



**AUDIT REPORT
ON
THE ACCOUNTS OF
EXPENDITURE OF
GOVERNMENT OF THE PUNJAB
AUDIT YEAR 2018-19**

(VOLUME-II)

AUDITOR GENERAL OF PAKISTAN

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(VOLUME-I)

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CHAPTER 22

PRIMARY AND SECONDARY HEALTHCARE DEPARTMENT

22.1 *Introduction*

Primary and Secondary Healthcare Department (P&SHD) is responsible to deliver quality healthcare services to the community through an efficient and effective service delivery system that is accessible, equitable, culturally acceptable, affordable and sustainable. P&SHD aims to improve the health and quality of life of all, particularly women and children, through access to essential health services.

The Primary and Secondary Healthcare Department strives to reform and strengthen the critical aspects of the health systems and enable it to:

- Provide and deliver a basic package of quality essential health care services
- Develop and manage competent and committed health care providers
- Generate reliable health information to manage and evaluate health services
- Adopt appropriate health technology to deliver quality services
- Finance the costs of providing basic health care to all
- Reform the health administration to make it accountable to the public

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

Introduction

The Appropriation Accounts for the year 2017-18 of Primary & Secondary Healthcare 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 2017-18 against the total of one grant/appropriation was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
(1)	(2)	(3)	(4)	(5)	(6)
PC21010	1,045.431	355.810	1,401.241	1,186.880	(214.361)
Total	1,045.431	355.810	1,401.241	1,186.880	(214.361)

Overview of Expenditure

The final budget of Primary & Secondary Healthcare for the year ended 30 June, 2018 was Rs.1,401.241 million. Out of this, actual expenditure was Rs. 1,186.880 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	1,045,431,000	1,186,879,857	141,448,857	14.00
Total	1,045,431,000	1,186,879,857	141,448,857	14.00

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	1,401,241,000	1,186,879,857	(214,361,143)	15.30
Total	1,401,241,000	1,186,879,857	(214,361,143)	15.30

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (214.361) million at the close of the year 2017-18 under grants PC21010 were not surrendered in time by the Department.

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

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	46	38	8	83
2	1985-86	48	35	13	73
3	1986-87	67	53	14	93
4	1987-88	145	91	54	63
5	1988-89	79	55	24	70
6	1989-90	101	54	47	53
7	1990-91	128	75	53	59
8	1991-92	67	47	20	70
9	1992-93	71	44	27	62
10	1993-94	88	54	34	61
11	1994-95	76	5	71	7
12	1995-96	122	0	122	0
13	1996-97	108	69	39	64
14	1997-98	201	53	148	26
15	1998-99	297	159	138	54
16	1999-00	154	118	36	77
17	2000-01	411	329	87	80
18	2001-02	270	160	110	59
19	2003-04	78	23	55	30
20	2005-06	150	44	63	34
21	2006-07	235	103	132	44
22	2009-10	295	64	231	22
23	2010-11	125	36	89	29
24	2011-12	97	25	72	26
25	2012-13	138	37	101	27
26	2013-14	89	12	77	13
Total		3686	1783	1865	48

The 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.

22.4 AUDIT PARAS

Non production of record

22.4.1 Non production of record/vouched accounts

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 Primary & Secondary Healthcare Department (P&SH) Lahore, neither the record was produced nor the vouched accounts provided to audit for scrutiny. The details are given in Annexure-61.

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 2017 and February to November 2018. The formations at Sr. Nos.1 & 9 replied that vouched account of advance withdrawals along with supporting documents had already been submitted to the A.G Punjab. The formations at Sr. Nos. 15 & 17 did not offer any cogent reply. The formations at Sr. Nos. 3, 6, 13, 16, 22, 24 & 26 noted the observations for compliance. The formations at Sr. Nos. 12 to 25 stated that the detailed reply would be submitted after scrutiny of record.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

Irregularity & non-compliance

22.4.2 *Expenditure on imported goods without obtaining foreign exchange equal to Pak Rupees-Rs.3,392.24 million*

According to Para 9.5 of the Punjab Budget Manual, the foreign exchange requirements for a fiscal year shall be approved by the Finance Department in respect of Government Departments, Semi Government Departments and Autonomous Departments on the basis of foreign exchange sanctioned by the Ministry of Finance (Government of Pakistan) for provincial Government Departments. Moreover, as per Rule 2.10 (b) (5) of PFR Vol-I, no money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance and that it is not permissible to draw advances from the treasury for the execution of works the completion of which is likely to take a considerable time.

During audit of Secretary, Primary & Secondary Healthcare Department (P&SH), Lahore for the period 2017-18, it was observed that heavy funds were drawn from treasury (under SDA-302 for Development Wing-cost center-LZ 4376) and amounts shifted into BOP Account number 3268000-13 wherefrom expenditure incurred in foreign exchange equal to PKR Rs.3,392,244,691 approx. by the department through opening of LC for the import of different stores without obtaining approval of foreign exchange from the M/O Finance (Government of the Pakistan) through Finance Department (Government of the Punjab) in contravention of Government rules.

It was further pointed out that no supply was found received in the department against heavy payments withdrawn from government treasury till the close of audit. The supply orders/contract agreements and other allied record of procurements required under PPRA rules 2014 was also not made available to audit for scrutiny despite repeated requests to dealing staff.

Audit pointed out the lapse in November 2018. The department stated that the detailed reply would be submitted once scrutiny of record is completed.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter be inquired at Administrative level to fix the responsibility and production of record may be ensured besides regularization from Finance Department.

(PDP No. 30704 - Secretary, Primary & Secondary Healthcare Department, Lahore -2017-18)

22.4.3 *Irregular payments drawn from treasury without applying pre-audit checks-Rs.2,964.71 million*

According to government instructions issued by the Finance Department vide their letter No. FD (M-II) I-III/98 Dated. 18.05.1999, all payments should be pre-audited and pre-audit authorities are required to exercise more supervisory checks and personally test/check bills at pre-audit.

During audit of Secretary, Primary & Secondary Healthcare Department, Lahore, for the period 2016-17, it was observed that payments amounting to Rs.2,964,706,363 were drawn from Govt. treasury (out of Development grant placed under SDA-302) by the Secretary/

Special Secretary as Co-Signatories without applying pre-audit checks by the pre-audit authorities (Resident Auditor to be appointed by the Government) in violation of above stated rules.

The system of pre-audit of payments was not found in place as no one had been authorized by the competent authority to carry out pre-audit checks before releasing payments of Development wing of the department.

Audit was of the view that weak supervisory controls and non-adherence to financial instructions resulted in the financial indiscipline of the accounts.

The lapse was pointed out in November 2017. The formation offered no reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the position may be clarified and matter got condoned by the competent authority besides strengthening of supervisory and financial controls.

(PDP No.24451- Secretary, Primary & Secondary Healthcare Department, Lahore -2016-17)

**22.4.4 *Unauthorized transfer of funds from treasury-
Rs.2,504.37 million and non-receipt of supplies-
Rs.187.83 million***

According to Rule 17.19 of PFR Vol-I, it is also not permissible to draw advances from the treasury to prevent the lapse of appropriations. Further, 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 withdrawal 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. Special Drawing Account (SDA) is a lapsable account and all drawing authorities will ensure that no money is withdrawn from the SDA unless it is required for an immediate disbursement. The money will not be drawn for keeping it into any bank account or in the chest as required vide CGA Islamabad's letter No.AC-II/6-23/99/VOL-XIV/160 dated 14-7-2007. A certificate to this effect will be recorded on the schedule of payment mentioned in annexure-A of aforesaid letter, i.e. It is certified that money being drawn through above cheque is required for immediate disbursement.

During audit of Secretary, Primary & Secondary Healthcare Department Lahore for the period 2016-17, it was observed that the above stated rules were not adhered to by the management as a sum of Rs.2,504,377,981 was shifted from SDA 302 (Cost Center LZ-4376) for Development Wing to BOP account No. 6029-5/CD during June 2017, in order to avoid the lapse of budget which tantamount to misuse of authority. Moreover, the certificate that the money being drawn was required for immediate requirement was neither found recorded on the schedule of payments (sent to the TO Lahore) nor amount in question had been disbursed to the quarter concerned immediately in violation of aforesaid instructions of CGA Islamabad. Further, all procurement files, containing bidding documents, advertisements, tender register, CDRs, bank performance guarantee, technical/financial bids, comparative statements, contract agreement, supply orders, delivery challans,

inspection reports, demands of end users, stock registers and expense account etc. were not made available to audit for scrutiny despite requested repeatedly. Furthermore, neither goods had been procured by the department till the close of audit nor the stocks valuing Rs.2,504,377,981 were found available in stores of the department against heavy withdrawals from Government treasury.

Audit pointed out the lapse in November 2017. The management did not offer any comments.

Audit recommends that the matter may be inquired into, responsibility be fixed against officers/officials at fault and refund the amount to Government along with interest of Rs.187,828,348 (Interest calculated for six months for the period till the close of audit @ 15%).

(PDP. No. 24420- Secretary Primary & Secondary Healthcare Department Lahore -2016-17)

22.4.5 *Expenditure on imported goods without obtaining foreign exchange equal to Pak Rupees-Rs. 2,406.06 million*

According to Para 9.5 of the Punjab Budget Manual, the foreign exchange requirements for a fiscal year shall be approved by the Finance Department in respect of Government Departments, Semi Government Departments and Autonomous Departments on the basis of foreign exchange sanctioned by the Ministry of Finance (Government of Pakistan) for provincial Government Departments. As per Rule 2.10 (b) (5) of PFR Vol-I, no money is withdrawn from the treasury unless it is required for immediate disbursement or has already, been paid out of the permanent advance and that it is not permissible to draw advances from the treasury for the execution of works the completion of which is likely to take a considerable time.

During audit of Secretary, Primary & Secondary Healthcare Department Lahore, for the period 2016-17, it was observed that heavy funds were drawn from Government treasury out of the SDA-302-Development and shifted into BOP Account number 3268000-13 wherefrom expenditure was incurred in foreign exchange equal to PKR-Rs.2,406,060,728 (approx.). The department incurred expenditure through opening of LC for the import of different stores without obtaining approval of foreign exchange from the Finance Department (Govt. of the Punjab) in contravention of Govt. rules.

It was further pointed out that no supply was received in the department against heavy payments withdrawn from government treasury till the close of audit. The supply orders/contract agreements, all other allied record of procurements required under PPRA rules 2014 was also not made available to audit for scrutiny even requested repeatedly to dealing staff.

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

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

(PDP No.24422-Secretary, Primary & Secondary Healthcare Department, Lahore -2016-17)

22.4.6 *Irregular payments drawn from treasury without applying pre-audit checks-Rs.2,377.02 million*

According to Govt. instructions issued by the Finance Department vide letter No. FD (M-II) I-III/98 Dated 18th May 1999, all payments

should be Pre-audited and pre audit authorities are required to exercise more supervisory checks and personally test/check bills at pre-audit.

During audit of Secretary, Primary & Secondary Healthcare Department Lahore for the period 2017-18 (LZ-4376), it revealed that payments amounting to Rs.2,377,016,017 were drawn from Govt. treasury (out of Development grant placed under SDA-302) by the Secretary/Special Secretary as co-signatories without applying pre-audit checks by the pre audit authorities (Resident Auditor to be appointed by the Government) in violation of Government rules stated above, which was highly objectionable on the part of DDO concerned. It was further pointed out that no system of pre-audit of payments was found in place as no one had been authorized by the competent authority to carry out pre-audit checks before releasing payments of Development wing of the department.

Audit was of the view that weak supervisory controls and non-adherence to financial instructions resulted in the host of aforesaid financial indiscipline.

The lapse was pointed out in November 2018, the department stated that the funds were transferred to LCA account for procurement under central rate agreements. However, these funds were dishonored by the state bank due to shortage of fund, moreover approval from Finance Department attached for advance drawl. The reply of the formation was not tenable being irrelevant.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter may be inquired at Administrative level to fix responsibility besides regularization from Finance Department under intimation to audit

(PDP No.30658 - Secretary, Primary & Secondary Healthcare Department, Lahore -2017-18)

22.4.7 Non submission of vouched accounts to treasury officer-Rs. 2,377.02 million

As per para 2.3(a)(Post Audit) of Revised Procedure of Special Drawing Account (SDA), the drawing authorities will submit monthly account of expenditure supported with complete paid vouchers to the concerned AG/DAO/TO for post audit purpose by 15th of each month. Further, as per Accountant General Punjab letter No.R&C/HM/1503 dated 12.06.2017 addressed to Secretary, Specialized Healthcare & Medical Educational Department provided that DDOs are providing incomplete vouchers of monthly expenditures and suggested that paid vouchers of SDA expenditures will be provided on following format;

- i. Account of expenditure supported with copies of paid vouchers to be provided on monthly basis for post audit.
- ii. Vouched account of each month should invariably be carried out the detail object wise expenditure and duly totaled.
- iii. Complete record of paid vouchers of each object code expenditure incurred during the month clearly marking annexure.
- iv. All the papers of vouched account file should be page numbered.
- v. A certificate to the effect that this file consists of pages duly signed by the Drawing & Disbursing Officer.
- vi. No audit copy will be admitted to transfer the funds into respective SDA unless complete paid vouchers of SDA expenditure received.

During audit of Secretary, Primary & Secondary Healthcare Department Lahore for the period 2017-18 (LZ-4376), it was observed

that an amount of Rs. 2,377,016,107 was incurred from Special Drawing Accounts (SDAs) during 2017-18 which is evident from the reconciled expenditure statement for June, 2018. It was observed that the department had not been submitted vouched account for post-audit to Treasury officer Lahore as per prescribed instruction of the Government during 2017-18 which needs justification besides compliance of Government instructions.

Audit was of the view that the irregularity was committed due to weak supervisory, financial & internal controls.

Audit pointed out the irregularity in November 2018. The department stated that the detailed reply along with supporting record to be produced/submitted after scrutiny of record Department admitted the irregularity.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the responsibility regarding non production of record may be fixed and disciplinary action may be initiated. Moreover, production of vouched accounts to A.G.Punjab may be ensured.

(PDP No. 30659- Secretary, Primary & Secondary Healthcare Department, Lahore -2017-18)

22.4.8 *Irregular procurements made in violation of Punjab Procurement Rules-Rs.1,611.72 million*

As per Rule 4 of Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is

efficient and economical. As per Rule 9 read with Rule 12 of Revised 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 in case the procuring agency has its own website. 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.

As per Rule 37 & 66 of PPRA Rules 2014 read with PPRA letter No. L&M(PPRA)1-30(G)/2011/P-II/2514 dated 03.12.2014, a procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract. As soon as a contract has been awarded, the procuring agency shall make all documents related to the evaluation of the bid and award of contract public. The documents should be uploaded on PPRA website to be approachable by general public.

During audit of Primary & Secondary Healthcare Department (P&SH), Lahore, it was observed that expenditure to the tune of Rs. 1,611,723,324 (Annexure-62) 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 disregard to Punjab Procurement Rules resulted in irregular expenditure.

The lapses were pointed out to concerned formations from July to November 2018. The formation at Sr. No.3 replied that the office had no post of pharmacist so the technical evaluation of the firms could not be possible, the medicine were purchased through quotations and received in small quantity. The formation at Sr. No.6 replied that this office made procurement as precautionary measure after getting approval of competent authority. The formation at Sr. No.7 replied that the procurement process was finalized by the purchase cell, the procurement record would be produced to audit. The formations at Nos. 34 & 35 noted the observation for compliance. The formations at Sr. Nos. 8 and 36 to 54 stated that detailed reply along with supporting record would be submitted. The formations Nos. 1, 2, 4, 5, 9 and 10 to 33 offered no reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

22.4.9 *Unlawful withdrawals from Treasury through fake claims-Rs.723.946 million, loss to Government-Rs.108.59 million (approx.)*

According to Rule 17.19 of PFR Vol-I, it is also not permissible to draw advances from the treasury to prevent the lapse of appropriations. Further, 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 withdrawal 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.

During audit of the Secretary, Primary & Secondary Healthcare Department (Development Wing) Lahore for the period 2017-18, it was observed that department shifted a sum of Rs.723,946,850 from Treasury Office Lahore (under SDA 302-Development grant-Cost Center LZ-4376) under various heads of accounts. No legal claims/record were produced by the DDO against said withdrawals. Moreover, the advance drawls of public funds from Government treasury by the DDO through fake & bogus payment advices (schedule of payments) without obtaining sanction of advance drawls from the competent authority, was a violation of above stated rules which requires inquiry to be initiated against the defaulter.

It was further transpired by the scrutiny of record that amount in question had been credited in Bank of Punjab account No. 6029-5 by the management just to avoid lapse of budget released in 2017-18. In fact, unspent funds were required to be surrendered to Government but the same had not been remitted into Government treasury, which is violation of FD instructions as referred to above. Audit was of the view that had the said amount invested by the Govt. in some profitable scheme, it would have earned a profit of Rs.108,592,028 approximately with retention period of six months @ 15% per month.

Furthermore, Special Drawing Account (SDA) was a lapsable account and all drawing authorities would ensure that no money is drawn

from the SDA unless it is required for an immediate disbursement. The money would not be drawn for keeping it into any bank account or in the chest in terms of instructions issued by the CGA Islamabad vide their letter No.AC-II/6-23/99/Vol-XIV/160 dated 14-7-2007. A certificate to this effect would be recorded in the schedule of payment mentioned in annexure-A of aforesaid letter.

Audit pointed out the lapse in November 2018, the department stated that the funds were transferred into commercial account for opening of L.Cs. These funds were transferred after pre-audit of performa invoices by Treasury Office. The Finance Department approved advance withdrawal and at year end funds remained unspent as process of LCs started and would settle in current year. The vouched account would be submitted once the process completes. The formation admitted the irregularity.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter may be inquired into at Administrative level to fix responsibility, recovery be made and production of record may be ensured besides regularization from Finance Department.

(PDP No. 30702- Secretary, Primary & Secondary Healthcare Department, Lahore-2017-18)

22.4.10 Irregular expenditure on Special Publication Lahore (SPL) and Electronic Media Campaign-Rs. 366.98 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 Secretary, Primary & Secondary Healthcare Department Lahore for the period 2017-18, it was observed that an amount of Rs.366,987,618 was incurred on advertisement through Electronic as well as Print Media campaign without getting prior approval of initiative from the Chief Minister/competent authority.

Audit was of the view that weak supervisory and financial controls led to irregular expenditure on advertisement for Rs.366,987,618.

Audit pointed out the irregularity in November 2018. The department stated that the reply would be submitted after scrutiny of record.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter may be inquired into at Administrative level to fix the responsibility and the production of relevant record may be ensured besides regularization from Finance Department.

(PDP No.30698-Secretary, Primary & Secondary Healthcare Department, Lahore-2017-18)

22.4.11 Procurements not reported to NAB-Rs.346.92 million

According to NAB Ordinance 1999 vide section 33B, the procurements having minimum monetary value of Rs.50 million or more shall be reported to NAB along with following documents:

- a) Prequalification Report with Executive summary
- b) Contracts/Bid Evaluation Report with Executive summary
- c) Technical Evaluation Report.

Moreover, as per Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he will be held personally

responsible for any loss sustained by Government through fraud or negligence on his part.

During audit of Secretary, Primary & Secondary Healthcare Department (P&SH) Lahore for the period 2017-18 (LO-4376), it was noticed from the scrutiny of record of Development Wing of the department that above instructions of the Government have not been adhered to strictly by the local management and contrary to it, procurements having monetary value of Rs. 50 million or more were not reported to NAB authorities by the local administration like M/s Medi Urge Pvt. Ltd. Lahore to whom Rs.346.921 million had been paid in lieu of services rendered in 2017-18 which is unlawful and objectionable on the part of DDOs concerned.

It was further pointed out that neither stock entry along with inspection reports of goods procured/procurement of services as per list attached shown to audit nor technical bids, financial bids, comparative statements, prequalification record of firms and record pertaining to frame work contract was produced to audit for scrutiny in respect of said purchases which needs to be inquired into separately. It is stated that scarce city of transactions and validity of expenditure cannot be verified by the audit in the absence of honest record of all financial transactions of the department.

Audit pointed out the irregularity in November 2018, the department stated that the detail reply along with supporting record will be produced/submitted after scrutiny of record

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter may be inquired at Administrative level to fix the responsibility and production of record may be ensured before NAB authorities under intimation to audit

(PDP No. 30662 - Secretary, Primary & Secondary Healthcare Department, Lahore -2017-18)

22.4.12 Irregular expenditure-Rs.252.39 million-recovery of taxes-Rs.60.57 million

As per Government rules contained in Part-I (Appendix-5) of PFR Vol-II (Regarding general rules and principles relating to contracts):

- i. Legal, financial and audit advice should be taken in the drafting of contracts and before they are finally entered into.
- ii. No contract or agreement to execute a contract should be executed or entered into and no tenders for a contract should be accepted without previous consultation with the Finance Department if expenditure of money or abandonment of revenue is involved thereby for which previous consultation with the Finance Department is required.
- iii. Whenever practicable and advantageous, contracts should be placed only after tenders have been openly invited and in cases where the lowest tender is not accepted, reasons should be recorded. In selecting the tender to be accepted the financial status of the individuals and. Firms tendering must be taken into consideration in addition to all other relevant factors.
- iv. Even in cases where a formal written contract is not made, no order for supplies etc. should be placed without at the least a written agreement of price.

- v. Provision must be made in contracts for safeguarding Government property entrusted to a contractor
- vi. The Accountant-General & Audit authorities have powers to examine contracts, and to bring before the Public Accounts Committee the cases where competitive tenders have not been sought, or where high tenders have been accepted, or where other irregularities in procedure have come to light.

Further, as per Rule 2.10 (a)(1) of PFR Vol-1, same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money. Moreover, as per Rule 2.33 *ibid*, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by the Government through fraud or negligence on his part.

During audit of Secretary Primary & Secondary Healthcare Department (Development Wing) Lahore for the period 2016-17, it was revealed that above stated rules were ignored by the local management while hiring services for provision of healthcare facilities to general public through Mobile Health Units (MHUs) in various cities of Punjab. The details are as under:

- It was noticed that huge payment for Rs.252,390,620 was released to M/s Medi Urge (Pvt.) Ltd. Lahore on hiring of services through Mobile Health Units (MHU) in various cities of Punjab without open advertisement through PPRA website as well as on print media in violation of Rule 12(2) of PPR 2014.
- Further, neither contract (work order) was awarded to the said firm nor any written contract had been executed/signed

between both the parties in violation of rules. The entire payment had been released to the contractor on verbal/oral commitments, resulting in unlawful expenditure and misuse of financial authority.

- Moreover, the record relating to staff appointed by the firm for delivery of said services through MHUs, list of medical equipment under use of firm, log books of vehicles (MHUs), list of drivers, stock registers and detail of patients (shift wise) was not made available to audit for scrutiny, which is violation of section-14 of the Auditor General of Pakistan's Ordinance 2001.
- Furthermore, PST @ 16% amounting to Rs.40,382,500 and Income Tax @ 8% amounting to Rs.20,191,250 was not deducted at source from the bills of contractor, resulting in loss to the Government.

Audit was of the view that non observance of financial rules, ill planning of local management in healthcare issues of general public and mismanagement of government funds had resulted in aforesaid financial indiscipline.

Audit pointed out the lapse in November 2017. The management did not offer any comments.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter may be inquired into at appropriate level, responsibility be fixed against officers/officials at fault

and loss sustained by the Government be made good besides irregularity be got condoned from the competent authority.

(PDP. No. 24417- Secretary Primary & Secondary Healthcare Department Lahore -2016-17)

22.4.13 Procurement not reported to NAB-Rs.252.39 million

According to NAB Ordinance 1999 vide section 33B, the procurements having minimum monetary value of Rs.50 million or more shall be reported to NAB along with following documents:

- a) Prequalification Report with Executive summary
- b) Contracts/Bid Evaluation Report with Executive summary
- c) Technical Evaluation Report.

Moreover, 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 Primary & Secondary Healthcare Department, Lahore for the period 2016-17, it was observed that above stated instructions of the Government were not adhered to and contrarily procurements having monetary value of Rs.50 million or more were not reported to NAB authorities to conceal facts of the heavy financial transactions occurred in the period (like M/s Medi Urge Pvt. Ltd. Lahore to whom Rs.252 million had been paid in lieu of services rendered in 2016-17) which was unlawful and highly objectionable.

It was further pointed out that neither stock entry along with inspection reports of procurement of goods/services shown to audit nor technical bids, financial bids, comparative statements, prequalification record of firms and record pertaining to frame work contract was produced to audit for scrutiny in respect of said purchases which needs to be

inquired into separately. It was stated that scarcity of transactions and validity of expenditure could not be verified by the audit in the absence of honest record of all financial transactions of the department.

When pointed out during audit in November-2017, no reply was given by the department which indicates that the local management had nothing to say in their defense and thus all irregularities shall be considered as proven/established against the department behind any shadow of doubt.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the concealment of facts from NAB authorities regarding heavy procurement may be clarified, needful be done and compliance shown to Audit on case to case basis having contract value of Rs.50.00 million and above.

(PDP. No. 24442- Secretary Primary & Secondary Healthcare Department Lahore -2016-17)

22.4.14 Irregular appointment/unauthorized payment of- Rs.189.25 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. According to para (VII)(2) (ii) of contract appointment policy issued by S&GAD (O&M WING) vide No.DS(O&M)5-3/2004/Contract (MF)

Dated Lahore, the 29th December, 2004, where appointment is made on a pay package other than the basic pay scales, the terms and conditions of appointment shall be settled by the Administrative Department in consultation with the Finance Department as per approval of the Chief Minister, obtained on the recommendations of the Contract Appointment Regulations Committee. As per instructions laid in Para 02 of offer letter for appointment of officers/officials, the permission to join the service in PMU shall be given on medical fitness certificate, issued by the competent medical authority/board. Moreover, Para 03 of Govt. of Punjab, S&GAD letter No SOR III-2-3/94 dated 12.02.1994, says that the practice of joining the candidates without medical fitness certificate being inconsistent with the rule and instructions referred to above may be discouraged, and in no case a candidate be allowed to join his assignment without the requisite medical fitness certificate.

According to Para (XI) of contract appointment policy issued by S&GAD (O&M WING) vide No. DS.(O&M)5-3/2004/Contract (MF) Dated Lahore, the 29th December, 2004, the following quotas already provided under various notifications shall continue to be observed for appointments on contract basis:

- 2% quota for disabled persons, as prescribed vide Notification No. SOR-III-2-86/97 dated 28.02.1999.
- 15% quota for women as prescribed vide Notification No. SOR-III-1-35/93 dated 17.04.2002.
- 20% quota of posts in BS-1 to 5 for the children of serving/retired Government employees in BS-1 to 5, as prescribed vide Notification No. SOR-III-1-22/90 dated 01.09.1993.

