Police Officer, Mianwali	2015-16	14205	FDA, Ration Allowance	682,552
29	Senior Superintendent of Police, Punjab Highway Patrolling, Gujranwala.	2015-16	16233	FDA, CA	664,059
30	Chief Traffic Officer, Faisalabad	2015-16	14475	FDA, CA	647,480
31	District Police Officer, Rahim Yar Khan.	2015-16	16569	FDA, CA	615,806
32	City Police Officer Multan	2015-16	16823	FDA, CA	580,036
33	SP, PHP, Multan Region	2015-16	16670	FDA	555,658
34	Senior Superintendent Police, Punjab Highway Patrol, Rawalpindi	2015-16	14303	FDA	496,000

Sr. No	Name of formation	Period of Audit	PDP No.	Nature of Allowances	Amount (Rs.)
35	Superintendent of Police Traffic Region Faisalabad	2014-16	15307	FDA, CA	467,408
36	District Police Officer, Lodhran	2015-16	15378	FDA, Ration Allowance	430,352
37	District Police Officer, M.B Din	2015-16	16786	FDA	417,114
38	District Police Officer Jhang	2015-16	17350	FDA, CA	382,811
39	CTO, Multan	2015-16	16651	FDA, CA	364,648
40	Superintendent Of Police Punjab High Way Patrolling, Bahawalpur	2015-16	17260	FDA, CA	337,004
41	District Police Officer, Bahawalpur	2015-16	15231	FDA, CA	331,747
42	Senior Superintendent Police, Punjab Highway Patrol, Rawalpindi	2015-16	16395	FDA, CA	312,057
43	District Police Officer, Gujrat	2015-16	15429	FDA, Risk Allowance	293,600
44	SP, Special Branch Sheikhupura	2014-15	13475	FDA, CA	279,396
45	SP-PHP Faisalabad	2014-16	15297	FDA, CA	260,400
46	District Police Officer, Bhakkar	2015-16	14463	FDA, Risk Allowance, CA	258,874
47	Superintendent of Traffic Police Bahawalpur	2014-15	17267	FDA, Risk Allowance	254,760
48	District Police Officer, Bahawalpur	2015-16	15233	FDA, Risk Allowance	245,111
49	Superintendent of Police Special Branch, D.G. Khan	2014-16	14471	FDA, CA	242,880
50	Senior Superintendent of Police Traffic, Bahawalpur	2015-16	14274	FDA, Risk Allowance	238,586

Sr. No	Name of formation	Period of Audit	PDP No.	Nature of Allowances	Amount (Rs.)
51	SP, Special Branch VIP/CM Security, Lahore	2014-15	13505	FDA, CA	230,824
52	SP-PHP Lahore Region	2015-16	17363	FDA,	229,864
53	District Police Officer, Gujrat	2014-15	13349	FDA	204,100
54	District Police Officer, Sialkot	2015-16	15416	FDA, CA	195,083
55	Senior Superintendent of Police, Range Traffic, Rawalpindi	2014-16	14305	FDA, CA	192,021
56	City Police Officer, Faisalabad	2015-16	17229	FDA, CA	189,960
57	SP/Battalion Commander, Battalion No.6, PC, Farooqabad, District Sheikhpura	2014-15	13854	FDA, CA	189,608
58	District Police Officer, Mianwali	2015-16	14203	FDA, Risk Allowance, CA	180,101
59	Commandant Elite Police Training School Lahore	2014-15	13500	FDA, CA	156,104
60	SP, PHP, Multan Region	2015-16	16671	FDA, CA	155,992
61	DPO Khushab	2015-16	15293	FDA, Risk Allowance	154,877
62	Superintendent of Police Traffic, D. G. Khan	2015-16	16376	FDA, CA	139,908
63	District Police Officer, Gujrat	2015-16	15430	FDA	126,500
64	DPO Khushab	2015-16	15294	FDA, CA	123,211
65	District Police Officer, Sialkot	2015-16	15419	FDA, Risk Allowance	109,131
66	District Police Officer, Gujrat	2014-15	13350	Risk Allowance	90,180
Total					54,132,302

Annexure-36 (Audit Para No. 10.5.27)

Sr. No.	Name of formation	Period of Audit	PDP No.	Detail	Amount (Rs.)
1	City Police Officer, Faisalabad	2015-16	17206	Various Allowances like Adj. Stationary Allowance, RTN, Cycle Main Allow etc paid without showing any authority to Audit.	7,651,497
2	Addl. IGP Traffic, Punjab, Lahore	2015-16	16641	Payment of Special Fixed DA instead of ordinary FDA	2,874,606
3	CPO, Rawalpindi	2015-16	17393	Payment of Pay & Allowance during EOL	1,459,200
4	District Police Officer, Mianwali	2015-16	14204	Payment of Special Fixed DA instead of ordinary FDA.	1,367,050
5	CCPO, Lahore	2014-15	13589	Payment of Pay & Allowance to transferred employees	1,262,443
6	District Police Officer, Muzaffargarh	2015-16	15311	Double payment of Fixed DA	1,259,893
7	District Police Officer, Jhelum	2015-16	17142	Social Security Benefits paid to regular employees	1,221,840
8	CPO, Rawalpindi	2015-16	17376	Overpayment of Pay & Allowances	862,580
9	Senior Superintendent of Police, Punjab Highway Patrolling, Gujranwala.	2015-16	16240	Payment of Adhoc Allow 2011 which was ceased	773,933
10	Commandant Elite Police Training School Lahore	2014-15	13506	Payment of excess Ration Allowance	648,000
11	District Police Officer, Bahawalpur	2015-16	15236	Payment of Special Allowance & Adhoc Allowance 2010	586,054