During audit of Primary & Secondary Healthcare Department, it was observed that financial instructions of the Government had not been adhered to and the appointments were made without observing eligibility criteria, 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.	Nature of irregularity	Amount (Rs.)
1	Enhanced HIV/Punjab Aids Control Program, Lahore	2015-17	24262	Appointment without advertisement & approval of FD + irregular payment of health risk allowance to contingent paid staff	3,903,781
2	Project Director PMU-P&S Healthcare Department LHR	2016-17	25524	Unauthorized payment to officers without obtaining medical fitness certificate	5,030,913
3	Project Director PMU-P&S Healthcare Department , LHR	2016-17	25519	Unauthorized payment to officials without obtaining medical fitness certificate	5,161,715
4	Project Director PMU-P&S Healthcare Department, LHR	2016-17	25516	Unauthorized payment to officials without obtaining medical fitness certificate	5,464,090
4	Project Director PMU-P&S Healthcare Department, Lahore	2016-17	25518	Appointment of staff without observing eligibility criteria	23,863,410
5	Project Director PMU-P&S Healthcare Department ,Lahore	2016-17	25513	Appointment on lump sum package without approval of FD.	116,765,000

Sr. No	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
6	Project Director PMU-P&S Healthcare Department, Lahore	2016-17	25509	Appointment against recruitment policy	27,994,562
7	Secretary Primary and Secondary Health Department LHR	2017-18	30682	Appointment of contingent paid staff without advertisement and observing selection criteria	1,069,128
Total					189,252,599

Audit was of the view that disregard to the government instructions resulted in irregular and unauthorized expenditure on appointments.

The lapses were pointed out to concerned formations during February and March 2018. The formation at Sr. No.7 stated that detailed reply along with supporting record would be submitted after scrutiny. The formations at Sr. Nos. 1 to 6 noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

22.4.15 Rush of expenditure in month of June amounting to-Rs.149.99 million

According to Financial instructions issued by the Finance Department Government of the Punjab, through budget every year, every DDO is required to spend Government funds at proportional rate and rush of expenditure in the eleventh moments of a fiscal year is prohibited.

During audit of Secretary, Primary & Secondary Healthcare Department Lahore for the period 2016-17, it was observed that expenditure was not drawn in accordance with the spirit of the budgetary allocation and hardly 9 % of the total budget was utilized till May 2017 in certain object heads, however 91% of the total budget was drawn by the DDO in the month of June 2017 irregularly. The funds were not utilized at the proportionate rate in violation of FD instructions.

Audit was of the view that poor fund management, loose supervision of accounts and ill planning led to the aforesaid irregular use of Government funds.

Audit pointed out the lapse in November 2017, the management did not offer reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter needs to be clarified as to why rush of expenditure was not avoided in the closing month of the fiscal year in contravention of rules.

(PDP. No. 24427- Secretary Primary & Secondary Healthcare Department Lahore -2016-17)

**22.4.16 *Irregular advance drawl for supply of electricity-
Rs.126.50 million***

As per Rule 2.32(a) of PFR Vol-I, it is not sufficient that a Govt. servant accounts should be correct to his own satisfaction. He (DDO) has to satisfy not only himself but also the Audit department that a claim which has been accepted is valid, that a voucher is a complete proof of the

payment which it supports, and that an account is correct in all respects. Moreover, as per Rule 17.2 *ibid*, no payment should be drawn from the treasury until and unless it is sanctioned by the competent authority. Further, as per Rule 2.33 *ibid*, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by the Govt. through fraud or negligence on his part.

During audit of the accounts of Project Monitoring Unit, Primary & Secondary Healthcare Department, Lahore for the period 2016-17, it was transpired that huge payment was drawn from Government treasury and amount paid in advance to various revenue offices of MEPCO, GEPCO, FESCO, IESCO and LESCO etc. for installation of dual electricity connections and for express line supplies under the scheme of “revamping work of DHQ/THQ hospital in Punjab”, without obtaining sanction of the competent authority for making advance payment resulting in misuse of financial authority.

The required work against the advances was still not completed by the executing agencies of DISCOs till the close of audit.

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

Audit pointed out the lapse in February 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter be got regularized from the competent authority.

(PDP. No. 25521 PD PMU Primary & Secondary Health Healthcare, Lahore- 2016-17)

**22.4.17 *Unlawful expenditure on purchase of medicine-
Rs.346.92 million and less/non deduction of taxes-
Rs.77.46 million***

As per instructions laid in Paragraph 5 of Finance Department letter No.PS/FS/808/78 dated 26.2.1978, the 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. Moreover, 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. Further, as per Sr. No 43 of Punjab Sales Tax on Services Act 2012, Punjab Sales Tax (PST) is deductible @16% on the services provided in specified fields such as Healthcare, gym, physical fitness, indoor sports, games and body or sauna massage etc.

During audit of Secretary, Primary & Secondary Healthcare Department Lahore for the period 2017-18, it was observed that payments amounting to Rs.346,921,632 were released out of (LZ-4376) to M/s Medi Urge (Pvt.) Ltd. for the purchase of medicines (to be distributed among patients under Mobile Health Unit Scheme) under head A03919 “Payments to Others for Services Rendered” instead of object head A03927 “Drugs & Medicines”, which is irregular and misclassification of funds.

Moreover, neither any contract/agreement had been signed between the firm and department nor any distribution plan of said medicines duly approved by the competent authority was shown to audit to verify the authenticity & legality of said transactions. Furthermore, the log book, history sheet and replaced article register was not produced. Moreover, the Punjab Sales Tax –Rs.514,080 was less deducted.

Further, the medicine was required to be issued to patients through Mobile Health Units (MHUs) only after getting drugs/medicines examined by the DTL concerned as required under Drugs Act-1976, but compliance in this regard was not made by the department as well as by the firm (M/s Medi Urge Pvt. Ltd. Lahore) which was unlawful on the part of DDO & firm concerned.

It was further transpired by checking record of the department that said medicine was shown issued to 389,700 patients in various cities of Punjab through said firm but no record of said patients was produced to audit for verification of the contents of patients enrolled by the firm through MHUs (Mobile Health Units) for treatment or issuance of medicines etc. which rendered the whole expenditure doubtful. Further, the data of bills was not produced. Furthermore, the withholding Tax Rs. 24,272,481 and Punjab Sales Tax Rs. 53,198,453 was less deducted.

Audit was of the view that weak supervisory control and violation of Government instructions resulted in aforesaid financial irregularity.

Audit pointed out the lapse in November 2018. The department stated that the detailed reply along with supporting record will be produced/submitted after scrutiny of record.

Audit recommends that the matter may be inquired at Administrative level to fix responsibility, taxes be recovered, the production of record may be ensured besides regularization from Finance Department.

(PDP No.30657 - Secretary, Primary & Secondary Healthcare Department, Lahore -2017-18)

22.4.18 Irregular/doubtful expenditure on purchases- Rs.66.22 million

According to Rule 2.32(a) of PFR Vol-I, it is not sufficient that a government servant accounts should be correct to his own satisfaction. He

(DDO) has to satisfy not only himself but also the Audit department that a claim which has been accepted is valid, that a voucher is a complete proof of the payment which it supports, and that an account is correct in all respects. Moreover, as per Rule 2.33 *ibid*, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

During audit of Secretary, Primary & Secondary Healthcare Department Development Wing, Lahore for the period 2016-17, it was observed that heavy payments were drawn from government treasury and expenditure was incurred on purchase of different store articles under various object heads. The perusal of record revealed the following irregularities:

- All Stores must be examined, checked, counted, measured and weighed, as the case may be, when delivery is taken and they should be kept in the charge of responsible Government Servant. The passing and receiving officer should see that the quantities are correct and their quality is good and record a certificate to this effect along-with proper stock entry in the relevant stock register as required in Para 15.4(a) of PFR Vol-I, but the stock registers were not maintained and certificate in this behalf was not found recorded on the bills in respect of said purchases irregularly.
- The utilization or consumption account of said Store Articles costing to above stated amount such as demand/requisition or indent in PFR form-26 duly approved & authorized by the competent authority and acknowledgements of the persons to whom said store articles (Medicines, stationery, cost of other stores and

other Store articles) were ordered to be delivered, were not maintained/produced to audit and the same has rendered the whole transactions doubtful.

- Further, no inspection report of an authorized inspection committee was found with paid vouchers/bills, which had rendered the quality of stores, so procured, questionable.

Audit was of the view that validity & authenticity of expenditure could not be verified in the absence of proper record.

The lapses were pointed out in November 2017. The management did not offer any reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter be looked into, responsibility be fixed and amount recovered from the defaulters in case of any pilferage/wastage of stores besides internal and financial controls need to be strengthened.

(PDP. No. 24450- Secretary Primary & Secondary Healthcare Department Lahore -2016-17)

22.4.19 *Unlawful expenditure on medicine-Rs.48.66 million*

As per instructions laid in Paragraph 5 of Finance Department letter No.PS/FS/808/78 dated 26.2.1978, the 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.

During audit of Secretary, Primary & Secondary Healthcare Department (Development Wing), Lahore for the period 2016-17, it was

observed that payments amounting to Rs.48,659,200 were released to M/s Medi Urge (Pvt.) Ltd. For purchase of medicine which were required to be distributed to the patients under Mobile Health Unit Scheme. The expenditure was held irregular due to the reasons as under:

- The expenditure on purchase of medicine was incurred under head A03919-Others for Service Rendered instead of its proper object head A03927-Drugs & Medicines resulting in misclassification of funds.
- Neither any contract/agreement had been signed between the firm and department nor any distribution plan of said medicine, duly approved by the competent authority, was shown to audit for verification of authenticity and legality of said transactions.
- The medicine was required to be issued to patients after getting drugs/medicines examined by the DTL concerned as required under Drugs Act 1976, but compliance in this regard had not been made by the department.
- The medicine was shown issued to 514,000 number of patients in various cities of Punjab through said firm, but no record of patients had been produced to audit for verification of the contents of the patients enrolled by the firm through MHU for treatment or issuance of medicines etc. which had rendered the whole expenditure doubtful.

Audit was of the view that weak supervisory control and violation of government instructions resulted in aforesaid financial irregularity.

The lapses were pointed out in November 2017. The management did not offer any reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

(PDP No.24423- Secretary, Primary & Secondary Healthcare Department, Lahore -2016-17)

22.4.20 *Unjustified shifting of Government Funds from Treasury through fake claims-Rs.41.35 million-loss to Government-Rs.3.10 million (approx.)*

According to Rule 17.19 of PFR Vol-I, it is also not permissible to draw advances from the treasury to prevent the lapse of appropriations. Further, 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 withdrawal 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, 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 Secretary, Primary & Secondary Healthcare Department (Development Wing) Lahore for the period 2016-17, it was noticed that department shifted a sum of Rs. 41,355,418 from TO Lahore

(under SDA 302-Development grant-Cost Center LZ-4376) through fake bills by submitting bogus payment advices (schedule of payments) under various heads having no legal claims. Audit feels that advance draws of public funds from government treasury by the DDO through fake & bogus payment advices (schedule of payments) without obtaining sanction to the advance draws from the competent authority tantamount to misappropriation in Govt. accounts, which requires an inquiry to be initiated against the defaulter(s) separately.

It was further transpired by the scrutiny of record that amount in question got credited in BOP account No. 6029-5/CD by the DDO to avoid the lapse of budget released in 2016-17. The unspent funds were required to be surrendered to Government but the same had not been remitted into Government treasury in violation of FD instructions as referred to above. Audit feels that had the said amount invested by the Govt. in some profitable scheme, it would have earned a profit of Rs.3,101,625 approximately in about six months retention period (@15% per month) which was loss to the state exchequer in this way.

It was added that Special Drawing Account (SDA) was a lapsable account and all drawing authorities would ensure that no money was drawn from the SDA unless it was required for an immediate disbursement. The money would not be drawn for keeping it into any bank account or in the chest in terms of instructions issued by the CGA Islamabad vide their letter No.AC-II/6-23/99/Vol-XIV/160 dated 14.07.2007. A certificate to this effect would have to be recorded on the schedule of payment as mentioned in annexure-A of aforesaid letter.

Audit was of the view that poor command over funds management, violation of rules and weak supervisory controls resulted in a host of aforesaid financial indiscipline in the accounts of the Development Wing of the Secretary Primary & Secondary Healthcare Department.

The lapse was pointed out to concerned formation in November 2017. The formation offered no reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter may be inquired into at a higher level, responsibility fixed against Officers/Officials held guilty and amount refunded to Govt. along-with amount of interest besides strengthening of supervisory & financial controls.

(PDP No.24416- Secretary, Primary & Secondary Healthcare Department, Lahore-2016-17)

22.4.21 Unjustified payment of pending liabilities –Rs.37.38 million

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 incurred in one year be thrown on the grant of another year. Rule 17.17 ibid states 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:

- Payment was to be made by or through another officer;
- Budget allotment or sanction of a higher authority was to be obtained; or
- Payment would be required partly or wholly during the next financial year or years.

During audit of Primary and Secondary Healthcare Department, it was observed that pending liabilities of previous years were cleared during

the next financial years without maintaining pending liability register and demanding separate budget in the subsequent year.

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Secretary, Primary and Secondary Healthcare Department Lahore	2017-18	30678	36,687,982
2.	Bacteriologist, Government of the Punjab, Lahore	2014-17	24359	696,500
Total				37,384,482

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

The lapses were pointed out in May and November 2018. The formation at Sr. No.1 stated that, the detailed reply along with supporting record would be produced. The formation at Sr. No.2 noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the irregularity be got condoned from the competent authority besides strengthening internal controls.

(PDP No.24359-Surgeon Medico legal Punjab, Lahore-2011-17)

22.4.22 *Unauthorized procurement of vehicles during ban-Rs.28.01 million*

According to Clause 2(ii) of the austerity measures issued by the Government of the Punjab, Finance Department vide letter No. FD.SO(GOODS)44-4/2016 dated 19.09.2016, there shall be complete a ban on procurement of locally assembled new and imported vehicles out of current and developments budgets. Purchase of imported vehicles shall be governed by the policy instructions issued by Federal Government from

time to time. Under unavoidable circumstances, the vehicles, except listed below, shall be procured with the prior concurrence of Austerity Committee and subsequent approval of Chief Minister through submission of the summary. (A) ambulance and all operational vehicles for hospitals except cars. (B) buses and coasters for all educational institutions. (C) Tractors, Dumpers, Water Boozers, Fire Fighting Vehicles, Flood Relief Equipment/Vehicles and Solid Waste Management Equipment/Vehicles; (D) Motorcycles.

During audit of Primary & Secondary Healthcare Department, it was observed that above stated financial instructions were not adhered to while making purchase of new vehicles during ban without obtaining prior approval of the austerity committee constituted in 2016-17. It resulted in an irregular expenditure to the tune of Rs.28,015,500. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Project Director PMU-P&S Healthcare, Lahore	2016-17	25515	17,675,500
2	Secretary Primary & Secondary Healthcare Department , Lahore	2016-17	24437	10,340,000
Total				28,015,500

Audit was of the view that poor managerial and administration control resulted in financial irregularities.

Audit pointed out the lapses during November 2017 to February 2018. The managements noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter be got regularized from competent authority besides strengthening financial and internal controls.

22.4.23 Irregular procurements of Rs.26.88 million on doubtful GST invoices-Rs.3.77 million

Under Section 23(1) of Sales Tax Act, 1990 provides that a registered person making a taxable supply shall issue a serially numbered tax invoice at the time of supply of goods containing the following particulars, namely (a) name, address and registration number of the supplier; (b) name, address and registration number of the recipient; (c) date of issue of invoice; (d) description and quantity of goods; (e) value exclusive of tax; (f) amount of sales tax; and (g) value inclusive of tax. Further, as per Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

During audit of Secretary, Primary & Secondary Healthcare Department Lahore, for the period 2016-17, it was observed that GST invoices amounting to Rs.3,768,662 were issued by various suppliers without dates in violation of above rules. The procurement valuing Rs.26,882,168 made from the suppliers on dateless GST invoices was held irregular and these would have not been accepted by the management as it lead to concealment of actual figure of GST from FBR's auditors.

It was added that counting of GST invoice in the fortnightly GST Returns determines on the basis of date of issue of GST invoice, if the invoices do not bear specific issue date, then all deposits on account of GST into Government Treasury remain questionable, hence, the dateless invoices ultimately resulted into escape of public funds of sales tax.

Audit was of the view that poor fund management of the department and non-adherence to financial rules resulted in financial indiscipline.

Audit pointed out the lapse in November-2017. The management did not offer any comment.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter may be inquired into and irregularity got condoned from the competent authority failing which amount of GST recovered from the defaulters.

(PDP. No. 24431- Secretary Primary & Secondary Healthcare Department Lahore -2016-17)

22.4.24 Excess expenditure-Rs. 25.99 million

According to Rule 17.15 of PFR Vol-I, no Government servant may without previously obtaining an extra appropriation incur expenditure in excess of the amount provided for expenditure under the heads concerned and when a government servant exceeds the amount of appropriation, he may be held responsible for the excess drawl of expenditure.

During audit of Secretary, Primary & Secondary Healthcare Department (P&SH), Lahore, it was noticed that above stated rules were not adhered to by the DDO, and an expenditure up to above stated extent was incurred in excess than the sanctioned budget. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Secretary Primary & Secondary Healthcare Department , Lahore	2017-18	30654	19,274,210
2	Secretary Primary & Secondary Healthcare Department , Lahore	2016-17	30569	6,715,815
Total				25,990,025

Audit was of the view that poor fund management and non-adherence to financial rules resulted in an excess expenditure over and above the sanctioned budget.

The lapses were pointed out in November 2017 and 2018. The management at Sr. No. 1 replied that the purchase had been made in the light of PPRA 2014, the reply was irrelevant. As regards para at Sr. No.2, comments were not offered.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that excess expenditure be got regularized with the sanction of competent authority besides strengthening of financial and supervisory controls.

**22.4.25 Non surrendering of savings of budget allocation-
Rs.15,171.59 million**

According to Para No. 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 2nd statement of excesses and surrenders by 31st March.

During the audit of Primary & Secondary Healthcare Department (P&SH), Lahore, it was observed that an amount of Rs.15,171,591,208 remained unused by various formations and not surrendered. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Director General Health Services Lahore	2017-18	29537	7,674,993,228
2	Secretary Primary & Secondary Healthcare Department Lahore	2017-18	30655	2,915,524,306
3	Secretary Primary & Secondary Healthcare Department Lahore	2016-17	24429	2,277,371,949
4	Project Management Unit-Primary &Secondary Healthcare Department Lahore	2016-17	25512	1,706,804,685

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
5	Secretary Primary & Secondary Healthcare Department Lahore	2017-18	30653	249,132,353
6	Project Management Unit-Primary &Secondary Healthcare Department Lahore	2016-17	25523	158,333,556
7	Secretary Primary & Secondary Healthcare Department Lahore	2016-17	30568	99,340,885
8	Secretary Primary & Secondary Healthcare Department Lahore	2016-17	24441	85,590,572
9	Surgeon Medico legal Punjab Lahore	2011-17	24348	4,499,674
Total				15,171,591,208

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

The lapses were pointed out to concerned formations from July 2017 to November 2018. The formation at Sr. No.1 replied that major funds were placed in SDA of DGHS by Government of the Punjab, Finance Department through Supplementary Grants for procurement of drugs & medicines for the Punjab Government Hospitals/Health facilities at central/provisional level. Accordingly, payments were processed through SDA cheques of Treasury Office, Lahore but funds could not be cleared/encashed due to the Finance Department's payment policy. Further, funds under establishment/salary component could not be utilized due to non-recruitment of staff. Therefore, payment around 6.1 billion couldn't be made during the year. The formation at Sr. No. 2 replied that the unutilized cheques were written in April and May 2018, for majority of these funds for transfer to LCA account after approval of Finance department, however State bank and Treasury office could not clear payments due to scarcity of funds on government exchequer. The reply was not tenable as the department did not produce any documentary evidence in support of their reply. The formations at Sr. Nos.4, 5,6 and 9 noted the observations for compliance. The formations at Sr. Nos.7 & 8, offered no reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter be inquired into responsibility fixed and irregularity be got condoned from competent authority besides strengthening of supervisory and financial controls.

22.4.26 *Irregular expenditure on hiring of security service- Rs.5.11million and loss due to hiring of services at high rates- Rs.19.75 million*

As per Rule 59 C (iv) of Punjab Procurement Rules 2014, a procuring agency shall repeat orders not exceeding fifteen percent of the original procurement;

During audit of Secretary, Primary & Secondary Healthcare Department Lahore, for the period 2017-18, it was observed that an amount of Rs.5,114,340 (22 persons x 09 Month x pay Rs.25,830) was incurred on hiring of security services in excess than estimate at the time of tender in violation of above rules. Further, the security services were hired at high rate resulting in loss to Government for Rs.19,755,840. Moreover, the attendance registers and their verification by authorized officer of the department was not on record.

Audit was of the view that weak supervisory & financial controls resulted into irregular payment of Rs.19,755,840.

Audit pointed out the lapse in November 2018, the management stated that detailed reply would be submitted later on upon getting the same from concerned quarter.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the

finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter may be inquired into at Administrative level to fix responsibility, recovery of overpaid amount be made from the concerned besides regularization from Finance Department under intimation to audit.

(PDP No.30709 - Secretary, Primary & Secondary Healthcare Department, Lahore -2017-18)

22.4.27 *Irregular payment of rent of building-Rs.14.43 million*

As per Section No.5 (2, 3, 5 & 6) of Punjab Rented Premises Act 2009, a landlord shall present the tenancy agreement before the Rent Registrar. The Rent Registrar shall enter the particulars of the tenancy in a register, affix his official seal on the tenancy agreement, retain a copy thereof and return the original tenancy agreement to the landlord. A tenancy agreement entered in the office of a Rent Registrar or a certified copy thereof shall be a proof of the relationship of landlord and tenant. Any agreement which may be executed between the landlord and the tenant in respect of the premises shall be presented before the Rent Registrar in the same manner as provided in sub-section (2). Further, according to Note 3 of Serial No. 3 of Punjab Delegation of Financial Powers Rules, 2016, Hiring of buildings on rent would be subject to the conditions that (a) the accommodation is according to the scale approved by the Government, (b) the rent does not exceed the tax assessed by the Excise, Taxation and Narcotics Department for the purpose of Urban Immovable Property Tax. In case the rent exceeds as assessed by the Excise, Taxation and Narcotics Department, the Administrative Department shall give rent reasonability certificate and, (c) non-availability certificate by the C&W Department that there is no official building available for housing a particular office.

During audit of Secretary, Primary & Secondary Healthcare Department Lahore for the period 2017-18, it was observed that an amount of Rs.14,430,763 out of (LZ-4376) was incurred on rent of building. The expenditure was held irregular on the following grounds;

- The lease agreement was not got registered with rent registrar in violation of the above said directions of Punjab Rented Premises Act 2009.
- No objection certificate from the C&W Department were not obtained for the period under audit. In absence of both the certificates the expenditure would not be treated as justified and genuine.
- The rent assessment certificate for the for the period 2016-18, by the Excise and Taxation Department on PT-I, as required under above Rule was not shown to audit.
- The Stamp Duty of Rs.278,218 was not deducted at source.
- The advertisement made on PPRA website and in newspapers was not on record.
- The approved maps of the rented buildings and copy of registry were not found on record to verify the area of building.

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

Audit pointed out the lapse in November 2018, the formation stated that the detailed reply along with supporting record would be produced/submitted after scrutiny of record

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the

finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter may be inquired into at Administrative level to fix responsibility, recovery of taxes may be ensured and relevant record be produced besides regularization from Finance Department.

(PDP No. 30681 - Secretary, Primary & Secondary Healthcare Department, Lahore -2017-18)

22.4.28 Expenditure charged to irrelevant object head- Rs.9.55 million

Article 26 of Account Code Volume-I provides that in respect of all accounts heads the prescribed classification should be followed strictly exact uniformity being essential even in regard to nomenclature.

During audit of Primary & Secondary Healthcare Department, it was noticed that department had drawn a sum of Rs.9,551,976 from government treasury for making procurement of various goods, but the expenditure was charged to irrelevant heads of accounts which resulted in misclassification of expenditure/funds. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Secretary Primary & Secondary Healthcare Department , Lahore	2016-17	24428	8,001,926
2.	Secretary Primary & Secondary Healthcare Department , Lahore	2016-17	2 4439	1,550,050
Total				9,551,976

Audit was of the view that weak supervisory controls and violation of Government instructions resulted in aforesaid financial indiscipline in the accounts of the department.

Audit pointed out the lapses in November 2017. The management noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

22.4.29 Irregular payment made in cash-Rs.5.08 million

As per Rule 4.49 (a) amended vide Government of the Punjab Finance Department letter No. FD (FR) V-6/75(P) dated 04.03.2010, payments of Rs.100,000 and above shall not be made in cash by the Drawing & Disbursing Officers (DDOs).

During audit of Primary and Secondary Healthcare Department, it was observed that financial instructions of the government were not adhered to and the cheques were got prepared in favor of Drawing and Disbursing Officer instead of concerned contractors/suppliers and payments were made in cash irregularly. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Governor House Medical Centre Lahore	2016-17	23455	2,587,436
2	Surgeon Medico Legal Punjab Lahore	2011-17	24347	2,493,560
Total				5,080,996

Audit was of the view that disregard to the rules and government instructions the payment made in cash resulted in irregular mode of payment.

The lapses were pointed out during February to May 2018. The formation at Sr. No.1 replied that companies did not provide their vendor numbers. Therefore, this office prepared bills keeping the amounts less than one lac but A.G office issued the cheques of the collective amount. Reply was not acceptable as the payments were made in contravention of

above stated rule. The formation at Sr. No.2 noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should adhere to the government instructions and seek condonation of irregularity from the Finance Department besides strengthening financial and supervisory controls.

22.4.30 *Manual disbursement of salaries-Rs.778,511*

As per para 3 of the letter No.SO(TT)2-2/72-Pt-I dated 19.07.2008 of the Finance Department, Govt. of the Punjab, the Chief Minister Punjab has taken a very serious view of manual disbursement of pay and decided that the 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 Transport Manager, TMO Lahore for the period 2012-17, it was noticed that salaries to non-gazetted staff were being paid manually instead of through bank accounts.

Audit was of the view that disregard to government instructions resulted in irregular disbursement of salary through manual bills.

The lapse was pointed out to concerned formation in May 2018. The formation did not offer reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the

finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should adhere to the government instructions and seek condonation of irregularity from the Finance Department.

(PDP No.26627- Transport Manager, TMO, Lahore -2012-17)

22.4.31 *Unauthorized opening of bank account*

As per para 9.1 of STR, a Government servant may not, except with the special permission of the Government, deposit in bank, moneys withdrawn from the consolidated fund or the Public Account of the Province under the provisions of Section VII, of these rules. Further Finance Department's letter No. FD(FR)V-6/2, dated 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 Enhanced HIV/Punjab Aids Control Program, Lahore for the period 2015-17, it was observed that a bank account No. 222313-9 was being operated by the management at National Bank of Pakistan, LDA plaza branch Lahore without obtaining permission of the Finance Department irregularly.

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.

Audit pointed out the lapses during March 2018. The management noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the

finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends to fix responsibility regarding opening of bank account without approval of the Finance Department besides getting the irregularity condoned from Finance Department.

(PDP. No. 24285-Enhanced HIV/Punjab Aids Control Program, Lahore- 2015-17)

Internal Control Weakness

22.4.32 *Irregular purchase without immediate requirement- Rs.4,488.90 million*

As per Rule 2.10 (a) (1) of PFR Vol-I, same vigilance should be exercised in respect of expenditure from government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money. Moreover, as per Rule 15.18 *ibid*, balances of stores must not be held in excess of the requirements of a reasonable period or in excess of any prescribed maximum limit. In order to ensure the observance of this rule, a periodical inspection must be made by a responsible Government servant.

During audit of Primary & Secondary Healthcare Department (P&SH) Lahore, it was observed that expenditure to the tune of Rs.4,488,905,536 was incurred on procurement of purchase of kits, vaccine, hospital goods and android tablets. The items so purchased were not issued/used by the department. This resulted into blockage of public money due to purchase without immediate requirement. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Items	Amount (Rs.)
1	PMU P&S Healthcare department Lahore	2016-17	25508	Hospital goods	4,405,765,878

Sr. No.	Name of formation	Period of audit	PDP No.	Items	Amount (Rs.)
2	DG Health Services Punjab Lahore	2016-17	23503	Procurement of vaccine	78,439,000
3	DG Health Services Punjab Lahore	2017-18	29534	Purchase of kits	2,469,000
4	DG Health Services Punjab Lahore	2017-18	29533	Android tablets Lenovo	2,231,658
Total					4,488,905,536

It was further observed that said hospital goods/store articles were purchased without any immediate requirement which were still lying undispached to hospitals and thus cannons of financial propriety had completely been ignored by the local administration while incurring expenditure from Government revenue, which ultimately resulted in unnecessary blockage of huge public fund.

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

The lapses were pointed out during November 2017, February and November 2018. The formation at Sr. No.1, noted the observation for compliance. The formation at Sr. No. 03, replied that Line Prob. Assay System/machine was purchased on 12.06.2018 under ADP Scheme “Molecular Surveillance Lab” for test of Drug resistant in TB patients. The machine had been installed and training of the concerned staff had also been completed to be able to use latest technology. The under reference kits were purchased for performing test through this machine. Kits were being issued shortly to lab personals for the test purpose and record would be produced to the Audit for verification. Reply was not satisfactory because despite lapse of five months not a single kit was issued which showed that purchase was made without immediate requirement. The formation at Sr. No.04, replied that Android Tablets

were purchased on 02.05.2018. These tablets would be used during monitoring and supervision of program. Punjab Information Technology Board is preparing monitoring App which is to be installed in these tablets. The monitoring App is at its final stage. As and when monitoring App received, tablets would be issued/handed over to Districts TB Coordinators and Provincial Officers for utilization. Reply was not satisfactory because despite lapse of six months neither requisite App prepared nor tablets issued which showed that purchase was made without immediate requirement. The formation at Sr. No.02 offered no reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter should be looked into, stores be issued to quarter concerned besides getting the irregularity condoned with the sanction of the competent authority.

22.4.33 *Non-transparent purchase and issuance of medicine process-Rs 3.46 billion (approx.)*

According to the Section-5 (b) of Controller General of Accounts (Appointment, Functions & Powers) Ordinance, 2001, one of the function of the Controller General is 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 the audit of Director General Health Services Lahore for the year 2017-18, it was observed that amount of Rs. 3,461,765,396 was drawn for purchase of medicine. The procurement and payment process was held non-transparent due to the following reasons:

- The purchase process was finalized at Secretary Primary & Secondary Health level, funds were placed at the disposal of DG Health Services for payments and medicines were received and issued at MSD level for onward transfer to Health components. Audit was of the view that funds should be allocated to each health component through required budget allocations and stores may be supplied by the concerned firms at respective components instead of allocating budget to DG Health services through SDA for payments and issuing medicines from MSD level.
- The whole process was adopted to avoid mandatory pre-audit checks required to be applied by the Accountant General under the above law as the process was also not in line with the existing purchase and issuance norms.
- No evidence was available on record to see that rates accepted were not higher than maximum retail prices.

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

The lapse was pointed out in November 2018. The formation replied that during the year 2017-18, process of procurement of medicines was initiated at departmental level i.e. Procurement Cell, P&SHD after the approval from cabinet committee in which Pre-qualification was done and issued through Framework Contracts on Quality and Cost Based Selection for all health facilities under the control of P&SHD. This office issued Purchase Orders only under the Framework Contracts concluded by the Department as the budget was placed in SDA of DGHS by Finance Department vide order No. SO(B&A) 1-1/2017 dated 03.08.2017 through supplementary grant for purchase of medicines for DHQs/THQs/RHCs/BHUs. Process flow of the system was as under:

- 1- Demand was collected and rationalized by the office of Additional Secretary (VP) in collaboration of PITB.
- 2- Prequalification, bidding process and issuance of framework contract were made by Procurement Cell, P&SHD.
- 3- Purchase Orders were prepared by PITB and office of Additional Secretary (VP) and were issued by the DGHS accordingly.
- 4- Supplies were received at MSD and/or out sourced warehouses where inspection of the supplied store was carried out by the Notified Inspection committee by the P&SHCD.
- 5- Distribution Plan was issued by Office of the Additional Secretary (VP).
- 6- Inspection Note comprising of Delivery challans, inspection reports, and standard DTL reports were prepared by MSD and the same were forwarded to DGHS for payment purpose.
- 7- DGHS issued the payment/SDA cheques in favour of the concerned firm after fulfillment of all codal formalities.

All the procurement and distribution process of medicines was accomplished in the light of directions of competent authority by involving different offices to ensure transparency in process.

The reply was not satisfactory because heavy funds were placed in the SDA of the DG Health Services just to avoid the pre-audit checks required to be applied by AG under above law. Further no evidence about economical purchases was shown to audit.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter should be investigated, the practice should be stopped besides doing the needful, regularization of irregularity from competent authority and strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

(PDP No.29535-DG Health Services Punjab Lahore-2017-18)

22.4.34 *Non-transparent/irregular expenditure on Health Councils-Rs. 2.00 billion*

According to the Section-5 (b) of the Controller General of Accounts (Appointment, Functions & Powers) Ordinance, 2001, one of the function of the Controller General is 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 Director General Health Services Lahore for the period 2017-18, it was observed that an amount of Rs.2,000,000,000 was drawn as advance for transfer of funds to Health Councils (DHQs/THQs/HCs/BHUs). The expenditure was held non-transparent/irregular as heavy funds were placed at the disposal of DG Health Services for onward transfer of funds to concerned Health Councils (DHQs/THQs/RHCs/BHUs) through Bank Account of respective office instead of allocating required budget allocations to each Health Councils (DHQs/THQs/RHCs/BHUs) in the budget book just to avoid mandatory pre-audit checks required to be applied by CGA under above law.

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

The lapse was brought to the notice of the department during November 2018. The formation replied that funds amounting to Rs.2.00 billion have been placed in SDA of DGHS by the Government of the Punjab, Finance Department vide order No. SO (B&A) 1-11/2017 dated 03.08.2017 for onward transfer to the concerned Health Councils at DHQs, THQs, RHCs & BHUs level. Further, Finance Department also granted advance withdrawal vide order No. SO(B&A)1-24/2016 dated 10-10-2017, for transfer of funds to the concerned Health Councils through commercial accounts. Moreover, Audit of the Health Council budget was also conducted by the District Audit Teams so there was no violation of rules.

The reply was not satisfactory as funds were allocated in SDA only to avoid mandatory pre-audit checks required to be conducted by the AG Punjab in violation of above law.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter should be looked into, such practice should be stopped and evidence of utilization of funds for specific purpose under existing Rules be shown besides regularization of irregularity from competent authority.

(PDP-29524 DG Health Services Punjab Lahore2017-18)

**22.4.35 *Advance drawl of funds and non-receipt of Syringes-
Rs.426.15 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 they should be kept in charge of a responsible Government Servant. The passing and the receiving Government servants should see that the quantities are correct and their quality good, and record a certificate to this effect. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers.

Moreover, as per Para 2 of Finance department letter no.SO (B&A) 1-55/2016 dated 13.04.2016, vouched account with supporting vouchers/documents to be furnished to Accountant General, Punjab within one month of the withdrawal of advance for adjustment in the books of account.

During audit of Director General Health Services Lahore for the period 2016-17, it is observed that an amount of Rs.426.15 million was drawn in advance for opening of LC in favour of M/S Asto Life Sciences (Pvt.) Ltd. on account of purchase of syringes for DHQs and THQs hospitals in Punjab under pro-poor initiative of the Chief Minister Punjab. The cheque no.737620 dated 17.04.2017 was sent to the department of Secretary Primary and Secondary Healthcare department. The purchase documents of syringes, LC document, receipt of store and its disposal was not produced to audit. It appears that purchase was not completed during the financial year 2016-17 and amount kept out of treasury irregularly.

Audit pointed out the irregularity in November 2017. The management replied that department made framework contract for procurement of syringes with M/S Asto life sciences for DHQ/THQ Hospitals under pro poor initiative of CM Punjab as budget of pro poor initiate is available in the SDA of DGHS procurement which was meant to be for DHQ/THQ Hospitals in whole Punjab under control of primary & secondary healthcare department. This office issued the cheques of Rs.426.146 million on the direction of Secretary for opening of LC. All

the stock of syringes had been received and distributed to DHQ/THQ Hospitals procurement cell of Secretary primary & secondary healthcare department.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that record regarding utilization of funds be produced besides strengthening of financial and internal control system.

(PDP-23500- DG Health Services Punjab Lahore 2016-17)

22.4.36 *Non adjustment of advance drawl of funds-Rs.50 million*

The Finance Department allowed advance drawl of funds vide no.SO (H-I) 1-41/2017 dated 06.06.2017 with the condition in para 3 of above letter that vouched account with supporting vouchers/documents to be furnished to Accountant General, Punjab within one month of the withdrawal of advance for adjustment in the books of account.

During audit of Director General Health Services Lahore for the period 2016-17, it is observed that Rs.50 million were drawn in advance vide cheque no.778784 dated 9-6-2017. The amount was paid to the Secretary Primary & Secondary Healthcare department to be incurred for scheme “Improving the availability of Anesthetist at DHQ/THQ Hospitals in Punjab during the year 2016-17.” The adjustment account of advance drawn amount was not submitted to the Accountant General Punjab and produced to audit for verification.

Audit pointed out the irregularity in November 2017. The management replied that payment of Rs.50 million was made to the

primary& secondary Healthcare department as per advance withdrawal granted by the FD for scheme improving the availability of anesthetists at DHQ/THQ Hospital during the year 2016-17. Vouched account have already been submitted to the AG Punjab Lahore for liquidation of grant/fund please.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that compliance of rule be made besides strengthening of financial and internal control system.

(PDP-23512 DG Health Services Punjab Lahore 2016-17)

22.4.37 *Improper disposal of expired medicine-Rs.30 million*

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

During audit of Transport Manager, TMO Lahore for the period 2012-17, it was noticed during physical visits of workshop building that huge quantity of expired medicine was laying in major part of workshop. As per Drug Act, the expired medicine should not to be stored or kept in any place. It should be destroyed or discard immediately. But, the expired medicine was kept or stored in the workshop since long.

The matter was pointed out in May 2018, the management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter may be justified and investigated by the competent authority.

(PDP No.26629-Transport Manager TMO, Lahore -2012-17)

22.4.38 *Extra burden to public exchequer due to unnecessary hiring of logistic services for MSD-Rs 19.720 million*

According to Rule 2.33 of PFR Vol-I, every government servant should realize fully & clearly that he will held personally responsible for any loss sustained by Govt. through Fraud or Negligence on his part.

During the audit of Director General Health Services Lahore, for the year 2017-18, it was observed that a contract for operation and management of Medical Store Depot (MSD) and Distribution of Vertical Programs Medicine was drawn between Project Management Unit Primary & Secondary Healthcare Department and TCS Logistics Private limited on 28.07.2017. An amount of Rs 19,720,000 (Rs 10,440,000 + Rs 9,280,000) was drawn and paid to M/s TCS (Pvt) Limited. The expenditure was extra burden to public exchequer due to the following reasons.

- Sufficient staff was already deployed with MSD (the independent entity) performing functions to manage, organize and operation of Medical Store Depot but despite requisite availability of staff, contract for provision of logistic support was drawn with TCS Logistics Private Limited to perform same functions of MSD.
- As per clause 1 (e) of scope of work, it was the liability of the service provider to get adequate insurance cover for warehouse premises and drugs stored in it until final delivery to intended location but no such evidence of

insurance cover made by the service provider was available on record.

- The certificate that the TCS (service provider) was eligible to manage, organize and operate Medical Store Depot (MSD) under certified and approved WHO (World Health Organization) standards was not available.
- The maintenance of accounts in the shape of stock registers presented to audit were not satisfactory as neither expiry dates for medicines purchased were recorded in the stock registers nor opening and day to day closing balances were worked out in the registers. The receipt and issue procedure was not in line with the provisions of Rule 15.4 and 15.5 of PFR Vol-1.

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

Audit pointed out the lapse in November 2018. The formation replied that the total authorized staff of MSD was 178 out of which only 45 persons are in working including office staff, due to lack of which MSD was not able to handle such a huge quantity of medicine procured during 2017-18. The service provider produced the insurance cover for warehouse premises and drugs stored in it until final delivery. An outsourcing model was applied to increase the efficiency and effectiveness of the operation capacity of MSD and the services of warehouse management and transportation were outsourced to M/s TCS logistics Pvt. Ltd Karachi vide AAT dated 12.05.2017 by the Secretary Primary and Secondary Healthcare department Punjab. The MSD was managed by the GM MSD. Only warehousing management services were entrusted to M/s TCS for smooth functioning of the business of the department. The

warehouses were outsourced by the Competent Authority/P&SHC Department in the large Public interest to enhance the efficiency regarding supply chain medicines etc.

The reply was not satisfactory being evasive as outsourcing was extra burden to public exchequer.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter be investigated, irregularity be condoned with the sanction of competent authority besides strengthening of financial and supervisory controls to avoid recurrence of such lapses in future.

(PDP No.29532- DG Health Services Punjab Lahore-2017-18)

22.4.39 *Mis-use of government funds on printing material- Rs.17.40 million*

As per Rule 2.1 (a) of PFR Vol-I, every government Servant is personally responsible for the money which passes through his hands and for the prompt record of receipts and payments in the relevant account as well as for the correctness of the account in every respect. Moreover, as per Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by the Government through negligence on his part.

During audit of Secretary Primary & Secondary Healthcare Department Lahore, for the period 2016-17, it was observed from the scrutiny of paid vouchers of the department that printing material (25000 number of sexual assault evidence kits @595 each) costing to Rs.17,403,750 was shown as printed from M/s HSH Company vide their

bill no.1-19/17 dated 08.06.2017. In this regard, it is pointed out that neither Delivery Challan of stores received in the department was available nor any inspection report has been shown to audit. Rather, it was surprisingly observed from stock register that said printing material had been shown as issued to another formation of Home Department (Punjab Forensic Science Agency-PFSA) which is not understood to audit as neither said material was demanded by the PFSA as per record nor acknowledgement of PFSA was available on record of the department, which has rendered the whole transaction doubtful.

Audit feels that no printing material had actually been received in the department under audit; rather amount in question seems to have been misused so far.

When pointed out during audit in November 2017, no reply was given by the department which indicates that the local management had nothing to say in its defense.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter may be inquired into, responsibility be fixed and cost of printing material recovered under intimation to audit.

(PDP- 24419-Primary & Secondary Healthcare Department 2016-17)

22.4.40 *Suspected misappropriation of funds due to non-maintenance of record/log books against an expenditure-Rs.13.68 million*

As per government rules vide para-2.1 (a) of PFR Vol-I, every government servant is personally responsible for the money which passes through his hands and for the prompt record of receipts and payments in

the relevant account as well as for the correctness of the account in every respect. Moreover, as per Rule 2.33 *ibid*, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by the Government through negligence on his part.

During audit of Secretary Primary & Secondary Healthcare Department Lahore, for the period 2016-17, it was noticed that expenditure of Rs.13,679,861 was drawn from treasury by the DDO under object head A03807-POL(LO-5501) but record of payments/bills/log books etc. were found missing in the department.

Weak supervisory control and violation of Government instructions resulted in financial indiscipline in the accounts of the department.

The lapse was pointed out in November 2017. The formation did not offer any reply. It indicates that the local management had nothing to say in its defense.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter may be inquired into, responsibility be fixed, needful done and compliance shown failing which recovery of the stated amount be effected from defaulters to be refunded to Government treasury.

(PDP No. 24425-Secretary Primary & Secondary Healthcare Department -2016-17)

22.4.41 *Doubtful withdrawal of public funds-Rs.10.91 million*

As per Rule 2.1 (a) of PFR Vol-I, every government Servant is personally responsible for the money which passes through his hands and for the prompt record of receipts and payments in the relevant account as

well as for the correctness of the account in every respect. All payments of whatever sort connected must be shown in cash book as required under Rule 2.6 of PFR Vol-I. Moreover, as per Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by the Government through negligence on his part.

During audit of Secretary Primary & Secondary Healthcare Department Lahore, for the period 2016-17, it was noticed that advance payment of Rs.10,912,000 on account of TA/I (under object head A03805-TA/I) had been drawn in hard cash by the DDO from Government treasury on 03.11.2016 (LO-5501 against Document No.1904722125).

In this regard, cash book was checked by the audit in the presence of the then cashier and sitting SO (G) and it was noticed that neither said amount was taken in cash book by the dealing cashier/DDO nor the amount in question disbursed to the parties/individuals concerned, as no vouched account against said advance drawl was available with the department, copies of relevant pages of cash book alongwith a statement signed by the ex-cashier wherein it was admitted that they did not record said payment in cash book indeed.

Audit was of the view that the poor managerial control and loose administration of the then local management has resulted in a loss of heavy amount to the State Exchequer, which needs to be inquired into separately as the payment seems to have been embezzled so far.

When pointed out the matter in November 2017, no reply was given by the department which indicates that the local management had nothing to say in its defense.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the

finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter may be inquired into at higher level, responsibility be fixed and amount recovered from the officials/officers held guilty which should be deposited into Government treasury under intimation to audit besides strengthening of supervisory and financial internal controls.

(PDP- 24418- Primary & Secondary Healthcare Department 2016-17)

22.4.42 Blockage of public money due to non- opening of LCs- Rs 7.75 million

As per Rule 2.10(b)(5) of PFR Vol-I, no money is withdrawn from the treasury unless it is required for immediate disbursement.

During audit of Director General Health Services Lahore for the year 2017-18, it was observed that amount to the extent of Rs 7,754,000 was drawn from Government Account for purchase of equipment but the same were kept in Bank Accounts No. 6010000340000019 maintained at B.O.P Bank Square Branch Lahore, during June 2018. From period of deposits to dates of audit i.e. 08.11.2018, two No. of LCs were not opened despite lapse of considerable period.

Cost Centre	Cheque No. and date	Name of supplier	Description of expenditure	Amount (Rs)
LO4561	D477284; 20.06.2018	M/s B.Braun	Purchase of 10 infusion pumps	1,147,000
LZ 4559	3362844 29.06.2018	M/s Total Technologies Lahore	Purchase of 02 steam sterilizers double door	6,607,000
Total				7,754,000

Audit was of the view that amount was drawn from public exchequer without immediate requirement.

The lapses were brought to the notice of the departmental in November 2018. The management replied that there were two LCs to be opened for 7.754 million for the import of Infusion Pumps (Qty: 10) & Steam Sterilizers (Qty: 02). The paper work for the establishment of LCs had been completed and submitted in Bank of Punjab for further process. The Bank of Punjab had required Foreign Exchange Allocation for opening of LCs. In this regard, request for Foreign Exchange Allocation has been forwarded to Finance Department through Primary & Secondary Healthcare Department which was still under process as and when foreign exchange allocation received both LCs would be established/opened accordingly.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter should be looked into, either LCs be opened immediately after observing legal requirements or amount be deposited into Government Account besides strengthening financial and supervisory controls.

(PDP No.29527- DG Health Services Punjab Lahore-2017-18)

22.4.43 Irregular payment of scholarship “M.Phil/Ph.D Scholarship Program by Punjab Aids Control Program (Phase-I)” for Rs.5.04 million

The deeds of agreement for the course of studies under “M.Phil/Ph.D Scholarship Program by PACP (Phase-I)” provides that the

scholar shall not avail any other scholarship without prior approval of PACP and in case of violation PACP may incur disciplinary action against the scholar. The scholar shall not visit abroad and shall not change the specified course of studies at any stage without approval of the PACP. The scholar shall regularly submit monthly reports on his/her assigned study through his/her supervisor/focal person to the PACP and a final comprehensive report immediately on completion of the study. Section 14(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that audit can require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection.

During audit of Enhanced HIV/Punjab Aids Control Program, Lahore for the period 2015-17, it was observed that an amount of Rs.5,040,000 was incurred as on payment of scholarship under "M.Phil/Ph.D Scholarship Program by PACP (Phase-I)" without fulfilling stipulated requirements for a transparent selection process. Following deficiencies/violations in the process of selection were noticed by audit:

- i. The approved criteria for selection of scholars for granting "M.Phil/Ph.D Scholarship Program by PACP (Phase-I)" was not shown to audit.
- ii. The advertisement & complete selection record like selection committee notification, interviews/test letters, attendance sheets of candidate coming for interviews/tests, mark sheets of each candidates by members of interviewing committee, final selected candidates list etc. of all scholars was not shown to audit.

- iii. The approval of specific rates given to scholars from the competent authority was not shown to audit.
- iv. The certificate of no other scholarship and no job certificate duly verified by the educational institution where scholar studies, were not found on record.
- v. The scholars' monthly reports on his/her assigned study through his/her supervisor/focal person to the PACP and a final comprehensive report immediately on completion of the study was also not shown to audit.

Audit was of the view that weak supervisory and internal control led the irregularity.

Audit pointed out the irregularity in March 2018, the management noted the observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that responsibility be fixed for non-adherence to Government instructions besides regularization of the matter from Finance Department and production of the above said record to audit for scrutiny.

(PDP-24283-Enhanced HIV/Punjab Aids Control Program Lahore 2015-17)

22.4.44 *Unjustified expenditure on janitorial service-Rs.2.37 million*

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

During audit of Secretary, Primary & Secondary Healthcare Department Lahore, for the period 2017-18, it was observed that an amount of Rs.2,376,000 (Rs.198000 x 12) was paid to M/s. Faiz brothers on account of janitorial service in the office of Chief Drugs Controller, Drugs Control Wing, Lahore. The Following deficiencies/violations in the process of tendering and procurement were noticed by audit:

- The attendance register showed that the workers name was not recorded in the attendance sheet.
- The covered area was not recorded in the tender nor in the agreement documents.
- The professional tax certificate was not produced to audit.

Audit was of the opinion that negligence of the management resulted in the irregular hiring of services for Rs.2,376,000.

The lapse was pointed out in November 2018. The formation stated that the detailed reply would be submitted later on upon getting the same from concerned quarter.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter be inquired at Administrative level to fix the responsibility and production of record may be ensured besides regularization from Finance Department.

(PDP-30710 Secretary Primary & Secondary Healthcare Department 2017-18)

22.4.45 *Unjustified expenditure on security service-Rs.1.86 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 by the Government through negligence on his part.

During audit of Secretary, Primary & Secondary Healthcare Department Lahore for the period 2017-18, it was observed that an amount of Rs.1,859,760 (per month expenditure for Rs.25830 x 12 month x 06 Nos. of Guard) was paid to A.J Security Services (Pvt.) on account of security service in the office of TCS Lahore. This resulted into irregular expenditure of Rs.1,859,760 due to weak financial and supervisory controls.

Audit was of the opinion that negligence of the management resulted in irregular hiring of security guard services.

The lapse was pointed out the irregularity in November 2018. The formation noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter may be inquired at Administrative level to fix responsibility besides the recovery of overpaid amount may be ensured.

(PDP-30711-Secretary Primary & Secondary Healthcare Department 2017-18)

22.4.46 *Non-deposit of pension contribution into government account-Rs. 1.83 million*

As per Clause 6.3.1 of Revised PC-I of the Establishment of Project Management Unit, Revamping Work of DHQ/THQ Hospitals in Punjab stated that the pension contribution shall be borne by the P&SHD as permissible under the rules. Moreover, according to S&GAD Government of the Punjab, Lahore letter No. SI.PF.E-10/2007, dated 30.06.2012, recovery on account of pension contribution was to be made as well.

Examination of record of PMU Primary and Secondary Healthcare Department, Lahore for the period 2016-17, revealed that officers were appointed/posted in PMU-P&S Healthcare Department Government of the Punjab, Lahore on contract basis. They have joined their duties on dates mentioned against each in the PMU. But the pension contribution was not shown deposited into government account in contravention of above said instructions.

Audit pointed out the lapse in February 2018. The formation noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter may be looked into and recovery of pension contribution be deposited into Government treasury.

(PDP- 25526-Project Director PMU – Primary & Secondary Healthcare Department 2016-17)

22.4.47 *Amounts drawn from treasury but payments not recorded in cash book-Rs.1.76 million*

As per Rule 2.1 (a) of PFR Vol-I, every Government Servant is personally responsible for the money which passes through his hands and for the prompt record of receipts and payments in the relevant account as well as for the correctness of the account in every respect. All payments of whatever sort connected must be shown in cash book under attestation of the DDO concerned as required under rule 2.6 (ibid).

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

During audit of Secretary Primary & Secondary Healthcare Department Lahore, for the period 2016-17, it was noticed that an amount

of Rs.1,758,571 was drawn from government treasury. It was noticed that neither said amount was recorded in cash book, nor the amount in question was disbursed to the concerned contractors. Moreover, vouched account against the said withdrawal was also not available on record.

Audit was of the view that the poor managerial control and loose administration of the then local management has resulted in a loss of heavy amount to the State exchequer, which needs to be inquired into separately as the payment appears to have been misappropriated so far.

The lapse was pointed out in November 2017. The formation did not offer any reply, which indicates that the local management had nothing to say in its defense.

Audit recommends that position may be clarified, matter be inquired into at higher level and amount recovered from the officials/officers held guilty, which should be deposited into Government treasury, besides strengthening of supervisory and financial internal controls.