Sr. No.	Name of formation	Period of Audit	PDP No.	Detail	Amount (Rs.)
12	District Police Officer, Sialkot	2015-16	15412	Payment of Special Fixed DA instead of ordinary FDA.	546,000
13	CCPO, Lahore	2014-15	13587	Pay & Allowance during leave	500,600
14	District Police Officer, Sialkot	2015-16	15413	Social Security Benefits paid to regular employees	490,320
15	Chief Traffic Officer, Lahore	2015-16	15438	Unauthorized payment of Risk Allowance	486,340
16	CTO, Multan	2015-16	16650	Payment of HRA & FDA at Special rates instead of ordinary rates	468,710
17	District Police Officer, Mianwali	2015-16	14202	Pay & Allowance during leave	466,542
18	District Police Officer, Dera Ghazi Khan	2015-16	16191	Various Allowances like Adhoc Relief 2011, Cycle Main Allow & Special Allow etc paid without showing any authority to Audit.	438,189
19	Chief Traffic Officer, Gujranwala.	2015-16	16606	Payment of ceased allowances	408,323
20	Commandant Boarder Military Police D.G Khan	2014-15	13824	Payment of TA/DA @ Rs.45 without any authority was shown	400,950
21	District Police Officer, Lodhran	2015-16	15379	Special Pay without showing any authority	284,400
22	Elite Police Training School, Lahore (para clubbed)	2015-16	15269	Overdraw of Pay & Allowances	258,656
23	Superintendent District Jail, Muzaffargarh	2013-15	13424	Pay & Allowance during leave	252,000
24	District Jail, Faisalabad.	2014-15	13845	Ration Allowance	231,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Detail	Amount (Rs.)
25	SP/Battalion Commander, Battalion No.6, PC, Farooqabad, District Sheikhpura	2014-15	13853	Pay & Allowance during absent period	205,622
26	Chief Traffic Officer, Lahore	2015-16	15445	Payment of Special Fixed DA instead of ordinary FDA.	194,700
27	Secretary Home	2015-16	15371	Pay & Allowances paid during leave	138,393
28	District Police Officer, Lodhran	2015-16	15361	Payment of Special Allowance & Cycle Main Allowance without showing any authority	132,874
29	District Police Officer, Muzaffargarh	2015-16	15315	Payment of ceased allowance (Adhoc Allowance 2011)	113,025
30	SSP Special Branch, Lahore	2015-16	14461	Medical Allowance to Ex-Army Official	108,164
31	SP, PHP, Multan Region	2015-16	16676	Pay & Allowance during absent	107,208
32	Punjab Forensic Science Agency, Lahore	2015-16	16648	Unauthorized Payment of TA/DA	92,576
Total					26,291,688

Annexure-37 (Audit Para No. 10.5.37)

Sr. No.	Name of formation	Period of Audit	PDP No.	Remarks	Estimated Price
1	City police officer, Gujranwala	2015-16	16163	Non auction of empty bullets	9,560,700
2	City Police Officer Multan	2015-16	16816	Non Auction of Vehicles	3,314,000
3	District Police Officer, Hafizabad	2015-16	17254	Non Auction of Vehicles	3,160,000
4	District Police Officer, M.B Din	2015-16	16801	Non Auction of Vehicles	3,040,000
5	City Police Officer Gujranwala	2015-16	16166	Non Auction of Vehicles	3,000,000
6	Central Jail Sahiwal	2014-15	13540	Non auction of stores and other articles	2,276,000
7	Commandant Elite Police Training School Lahore	2014-15	13513	Non Auction of Vehicles	2,000,000
8	City Police Officer Gujranwala	2015-16	16165	Non auction of stores and other articles	2,000,000
9	SSP Special Branch, Lahore	2015-16	14458	Non Auction of Vehicles	1,930,000
10	Senior Superintendent of Police, Punjab Highway Patrolling, Gujranwala.	2015-16	16236	Non auction of stores and other articles	1,000,000
11	City Police Officer Multan	2015-16	16821	Non auction of stores and other articles	896,235
12	District Police Officer Okara	2015-16	15342	Non auction of used mobil oil	751,968
13	CPO Faisalabad	2015-16	17219	Non auction of used mobil oil	681,200
14	District Police Officer, Narowal	2015-16	17019	Non Auction of Vehicles	600,000
15	City Police Officer Multan	2015-16	16824	Non auction of stores and other articles	524,960

Sr. No.	Name of formation	Period of Audit	PDP No.	Remarks	Estimated Price
16	District Police Officer Pakpattan	2015-16	16141	Non auction of used mobil oil	346,576
17	Senior Superintendent of Police, Punjab Highway Patrolling, Gujranwala.	2015-16	16238	Non Auction of Vehicles	300,000
18	District Police Officer, Jhelum	2015-16	17137	Non auction of used mobil oil	287,200
19	Superintendent District Jail Bahawalnagar	2013-15	13937	Non auction of stores and other articles	284,469
20	District Police Officer, M.B Din	2015-16	16797	Non auction of stores and other articles	248,720
21	Senior Superintendent of Police Traffic, Bahawalpur	2015-16	14275	Non Auction of Vehicles	210,000
22	Chief Traffic Officer, Gujranwala.	2015-16	16607	Non auction of stores and other articles	200,000
23	City police officer, Gujranwala	2015-16	16170	Non auction of canteen	200,000
24	District Police Officer Hafizabad	2015-16	17249	Non auction of used mobil oil	189,820
25	District Police Officer, Narowal	2015-16	17018	Non auction of used mobil oil	175,920
26	District Police Officer Gujrat	2014-15	13355	Non Auction of Empty Bullets	118,456
27	Addl. IGP Traffic, Lahore	2015-16	16636	Non auction of used mobil oil	108,900
28	Police Training School Multan	2014-15	13793	Non auction of canteen	0
Total					37,405,124