(PDP- 30570-Secretary Primary & Secondary Healthcare Department 2016-17)

22.4.48 *Irregular expenditure on Special Publication Lahore (SPL) Campaign-Rs.1.74 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 Secretary, Primary & Secondary Healthcare Department Lahore for the period 2017-18 (LZ-4376), it was observed that an amount of Rs.1,739,168 was incurred on advertisement through Print Media campaign without getting prior approval of initiative from the Chief Minister or any competent authority. Furthermore, any record relevant to approval from the competent authority was not shown to audit.

The action of the management was quite irregular and a matter of negligence on the part of the head of the department.

Weak supervisory and financial controls led to irregular expenditure on special publication for Rs.1,739,168.

Audit pointed out the irregularity in November 2018, the department stated that the detailed reply along with supporting record to be produced/submitted after scrutiny of record

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter be inquired at Administrative level to fix the responsibility and production of record may be ensured besides regularization from Finance Department under intimation to audit.

(PDP-30670 Secretary Primary & Secondary Healthcare Department 2017-18)

22.4.49 Irregular expenditure on purchase of First Aid Box- Rs.1.25 million

As per Finance department Letter No. FD (MR)MW/1-4/92 dated 26.09.1992, if the entries in the stock register are not present at the time of audit or if the concerned officials are not present at the time of audit or the record is not shown to audit, the entries made and record produced afterwards would not be accepted.

During audit of the accounts of Secretary, Primary & Secondary Healthcare Department Lahore for the period 2017-18, it was observed that an amount of Rs.1,250,000 was paid to M/s Ayyan Molecular products vide cheque No 3350926 dated 20.06.18 on purchase of First Aid box but the stock register and issuance was neither available nor

shown/produced to audit for verification of purchased items which was violation of above said instructions.

The lapse was pointed out in November 2018. The formation stated that the reply would be submitted later on.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter may be inquired at Administrative level to fix the responsibility and production of record may be ensured besides regularization from Finance Department under intimation to audit.

(PDP-30690- Secretary Primary & Secondary Healthcare Department 2017-18)

22.4.50 Irregular handling of imprest money-Rs.917,440

As per para 2.8 (1, 2 & 7) of PFR Vol-I (Under Permanent Advances & Imprest Accounts Heading) advances are granted to Government servants who may have to make payments, before they can place themselves in funds by drawing bills. Subject to the following rules:

- (1) Administrative Departments are authorized to sanction permanent advances up to the amount advised by the Accountant General.
- (2) Heads of Departments and Commissioners of Divisions can, unless a competent authority otherwise directs, sanction the grant of permanent advances made out of the permanent advance may be recovered out of the amounts drawn from the treasury on such travelling allowance bills.
- (7) In the case of transfer of charges and yearly on the 15th July each Government servant holding a permanent advance must send an acknowledgment to the Accountant General of the amount due from and accountable for by himself. If this be not received the Accountant-General will demand it immediately.

Moreover, as per Rule 2.9 of PFR Vol-I, the holder of a permanent advance or an imprest is responsible for the safe custody of the money placed in his hands, and he must at all times be ready to produce the total amount in vouchers or in cash.

During audit of Enhanced HIV/Punjab Aids Control Program, Lahore for the period 2015-17, it was observed that the management was handling imprest money and an amount of Rs.917,440 was incurred under imprest money. Audit observed the following shortcomings:

- i. The approval of handling imprest money from competent authority i.e. Administrative Department up to the amount advised by Accountant General was not available on record.
- ii. The amount of imprest handling money was Rs.10,000 in 2015-16 which was enhanced up to Rs.30,000 & 50,000 in 2016-17, but the approval of this enhancement in imprest money from the competent authority was also not available on record.
- iii. The imprest money register/cash book was also not found maintained. Further, the Contractor wise purchase register was also not found maintained and the department did not deducted income tax, GST & PST on purchase of stationery & others items.
- iv. The claims were paid/passed without pre-audit of the internal auditor working in the office.
- v. The acknowledgement of the amount due from and accountable for by himself in case of transfer of charges and yearly on the 15th July each was not sent to Accountant General which is violation of the above said rules.

Audit was of the view that weak supervisory and financial controls led the irregularity.

Audit pointed out the irregularity in March 2018. The management noted the observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that responsibility be fixed for non-adherence of Government instructions besides regularization of the matter from Finance Department and strengthening of supervisory, financial and internal control system.

(PDP-24268-Enhanced HIV/Punjab Aids Control Program Lahore 2015-17)

Recoveries and overpayments

22.4.51 Non withholding of GST and LD charges-Rs.87.86 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. 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 Secretary, Primary & Secondary Healthcare Department, it was observed that the formations made payments of GST to various firms for procurements of goods and services but 1/5th of the total sales tax as well as LD charges amounting to Rs. 87,863,766 were not withheld/recovered at source. The details are as under:

Sr. No	Name of formation	Period of audit	PDP No.	Nature of recovery	Amount (Rs.)
1	Director General Health Services Lahore	2016-17	23506	GST	1,042,950
2	DG Health Services Punjab Lahore	2017-18	29542	GST	35,556,792
3	Project Director PMU-P&S Healthcare , Lahore	2016-17	25511	GST &LD charges	22,833,132
4	Project Director PMU-P&S Healthcare , Lahore	2016-17	25514	GST	28,430,892
Total					87,863,766

Audit was of the view that weak internal controls led to non-deduction of GST at source and recovery of LD charges.

The matter was pointed out to the formations during audit conducted in November 2017, February and November 2018. The formations at Sr. Nos. 1 noted the observation for compliance. The formation at Sr. No.2 replied that Sale Tax is not applicable on IT items as per prevailing SRO 6th scheduled Table I (131 & 132) as of Sale Tax Rules. Further, all firms submitted Zero % sale as tax invoices tax has already been deposited but no documentary evidence in support of reply was shown to audit. The formations at Sr. Nos.3&4 noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends fixing responsibility of non-deduction at source besides recovery from defaulters.

22.4.52 Non deduction of PST for Rs.51.31 million and income tax for Rs. 36.29 million.

As per Sr. No.38 of the Second Schedule of the Punjab Sales Tax on Services Act 2012, sales tax is deductible @16% services provided by specialized workshops or undertakings (auto-workshops; workshops for industrial machinery, construction and earth moving machinery or other special purpose machinery etc. workshops for electric or electronic equipment or appliances etc. including computer hardware; car washing or similar service stations and other workshops). Furthermore, as per Federal Board of Revenue Notification S.R.O.980(I)/2013 dated 18.11.2013, the rate of income tax in case of transport contractors was enhanced up to 2.5% on payment for rendering or providing of carriage services.

During audit of following formations of Primary & Secondary Healthcare Department (P&SH), Lahore, it was observed that Income tax and PST 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.	Income Tax Amount (Rs.)	PST amount (Rs.)
1	Director General Health Services Lahore	2016-17	23502	38,148	784,461
2	Enhanced HIV/Pb. Aids Control Program Lahore	2015-17	24274	294,483	10,773

Sr. No.	Name of formation	Period of audit	PDP No.	Income Tax Amount (Rs.)	PST amount (Rs.)
3	Secretary Primary & Secondary Healthcare Department, Lahore	2017-18	30699	35,801,926	50,241,330
4	Secretary Primary & Secondary Healthcare Department, Lahore	2017-18	30671	161,369	276,255
Total				36,295,926	51,312,819

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

The lapses were pointed out to concerned formations in November 2017 and March 2018. The formation at Sr. No.1 replied that the Punjab sale tax had already been deposited by the M/S TCS limited and income tax @2% had been deducted and deposited accordingly as per FBR notified rate. The formations at Sr. Nos. 2 & 3 noted the observation for compliance. The formation at Sr. No. 4 stated that the reply would be submitted later on.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that responsibility be fixed for non-deduction of taxation and recovery of the same be made from concerned under intimation to audit besides strengthening of supervisory, financial and internal controls to avoid such lapses in future.

22.4.53 *Loss due to purchase of medicine and disposable items at higher rates-Rs 26.33 million*

As per Rule 4 of the Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement

is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

During the audit of Director General Health Services Lahore for the period 2017-18, it was observed that contracts for the purchases of medicines and surgical items were drawn at administrative level. A comparison of rate analysis of medicines, surgical disposable items with sister organization i.e. Mayo Hospital and Jinnah Hospital Lahore revealed that same items with same specifications were purchased from same firms at lesser rates by the managements of Mayo & Jinnah Hospital Lahore. Purchase at higher rate caused loss of Rs.26,325,116 to public exchequer.

Firm	Item	Rate allowed/accepted	Rates offered by the same firm in other hospitals	Diff	Contractual (planned Purchase quantity)	Total Amount (Rs.)
M/s Bosch Pharma	Amoxicillin + Clavulanic Acid Injection	92.35	Rs 89.00 in Mayo Hospital Lhr	3.35	1,200,000	4,020,000
M/s Orient Sales Corporation	Nasgastric Tube all sizes	28	Rs 22 in Mayo Hospital Lhr	6	1,014,186	6,085,116
M/s Iqbal and Company	CVP Line (Double Lumen) all sizes	3,000	Rs 1,910 in Mayo Hospital Lhr	1090	13,000	14,170,000
B.Braun	Three way stopper all sizes	85	Rs 44 in Jinnah Hospital Lahore	41	50,000	2,050,000
Total						26,325,116

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

The lapse was pointed out in November, 2018. The formation replied that Managing Director PPRA, Government of the Punjab, Punjab Procurement Regulatory Authority, S&GAD, Lahore asked Secretary Health vide their letter No. L&M(PPRA)1-15/(SOC)(I)-AD/2012/KW dated 23.02.2015 to convey its reservation to Director General Health

Services (DGHS) with the advice to avoid including any such clause in the bidding document being violation of Rule 4 & 25 of PPR 2014. It was also conveyed that the aforementioned clause (42.1 i.e. comprising of rates) is also violation of Article 4 of Constitution of Pakistan. The reply was not satisfactory. Audit was of the view that Article 4 of the Constitution clearly deals with right of individual in accordance with the law. The instruction contained in clause 42.1 of the standard bidding document was also under the provision of Drug Act which stated that the supplier shall certify on judicial stamp paper that the prices quoted to the Health Department, Government of the Punjab, against the items mentioned at Tender Enquiry are not more than the Trade Prices as per MRP (Maximum Retail Price) fixed by the Federal Government under Drugs Act, 1976/DRAP Act, 2012. Further, Audit desired to know that after clarification, what is the status of Rule 4 of the PPR 2014 which requires that the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. As after deletion of clause 42.1, the procurement process would not remain efficient and economical.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that in order to safe guard public exchequer from any loss and to make procurement process efficient and economical, clarification on the issue should be revisited in the light of Rule 4 of the PP Rules, 2014.

(PDP No. 29525-DG Health Services Punjab Lahore-2017-18)

22.4.54 Irregular payment of pay and allowances-Rs.7.12 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 Secretary, Primary & Secondary Healthcare Department, it was observed that a sum of Rs.7,118,428 was overpaid to the employees on account of pay and allowances. The details are as under:

Sr. No	Name of formation	Period of audit	PDP No.	Nature of recovery	Amount (Rs.)
1	Project Director PMU-P&S Healthcare, Lahore	2016-17	25517	Pay & allowances	3,000,000
2	Project Director PMU-P&S Healthcare, Lahore	2016-17	25527	Pay & allowances	383,898
3	Director General Health Services Lahore	2016-17	23513	Professional allowance	3,525,192
4	Surgeon Medico legal Punjab, Lahore	2011-17	24346	Pay & allowances	209,338
5	Surgeon Medico legal Punjab, Lahore	2011-17	24345	NPA and Health Professional Allowance	-
Total					7,118,428

Audit was of the view that weak management and financial internal controls resulted in irregular payment of pay and allowances.

The lapses were pointed out in November 2017 and February 2018. The managements at Sr. Nos.1, 2 & 5 noted the observation for compliance. The management at Sr. No. 3 replied that the Health Professional Allowance was drawn by the medical officer/SMO/APMO and PMO as allowed by Govt. of the Punjab, Health Department.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the unauthorized expenditure of pay & allowances may be got recovered from the concerned .

22.4.55 Non disposal of unserviceable vehicles –Rs.10.95 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 Secretary, Primary & Secondary Healthcare Department, it was observed that government vehicles were lying out of order in the office since long. No efforts were made to repair/disposal of these vehicles. The details are as under:

Sr. No	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	DG Health Services Punjab Lahore	2017-18	29528	1,950,000
2	Director General Health Services	2016-17	23510	3,900,000
3	Transport Manager TMO Lahore	2012-17	26625	5,100,000
Total				10,950,000

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 November 2017 and 2018. The formations at Sr. Nos. 1, 2 & 3 replied that the cases regarding auction/disposal of unserviceable/off road vehicles were under process at Transport Branch of this Directorate General. The vehicles would be auctioned as and when the cases finalized by the authority.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that responsibility be fixed for non-auction of off road vehicles. Loss sustained to the Government be recovered, vehicles be auctioned without any further delay and strengthen the financial and supervisory controls.

22.4.56 Non-deduction of income tax-Rs.9.30 million

As per Section 153(1)(a) of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person for the sale of goods shall, at the time of making the payment, deduct tax from the gross amount @4% in case of a filler company and 4.5% in case of non-filler company and 6% in case of other than filler company and 6.5% for non-filler other than company. Similarly in case of services,8% for filler company and 12% in case of non-filler company and 10% in case of other than filler company and 15% for non-filler other than company.

During audit of Primary & Secondary Healthcare Department (P&SH), Lahore, it was observed that income tax to the tune of Rs.9,297,904 was not deducted from the payments made to various contractors. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Governor House Medical Centre, LHR	2016-17	23457	163,473
2.	Director General Health Services Lahore	2016-17	23511	3,454,680
3.	DG Health Services Punjab Lahore	2017-18	29539	671,170
4.	Secretary Primary & Secondary Healthcare Department, Lahore	2016-17	24424	3,996,771
5.	Secretary Primary & Secondary Healthcare Department, Lahore	2016-17	24444	413,656
6.	Enhanced HIV/Punjab Aids Control Program Lahore	2015-17	24280	265,276
7.	Bacteriologist, Lahore	2014-17	24361	332,878
Total				9,297,904

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

The lapses were pointed out to the concerned formations in November 2017 and February to November 2018. The formations at Sr. Nos. 1, 4 & 5, did not reply the observation. The formation at Sr. No 2 replied that the income tax had been deducted at the time of payment to the PVT firms/Filers @ 4% as per prevailing SRO/income tax ordinance. The formation at Sr. No. 3 replied that the firm had deposited the withholding tax at the time of import. The replies being evasive and not supported with documentary evidences was not acceptable. The formations at Sr. Nos. 6 & 7 noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

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

22.4.57 Non recovery of Punjab sales tax-Rs.8.54 million

According to 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.

During audit of Secretary, Primary & Secondary Healthcare Department, it was observed that payments were made on account of supply of goods, rendering of services, honorarium, services (regarding repair and maintenance and other services etc.) but Punjab Sales Tax was

not withheld at prescribed rates/deposited into government treasury. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Secretary Primary & Secondary Healthcare Department, Lahore	2016-17	24448	223,447
2	Secretary Primary & Secondary Healthcare Department, Lahore	2017-18	30703	93,160
3	Secretary Primary & Secondary Healthcare Department, Lahore	2017-18	30686	8,037,934
Total				8,354,541

The lapses were pointed out to concerned formations in November 2017 and 2018. The formations did not offer any reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that early steps may be taken for recovery and deposit into government treasury besides adoption of remedial measures.

22.4.58 *Non imposition of late delivery charges-Rs.6.32 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 Secretary, Primary & Secondary Healthcare Department, it was observed that different contractors failed to complete

the supply of store items within the stipulated period. No penalty was imposed on them by the management irregularly. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Director General Health Services Lahore	2016-17	23505	687,524
2	Director General Health Services Lahore	2017-18	29529	698,847
3	DG Health Services Punjab Lahore	2017-18	29530	2,263,412
4	DG Health Services Punjab Lahore	2017-18	29531	2,668,207
Total				6,317,990

Audit was of the view that weak internal controls on contractual agreements resulted in non-imposition of penalty on late delivery/liquidated damages.

The lapses were pointed out to the formations in November 2017 and 2018. The formations at Sr. Nos. 1 & 2 noted the observations for compliance. The formations at Sr. Nos. 3 & 4 replied that the shipment of insulin syringes had arrived and inspected at Karachi sea port. The contracting firm would supply the syringes to warehouse after custom clearance of shipment. This office was pursuing the firm for the submission of LD charges so that shipment may be cleared accordingly. As and when recovery regarding LD charges received the same would be deposited into Government Treasury.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends imposition/recovery of late delivery charges besides fixing responsibility.

22.4.59 *Unauthorized payment of conveyance allowance- Rs.3.06 million*

As per clarification of Finance Department vide letter No.FD.SRT.9-4/86(P)(PR) dated 21.04.2014, the officers who are availing

the facility of government vehicles including bikes (sanctioned/pool) are not entitled to draw conveyance allowance.

During audit of Secretary, Primary & Secondary Healthcare Department, it was observed that conveyance allowance was irregularly paid to various officers/officials to whom government vehicles were allotted/authorized. The details are as under:

Sr. No	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Director General Health Services Lahore	2016-17	23507	960,000
2	Secretary Primary & Secondary Healthcare Department, Lahore	2016-17	24436	780,000
3	DG Health Services Punjab Lahore	2017-18	29538	513,000
4	DG Health Services Punjab Lahore	2017-18	29541	810,000
Total				3,063,000

Audit was of the view that weak internal controls on payroll and disregard to government instructions resulted in unauthorized payment of conveyance allowance amounting to Rs.3,063,000.

The lapses were pointed out to concerned formations in November 2017 and 2018. The formations at Sr. Nos. 1 & 3 stated that the vehicles are placed/deployed at the disposal of programs/officers to perform their official duties pertaining to their program and not for pick and drop from residence to office and back. The formation at Sr. No. 2 did not offer any reply. The formation at Sr. No. 4 stated that the vehicles travel with Minister and PRO.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the department may effect recovery and deposit the same into government treasury.

22.4.60 Overdrawn Punjab Sales Tax-Rs. 1.11 million

As per Rule 2.31(a) of PFR Vol. I, the 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 the 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 accounts of Secretary, Primary & Secondary Healthcare Department Lahore for the period 2017-18, it was observed that an amount Rs.1,325,135 (PST Rs.1,109,255+ EOBI Rs. 215,880) was drawn from the treasury. The following irregularities were noticed.

- The Punjab Sales Tax drawn in excess of Rs. 1,109,255.
- The amount Rs. 215,880 was drawn on account of EOBI/social security but the deposit of the said amount was not shown to audit.

Audit pointed out the irregularity in November 2018, the department noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter may be inquired at Administrative level to fix the responsibility and recovery of taxes may be ensured under intimation to audit.

(PDP No.30707- Secretary Primary & Secondary Healthcare -2017-18)

22.4.61 Irregular excess drawl of POL than the prescribed ceiling-Rs.920,165

Government of Punjab vide S&GAD, Lahore circular letter No. MTO(S&GAD) AT.II, dated 22.09.1999 had fixed POL ceilings as Secretary/Special Secretary 200 liters, Additional Secretary 175 liters and Deputy Secretary 150 liters per month.

During audit of Secretary, Primary & Secondary Healthcare Department, it was noticed that above mentioned prescribed POL ceiling was not adhered to resulting in excess drawl of POL irregularly. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Director General Health Services Lahore	2016-17	23509	383,615
2	Director General Health Services Lahore	2016-17	23508	536,550
Total				920,165

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 in November 2017. The formations at Sr. No 1 replied that the vehicles were officially placed at the disposal of Mr. Khawaja Imran Nazir, Parliamentary secretary/Minister for Health and Akhlaq Ahmad PRO to secretary Health for monitoring & supervision of the health activities and media coverage. The formation at Sr. No. 2 replied that office of Director General was the provincial hub for all Primary and Secondary Healthcare activities, all the directors/officer were engaged in the monitoring of different projects as well as on special assignments like enquiries, outbreak of any diseased or disease surveillance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the

finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends to effect recovery of loss from concerned and deposit into government treasury.

CHAPTER 23

PUBLIC PROSECUTION DEPARTMENT

23.1 *Introduction*

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.

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

Introduction

The Appropriation Accounts for the year 2017-18 of Public Prosecution 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 2017-18 against the total of one grant/appropriation was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
(1)	(2)	(3)	(4)	(5)	(6)
PC21010	89.648	(20.982)	68.666	59.828	(8.837)
Total	89.648	(20.982)	68.666	59.828	(8.837)

Overview of Expenditure

The final budget of Public Prosecution for the year ended 30 June, 2018 was Rs.68.666 million. Out of this, actual expenditure was Rs.59.828 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	89,648,000	59,828,513	(29,819,487)	33.26
Total	89,648,000	59,828,513	(29,819,487)	33.26

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	68,666,000	59,828,513	(8,837,487)	12.87
Total	68,666,000	59,828,513	(8,837,487)	12.87

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (8.837) million at the close of the year 2017-18 under grants PC21010 were not surrendered in time by the Department.

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

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

Sr. No.	Audit Report Year	Total Paras	No. of Paras in which Compliance received	No. of Paras in which Compliance not Received	Percentage of compliance
1	2010-11	18	1	17	6
Total		18	1	17	6

The compliance with PAC Directives in Public Prosecution Department is not adequate as compliance on 94% of paras is still awaited. The department needs to address the situation.

23.4 AUDIT PARAS

Irregularity and Non-compliance

23.4.1 Non receipt of furniture items-Rs.18.13 million

According to Para 17.19 of PFR Vol-I, funds should not be drawn from Govt. treasury just to prevent the lapse of appropriations. Moreover, as per Para 15.4(a) *ibid*, all materials received should be examined, counted, measured and weighed as the case may be, when delivery is taken, and they should be kept in charge of a responsible Government Servant.

During audit of Prosecutor General of Punjab for the period 2016-18, it was observed that an amount of Rs.18,128,106 was drawn by the DDO in June 2017 against cheque no. 2977200 dated 20.06.2017 from the government treasury and was paid to TEVTA Rawalpindi for supply of furniture items. It was noticed that supplies had not been made by the firm till the close of audit i.e. upto August 2018 as no stock entry/delivery receipt was shown to audit. Thus, huge funds drawn by the DDO in June 2017 were blocked.

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

When pointed out the lapse in September 2018, the management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit Recommends that responsibility fixed against the defaulters and cost (original amount with interest) thereof be recovered and

deposited into government treasury and the supplies be ensured besides strengthening of supervisory and financial internal controls.

(PDP No. 26458-Prosecutor General of Punjab – 2016–18)

23.4.2 Irregular payment of rent of office buildings- Rs.24.10

As per Section 5 (2, 3, 5 & 6) of Punjab Rented Premises Act 2009, a landlord shall present the tenancy agreement before the Rent Registrar. The Rent Registrar shall enter the particulars of the tenancy in a register, affix his official seal on the tenancy agreement, retain a copy thereof and return the original tenancy agreement to the landlord. Further, according to Note 3 under Rule 3 of Punjab Delegation of Financial Powers Rules, 2016, hiring of buildings on rent would be subject to the conditions that:

- The accommodation is according to the scale approved by the Government,
- The rent does not exceed the tax assessed by the Excise, Taxation for the purpose of Urban Immovable Property Tax. In case the rent exceeds as assessed by the Excise, Taxation and Narcotics Department, the Administrative Department shall give rent reasonability certificate and; and
- Non-availability certificate by the C&W Department that there is no official building available for housing a particular office.

During audit of Prosecution Department, it was observed that an expenditure of Rs. 24,095,456 incurred on account of rent of building by different formations.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Prosecutor General of Punjab Lahore	2016-18	26463	18,523,452
2	Secretary Public Prosecution, Punjab Lahore	2014-17	23780	3,974,006
3	Secretary, Public Prosecution Department, Lahore	2017-18	27472	1,597,998
Total				24,095,456

The stated expenditure was irregular due to following reasons.

- Lease agreement was not got registered with rent registrar in violation of the above said sections of Punjab Rented Premises Act 2009.
- Rent was not paid as per assessment certificate on PT-1 by the Excise and Taxation Department.
- Accommodation Certificates from C&W Department and Rent Assessment Certificate from Excise Department on prescribed was not shown to audit.

Audit was of the view that weak supervisory and financial controls resulted in irregular payment of rent of building.

When pointed out the irregularity in February 2018 to September 2018, the managements noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the irregularity be regularized from the competent authority besides strengthening of supervisory and internal controls

23.4.3 *Unnecessary purchases made without immediate requirement-Rs. 3.99 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/ pocket. Moreover, the balances of stores must not be held in excess of the requirements of a reasonable period or in excess of any prescribed maximum limit as required in Rule 15.18 & 15.21(5) *ibid*.

During audit of Prosecutor General of Punjab for the period 2016-18, scrutiny of record of goods for the month of June 2018 revealed that goods valuing Rs.3,989,244 had been purchased in the fiscal year ended on 30.06.2018, without any immediate requirement which ultimately resulted in unnecessary blockage of public funds.

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

When pointed out the lapse in September 2018, the management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that responsibility be fixed besides strengthening of supervisory and internal controls.

(PDP No. 26459-Prosecutor General of Punjab – 2016-18)

23.4.4 *Non-filing of General Sales Tax Return-Rs. 9.05 million*

As per para (4)(b) of SRO.660(I)/2007 dated 30.06.2007, Sales Tax Special Procedures (Withholding) Rules 2007, the concerned

Drawing and Disbursing Officer shall prepare return in the form as in the Annexure to these rules for each month and forward the same to the Collector having jurisdiction by the 15th of following month. Moreover, as per Para 20(1) of Central Board Of Revenue, Government of Pakistan letter No.4(4),5(b),95,Vol, dated 04.08.2001,requires that a certificate is required to be obtained from the sales tax department that the firms/contractors had actually incorporated the sales tax amount charged from the department in their monthly returns.

During audit of Prosecutor General of Punjab, Lahore for the period 2016-18, it was observed that procurements of sales taxable items of Rs.9,051,015 were made by the department. Neither the statements were prepared nor the same were submitted to concerned quarters for verification of the sales tax accounted for by the supplier.

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

When pointed out the irregularity in September 2018, the management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the filed returns by suppliers be shown to audit or recovery be effected besides strengthening of supervisory and internal controls

(PDP No. 26466-Prosecutor General of Punjab 2016-18)

23.4.5 *Un-authorized payment of non-practicing allowance- Rs. 96.11 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, frauds and misappropriations.

During the audit of Prosecutor General Punjab Lahore for the period 2016-18, scrutiny of the expenditure statement and paid vouchers revealed that an amount of Rs. 96,114,167 was drawn from Government Account and was paid to Officers viz., Additional Prosecutors @ Rs.85,000 per month, Deputy Prosecutor Generals @ Rs. 55,000 per month, Assistant Prosecutor Generals @ Rs. 25,000 per month and Law Officers @ Rs. 15,000 per month as Non-Practicing Allowance. Expenditure was held unauthorized because non-practicing allowance at above monthly rates was paid to officers without any specific orders of the Finance Department.

Audit was of the view that the lapse occurred due to weak internal controls on “Payroll”.

When pointed out the irregularity in September 2018, the management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the irregularity be got regularized with the sanction of competent authority or recovery be effected under intimation to audit besides strengthening of supervisory and internal controls

(PDP No. 26467-Prosecutor General of Punjab – 2016–18)

23.4.6 Non-submission of adjustment account to AG Punjab-Rs. 43.20 million

Finance Department Government of the Punjab sanctioned advance drawl of funds for payment of rent of buildings and purchase of cars with the conditions that adjustment account with supporting vouchers/

documents will be furnished to audit office within one month of the drawl of advance for adjustment in the books of accounts.

During the audit of Prosecutor General Punjab Lahore for the year 2016-18, it was observed an amount of Rs.43,199,663 was drawn in advance for payment of various procurements. Expenditure was held irregular because adjustment account as required under above orders was not submitted to AG Punjab, Lahore for adjustment of expenditure in the books of accounts.

Audit was of the view that lapse occurred due to disregard to government instructions.

When pointed out the irregularity in September 2018, the management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

(PDP No26468-Prosecutor General of Punjab2016-18)

23.4.7 *Unauthorized mode of payments-Rs. 2.06 million*

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

During audit of District Public Prosecutor, Vehari for the period 2006-18 it was observed that salaries Rs.2,061,984 were disbursed in cash

instead of disbursement through respective bank accounts of the employees.

The matter was reported during October 2018. The department received the observation without offering any reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should get the matter regularized from the Finance Department besides strengthening the internal controls.

(PDP No27419-District Public Prosecutor, Vehari-2006-18)

23.4.8 *Non surrendering of Funds of Rs.110.54 million*

As per rule 17.20 of PFR, Vol-I, the department incurring the expenditure is responsible to notify the savings and surrender the same in time. For this purpose para 14.3 of Punjab Budget Manual requires that the Heads of Departments should submit to the Finance Department the First Statement of Excesses & Surrenders by 1st January and the Second Statement of Excesses and Surrenders by 31st March.

During the scrutiny of expenditure statements of Secretary Public Prosecution, Punjab Lahore for the period 2014-17, it was observed that above said rules were not observed and an amount of Rs.110,543,518 was not utilized and left un-surrendered. The funds therefore got lapsed.

Audit was of the opinion that negligence of the management resulted in lapse of funds.

Audit pointed out the irregularity in February 2018. The DDO noted the observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that responsibility be fixed for non-adherence to government instructions besides condonation of irregularity from the Finance Department and strengthening of internal control system.

(PDP No23778- Secretary Public Prosecution, Punjab Lahore – 2014-17)

23.4.9 Excess expenditure-Rs.1.42 million

According to Rule 17.15 of Punjab Financial Rules Vol-I, no Government servant may, without previously obtaining an extra appropriation, incur expenditure in excess of the amount provided for expenditure under the head concerned and when a Government servant exceeds the annual appropriation he may be held responsible for the excess.

During the scrutiny of expenditure statements of Secretary Public Prosecution, Punjab Lahore for the period 2014-17, it was observed that an amount of Rs.1,422,237 was incurred in excess of budget allocation under various heads of accounts.

Audit was of the opinion that negligence of the management resulted in the excess use of funds than budget allocation.

Audit pointed out the irregularity in February 2018. The DDO noted the observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

PDP No23779- Secretary Public Prosecution, Punjab Lahore- 2014-17)

23.4.10 Irregular expenditure on POL due to non/improper maintenance of log books-Rs.2.20 million

As per para 49 of PFR Vol-II, Maintenance of official Transport

- i. The accounts of petrol, oil, lubricants and spare parts should be maintained separately for each vehicle.
- ii. Full particulars of the journeys and distances between two places should be correctly exhibited.
- iii. The purpose of journey indicating the brief particulars of the journey performed should be recorded. The term “official” is not sufficient.
- iv. Average consumption of petrol, oil and lubricants should be worked out and recorded in the log books at the close of the month.
- v. The log books should be maintained in the prescribed form.
- vi. The officers using the government vehicles should sign the relevant entries in the log book.

During scrutiny of accounts of Secretary, Public Prosecution Department, Lahore for the period year 2017-18, it was observed that an expenditure of Rs.2,202,439 on account of POL was incurred but log books of vehicles were not maintained/properly maintained in accordance with the instructions stated above. The drawl and consumption on account of POL was considered as irregular. Moreover, approved sanctioned strength of vehicles was not provided for scrutiny.

The matter was pointed out to the formation during audit in October-2018. The DDO noted the observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that sanctioned strength of vehicles may be obtained from the Finance Department and the matter of non-maintenance of log books be justified.

(PDP No27471- Secretary Public Prosecution, Punjab Lahore – 2017-18)

23.4.11 Deterioration of off road vehicle-Rs.1.00 million

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

During audit of Secretary Public Prosecution Department, Lahore, for the period 2017-18, it was observed that one Toyota XLI was lying off road. The same was neither being got repaired nor it was sanctioned as condemn and auctioned. By the passage of time, the vehicle was getting deteriorated.

Audit was of the view that the weak internal controls on “Management of Assets” and negligence of the management could result in further deterioration of vehicle and loss of its value.

The matter was pointed out to the formation during audit in October 2018. The DDO noted the observation only.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should expedite the matter and either put the vehicles in use after repair if economical or dispose it off through auction to avoid further loss of its value.

(PDP No27474- Secretary Public Prosecution, Punjab Lahore – 2017-18)

23.4.12 Irregular expenditure in violation of Punjab Procurement Rules Rs. 91.88 million

Rules 8 & 9 of Punjab Procurement Rules, 2014 provide that a procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the its requirements. 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 pre Rule 37 & 66 ibid read with PPRA letter No.L&M(PPRA)1-30(G)/2011/P-II/2514 dated 03.12.2014, a procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract.

During audit of Prosecution Department, it was observed that expenditure of Rs.91,879,581 was incurred on procurement of IT Equipment and repair of Machinery without fulfilling the above requirements. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularities	Amount (Rs.)
1	Prosecutor General of Punjab Lahore	2016-18	26461	Annual procurement plan and bid evaluation report were not uploaded on PPRA website.	57,590,747
2	Secretary Public Prosecution, Punjab Lahore	2014-17	23773	Annual procurement plan and bid evaluation report were not uploaded on PPRA website.	28,224,247
3	Secretary Public Prosecution, Punjab Lahore	2014-17	23775	Annual procurement plan was not uploaded on PPRA website.	2,071,832
4	Prosecutor General of Punjab Lahore	2016-18	26457	Annual procurement plan was not uploaded on PPRA website.	1,917,000

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularities	Amount (Rs.)
5	Secretary Public Prosecution, Punjab Lahore	2014-17	23776	Annual procurement plan was not uploaded on PPRA website.	1,046,155
6	Secretary Public Prosecution, Punjab Lahore	2014-17	23774	Annual procurement plan and bid evaluation report were not uploaded on PPRA website.	1,029,600
Total					91,879,581

Audit was of the view that lapse occurred due to non-adherence to PPRA rules.

When pointed out the irregularity in February, September and October 2018, the managements noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the irregularity be got regularized from the competent authority besides strengthening of supervisory and internal controls

Recoveries and overpayments

23.4.13 Non-recovery of late delivery charges-Rs.909,820

As per various contract agreements, executed between the contractors and Prosecutor General of the Punjab, the supply of goods was required to be made by the Contractor on/before 31st October 2017. If the contractor fails to adhere to ship the store within agreed delivery period, liquidated damages (LD) @ 10 %per per month of undelivered items, shall be recovered from the contractor for the delay in supply.

During audit of Prosecutor General of Punjab for the period 2016-18 , it was observed that the terms of the agreement, settled for delivery period had not strictly been followed by the contracting Firm. The supplies

were made late and the delivery charges amounting to Rs.909,820 were not recovered from the contracting firm.

Audit was of the view that weak supervisory and financial controls resulted in non-recovery of stated amount.

When pointed out the lapse in September 2018, the management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

(PDP No 26455-Prosecutor General of Punjab –2016-18)

23.4.14 *Overpayment of rent of office buildings-Rs. 3.55 million*

Rule 2.33 of PFR Vol-I provides 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 the audit of Prosecutor General of Punjab, Lahore for the period 2016-18, It was observed that the department hired a building on rent for official purpose. A perusal of the related record revealed that Excise and Taxation Department had made an assessment of Rs. 6,085,935 as annual rent. However, the department paid the rent of Rs. 9,631,164 during the year 2017-18. Thus an overpayment of Rs. 3,545,229 was made to the owner of the building.

Audit was of the view that weak supervisory and financial controls resulted in overpayment of the stated amount.

When pointed out the lapse in September 2018, the management noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 06.12.2018, the para was kept pending for regularization from the Finance Department. Further progress was not reported by the department till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

(PDP No 26456-Prosecutor General of Punjab-2016-18)

23.4.15 Recovery of pay and allowances-Rs.369,921

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, frauds and misappropriations.

During audit of Prosecution Department, scrutiny of the payroll revealed that inadmissible payment 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	Prosecutor General of Punjab, Lahore	2016-18	26462	Overpayment of salary	97,571
2	Secretary, Public Prosecution Department, Lahore	2017-18	27477	Non adjustment of TA Advance	272,350
Total					369,921

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. The managements noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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 24

SERVICES AND GENERAL ADMINISTRATION DEPARTMENT

24.1 *Introduction*

According to Punjab Government Rules of Business 2011, Services and General Administration Department has been assigned the business of:

- Cabinet work, including cabinet appointments, salaries & privileges of Ministers and all secretarial work of the cabinet including convening of meetings.
- Service rules (other than civil service rules) relating to various services, posts and interpretation thereof.
- Matters connected with 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.

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

Introduction

The Appropriation Accounts for the year 2017-18 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 2017-18 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	15,630.830	(2,848.742)	12,782.088	12,307.281	(474.807)
PC21011	18,359.435	783.058	19,142.493	18,198.674	(943.819)
PC21031	2,609.739	(380.967)	2,228.772	1,817.066	(411.705)
PC24045	1.600	-	1.600	1.600	-
PC22036	81.750	1,024.696	1,106.446	1,031.502	(74.943)
Total	36,683.354	(1,421.955)	35,261.399	33,356.124	(1,905.275)

Overview of Expenditure

The final budget of S&GAD Department for the year ended 30 June, 2017 was Rs. 35,261.399 million. Out of this, actual expenditure was Rs. 33,356.124 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	36,601,604,000	32,324,621,099	(4,276,982,901)	11.68
Development	81,750,000	1,031,502,530	949,752,530	1161.77
Total	36,683,354,000	33,356,123,629	(3,327,230,371)	9.07

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	34,154,953,000	32,324,621,099	(1,830,331,901)	5.35
Development	1,106,446,000	1,031,502,530	(74,943,470)	6.77
Total	35,261,399,000	33,356,123,629	(1,905,275,371)	5.40

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (1,905.275) million at the close of the year 2017-18 under grants PC21010, PC21011, PC21031 & PC22036 were not surrendered in time by the Department.

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

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	5	1	4	20
2	1985-86	7	5	2	71
3	1986-87	8	6	2	75
4	1990-91	1	1	0	100
5	1991-92	3	1	2	33
6	1992-93	1	1	0	100
7	1993-94	2	1	1	50
8	1994-95	7	3	4	46
9	1996-97	22	0	22	0
10	1997-98	2	0	2	0
11	1998-99	19	15	4	79
12	1999-00	46	26	20	57
13	2000-01	47	39	8	83
14	2003-04	37	20	17	54
15	2005-06	54	20	34	37
16	2006-07	9	1	8	11
17	2009-10	35	8	27	23
18	2010-11	8	2	6	25
19	2011-12	7	1	6	14
20	2012-13	7	1	6	14
21	2013-14	12	3	9	25
Total		339	155	184	46

The status of compliance with PAC directives in Services & General Administration Department is less than 50 percent. The department needs to improve it.

24.4 AUDIT PARAS

Fraud/Misappropriation

24.4.1 Double drawl of claim of janitorial services- Rs. 93,100

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 Overseas Pakistanis Commission Punjab, Lahore for the period 2016-17, it was transpired through scrutiny of paid vouchers that payment of Rs. 93,100 had been drawn by the DDO from government treasury in July 2016 on account of janitorial service for the month of April 2016. But, it was noticed that the same amount was again drawn from treasury in September 2016 (first amount was drawn vide Document No. 1904634954 dated 03.07.2016 and second vide document No. 1904672246 dated 08.09.2016) which is double drawl of claim.

Audit was of the view that weak supervisory control resulted in aforesaid financial loss sustained by the government.

When pointed out during audit in March 2018, the department replied that the detailed reply will be submitted after consulting the record. The reply was not tenable as the amount had been misappropriated by the dealing staff.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the amount needs to be recovered and deposited into government treasury besides an inquiry be held against the defaulter(s) under intimation to audit.

(PDP No.25557 – Overseas Pakistanis Commission Punjab, Lahore – 2016-17)

Non-production of record

24.4.2 Non production of record

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

During audit of Services and General Administration Department, auditable record was not produced to Audit despite repeated requests. The details are given in Annexure-63.

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 during September 2017 to July 2018. The management at Sr. No.1 replied that record was available. The management at Sr. No. 4 replied that payroll had not been provided by AG Punjab, however, AG Punjab will be requested for provision of payroll.

The managements at Sr. Nos. 2 & 6 did not offer any reply. The managements at Sr. Nos. 3, 7 to 13, 15, 17 & 19 to 22 noted the observations for compliance. The management at Sr. No. 14 replied that before the approval of rules and regulations of Punjab Library Foundation, amount of grant in aid was released through cheque. The management at Sr. No. 16 replied that same record be checked during inspection of concerned Assistant Commissioner. The management at Sr. No. 18 replied that Sargodha Improvement Trust is an autonomous body and its audit was conducted by Local Fund Audit. Further, Sugarcess fund does not relate to Sargodha Improvement Trust. The replies of the managements were not acceptable as the same were not supported with the documentary evidence.

The matter was further reported to the administrative department. In DAC meeting held on 05.09.2018, the paras at Sr. Nos. 7 and 13 were kept pending for production of record. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

Irregularities & non-compliance

24.4.3 Irregular payment of salaries-Rs.187.52 million

Section 36 of Punjab Ombudsman Act provides that ombudsman may, with the approval of the government make rules for carrying out the purposes of this Act.

During audit of Ombudsman Punjab, Lahore for the period 2015-17, scrutiny of the computer payrolls, salary slips of officers/officials and personnel files revealed that different persons were appointed

on different posts on contract basis by awarding maximum stage of the pay scale. It was further noticed that some officers/ officials were drawing pay and allowances on regular pay scales duly approved by the government. Some officers/officials were drawing contract pay as per contract policy of the Government of the Punjab.

Audit was of the view that three types of salaries to the officers/officials were being paid as the rules had not been framed as per provision of Section 36 of the Ombudsman Act.

The matter was pointed out in May 2018. The management replied that the honorable ombudsman had full powers under section 20 and 26 of Ombudsman Act 1997 to recruit any person. The reply of the department was not tenable because the compliance of the provision regarding carrying out the purpose of the Act had not been made.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends condoning the irregularity with the sanction of Finance Department.

(PDP No.25847 – Ombudsman Punjab, Lahore – 2015-17)

24.4.4 Irregular expenditure in violation of Punjab Procurement Rules-Rs.137.76 million

According to Rule 4, 8, 9(1&2), 22, 37 & 66 of the Punjab Procurement Rules 2014, a procuring agency shall:

- Devise annual planning for all proposed procurement with the object of realistically determining the requirements of the procuring agency.

- 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.
- Advertise in advance annual requirements for procurement on the website of the Authority as well as on its website.
- Use open competitive bidding or publication of request for tender as the principal method of procurement for the procurement of goods, services and works.
- 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.
- A procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract.
- As soon as a contract has been awarded, the procuring agency shall make all documents related to the evaluation of the bid and award of contract public. The documents should be uploaded on PPRA website to be approachable by general public.

During audit of Services & General Administration Department, it was observed that expenditure to the extent of Rs. 137,757,763 (Annexure-64) was incurred on procurement of goods and services relating to different heads of accounts without observing above stated rules.

Audit was of the view that non-observance of PPR 2014 resulted in non transparent process of procurement.

The lapses were pointed out to the concerned formations during September 2017 to October 2018. The managements at Sr. Nos. 1, 2, 3, 5, 12, 13, 21, 23, 26 & 32 noted the observations for compliance. The managements at Sr. Nos.4, 6, 7, 14, 15, 24, 26, 27, 29 to 31 & 33 to 35 simply noted the observations. The managements at Sr. Nos. 17, 19, 20, 22 & 25 replied that purchase was made under clause 59 & 9 (a) & (b) of PPR. The reply of the management was not relevant to the observation because purchases were made through out the year below the limit of one hundred thousand intentionally to avoid the tendering procedure as per PPR without any emergency. The rest of the managements offered vague and evasive replies which were not covered under the rules.

The matter was further reported to the administrative department. In DAC meeting held on 09.10.2018, the para at Sr. No. 3 was kept pending for obtaining special approval from C.M. Office for purchase of tyres other than general tyres. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

24.4.5 *Irregular operating of bank account-Rs.117.82 million*

As per Government of the Punjab Finance Department letter No.FD (W&M)1-1/70-Vol-VI dated 22.05.2008, Secretary Punjab Public Service Commission was required to take immediate arrangement to transfer all funds and investments into The Bank of Punjab.

During audit of Punjab Public Service Commission, Lahore for the period 2017-18, it was observed that the department was maintaining a bank account No.4003383213 in National Bank of Pakistan, Hotel Ambassador Branch Lahore. An amount of Rs.117,824,282 was placed in the bank during the period under audit.

Audit was of the view that disregard to the instructions resulted in irregular maintenance of bank account in NBP instead of BOP.

When audit pointed out the matter in July 2018, the management replied that in future funds will be transferred from NBP to BOP after approval from the competent authority.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should seek the condonation of irregularity from the Finance Department, shift the bank account from NBP to BOP besides strengthening of supervisory and financial controls.

(PDP No.24903 – Punjab Public Service Commission, Lahore-2017-18)

24.4.6 Irregular procurements without tenders-Rs. 86.11 million and loss due to purchase at higher rates-Rs.12.92 million

As per Rule 12(1) of Punjab Procurement Rules 2014, a procuring agency shall advertise procurement of more than one hundred thousand rupees and upto the limit of two million rupees on the website of the Authority in the manner and format specified by regulations. If deemed in

public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

During audit of Chief Minister Secretariat Punjab Lahore for the period 2016-17, it was observed that expenditure of Rs.86,198,797 had been incurred under head “Entertainment & gifts” without floating open tenders through PPRA’s website as well as print media and without any written agreement in violation of rules stated above. Further, all dietary articles were purchased by the DDO concerned from the suppliers of their own choice on verbal commitments with each other on higher rates. The higher rates were paid @ 20% excess than the prevailing rates of the market. Thus government sustained a monetary loss of Rs.12,916,320.

Audit was of the view that non-observance of financial rules and mismanagement of government funds has resulted in financial indiscipline in the accounts.

Audit pointed out the lapse in March 2018, the management noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 09.10.2018, the para was kept pending for regularization from Finance Department. Further progress was not reported by the department till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter may be inquired into at higher level, responsibility be fixed against officers/ officials at fault and loss sustained by government be made good, besides irregularity be got regularized from the competent authority.

(PDP No.24452 – CM Secretariat Punjab, Lahore -2016-17)

24.4.7 Post audit of SDA not got conducted-Rs.75 million

Government of the Punjab Finance Department letter No.SO(TT)6-1/2007 dated 26.10.2007 and CGA letter No.AC-II/6-23/99/Vol-XIV/160 dated 14.7.2007, lay down that the operator of the SDA will be required to submit monthly accounts of expenditure supported with copies of paid vouchers to the concerned AG/DAO/TO for post audit purpose by the 15th of the month, following the month in which expenditure was incurred.

During audit of Punjab Public Service Commission, Lahore for the period 2017-18, scrutiny of Pass Book and other relating record of SDA-39 revealed that the funds to the tune of Rs.75,000,000 were drawn from government treasury during the period under audit. Neither monthly record of paid vouchers was submitted by the department to the AG Punjab/T.O Lahore for post audit, nor post audit report was shown for scrutiny.

Audit was of the view that the lapse occurred due to weak supervisory controls and disregard to the government instructions.

When audit pointed out the matter in July 2018, the management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should fix the responsibility for non-adherence to government instructions and get the expenditure post audited from the AG without further delay.

(PDP No.25003 – Punjab Public Service Commission, Lahore – 2017-18)

24.4.8 Irregular expenditure on pay and allowances through off cycle pay rolls-Rs.59.61 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 Additional Chief Secretary S&GAD (Accounts) for the period 2017-18, it was observed that the pay and allowances valuing Rs. 59,611,812 were paid through off cycle pay rolls (off cycle pay roll means amount paid to employees who are not included in regular pay rolls due to dismissal, termination, resignation and retirements of officer/ official etc) on SAP R3 system of the AG Punjab instead of regular pay rolls. This resulted into irregular expenditure of Rs. 59,611,812 due to irregular mode of payment of pay and allowances.

The matter was pointed out in July 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the manual pay slips of the gazzated employees/service books of the non-gazzated employees alongwith due drawn statements and reasons for drawl of pay and allowances through off cycle pay roll instead of regular pay roll may be produced besides regularization of irregularity with the sanction of the competent authority.

(PDP No.26103 – Additional Chief Secretary, S&GAD -2017-18)

24.4.9 Irregular engagement of daily wage and contingent paid staff-Rs.39.07 million

According to Government of the Punjab Finance Department Notification No. RO(Tech) FD 2-2/2016 dated 05.09.2016, appointments

of work-charged employees shall be made in accordance with the procedure laid down in the Preface of Revised Schedule of Wage Rates 2016. Moreover, 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 Services and General Administration Department, it was observed that daily wages and contingent paid staff 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.	Type	Amount (Rs.)
1	Additional Chief Secretary, S&GAD (Welfare-I)	2017-18	26083	Daily waged staff	32,463,530
2	Additional Chief Secretary, S&GAD	2017-18	26119	Daily waged staff	4,361,449
3	Overseas Pakistanis Commission Punjab, Lahore	2016-17	25554	Contingent paid staff	2,039,776
4	Punjab Service Tribunal, Lahore	2016-17	25729	Contingent paid staff	204,960
Total					39,069,715

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

The matter was pointed out in March and July 2018. The managements at Sr. Nos. 1 & 2 noted the observations for compliance. The management at Sr. No. 3 replied that advertisement for hiring contingent paid staff for every 89 days was not feasible. The reply was not acceptable as the same was not in line with the provision of rules. The management at Sr. No. 4 stated that detailed reply would be submitted after scrutiny of record.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that irregularity be got regularized with the sanction of the competent authority besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

24.4.10 Irregular re-appropriation of funds-Rs. 38.24 million

As per Rule 10(iv) of Punjab Delegation of Financial Power Rules, 2016, re-appropriation of funds can be made by administrative department and officers in category-I subject to the condition that no re-appropriation will be made to or from the object heads “Basic pay officers”, “Basic pay of staff” and regular allowances.

During audit of Ombudsman Punjab, Lahore for the period 2015-17, scrutiny of the contingent paid vouchers and expenditure statements revealed that a sum of Rs.38,240,375 was re-appropriated from the object heads “Basic pay officers”, “Basic pay of staff” and regular allowances to other contingent expenditure. The details are as under:

Re-appropriated From				To	
Sr. No.	Year	Head of Accounts	Re-appropriated Amount	Contingent Expenditure	Amount (Rs.)
1.	2015-16	Basic & Other Allowances	23,940,375	Purchase of I.T Equipment	19,000,000
				Purchase of P&M	4,940,375
2.	2015-16	Pay of Officials	7,500,000	Telephon& Trunk Call	500,000
				Hot & Cold	100,000
				Transportation of Goods	100,000
				Stationery	1,000,000
				Cost of other Stores	700,000
				Computer Stationery	1,000,000
				Others	1,000,000
				To Others	225,000
				Purchase of P&M	1,500,000
				Purchase Of F&F	1,000,000
				Repair Transport	375,000
3.	2015-16	Adhoc Relief-2010	500,000	Printing & Publication	250,000
				Newspapers & Books	250,000

Re-appropriated From				To	
Sr. No.	Year	Head of Accounts	Re-appropriated Amount	Contingent Expenditure	Amount (Rs.)
4.	2015-16	Adhoc Relief-2011	6,300,000	Telephon& Trunk Call	500,000
				Gas	200,000
				Rent of Office Building	500,000
				Transportation & Goods	100,000
				POL charges	350,000
				Stationery	1,000,000
				Cost of Other Stores	1,000,000
				Computer Stationery	1,000,000
				Others	1,500,000
				Entertainment & Gifts	150,000
Total					38,240,375

Audit was of the view that non-adherence to government rules and weak internal controls on “Appropriations” resulted in irregular re-appropriation of funds.

The matter was pointed in May, 2018. The management replied that the Provincial Ombudsman Punjab had full powers to re-appropriate the amount from one head of account to another within the budget allocation. The reply of the department was not tenable as the same was not in line with the provision of rule.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

(PDP No.25844 – Ombudsman Punjab, Lahore – 2015-17)

24.4.11 Unauthorized shifting of funds to avoid lapse-Rs.36.02 million

As per para 3(vii) of Finance Department Letter No.SO(TT)6-1/2007 dated 26.10.2007, cheque against valid liabilities will be issued by

the operators of the SDA. Furthermore, as per CGA Islamabad letter No. AC-II/6-23/99/Vol-XIV/160 dated 14.7.2007, the drawing authority will ensure that no money is drawn from these accounts unless it is required for immediate disbursement. Money will not be drawn for keeping into a bank account or in chest. Moreover, as per Rule 17.19 of PFR Vol-I, it is also not permissible to draw advances from the treasury to prevent the lapse of appropriations.

During audit of following formations for the period 2017-18, it was noticed that an amount of Rs.36,024,373 was drawn from government treasury at the end of financial year under audit just to avoid the lapse of funds and the amount was kept by the cashier/ bank account in violation of the above rules.

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1.	Punjab Public Service Commission, LHR	2017-18	25004	22,706,195
2.	CM Secretariat, Lahore.	2016-17	24453	9,900,000
3.	Punjab Public Service Commission, LHR	2017-18	25002	3,418,178
Total				36,024,373

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

When audit pointed out the matter in March and July 2018. The managements simply noted the audit observations.

The matter was further reported to the administrative department. In DAC meeting held on 09.10.2018, the para at Sr. No. 2 was kept pending for inquiry at higher level for fixing of responsibility and refund of Rs.4.9 million alongwith interest to government. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should refund the stated amount into government treasury, seek condonatioion of irregularity from the Finance Department besides strengthening of supervisory and financial internal controls.

24.4.12 *Irregular/ unjustified payment of honoraria-Rs.35.90 million and non-deduction of taxes-Rs. 1.79 million*

As per Rule of 17.2(1) of PFR Vol-I, there must be an act of financial sanction of the competent authority before public money can be spent on any object. Moreover, as per Rules 2.31(a) *ibid*, a drawer is personally responsible for any over-charges on account of pay & allowances or other expenses. Furthermore, as per Rule 2.33 *ibid*, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by the Government, through fraud or negligence on his part.

During audit of Chief Minister Secretariat Punjab, Lahore for the period 2016-17, it was observed that cash payment of Rs.35,799,092 had been drawn by the DDO from government treasury (against LO-4176) in June 2017 on account of honorarium to be disbursed to 799 officers and officials. The payment was held irregular due to following audit observations.

- The amount was sanctioned by the Chief Minister's office Punjab, vide Order no. SO (A) / CMS / 13-145 / 2016-17 dated 07.06.2017, which does not reveal any reference of financial authority as no reference of Punjab Delegation of Financial Powers Rules 2016 has been quoted therein.
- The details of the extraordinary duties performed by the 799 staff members not provided to audit despite repeated requests.

- The amount of honorarium was drawn by the DDO and the payment was made in cash in violation of government rules. Further, acknowledgement of said cash payment was not produced to audit for verification.
- The income tax @ 10% was required to be deducted at source as under rules, which is worked out to Rs.3,579,929 but it was seen that income tax of Rs. 1,789,964 has been less recovered on the eve of payment released to staff causing heavy monetary loss sustained by the Government.

Audit was of the view the weak supervisory controls and violation of government rules resulted in financial indiscipline in the accounts of CM office.

Audit pointed out the lapse in March 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 09.10.2018, the para was kept pending for recovery of 5% income tax from the employees of BPS 16 and above. Further progress was not reported by the department till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter may be inquired into, responsibility be fixed and condonation of irregularity be sought or loss sustained by the state exchequer be recovered from officials/officers held at fault under report to audit.

(PDP No.24454 – CM Secretariat Punjab, Lahore -2016-17)

24.4.13 Irregular use of POL-Rs.30.32 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. Moreover, all matters of vehicles running with the government organizations should always be kept in order as required in appendix-14 of PFR Vol-II.

During audit of Chief Minister Secretariat Punjab Lahore for the period 2016-17, a physical verification of vehicles parked at formation under audit was carried out by the Audit in the presence of authorized staff (MTO) of MT branch of the formation. The meter reading of meters of the vehicles was checked and compared with the readings recorded in the log books of said vehicles. During said exercise, it was noticed that actual reading shown on milometer of vehicles was either far behind to that of reading recorded in the log books or in some cases reading was found too ahead than the reading. In this way, a difference of thousands of KMs was noticed between reading shown on milometer and journey recorded in log books of the vehicles. This state of affairs indicated that said vehicles did not perform journey in accordance with actual journeys approved from the authority concerned and fake reading was marked in the log books against POL.

It was further noticed that journeys performed by the vehicles were not signed or entries attested by the officers themselves who travelled in these vehicles, which was a violation of staff car rules. It was seen that whole entries of journey recorded in log books had been signed by one and the same employee (Garage Officer) who was neither authorized by the competent authority to attest & sign entries recorded in the log books nor it was covered under his job description.

Audit was of the view that weak supervisory control resulted in irregular use of POL valuing Rs. 30,318,29.

Audit pointed out the lapse in March 2018, the department noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter may be inquired into and responsibility fixed besides regularization of the case from competent authority.

(PDP No.24459 – CM Secretariat Punjab, Lahore -2016-17)

24.4.14 *Doubtful expenditure due to non maintenance of consumption account of dietary articles-Rs.22.51 million*

According to Rule 2.32(a) of PFR Vol-I, it is not sufficient that a government servant accounts should be correct to his own satisfaction. He (DDO) has to satisfy not only himself but also the Audit department that a claim which has been accepted is valid, that a voucher is a complete proof of the payment which it supports, and that an account is correct in all respects. Moreover, as per Rule 15.5 *ibid*, when materials are issued from stock for departmental use, manufacture or sale, etc., the Government servant in charge of the stores should see that an indent in Form 26 has been made by a properly authorized person, examine it carefully and get it acknowledged from the receiving official. Furthermore, as per Rule 2.33 *ibid*, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by the Govt. through fraud or negligence on his part.

During audit of Chief Minister Secretariat Punjab, Lahore for the period 2016-17, it was noticed that above instructions of the Government

have not been adhered to by the local management. It transpired from the record of the department that dietary articles (such as Juices, fruits, milk, mutton, fish and chicken etc.) pricing to Rs.22,512,012 were purchased from different suppliers of their own choice on day to day basis without any approved program. Obviously, the same were consumed on daily basis as well. But, on perusal of record, it revealed that items were entered in the stock register on presentation of bills by the contractors.

The Dietary items were required to be issued to Mess in accordance with the approved program of official meetings together with the maintenance of consumption account of all dietary articles, duly supported with detail & whereabouts of guests (official/non official, VIP, V.V.I.P guests and foreigners etc). But, it was seen that local management had neither devised any scale of diet to be served keeping in view Govt. rules nor maintained any consumption account of said dietary articles, which rendered the whole expenditure doubtful.

Due to non maintenance of consumption account keeping in view scale of diet, audit could not verify the purchase of dietary items as genuine.

Audit pointed out the lapse in March 2018, the management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter may be inquired into, responsibility fixed against officials/officers and irregularity got regularized from the competent authority, failing which amount recovered from the defaulters to be refunded to Government.

(PDP No.24463-CM Secretariat Punjab, Lahore-2016-17)

24.4.15 *Unauthorized/irregular grant of Rs. 18.60 million to libraries by the Punjab Library Foundation*

As per Rule 3 of the Punjab Library Foundation Rules 2013, the functions of the foundation shall be to operate a public library service throughout Punjab by providing books, equipment and other assistance as approved by the Board, to frame a policy for the development and promotion of libraries in the province, to arrange for the preservation of rare material and acquisition of manuscripts, to create standards for library services, book-stocks, building and equipment and to advise the government on legislative and other actions required for the promotion of library services in the Punjab. Moreover, as per Rule 2.10 (a) (i) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

As per Rule 9 of Punjab Procurement Rule 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) (1) *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 Punjab Library Foundation, Lahore for the period 2010-17, it transpired that the amounts of Rs. 9,238,062 and Rs. 8,236,355

were granted to the Quaid-e-Azam Library and Punjab Public Library Lahore respectively.

Audit observed following irregularities:

- a) No authority/body issues any supply order to any vendor without having funds. In this case reasons were not on the record under which earmarked funds for the said purchase were utilized by the Quaid-e-Azam Library Bagh-e-Jinnah, Lahore whereas these funds could have been utilized from some useful purpose.
- b) Only the bills of Rs. 761,938 were on record in respect of M/s Iqra Book Agency and M/s Vanguard, Lahore of Rs.566,235 and Rs.195,703 respectively, whereas an amount of Rs.9,238,062 was issued vide cheque No.8010481 dated 07.10.2011 in favour of Quaid-e-Azam Library Bagh-e-Jinnah, Lahore without any vouchers.
- c) There was no documentary evidence that said supplies were acutely received or bogus bills had got been cleared. Thus the amount seems to be misappropriated.
- d) No physical inspection report was on record.
- e) All the purchase was made without calling tender as no record was available in the relevant file.

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

When audit pointed out the matter in February 2018, the management stated that the detailed reply would be submitted after scrutiny of the record.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter may be probed to fix the responsibility against those at fault besides corrective action accordingly.

(PDP Nos. 23638 & 23639-Punjab Library Foundation, Lahore-2010-17)

24.4.16 *Irregular payment out of Discretionary Grant-Rs. 18.23 million and non recovery of income tax-Rs. 1.82 million*

According to S&GAD Letter No. CAB-II/2-7/ 88 dated 22.11.1988, each order of payment (out of Discretionary Grant) shall be obtained from the Chief Minister showing purpose for which it had been sanctioned. Moreover, a copy of each sanction order shall be sent by the Secretary to CM to the Chief Secretary Punjab and Finance Department, for their record. Moreover, the funds placed under object head “Discretionary Grant” of Chief Minister Punjab shall be utilized purely for monetary help to indigent widows, orphans, medical treatment of poor persons of the province, poor students and rewards for exceptional academics artistic and extracurricular activities under intimation to Chief Secretary Punjab and Secretary to the Government of the Punjab, Finance Department.

During audit of accounts of the Chief Minister Secretariat Punjab Lahore for the period 2016-17, it was noticed that aforesaid financial instructions had not been adhered to strictly by the DDOs concerned. The payments of Rs. 18,226,763 were released to various beneficiaries, without obtaining orders from CM in written form as no signatures of the Chief Minister Punjab were found on record of the department. It is

further pointed out that neither the amounts were got sanctioned from the competent authority (CM) nor any copy of the sanction order had been routed to the Chief Secretary Punjab and Finance Department, Government of the Punjab for their record and information to conceal facts.

Moreover, the income tax @ 10% was required to be deducted from the payment of discretionary grant, released to different parties (Beneficiaries) as required under the Law, but the same had not been made good, which is loss to the Government of Rs. 1,822,676 approx.

Audit pointed out the lapse in March 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 09.10.2018, the para was kept pending for fixing responsibility and regularization of the expenditure from the Finance Department. Further progress was not reported by the department till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the position may be clarified and matter be got regularized from the competent authority under intimation to audit besides effecting recovery on account of income tax and its deposit into government treasury.

(PDP No.24460 – CM Secretariat Punjab, Lahore -2016-17)

24.4.17 *Irregular expenditure on salary paid to contingent paid staff-Rs.14.91 million*

As per standing instructions issued by the government, appointment of contingent paid staff shall be made on merit and after advertisement in leading newspapers. Moreover, Supreme Court of

Pakistan in its judgment dated 19.01.1993 on Human Rights Case No.104 of 1992 stated that recruitments, both ad hoc and regular, without publicly and properly advertising the vacancies is a violation of fundamental rights. As such no post could be filled in without proper advertisement, even on ad hoc and contract basis.

During audit of Chief Minister Secretariat Punjab Lahore for the period 2016-17, scrutiny of record pertaining to appointments/salary paid vouchers revealed that appointments on the daily wages/contingent paid staff were made without going for open advertisement in violation of rules noted above. Thus, expenditure incurred on salary Rs.14,910,112 was held irregular.

Audit pointed out the lapse in March 2018, the management noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 09.10.2018, the para was kept pending for regularization from the Finance Department. Further progress was not reported by the department till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that irregular expenditure be got regularized from the competent authority.

(PDP No.24462-CM Secretariat Punjab, Lahore-2016-17)

24.4.18 *Non submission of adjustment account-Rs. 11.97 million*

According to conditions mentioned in sanction for advance drawl, adjustment account with supporting vouchers/documents will be furnished to AG Punjab within one month of drawl of advance for adjustment in the books of audit.

During audit of Punjab Service Tribunal, Lahore for the period 2016-17, it was observed that an amount of Rs. 11,974,000 was drawn in advance for purchase of vehicles but adjustment accounts with supporting vouchers/documents were not submitted to AG Punjab, Lahore after lapse of considerable time.

Audit was of the view that weak internal and supervisory controls resulted in non submission of adjustment account.

The matter was pointed out during March 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter should be looked into and vouched account should be submitted to the AG Punjab, Lahore for adjustment of advances.

(PDP No. 25725-Punjab Service Tribunal, Lahore-2016-17)

24.4.19 *Irregular consumption of POL-Rs.9.56 million and excess use of POL than ceiling-Rs.1.13 million*

As per Para 9 of West Pakistan Government Staff Vehicle (Used and Maintenance) Rules, (1) there shall be maintained for every government vehicle, a log book in Form-A wherein shall be entered the journey performed by the government vehicle. (2) The log book maintained under sub rule (1) shall remain in the custody of the driver incharge of the vehicle and shall be examined and signed by the officer incharge every day at the time driver is relieved from duty. Moreover, as per para 18 *ibid*, every person using government vehicle shall sign entries in the log book in respect of journey performed by him in the vehicle.

Further, as per para 20(3) if ibid, petrol account register shall be maintained separately in form-C. Furthermore, as per S&GAD (Cabinet Wing) Notification No.SO(CAB-1) 4-7/ 2005 (Vol-1) dated 06-02-2013, the Chairman and the Members of PPSC were allowed to draw monthly POL upto 340 litters and 270 litters respectively.

During audit of Punjab Public Service Commission, Lahore for the period 2017-18, it was noticed that POL of Rs.9,563,343 was drawn by the department during the period under audit for use in 37 motor vehicles. The expenditure held irregular due to the following reasons:

- Average consumption certificates were not obtained from the competent authority to control the usage of POL.
- Purpose of journey performed was not recorded in the log books in violation of the above rule.
- The person using the government vehicle did not sign the entries in the log book on daily basis which is contrary to the above instructions.
- Petrol account was not prepared at the end of each month on Form-C in most of the cases.

Further, 14157 liters of POL of Rs.1,132,541 (14157 liter x Rs.80 rate approximately) was drawn by members of PPSC in excess of the ceiling fixed by S&GAD which is irregular and needs recovery.

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

The matter was pointed out in July 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the

finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends recovery of the excess drawl of POL than ceiling Rs.1,132,541 and regularization of the expenditure of Rs.9,563,343 from the Finance Department.

(PDP No.25012 – Punjab Public service Commission, Lahore - 2017-18)

24.4.20 *Irregular expenditure incurred on foreign tours during ban-Rs.6.73 million*

According to Government instructions, issued by the Finance Department vide their Letter No.FD.SO (GOODS) 44-4 /2016 dated 19.09.2016, there was a complete ban on foreign visits or tours abroad of government officers/officials, Ministers and MPAs through government funding. The cases of foreign visits shall be placed in the Austerity Committee for its recommendations and subsequent approval of the Chief Minister.

During audit of Chief Minister Secretariat Punjab, Lahore for the period 2016-17, it was observed that heavy expenditure was incurred on foreign tours of various officers without obtaining clearance from the Austerity Committee constituted for the purpose.

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

Audit pointed out the lapse in March 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 09.10.2018, the para was kept pending for production of approvals to audit. Further progress was not reported by the department till the finalization of this Report.

Audit recommends that the department should adhere to the government instructions and seek regularization of the expenditure from the Finance Department.

(PDP No.24457 – CM Secretariat Punjab, Lahore -2016-17)

24.4.21 Irregular payment under financial assistance-Rs.6.38 million

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

During audit of Deputy Commissioner Sargodha for the period 2016-17, it was observed that an amount of Rs. 6,377,700 paid to various private persons stated to be deserved. Out of this, an amount of Rs.2,025,000 was distributed among 54 persons of the Districts on the recommendations of the MPAs and on the directions of the CM office without ascertaining the merit. In the above circumstances, entire amount paid as financial assistance without framing any criteria held irregular.

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

The matter pointed out in September 2017.The management replied that amounts released after verifications and sanctions from CM office.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter be probed into to arrive at factual position, fixing responsibility and effecting recovery besides action against those responsible.

(PDP No.23618 – Deputy Commissioner, Sargodha -2016-17)

24.4.22 Poor Human Resource Management-Rs. 4.22 million

According to para 2 of Government of the Punjab, Finance Department letter No.FD/SRIV/8-1/76(prov) dated 20.03.1988, no official can be shifted from his headquarter exceeding the period of more than three months without the approval of the Finance Department.

During audit of Services & General Administration Department, it was observed that three officials were posted at other stations since long and they were paid pay and allowances from the places of their appointment without obtaining approval of Finance Department. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Punjab Library Foundation, Lahore	2010-17	23640	3,665,992
2.	Govt. Model Town Library, Lahore	2010-17	25671	558,260
Total				4,224,252

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

The matter was pointed out in February and May 2018. The management at Sr. No. 1 replied that the reply would be submitted after scrutiny of the record. The management at Sr. No. 2 noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the condonation of the irregularity be sought from the Finance Department. The incumbents should be posted at the places of their appointments, otherwise the posts should be surrendered or got created in the offices as per requirement.

24.4.23 *Irregular expenditure on repair of vehicle- Rs 3.06 million*

As per Rule 20(2) of the West Pakistan Government Staff Vehicles Rules 1969, a bond register (history sheet of vehicle) containing about 50 pages shall be maintained which shall remain in the custody of officer in charge of the vehicle. It shall form a permanent record of the motor vehicle and all the incidents during the life of the particular vehicle shall be entered therein.

During audit of Additional Chief Secretary S&GAD (I&C Wing) for the period 2017-18, it was noticed that amount Rs. 3,059,749 was drawn for repair of vehicles. Expenditure was held irregular and non-transparent due to the following reasons:

- Expenditure not recorded in the history sheets of vehicles.
- Satisfactory repair work certificates not shown to audit.

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

The matter was pointed out in July 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter should be looked into and needful be done under intimation to audit.

(PDP No.26121 – Additional Chief Secretary, S&GAD - 2017-18)

24.4.24 *Unjustified transfer of funds to DC Sialkot without approval of Finance Department-Rs.3 million*

According to Rule 14.3 of the Punjab Budget Manual, the heads of the 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 31st March.

During audit of Deputy Commissioner Sargodha for the period 2016-17, it was observed that the management of the DC office had transferred an amount of Rs.3,000,000 to DC Sialkot out of its budget allocated under cost center SG4244 without approval of the Finance Department.

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

The matter pointed out in September 2017. The management replied that on the direction of CM the said amount provided to DC Sialkot. The reply of the management was not tenable.

The matter was further reported to the administrative department. Neither any reply was received nor any DAC meeting convened till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that irregularity be got condoned with the sanction of Finance Department besides production of vouched account of the said amount.

(PDP No.23624 – Deputy Commissioner, Sargodha -2016-17)

24.4.25 *Loss due to appointment of regular staff on higher pay package on contract basis- Rs.2.66 million*

According to Article 8 (3) of the Punjab Ombudsman Act 1997, the member of staff shall be entitled to such salary allowances and other terms and condition of service as may be prescribed having regard to salary allowances and other terms and condition of service that may for time being be admissible to other employee of the provincial government in the corresponding basic pay Scale.

During audit of Ombudsman Punjab, Lahore for the period 2015-17, scrutiny of the personnel files and computer payrolls of staff revealed officials were appointed on regular basis vide Punjab Ombudsman notification No.A&AO(POP)1-18/2004 dated 02.11.2009. Four officials was drawing salaries in basic pay scales and other allowances as were admissible to the other government employees of the Punjab Government.

These employees were appointed from regular to contract pay package to enhance their salaries. Later, these employees were reverted vide Ombudsman Punjab letter No.A&AO(POP)1-General/17 dated 30.11.2017 to regular posts. Audit was of the view that the appointments on contract pay packages and the reversion to regular posts were made to enhance the salaries of the incumbents. The details are as under:

Sr. No.	Name of official	Contract Period	Amount drawn on Contract	Amount drawn on Regular Basis	Amount (Rs.)
1.	Shafiq-Ur-Rehman/Steno Grapher	01.06.2016 to 30.11.2017	66,994	28,960	418,374
2.	M.ShehzadFarooqi/Junior Clerk	01.06.2016 to 30.11.2017	54,312	22,642	538,390
3.	Shah Nawaz/ Junior Clerk	01.06.2016 to 30.11.2017	73,207	21,597	877,370
4.	M.Yamin/Steno Grapher	01.06.2016 to 30.11.2019	73,207	24,886	821,457
Total					2,655,591

The matter pointed out in May 2018. The management replied that the honorable Ombudsman had full powers under section 20 and 26 of Ombudsman Act 1997 to recruit any person. The reply of the department was not tenable because the powers of Ombudsman has not been challenged.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends probe of the matter at appropriate level to effect recovery for difference of pay.

(PDP No.25845 – Ombudsman Punjab, Lahore – 2015-17)

24.4.26 Irregular expenditure on POL-Rs. 2.49 million

According to Rule 49 appendix-14 of PFR Vol-II under the heading “Maintenance of Official Transport” that:

- The petrol, oil, lubricants and spare parts record should be maintained separately for each Vehicle.
- Full particulars of journey and distances between two places should be correctly exhibited.
- The purpose of journey indicating the brief particulars of the journey performed should be recorded. The term “official” is not sufficient.
- Average consumption of petrol, oil and lubricants should be worked out and recorded in the log books at the close of each month.
- The log books should be maintained in the prescribed form.
- The Officers using the Government vehicles should sign the relevant entries in the log book.
- The matters of the vehicles should always be kept in order.

During audit of Overseas Pakistanis Commission Punjab, Lahore for the period 2016-17, it was observed that the POL of stated amount was purchased for the vehicles but the log books were not maintained according to the instructions of the government as mentioned above.

All these lapses in the maintenance of log books lead to the doubt that these vehicles were misused.

Audit pointed out the lapse in March 2018. The management replied that the log books are filled according to conventional practice followed by government departments. The reply was not tenable as in the presence of rules, conventions do not prevail.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should adhere to the rules and seek condonation of irregularity from the finance Department.

(PDP No.25551 – Overseas Pakistanis Commission Punjab, Lahore – 2016- 17)

**24.4.27 *Non deposit of receipt into government account-
Rs.2.38 million***

According to Rule 4.7(1) of PFRVol-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 Deputy Commissioner Sargodha for the period 2016-17, it was observed that District Sports Officer (DSO), Sargodha was maintaining receipt obtained from stadium, tuck shop, canteen and parking stand. An amount of Rs. 2,378,838 was collected by the DSO Sargodha w.e.f April 2017 to June 2017 including opening balance of the account. The same was not deposited into government account.

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

The matter was pointed out in September 2017. The management replied that Rs.1.10 million were collected during the period. The reply of the management was self-explanatory.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should deposit the amount into government account besides action be taken against those held responsible.

(PDP No.23621 – Deputy Commissioner, Sargodha -2016-17)

24.4.28 *Doubtful payment of TA/DA-Rs. 2.07 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 Military Secretary to Governor of Punjab for the period 2016-18, it was observed that an amount of Rs.2,073,147 was paid to the staff of the Governor House on account of TA/DA. The payment seemed doubtful on the following grounds:

- The tours were made without approval of tour programmes.
- The TA bills of non-gazetted staff were not countersigned by the competent authority.
- The purpose of journey was not recorded on the TA bills.
- The tours of malies and baildars were not understandable.

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

The matter was pointed out in October 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends probe of the matter to fix the responsibility for irregularities.

(PDP No.26619 – Military Secretary to Governor Punjab, Lahor -2016-18)

24.4.29 Unauthorized mode of payments-Rs.1.88 million

Rule 4.49(a) of Punjab STR read with Government of the Punjab Finance Department letter No. F.D (FRV-6/75(P) dated 20.06.2007 provides that all payments (exceeding Rs.100,000) should be made through bank/pay order instead of cash.

During audit of Services and General Administration Department, it was observed that payments amounting to Rs.1,876,900 were made in cash instead of cheques/pay orders in violation of the above government instructions. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount
1	Director Anti-Corruption, Gujranwala	2014-18	24762	1,262,280
2	Chief Minister Inspection Team Lahore	2017-18	26401	614,620
Total				1,876,900

Audit was of the view that non-observance of government instructions resulted in irregular mode of payments.

The matter was pointed out during July to September 2018. The managements noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should seek condonation of irregularity from the Finance Department.

24.4.30 ***Irregular expenditure out of entertainment charges-
Rs.1.65 million and recovery of excess payment-Rs.
51,768***

According to para 52 of Appendix-14 of PFR Vol-II, read with the amendments made by the Finance Department letter No. FD.(FR)II-2/89(P) dated 19.05.2016. The refreshments served in official meeting shall be regulated as follows:

- a) The meeting called by various Departments fall under the following categories:
 - Meetings attended by officers of the Federal Government, other Provincial Governments or semi-official or public organizations;
 - Meetings attended by foreigners representing foreign Governments or foreign organizations working in Pakistan;
 - Meetings attended by officers of the Provincial Government; and Meetings attended by non-officials.
- b) The limits of expenditure on refreshments in connection with the meeting falling under categories (i) and (ii) shall be Rs. 2/-per head. The meetings falling under categories (in) and (iv) shall be charged as* Rs. 1-25 per head.
- c) The Cabinet meetings shall be charged at Rs.200 per head.
- d) The Editors/Press representative who call on the Additional Secretary (Information) to Government of the Punjab, Services, General Administration and Information

Department, for official purposes may be included in category (i) above,

- e) The expenditure-on this account shall be sanctioned by the Secretaries to Government, Heads of Attached Departments and Regional offices out of the contingent grant at their disposal.

During audit of Overseas Pakistanis Commission Punjab, Lahore for the period 2016-17, it observed that expenditure of Rs. 1,650,572 was incurred under the head of account “Entertainment and Gifts”. The expenditure was held irregular due to the reasons given below:

- i) The expenditure was incurred on lunch/ dietary charges in excess of the prescribed rates of the government i.e. Rs.2,200 per head whereas Rs.2,494 per head was charged irregularly, resulting in excess payment of Rs. 51,768. The details are as under:

Sr.No	Cheque #	Date	Nos. of Participants	Name of Firm	Amount	Charged @ per participant	To be charged	Overcharged @ per	Total Amount Overpaid
1	2825675	11.01.17	32 Nos.	Red Table	79,808	2,494	2,200	294	9,408
2	2825675	11.01.17	33 Nos.	Red Table	82,302	2,494	2,200	294	9,702
3	2858058	28.2.17	35 Nos.	Red Table	87,290	2,494	2,200	294	10,290
4	2898826	18.4.17	120 Nos.	Sky Link International	82,368	686	500	186	22,368
Total					331,768				51,768

- ii) The list of participants who attended the meeting/workshop not available with the contingent bill and shown to audit.
- iii) The meeting agenda was also not available with the contingent bill and not shown to audit.
- iv) The expenditure on this account of refreshment/ entertainment & gifts should be sanctioned by the

Secretaries to Government, Heads of Attached Departments and Regional offices out of the contingent grant at their disposal but the expenditure was sanctioned by the Assistant Director (Admn.) in violation of above instructions.

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

Audit pointed out the lapse in March 2018. The management replied that the entertainment expenditure was incurred on official meetings of the government officers and Overseas Pakistanis in the OPC with the approval of Commissioner, OPC/competent authority. Furthermore, the detailed reply will be submitted after consulting record

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter may be inquired at appropriate level and got regularized from competent authority besides strengthening the financial, internal controls.

(PDP No.25550 – Overseas Pakistanis Commission Punjab, Lahore – 2016-17)

24.4.31 Irregular expenditure on payment of internet charges-Rs.1.59 million

As per Rule 2.44 of PFR Vol-I, general rules and principles for the guidance of authorities who have to enter into contracts or agreements involving expenditure from provincial revenues, have been given in Appendix 5, Part I.A list of authorities who are empowered to execute deeds, contracts and other instruments on behalf of the Governor is contained in Appendix 5, Part II wherein a Secretary to the Government is fully competent for entering into deeds contracts and instruments in case if no other authority is mentioned in the concerned department. Moreover, as

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

During audit of Overseas Pakistanis Commission Punjab, Lahore for the period 2016-17, it observed that payments amounting to Rs.1.28 million were made to PTCL for internet charges. The following observations were noticed:

- No contract/agreement was available/produced to audit, which is a violation of above mentioned rules. The internet charges were paid to PTCL as mentioned in the Annexure which were not justifiable without any approved terms and conditions.
- Expenditure amounting to Rs. 309,772 was incurred on purchase of wifi devices and obtaining internet packages for officers. It is pointed out that the internet facility was available in the office for twenty four by seven and Rs. 108,300 per month was paid to PTCL on account of internet charges.
- The expenditure amounting to Rs. 403,008 was incurred to clear the previous year liabilities (w.e.f 17.12.2015 to 30.06.2016) from this current financial year.
- It was also observed that 16% PST on service rendered amounting to Rs. 204,017 (1,275,108 X 16%) and 10% IT amounting to Rs. 127,511 was not deducted.

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

Audit pointed out the lapse in March 2018. The management replied that services of Internet from PTCL are provided through general terms and conditions between the Internet Service Provider i.e. PTCL and

client. Further, OPC deals with complaints of OPC throughout the world online and the complaints resolution mechanism is completely I.T based. Therefore dealing officers have been provided the facility of EVO for official purpose.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter may be clarified and irregular expenditure got regularized from competent authority besides recovery of PST of Rs.204,017 and Income Tax of Rs. 127,511.

(PDP No. 25549 &25553- Overseas Pakistanis Commission Punjab, Lahore – 2016-17)

24.4.32 Doubtful consumption of POL-Rs.1.54 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 Punjab Library Foundation, Lahore for the period 2010-17, it was observed that POL valuing Rs.1,540,208 was consumed for the official vehicles. The consumption of POL was doubtful due to following reasons:

Sr. No.	Name and Designation	Vehicle No.	Amount of POL (Rs.)	Observations
1	DG Library/Incharge Quaid-e-Azam Library, Lahore	LWA 7883	(2011-14) (6095 Ltrs.) Rs. 623,202	The officer was also incharge of Punjab Library Foundation by designation i.e. he was not authorized to use official vehicles of the Foundation as he was using official vehicle of the Quaid-e-Azam Library designated for Director General.

Sr. No.	Name and Designation	Vehicle No.	Amount of POL (Rs.)	Observations
2	Secretary, Government of the Punjab Archives and Library Wing of S&GAD	LEJ 101	(2013-16) (10210 Ltrs.) Rs.849,949	The officer was also incharge of Punjab Library Foundation by designation i.e. he was not authorized to use official vehicles of the Foundation as the Transport Pool of Civil Secretariat Punjab has provided a vehicle to the Secretary Archives in his official capacity .
Total			1,473,151	

Moreover, POL amounting to Rs.67,057 was drawn for the vehicles which did not pertain to the Punjab Library Foundation, Lahore as per detail of vehicles provided by the entity. Average consumption certificate issued by TMO was not available. Log books of vehicle No. LEG 101 and LWA 7883 were not produced to audit for verification of the consumption of POL.

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

The matter was pointed out in February 2018. The management did not offer any reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that vehicles must be taken back from the concerned officers otherwise the amount of POL and repair, salary of driver and amount of depreciation must be recovered besides production of log books for verification.

(PDP No.23642 – Punjab Library Foundation, Lahore – 2010-17)

24.4.33 *Unauthorized disbursement of Grant-Rs. 1.13 million*

As per Rule 3 of the Punjab Library Foundation Rules 2013, the functions of the foundation shall be to operate a public library service throughout the Punjab by providing books, equipment and other assistance as approved by the Board; to frame a policy for the development and promotion of libraries in the province; to arrange for the preservation of rare material and acquisition of manuscripts; to create standards for library services; book-stocks; building and equipment and to advise the Government on legislative and other actions required for the promotion of library services in the Punjab.

During audit of Punjab Library Foundation, Lahore for the period 2010-17, it was observed that amounts of Rs.989,544 and Rs. 141,178 were granted to the Pakistan Library Association and Mayo Gardens Club of Pakistan Railways which was a Federal Government Organization. The Foundation was established for the promotion of libraries in the province and not to help any association to hold seminars or other activities, which are not covered under the above stated rule. Physical Inspection Reports of books and other items so purchased duly signed by authorized committee comprises of at least one member from the Punjab Library was not available in the record. The details are as under:

Sr. No.	PDP No.	Nature of irregularity	Amount (Rs.)
1	23646	Unauthorized disbursement of grant to Pakistan Library Association for holding seminar	989,544
2	23651	Unauthorized Disbursement of grant to the library run by Mayo Gardens Club of Pakistan Railways	141,178
Total			1,130,722

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

Audit pointed out the matter in February 2018. The management in respect of Sr. No. 1 did not offer any reply. The management in respect of Sr. No. 2 replied that BOG in its 48th meeting held on 02.03.15 approved grant of Rs.150,000 in favour of Mayo Garden Club Library, Lahore.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should recover the excess amount.

24.4.34 Excess expenditure on repair of vehicles-Rs.1.01 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 Punjab Library Foundation Lahore for the period 2010-17, it was observed that an expenditure of Rs.1,010,627 was incurred on repair of vehicles. The expenditure on repair of vehicles was extra ordinarily at higher side. Further, the vehicles were on road on the date of repair. The log books show that vehicles were not sent to workshops for repair work on the said dates, which needs justification.

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

The matter was pointed out in February 2018. The management stated that reply would be submitted after scrutinizing the record.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the

finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends probe of the matter under intimation to audit.

(PDP No.23645 – Punjab Library Foundation, Lahore – 2010-17)

24.4.35 Irregular payment of service charges on purchase of fuel-Rs.845,129

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

During audit of Services & General Administration Department, it was noticed that an amount of Rs.845,129 was paid to PSO in respect of 1% service charges for purchase of POL through fleet and corporate cards without approval from the Finance Department. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Additional Chief Secretary, S&GAD	2017-18	26100	753,221
2	Ombudsman Punjab, Lahore	2015-17	25858	91,908
Total				845,129

Audit was of the view that unlawful payments of service charges resulted in a loss of Rs. 845,129 to the public exchequer.

The matter was pointed out during May and July 2018. The management at Sr. No. 1 noted the observation for compliance. The management at Sr. No. 2 replied that matter has been taken with PSO.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter should be investigated, amount involved recovered and deposited into government account besides

strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

24.4.36 *Excess grant than the demand-Rs.769,875*

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

Scrutiny of the record of the Punjab Library Foundation, Lahore for the period 2010-17 revealed that amounts of Rs.1,000,000 and Rs. 300,000 were demanded by Dar-us-Salam Library Bagh-e-Jinnah, Lahore dated 19.10.2011 and 29.5.2012 respectively. The Punjab Library Foundation Lahore placed the case for grant-in-aid in the meeting of the Board of Governors. The Board of Governors directed that the library may be asked to submit complete project plan and its own contribution/share to the project in the next meeting of BOG. The said library submitted the request copy of PC-I for Automation Project with cost of Rs. 1,500,000 with the commitment that 50% cost of the project will be borne by Dar-us-Salam Library vide letter No. DSL/417/2014 dated 13.05.2014. The Board of Governors of the Punjab Library Foundation, Lahore had approved an amount of Rs.1,500,000 which was above than demand of Rs.750,000. The grant of said money against the demand may be justified and recover an amount of Rs. 750,000 from Dar-us-Salam Library.

Similarly, an amount of Rs.1,200,000 was demanded by the Board of Advancement of Literature, Lahore dated 21.05.2014. The Board of Governors of the Punjab Library Foundation, Lahore has approved an amount of Rs.12,19,875 which was Rs. 19,815 above than demand.

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

When audit pointed out the matter in February 2018, the management replied that the whole amount was approved by the BOG as per demand.

The matter further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter needs justification and excess amount granted be recovered under intimation to audit.

(PDP Nos. 23643 & 23644-Punjab Library Foundation, Lahore- 2010-17)

**24.4.37 Irregular expenditure out of government receipt-
Rs.719,415**

According to Rule 7(i) Section xi of Punjab Treasury Rules, the receipt may not be incurred on the departmental expenditure and receipt should be directly deposited into Government Treasury under respective head.

During audit of Deputy Commissioner Sargodha for the period 2016-17, it was observed that District Sports officer (DSO), Sargodha collected receipt amounting to Rs. 2,378,838 from stadium, tuck shop, canteen and parking stand. Out of collected receipt, expenditure of Rs.719,415 was incurred irregularly.

Audit was of the view that weak financial controls resulted in irregular expenditure out of government receipt.

The matter was pointed out in September 2017. The management replied that expenditure was incurred with the approval of DC Sargodha. The reply was not acceptable as the same was not in line with the rules.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the

finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter being serious in nature be probed into to arrive at factual position for fixing responsibility and effecting recovery besides action against those held responsible.

(PDP No.23620 – Deputy Commissioner, Sargodha -2016-17)

24.4.38 Unjustified payment of labour charges-Rs.165,000

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

During audit of Deputy Commissioner Sargodha for the period 2016-17, it was observed that an amount of Rs.165,000 was paid for catering service on account of labour charges for fixing of tents. The payment of labour charges for fixing of tents was unjustified as the provider of the tents was bound to fix/ erect the tents as evident from the work order issued to M/s Chaudhry Electric Light Decoration & Tent Service for supply and fixing of 13 items.

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

The matter was pointed out in September 2017.The management did not offer any reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should effect recovery besides taking action against the responsible.

(PDP No.23615 – Deputy Commissioner, Sargodha -2016-2017)

Internal control weaknesses

**24.4.39 *Irregular expenditure without preparation of budget-
Rs. 94.50 million***

As per Para15 (Budget and Accounts) of Punjab Procurement Regulatory Authority Act 2009 amended upto 2017, the Managing Director shall maintain the accounts of the Authority in the prescribed manner and shall prepare, for approval of the Government, by such date and in such form as may be specified by the Government, a statement showing the estimated receipts and current expenditure and the sums required by the Authority from the Government during the next financial year.

During audit of Punjab Procurement Regulatory Authority, Lahore for the period 20013-17, it was observed that an amount of Rs.134,309,526 was spent without preparation of budget and its subsequent approval from the Board of Directors. Expenditure made without approval stands irregular.

Audit was of the view that the lapse occurred due to non adherence to the provisions of the Act.

The matter was pointed out in March 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 05.09.2018, the department apprised that the expenditure for the financial years 2013-14 and 2014-15 was got approved from BOM. Expenditure for the financial years 2015-16 and 2016-17 would be presented in next BOM. Facts having verified, the amount of the para was reduced to Rs. 94,498,593. Further progress was not reported by the department till the finalization of this Report.

Audit recommends that matter be looked into and expenditure be regularized with the sanction of competent authority.

(PDP No.25316 – Punjab Procurement Regulatory Authority, Lahore – 2013-17)

**24.4.40 *Doubtful maintenance of security deposit record-
Rs. 88.55 million***

According to the Section 2.64 Chapter II of Building and Roads Department Code, the amount of earnest money to be deposited should be sufficient to provide a security against loss. In case, the contractor fails to start work within the stipulated time after the acceptance of his tender, or until, the sums due to him form a sufficient guarantee, as the case may be. Moreover, as per contract agreement, the contractor should start the work within seven days of the receipt of acceptance otherwise his earnest money shall be forfeited.

During audit of Deputy Commissioner Sargodha for the period 2016-17, it was observed that DC Sargodha was maintaining Development fund against cost center S04857. An amount of Rs. 309,265,329 had been paid to contractors against 133 projects which were stated to have been completed. An amount of Rs.88,552,622 was stated to have been retained through DAO Sargodha on account of security. The management did not maintain any record about retention of security deposit and its refund.

In the absence of such record, possibility of non retention of security or twice refund of security could not be ruled out.

The matter was pointed out in September 2017. The management did not offer any reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter being serious in nature be looked into at appropriate level to arrive at factual position, fixing responsibility besides action against those held responsible.

(PDP No.23622 – Deputy Commissioner, Sargodha -2016-17)

24.4.41 Payment made but effect thereof not recorded in cash book-Rs. 41.89 million

As per Rule 2.6 of PFR Vol-I, 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. Moreover, as per Rule 2.33 (ibid), every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

During audit of Director Anticorruption, Lahore for the period 2016-17, comparison of expenditure statement and cash book revealed that transaction of Rs. 41,893,631 was not entered in cash book, which is serious violation of rules and highly objectionable on the part of department.

Total Expenditure (as per expenditure statement) (Rs.)	Expenditure entered in cash Book (Rs.)	Difference (Rs.)
55,354,831	13,461,200	41,893,631

The matter was pointed out in February 2018. The management noted the observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter should be investigated and irregularity be got regularized with the sanction of competent authority.

(PDP No.23812 – Director Anti-corruption, Lahore – 2016-17)

24.4.42 *Payment made to different libraries without physical inspection of the items so purchased- Rs.16.78 million*

As per Rule 3 of Punjab Library Foundation Rules 2013, the functions of the foundation shall be to operate a public library service throughout the Punjab by providing books, equipment and other assistance as approved by the Board, to frame a policy for the development and promotion of libraries in the province, to arrange for the preservation of rare material and acquisition of manuscripts, to create standards for library services, book-stocks, building and equipment and to advise the Government on legislative and other actions required for the promotion of library services in the Punjab. Moreover, as per Rule 2.10 (a) (i) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

Scrutiny of the record of the Punjab Library Foundation, Lahore for the period 2010-17 revealed that an amount of Rs.16,780,724 was paid to different suppliers/contractors out of grant in aid approved by the Board of Governors of Punjab Library Foundation without physical inspection of the items purchased by those libraries. The physical inspection must had been made by the Punjab Library Foundation as the amount had been incurred from the funds of the foundation.

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

When audit pointed out the matter in February 2018,the management replied that the formulation of inspection committee for the

physical verification of the libraries will be placed in the forthcoming meeting of BOG.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter may be looked into and payment made without physical inspection may be got regularized from competent authority.

(PDP No.23637 – Punjab Library Foundation, Lahore – 2010-17)

24.4.43 Excess expenditure-Rs.15.70 million

As per Rule 17.15 of the PFR Vol-I, no Government servant may, without previously obtain an extra appropriation, incur expenditure in excess of the amount provided for expenditure under the heads concerned, and when a Government servant exceeds the annual appropriation he may be held responsible for the excess.

During audit of Services and General Administration Department, it was observed that expenditure of Rs.15,701,682 was made over and above budget allocation. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Director Anti-corruption, Lahore	2016-17	23803	15,524,900
2.	Director General, Anti Corruption, Lahore	2016-17	23634	176,782
Total				15,701,682

Audit was of the view that the lapse was due to weak internal controls on “Appropriations”.

The matter was pointed out in March 2017. The management at Sr. No. 1 noted the observation. The management at Sr. No. 2 replied that there was no excess expenditure. Reconciliation will be made and shown to audit.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

24.4.44 Lapse of funds due to non-surrendering of savings-Rs.14.36 million

According to Para No. 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 2nd statement of excesses and surrenders by 31st March.

During audit of Services and General Administration Department, it was observed that an amount of Rs.14,360,448 was lapsed due to non-surrendering well in time. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Director General, Anti Corruption, Lahore	2016-17	23633	10,574,759
2	CM Secretariat Punjab, Lahore	2016-17	24467	3,337,126
3	Director Anti-corruption, Lahore	2016-17	23802	448,563
Total				14,360,448

Audit was of the view that the lapse was due to weak internal controls on “Appropriations”.

The matter was pointed out in February and March 2018. The managements noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 09.10.2018, the para Sr. No. 2 was kept pending

for regularization from the Finance Department. Further progress was not reported by the department till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

24.4.45 Expenditure charged to irrelevant object head-Rs.5.85 million

According to Para 4.2.9.2 of the Accounting Policies and Procedures Manual (A.P.P.M), all expenditures must be classified in accordance with the Chart of Account, under the appropriate expenditure head.

During audit of Services & General Administration Department, it was observed that expenditure amounting to Rs.5,845,767 was charged to wrong heads of accounts resulting into irregular expenditure. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Head charged	Head to be charged	Amount (Rs.)
1	Chief Minister Inspection Team Lahore	2016-17	25732	Stationery, Repair of Machinery, Hardware	Computer Stationery, Others/M&E Purchase of IT Equipment	2,644,451
2	Ombudsman Punjab, Lahore	2015-17	25849	Cost of other stores	Machinery and Equipment	1,014,942
3	Military Secretary to Governor Punjab, Lahore	2016-18	26617	Tour exp, contract allowance, telephone charges	Repair of transport, furniture and building	844,669
4	Additional Chief Secretary, S&GAD	2017-18	26101	POL-AO3807	CNG-AO3809	695,781
5	Additional Chief Secretary, S&GAD	2017-18	26090	Purchase of machinery – AO9601	Purchase of hardware-AO9201	345,734

Sr. No.	Name of formation	Period of audit	PDP No.	Head charged	Head to be charged	Amount (Rs.)
6	Additional Chief Secretary, S&GAD	2017-18	26113	Cost of other store, Purchase of M&E	Purchase of hardware, Purchase of IT Equipment	300,190
Total						5,845,767

Audit was of the view that weak internal controls on “Appropriations” resulted in misclassified expenditure.

The matter was pointed out in July and May 2018. The managements at Sr. Nos. 1, 2 & 4 to 6 noted the observations for compliance. The management at Sr. No. 3 replied that as per previous practice the expenditure was incurred out of head of tour expenses which related to Governor charged expenditure. Audit did not agree with the reply of the department because the expenditure was not incurred out of relevant account.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends regularization of the expenditure from the Finance Department besides strengthening of internal and supervisory controls.

24.4.46 Irregular payment to clear pending liabilities-Rs.3.45 million

As per Para 17.18 of PFR Vol-I, under no circumstances may charges incurred be allowed to stand over to be paid from the grant of another year. Moreover, as per Para 17.17(A) *ibid*, 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:

- Payment is to be made by or through another officer;
- Budget allotment or sanction of a higher authority is to be obtained; or

- Payment would be required partly or wholly during the next financial year or years.

During audit of Services & General Administration Department, it was observed that an amount of Rs.3,454,887 was utilized out of the current budget to clear pending liabilities of previous year without obtaining sanction from the competent authority. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Amount (Rs.)
1.	Overseas Pakistanis Commission Punjab, Lahore	2016-17	25547	3,041,363
2.	Director Anti-corruption, Lahore	2016-17	23806	413,524
Total				3,454,887

Audit was of the view that weak supervisory and financial controls resulted in irregular payment of pending liabilities.

The matter was pointed out in February and March 2018. The management at Sr. No. 1 replied that most of the payments made in July relate to utilities like electricity, internet, POL, janitorial and bills of utilities. The management at Sr. No. 2 noted the observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter be inquired into at appropriate level and responsibility be fixed against persons at fault, besides regularization of the expenditure from the Finance Department.

24.4.47 *Non refund of balance amount out of Ramzan bazaar grant-Rs.1.18 million*

According to Rule 4.7(1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or

other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

During audit of Deputy Commissioner Sargodha for the period 2016-17, it was observed that an amount of Rs. 5,425,000 was provided to Secretaries Market Committees for sale of 17 seeded items in the Ramzan Bazar. Out of the provided amount, an amount of Rs. 4,247,722 was spent by the Secretaries Market Committees. The balance amount of Rs. 1,177,278 was not refunded by them. Moreover, record of market committee Sillanwali was not produced to audit.

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

The matter was pointed out in September 2017. The management noted the observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should refund the balance amount besides taking action against the responsible.

(PDP No.23612 – Deputy Commissioner, Sargodha -2016-17)

24.4.48 *Irregular expenditure due to allotment of vehicles to the non-entitled persons- Rs.1.01 million*

As per Rules 2.10 of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Govt. revenues as a person of ordinary prudence would exercised in respect of expenditure of his own money.

During audit of office of the Provincial Ombudsman Punjab, Lahore, inspection of the strength of vehicles of office revealed that vehicles were used by the non-entitled persons/cadre which were not shown in the sanctioned strength of the staff i.e. Director PR, Assistant Director I.T, and in-charge logistics. In this way irregular expenditure of Rs. 1,007,298 was incurred on account of POL and repair charges on vehicles.

The matter was pointed out in May 2018. The management replied that vehicles were allotted by the honorable Ombudsman to the officers as per nature of their job. The reply of the management was not tenable, because vehicles were allotted to the officers not shown in the provided sanctioned strength of staff of the respective office.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends condonation of irregularity from the Finance Department.

(PDP No.25861 – Ombudsman Punjab, Lahore – 2015-17)

24.4.49 *Unjustified payment of demurrage charges on consignments-Rs.663,006*

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 (Liaison Officer) for the period 2017-18, it was observed that due to late clearance of consignments by the clearing agent or officer and official of the department, the stores remained at the port for excess period and the government sustained a loss of Rs. 663,006 in the shape of demurrage charges.

The matter was pointed out in July 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should probe the matter to fix the responsibility or accordingly proceed for recovery or write off of loss from the competent authority.

(PDP No.26117 – Additional Chief Secretary, S&GAD - 2017-18)

24.4.50 *Life membership fee not deposited into government treasury-Rs. 613,707*

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 Government Model Town Library, Lahore for the period 2010-2017, it was observed that an amount of Rs.613,707 on account of life membership fee, annual fee and cost of books from the defaulters was collected during 2010-2017.This amount was deposited into library account instead of government treasury. The details are as under:

- Rs. 130,000 life membership fee
- Rs. 9,996 cost of books recovered from defaulters
- Rs. 473,711 Annual fee of library members

Audit was of the view that weak internal controls on receipts resulted in non-deposit of the stated amount into government treasury.

The matter was pointed out in May 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should strengthen its internal controls and deposit the stated amount into government treasury.

(PDP No.25672 – Govt. Model Town Library, Lahore – 2010-17)

24.4.51 Undue retention of recovery of raid cases-Rs.152,500

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 Directorate of Anti-Corruption, Gujranwala for the period 2014-18, scrutiny of register No. 19 of Anti Corruption Police Station Gujranwala revealed that the amount recovered in raid cases was not deposited into government treasury. Some 15 sample cases were scrutinized and it was found that the mohrar of the police station retained the cash for a period ranging from 22 to 239 days.

The matter was pointed out in August 2018. The management noted the observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter needs to be investigated besides deposit of amounts which is still not deposited/retained under double lock/ government treasury and responsibility needs to be fixed besides strengthening of supervisory & financial internal controls.

(PDP No.24760 – Director Anti Corruption, Gujranwala-2014-18)

Recoveries and overpayments

24.4.52 Non/less deduction of taxes-Rs.87.47 million

According to Income Tax Ordinance 2001, Punjab Sales Tax on Services Act 2012 and Sales Tax Act 1990, the departments are required to deduct taxes at prescribed rates at the time of payment.

During audit of Services and General Administration Department, it was observed that department did not deduct Income Tax, Sales Tax and Punjab Sales Tax from payments to employees, suppliers and service providers at prescribed rates. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of tax	Amount (Rs.)
1	Deputy Commissioner, Sargodha	2016-17	23616	Non/less deduction of Income tax and PST from building contractor	61,880,938
2	Additional Chief Secretary, S&GAD	2017-18	26094	Less deduction of PST on repair services	9,834,724
3	Punjab Public service Commission, Lahore	2017-18	24998	Less deduction of Income tax on procurement of goods and services	7,481,653
4	Additional Chief Secretary, S&GAD	2017-18	26112	Non deduction fo Income tax on account of honoraria	3,156,400
5	Deputy Commissioner, Sargodha	2016-17	23611	Non deduction of income tax by the market committee	1,762,352
6	Ombudsman Punjab, Lahore	2015-17	25860	Less deduction of Income Tax from salaries	1,462,992
7	Punjab Library Foundation, Lahore	2010-17	23649	Non-Deduction of Income Tax and GST on the basis of invalid FBR Tax Exemption Certificate	469,953

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of tax	Amount (Rs.)
8	Additional Chief Secretary, S&GAD	2017-18	26091	Less deduction of income tax on account of payment of rent of office building	368,734
9	Additional Chief Secretary, S&GAD	2017-18	26123	Less deduction of Punjab Sales Tax on repair services	317,978
10	Deputy Commissioner, Sargodha	2016-17	23613	Non/less deduction of income tax, GST and PST	235,837
11	Director Anti Corruption, Gujranwala	2014-18	24763	Non deduction of PST on repair services	193,801
12	Director General, Anti Corruption, Lahore	2016-17	23626	Non /less deduction of PST	181,973
13	Director Anti Corruption, Gujranwala	2014-18	24761	Non deduction of income tax	122,250
Total					87,469,585

Audit was of the view that weak internal controls on “Taxation” resulted in non-deduction of taxes.

The matter was pointed out during September 2017 and February to August 2018. The managements at Sr. Nos. 1, 2, 5, 6 & 9 did not provide any cogent reply. The managements at Sr. Nos. 3, 4, 8 & 10 to 13 noted the observations for compliance. The management at Sr. No. 7 replied that letter to vendor had been written for production of valid exemption certificate.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

24.4.53 Non-accountal of store articles-Rs.34.81 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 they should be kept in charge of a responsible government servant. The passing and the receiving government servants should see that the quantities are correct and their quality good, and record a certificate to this effect. The receiving government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers.

During audit of Services & General Administration Department, it was noticed that expenditure of Rs.34,812,784 was incurred on the purchase of various store articles by the formations given below but stock entries, consumption account with indents of end user were not maintained in violation of above mentioned rule. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No	Store articles	Amount (Rs.)
1	Ombudsman Punjab, Lahore	2015-17	25851	M&E, IT equipment and stationery	29,437,604
2	Director Anti-corruption, Lahore	2016-17	23808	Mis. Store articles	2,437,706
3	Director General, Anti Corruption, Lahore	2016-17	23632	Stationery	931,180
4	Director General, Anti Corruption, Lahore	2016-17	23631	Printing, F&F, M&E	808,693
5	Director General, Anti Corruption, Lahore	2016-17	23630	Cost of Other Store	667,824
6	Director General, Anti Corruption, Lahore	2016-17	23628	Computer Stationery	529,777
Total					34,812,784

Audit was of the view that weak management and financial internal control resulted into non accountal of stores.

The matter was pointed out in February, March and May 2018. The managements at Sr. Nos. 2 to 6 noted the observations but did not offer any reply. The management at Sr. No.1 replied that the stock entries were duly made. The reply of the department was not tenable because the stock entries were made on computer information sheet instead of prescribed stock register.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should strengthen its internal controls, fix the responsibility on persons at fault for non maintenance of stock register and seek condonation of irregularity from the Finance Department.

24.4.54 *Inadmissible/unauthorized payment of pay & allowances-Rs.20.44 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 over charges, frauds and misappropriations.

During audit of Services & General Administration Department, it was observed that pay and allowances were paid to the officers/officials which were not admissible to them because of various conditions/limitations. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	Ombudsman Punjab, Lahore	2015-17	25846	Irregular payment of Personal Allowance, difference of pay between regular pay scales and contract pay	5,688,600

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
2	Overseas Pakistanis Commission, Punjab, Lahore	2016-17	25628	Irregular expenditure on pay & allowances to employees against "unknown" designation	3,600,375
3	Ombudsman Punjab, Lahore	2015-17	25848	Irregular payment of Orderly Allowance to advisor/consultants	2,162,121
4	Overseas Pakistanis Commission Punjab, Lahore	2016-17	25544	Un-justified drawl of Adhoc Relief Allowance-2010 (50%)	2,052,461
5	Overseas Pakistanis Commission Punjab, Lahore	2016-17	25548	Irregular payment of Judicial Allowance and Non practicing allowance	1,470,000
6	Punjab Public service Commission, Lahore	2017-18	25000	Irregular payment of Conveyance Allowance to officers having government vehicles	1,260,000
7	Punjab Public service Commission, LHR	2017-18	25006	Overpayment of Salaries to officer after dismissal from services	746,445
8	Overseas Pakistanis Commission Punjab, Lahore	2016-17	25552	Irregular payment of Special Allowance 20% of Basic Pay to employees working outside the Secretariat Department	614,042
9	Punjab Service Tribunal, Lahore	2016-17	25727	Doubtful payment of inadmissible allowances	513,230
10	Punjab Public service Commission, LHR	2017-18	25001	Irregular payment of conveyance allowance during earned leave period	434,402
11	Punjab Public service Commission, Lahore	2017-18	25009	Irregular payment of computer allowance other than Key punch, verifying and data entry operators	405,000
12	Additional Chief Secretary, S&GAD	2017-18	26106	Inadmissible payment of allowances i.e. risk, special, travelling, prison and president/Governor House allowances	391,151

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
13	Chief Minister Inspection Team Lahore	2016-17	25730	Unauthorized payment of allowances upon contractual appointment after retirement	380,965
14	Director Anti Corruption, Gujranwala	2014-18	24759	Irregular payment of ration and computer allowances	228,708
15	Additional Chief Secretary, S&GAD	2017-18	26108	Irregular payment of conveyance allowance during earned leave period	199,976
16	Additional Chief Secretary, S&GAD	2017-18	26110	Irregular payment of Conveyance Allowance to officers having government vehicles	120,000
17	Overseas Pakistanis Commission Punjab, Lahore	2016-17	25556	Irregular payment of Conveyance Allowance to officers having government vehicles	110,000
18	Ombudsman Punjab, Lahore	2015-17	25859	Irregular drawls of salary after expiry of service contract period	63,000
Total					20,440,476

Audit was of the view that weak internal controls on “Payroll” resulted in payment of inadmissible/ unauthorized pay and allowances.

The matter was pointed out to concerned formations from March to August 2018. The managements at Sr. Nos. 12 & 15 to 17 noted the observations for compliance. The managements at Sr. Nos. 6, 7, 9, 10, 11, 13 & 14 noted the observation. The managements at Sr. Nos. 1, 3 to 5, 8 & 18 did not offer any cogent reply. The management at Sr. No. 2 replied that OPC had been pursuing the case with AG Punjab vigorously.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that responsibility for overpayment be fixed, recovery be effected from officers/officials concerned and credited into government account besides strengthening of internal controls.

24.4.55 *Unauthorized payment of HRA and non/less deduction of 5% house maintenance charges- Rs.3.26 million*

As per Government of the Punjab, Finance Department (Monitoring Wing) notification No. FD (M.1)1-15/82-P-J dated 15.01.2000, the drawl of house rent allowance was not admissible to the officers/officials to whom government accommodation had been provided. In addition, 5% maintenance charges were required to be deducted from their salaries.

During audit of Services & General Administration Department, it was noticed that deductions of house rent allowance and 5% maintenance charges were not made from the salaries of the occupants of the government residences. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Caption	Amount (Rs.)
1	Additional Chief Secretary, S&GAD	2017-18	26104	Less deduction of house maintenance charges	1,934,856
2	Military Secretary to Governor Punjab, Lahore	2016-18	26616	Non deduction of house maintenance charges	1,055,058
3	Overseas Pakistanis Commission Punjab, Lahore	2016-17	25555	Payment of HRA and non/less deduction of 5% house maintenance charges	269,421
Total					3,259,335

Audit was of the view that weak financial and supervisory controls resulted in unauthorized drawl of house rent allowance and non deduction of 5% maintenance charges.

Audit pointed out the lapses in March, July and October 2018. The managements noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the amount be recovered from the concerned and deposited into government treasury besides strengthening of financial and supervisory controls to avoid recurrence of such lapses in future.

24.4.56 Non-recovery of custom clearance charges from different institutions- Rs 1.98 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 Additional Chief Secretary S&GAD (Liaison Officer) for the period 2017-18, it was observed that an amount of Rs. 1,981,245 was outstanding against different institutions on account of clearance charges of imported consignments. The details are as under:

Sr. No.	Consignee	Contract No	Recoverable amount
1	University of Engineering and Technology, Lahore	1280021518PK	139,844
2	University of Engineering and Technology, Lahore	1280023318PK	46,684
3	University of Engineering and Technology, Lahore	1280070818PK	147,027
4	University of Engineering and Technology, Lahore	176-9304-6030	36,419

Sr. No.	Consignee	Contract No	Recoverable amount
5	University of Engineering and Technology, Lahore	1280022918PK	499,059
6	University of the Punjab, Lahore	1820019018PK	46,675
7	University of the Punjab, Lahore	1820224318PK	91,100
8	University of the Punjab, Lahore	023-1011-1850	39,565
9	University of the Punjab, Lahore	1820019118PK	195,879
10	University of the Punjab, Lahore	1820224918PK	36,844
11	University of the Punjab, Lahore	SHKHI18100040C	125,404
12	University of the Punjab, Lahore	1820844517PK	205,198
13	University of the Punjab, Lahore	1820557717PK	87,702
14	University of the Punjab, Lahore	1820725817PK	47,602
15	University of the Punjab, Lahore	157-3691-9385	17,024
16	University of the Punjab, Lahore	1820128318PK	107,360
17	University of the Punjab, Lahore	1820128418PK	72,339
18	Section Officer (Aviation), Lahore	176-8601-6372	39,520
Total			1,981,245

Audit was of the view that weak financial controls resulted in non-recovery of clearance charges from different institutions.

The matter was pointed out in July 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that amount involved be recovered and deposited into government treasury besides strengthening of financial and supervisory controls to avoid recurrence of such lapses in future.

(PDP No.26116 – Additional Chief Secretary, S&GAD - 2017-18)

Others

24.4.57 *Loss due to non-investment-Rs. 64.40 million*

As per Para14 of Punjab Procurement Regulatory Authority Act 2009 amended up to 2017, the Authority may invest its surplus funds in the prescribed manner.

During audit of Punjab Procurement Regulatory Authority, Lahore for the period 2013-17, it was noticed that an amount Rs. 64,397,598 was collected by Authority on account of tender uploading fee online through Bank of Punjab during the period under audit. The receipts of the authority were not invested in violation of the above rules.

Audit was of the view that violation of above provision of rule resulted in non investment of Rs. 64,397,598.

The matter was pointed out in March 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the surplus funds/amount collected should be invested to increase the government revenues.

(PDP No.25455 – Punjab Procurement Regulatory Authority, Lahore – 2013-17)

24.4.58 *Loss to public exchequer due to non-shifting of offices in LG Plaza building- 11.17 million*

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

During audit of Additional Chief Secretary S&GAD (Welfare-1) for the period 2017-18, it was observed that department purchased LG Plaza Building at a cost of Rs. 900 million in December 2015 so that some offices working in the rental buildings may be shifted to save the rent. Instead of shifting to the purchased building, the department acquired a rental building at 4-Mall View Plaza, Bank Square, Lahore on 28.09.2015. Rent of Rs. 11,174,626 was paid at an average monthly rent of Rs. 931,218 during 2017-18.

Audit was of the view that public exchequer was put to a loss of Rs. 11,174,626 due to non-shifting of office.

The matter was pointed out in July 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter should be looked into, either expenditure be got regularized with the sanction of the competent authority or loss sustained by the public exchequer be got written off besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

(PDP No.26084 – Additional Chief Secretary, S&GAD - 2017-18)

24.4.59 *Non-filing of GST returns and PST statements- Rs.6.32 million*

As per para (4)(b) of SRO.660(I)/2007 dated 30.06.2007, Sales Tax Special Procedures (Withholding) Rules 2007, the concerned Drawing and Disbursing Officer shall prepare the return in the form as in

the Annexure to these rules for each month and forward the same to the Collector having jurisdiction by the 15th of following month. Moreover, as per para (8)(1)(b) of Punjab Sales Tax on Services (Withholding) Rules 2015, notified by Punjab Revenue Authority vide No. PRA/Orders.06/2012 dated 20.02.2015, the concerned Drawing and Disbursing Officer shall prepare the statement as per form “A” for each month and forward the same to the Chairperson of the Authority by 15th of the following month.

During audit of Punjab Public Service Commission, Lahore for the period 2017-18, it was observed that procurements of various taxable items/services were made by the department but monthly returns/statements on the prescribed form were not furnished to the concerned quarters. The details are as under:

Sr. No.	PDP No.	Nature of irregularity	Amount (Rs.)
1	25014	Non filing of General Sales Tax Return	6,026,994
2	25020	Non filing of Punjab Sales Tax Statement	294,895
Total			6,321,889

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

When audit pointed out the matter in July 2018, the management noted the observations.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends to file the GST/PST returns as desired by the cited rules to avoid suspected non-deposit/ non-adjustment of output GST/PST by the firm besides strengthening of supervisory and financial controls.

24.4.60 *Non-deposit of CDRs into bank account- Rs.4.65 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 Punjab Public Service Commission, Lahore for the period 2017-18, scrutiny of CDR register and related record revealed that CDRs were received from contractors as bid security/performance guarantee which were retained by the management had not been deposited into DDO bank account to earn profit and to avoid the theft risk. Had the CDRs been deposited into government account, a profit/interest of Rs.726,490 @ 10% per annum could have been earned. Further, to check genuineness of CDRs, verification was not got conducted from the concerned banks.

Audit was of the view that lapse was occurred due to weak supervisory and financial controls. The deposit of the CDRs in bank account could also help in the verification of the genuineness of the CDRs.

When audit pointed out the matter in July 2018, the management noted the audit observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends to deposit the CDRs in the bank account being operated by the department immediately, make the loss good from the persons at fault besides strengthening of supervisory and financial controls.

(PDP No.25013 – Punjab Public service Commission, Lahore - 2017-18)

24.4.61 Deterioration of off road vehicles- Rs.4.28 million

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

During audit of Services and General Administration Department, it was observed that 28 unserviceable vehicles having estimated value of Rs.4,280,000 were off road since long due to which their value was decreasing day by day. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nos. of vehicles	Amount (Rs.)
1	Addl. Chief Secretary, S&GAD	2017-18	26097	26	3,780,000
2	Director Anti-corruption, Lahore	2016-17	23814	02	500,000
Total					4,280,000

Audit was of the view that due to weak internal controls on “Management of Assets”, the condition of the vehicles was deteriorating with passage of time resulting in loss of their value.

The matter was pointed out in February and July 2018. The managements noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that department should take a prudent decision and get the vehicles repaired if economically viable or dispose them off through auction to avoid further deterioration of the assets besides strengthening its internal controls.

24.4.62 Loss due to theft of vehicle-Rs.750,000

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

During audit of Provincial Ombudsman Punjab, Lahore for the period 2015-17, it was observed that vehicle No.LRR-1007 Suzuki Cultus-2003 model was stolen. FIR was got registered on 04.04.2017 in Police Station Islampura, Lahore. The vehicle was not traced out despite the passage of one year.

Audit was of the view that weak internal controls on “Management of Assets” resulted in a loss of Rs.750,000 (Approx).

The matter was pointed out in May 2018. The management replied that inquiry of the matter would be conducted and action would be taken accordingly.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should expedite the inquiry proceedings to fix the responsibility and make good the loss.

(PDP No.25850 – Ombudsman Punjab, Lahore – 2015-17)

24.4.63 *Irregular expenditure on food items-Rs.478,121*

In incurring and sanctioning expenditure from government revenues the Disbursing officers and sanctioning authorities should be guided by the fundamental canons of financial propriety as laid in Rule 2.10(a)(1) of PFR Vol-I. Moreover, 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 Chief Minister Secretariat Punjab Lahore for the period 2016-17, it was noticed that expenditure amounting to Rs.478,121

was incurred on purchase of various food items from PC Hotel Lahore. The detail of official guests & whereabouts of official meetings held were not available on record. Moreover, the payments pertaining to pending liability of previous year 2015-16 were made without obtaining necessary sanction from the competent authority in violation of Rule 17.18 of PFR Vol-I.

Audit pointed out the lapse in March 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 09.10.2018, the para was kept pending for regularization from the Finance Department. Further progress was not reported by the department till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter be inquired and irregular expenditure be got regularized from the competent authority.

(PDP No.24461-CM Secretariat Punjab, Lahore -2016-17)

**24.4.64 Unjustified expenditure under object head
“exhibitions and fairs”-Rs.365,253**

As per Rule 3 of Punjab Library Foundation Rules 2013, the functions of the foundation shall be to operate a public library service throughout the Punjab by providing books, equipment and other assistance as approved by the Board, to frame a policy for the development and promotion of libraries in the province, to arrange for the preservation of rare material and acquisition of manuscripts, to create standards for library services, book-stocks, building and equipment and to advise the government on legislative and other actions required for the promotion of library services in the Punjab.

As per Rule 2.10 (a) (i) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money. Moreover, as per Sr. No. 14 of Second Schedule (Taxable Services) of notification No.PRA/Order 06/2012 dated 20.02.2015 issued by the Punjab Revenue Authority the Punjab Sales Tax @ 16% is livable on Construction Services w.e.f. 01.07.2015.

Scrutiny of the record of the Punjab Library Foundation, Lahore for the period 2010-17 revealed that an amount of Rs.365,253 was drawn under head A03918-Exhibitions Fairs for conducting of *Moshara* at Quaid-e-Azam Library, Bagh-e-Jinnah Lahore. Audit observed as under:

- 1 The expenditure was incurred on the purpose other than assigned to the Foundation as per Rule 3 of Punjab Library Foundation Rules 2013.
- 2 The expenditure was incurred on the *Moshara* organized by other department i.e. Quaid-e-Azam Library, Bagh-e-Jinnah Lahore which had their own budget.
- 3 PST @ 16% amounting to Rs.29,248 was not deducted.
- 4 Rostrum (transparent plastic, size 2ft x 4ft) of Rs.24,219 was purchased but neither stock entry was available nor the same was physically available.
- 5 An amount of Rs.120,000 was shown disbursed to 12 poets @ Rs.10,000 each, but income tax @ 20% levied on unearned income Rs.24,000 was also not deducted.
- 6 List of participants to whom lunch was served was not on the record.
- 7 No voucher was passed for payment whereas the payment was made.

- 8 No Physical Inspection Report was on record by the Physical Inspection Committee constituted by the Punjab Library Foundation.

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

When audit pointed out the matter in February 2018, the management replied that it comes under the preview of PLF and expenditure incurred out of sanctioned budget. It was a joint venture of different departments i.e. PLF/QAL/Model Town Library, Lahore Director of Public Libraries in the Punjab, working under the umbrella of Secretary Archives of Library Wing of S&GAD, Lahore. Stock entry has already been made. Honorarium is tax exempted as it is considered as a token of respect. It cannot be considered as wage. Now physical inspection committee has been constituted.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter may be looked into at appropriate level, the taxes may be recovered and deposited into government treasury alongwith production of stock entry and list of participants otherwise matter needs regularization.

(PDP No.23650 – Punjab Library Foundation, Lahore – 2010-17)

**24.4.65 Overpayment to supplier on purchase of vehicle-
Rs. 83,000**

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

During audit of Additional Chief Secretary S&GAD (O&M Wing) for the period 2017-18, it was observed that against the advance bill invoice of Rs.1,917,000 (No. Nil dated 11.06.2018) for purchase of Toyota Corolla from M/s Toyota Sahara Motors, Rs.2,000,000 was drawn and paid to the supplier. Thus, Rs.83,000 was overpaid which resulted into loss to the Government.

Audit was of the view that deviation from the canons of financial propriety resulted in overpayment of Rs. 83,000.

The matter was pointed out in July 2018. The management replied that amount would be recovered and deposited into Government Account.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should effect recovery of the stated amount and deposited the same into government treasury.

(PDP No.26115 – Additional Chief Secretary, S&GAD - 2017-18)

CHAPTER 25

SCHOOL EDUCATION DEPARTMENT

25.1 *Introduction*

The Education Department was split into four departments viz., Higher Education Department, Special Education Department, School Education Department and Literacy & Non-formal Basic Education Department in 2003-04. The legislation, policy formulation and planning areas of the School Education Department are:

- Primary Education.
- Elementary Education.
- Secondary and Higher Secondary Education.

The functions performed by the School Education Department are:

- Formulating the curricula and syllabi up to class XII.
- Production and publication of text books for class I to XII.
- Regulatory policy concerning private sector schools.
- Children libraries and libraries affiliated with Children Library Complex.
- Promotion of sports in schools.
- Provision of compulsory and free education to all of age 5-16 years.
- The matters relating to the Punjab Daanish Schools and Centers of Excellence.
- To promote quality education through public-private partnership through Punjab Education Foundation.

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

Introduction

The Appropriation Accounts for the year 2017-18 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 2017-18 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	357.402	(164.237)	193.165	186.780	(6.385)
PC21015	13,927.293	18,847.504	32,774.797	28,216.934	(4,557.863)
PC22036	47,127.677	(15,329.158)	31,798.519	27,975.650	(3,822.869)
Total	61,412.372	3,354.108	64,766.481	56,379.364	(8,387.117)

Overview of Expenditure

The final budget of School Education for the year ended 30 June, 2018 was Rs. 64,766.481 million. Out of this, actual expenditure was Rs. 56,379.364 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	14,284,695,000	28,403,713,683	14,119,018,683	98.84
Development	47,127,677,100	27,975,650,066	(19,152,027,034)	40.63
Total	61,412,372,100	56,379,363,749	(5,033,008,351)	8.19

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	32,967,962,000	28,403,713,683	(4,564,248,317)	13.84
Development	31,798,519,000	27,975,650,066	(3,822,868,934)	12.02
Total	64,766,481,000	56,379,363,749	(8,387,117,251)	12.94

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (8,387.117)million at the close of the year 2017-18 under grants PC21010, PC21015 & PC22036 were not surrendered in time by the Department.

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

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	39	33	6	85
2	1985-86	65	53	12	82
3	1986-87	109	92	17	84
4	1987-88	112	93	19	83
5	1988-89	148	108	40	73
6	1989-90	165	48	117	29
7	1990-91	83	27	56	33
8	1991-92	67	17	50	25
9	1992-93	41	19	22	46
10	1993-94	41	21	20	51
11	1994-95	55	14	41	25
12	1995-96	50	22	28	44
13	1996-97	66	42	24	64
14	1997-98	197	103	94	52
15	1998-99	391	167	224	43
16	1999-00	447	244	203	55
17	2000-01	1427	947	480	66
18	2001-02	471	328	143	70
Total		3974	2378	1596	60

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

Sr. No.	Audit Report Year	Total Paras	Compliance Received	Compliance not Received	Percentage of Compliance
1.	2003-2004	3	0	3	0
2.	2005-2006	8	0	8	0
3.	2006-2007	4	2	2	50

Sr. No.	Audit Report Year	Total Paras	Compliance Received	Compliance not Received	Percentage of Compliance
4.	2010-2011	1	1	0	100
5.	2012-2013	6	4	2	67
6.	2013-2014	2	2	0	100
Total		24	9	15	38

The compliance with PAC directives in School Education Department is on lower side & concerted/consistent efforts are required to improve upon the existing compliance percentage.

25.4 AUDIT PARAS

Non production of record

25.4.1 *Non production of record*

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

During audit of School Education Department, the auditable record was not produced despite repeated requests. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Record
1	Secretary School Education	2017-18	30085	Vouched accounts
2	Secretary School Education	2017-18	30086	Vouched accounts
3	Secretary School Education	2016-17	30244	Expenditure regarding pay and Contingencies out of SDA-166
4	Punjab Examination Commission	2016-18	30386	Vouched accounts
5	Director National Museum Science and Technology, Lahore	2017-18	29014	Payroll
6	Secretary School Education	2017-18	30087	Vouched accounts
7	Secretary School Education	2017-18	30088	Vouched accounts
8	Secretary School Education	2016-17	30242	Log books of vehicles and generators

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Record
9	Director National Museum Science and Technology, Lahore	2014-15 to 2016-17	25785	Non verification of government receipt
10	Director National Museum Science and Technology, Lahore	2014-15 to 2016-17	25786	Non verification of government receipt
11	Punjab Examination Commission	2016-18	30404	Log books and tour programmes

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 during September 2017 to September 2018. The managements at Sr. Nos. 4, 9, 10 & 11 noted the observations for compliance. The managements at Sr. Nos.1, 2, 6 & 7 stated that detailed reply would be submitted later on. The managements at Sr. Nos. 3 & 8 replied that the record would be produced. The management at Sr. No.5 replied that record was available. The replies being evasive and not supported by documentary evidences were not acceptable.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

Irregularity & non-compliance

25.4.2 Irregular payment to staff for conducting examinations-Rs. 1,260.51 million

As per Para 16(1) of Punjab Government Rules of Business 2011, no department shall, without previous consultation with the Finance

Department, authorize any orders, other than orders in pursuance of any general or special delegation made by the Finance Department, which directly or indirectly affect the finance of the Province, or which in particular involve:

- relinquishment, remission or assignment of revenue, actual or potential or grant of guarantee against it or grant of lease of land or mineral, forest or water-power rights;
- expenditure for which no provision exists;
- a change in the number or grading of posts or in terms and conditions of service of Government servants or their statutory rights and privileges which have financial implications;
- levy of taxes, duties, fee or ceases;
- floatation of loans;
- re-appropriations within budget grants;
- alteration in financial procedure or in the method of compilation of accounts or of the budget estimates; or
- interpretation of rules made by the Financial Department.

During audit of accounts of Punjab Examination Commission Lahore for the period 2016-18, it was observed that an amount to the stated extent was paid as remuneration/honorarium to conduct the exams of class V and VIII (Board Exams) to the staff of 36 districts of the Punjab. Payments were made to Superintendents, Deputy Superintendents, Invigilators, paper marking Assistant, Head of Marking, IT Teachers registration, Resident Inspector, Head Examiners, Transportation Charges, Schools Heads, Chief Executive Officers, District Education Officers and Deputy District Education Officers etc. Following rates were notified by the commission time to time.

Category	Rates approved by Commission	Notification No. of PEC
Chief Executive Officers, DEAs	Rs. 25,000/-	PEC No. 191 dated 10.02.2017
District Education Officer (Elementary) (Male/ Female)	Rs, 10,000/-	--do--
Deputy DEOs	Rs. 10,000/-	--do--
RDEs / Any official deputed by CEO –DEA	Rs. 15,000/- Per Exam	--do--
Registration Charges for Data entry Officials	Rs. 3.50/- per Student	--do--
Result Data Entry Charges for Data Entry Officials	Rs. 1 per Subject per student	--do--
Superintendent	700	464 dated 30.062015
Invigilator	400	--do--
Supporting staff (Class-IV)	200	--do--
Resident Inspector	700	--do--
Mobile Inspector	700	--do--
Paper Marker	20	--do--
Head Examiner 10% Papers	20	--do--
Registration Charges for Data entry Officials	2.5 per Student	--do--
Result Data Entry Charges for Data Entry Officials	2.5 per Student	--do--
Assistants To Head Examiners	1 per Student	--do--
Administrative Charges	2.5 per Student	--do--
CTSC Heads	10,000 per Grade Exam	--do--
Deputy Superintendent	Rs. 600/- Per Day -	PEC-Admn (1) 1/06 dated 04.03.2016
Paper Marking Assistant	Rs. 2 Per Student per Subject	--do--
Head of Marking Centre	Rs. 1,000/- Per Day	--do--
Head Examiner (Per Day)	Rs. 1,000/- Per Day	--do--
District Monitoring Officials	Rs. 5,000/- Per Day	--do--
Provincial Monitoring Officials	Rs. 10,000/- Per Day	--do--
Paper Collector	Rs. 5,000/- per Day	--do--
Paper Marking Monitoring Official	Rs. 3000/- per Day	--do--

Punjab Examination Commission has no self generated income sources so that exams of class V & VIII (Board Exams) could be conducted with their own means. All the expenditure was being made from Special Drawing Account (SDA No. 32) and hence all expenditure was born by the government of the Punjab. Following are audit observations.

1. Rates of remuneration/honorarium paid to the staff to conduct exams were not got approved from Finance Department.
2. Notification /orders duly signed by the competent authority which allows to commission to fix the rates of examination staff was neither available nor shown to audit.

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

The matter was pointed out in September 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter be got regularized from competent authority under intimation to audit besides strengthening of internal controls.

(PDP No.30388- Punjab Examination Commission Lahore-2016-18)

25.4.3 *Non-appointment of staff for district set up- Rs. 105.84 million*

As per Rule 2.10 (a) (1) of PFR Vol-I, same vigilance should be exercised in respect of expenditure from government revenues as a person

of ordinary prudence would exercise in respect of the expenditure of his own money.

During audit of accounts of Punjab Examination Commission Lahore for the financial year 2016-18, it was observed that 252 numbers of posts were sanctioned for Punjab Examination Commission to make district level set up to conduct exams of 36 numbers of districts of the Punjab. Budget amounting to Rs.105,840,000 was also demanded from Finance Department and the same was allocated against these posts but it was noticed that no appointments were made by the commission up till now even after lapse of considerable time. The amounts were re-appropriated in other heads of accounts to conduct the exams in 36 districts of the Punjab.

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

The matter was pointed out in September 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should strengthen its internal controls on appropriations and seek regularization of the expenditure.

(PDP No.30398- Punjab Examination Commission Lahore-2016-18)

25.4.4 *Irregular expenditure due to violation of tendering process-Rs.59.10 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. Further, as per Rule 37 *ibid*, announcement of evaluation report it is required that a procuring agency shall announce the results of bid evaluation in the form of report on prescribed form giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract. Furthermore, Rule 38(a) *ibid*, provides that where the single stage two envelopes bidding procedure shall be used for procurement of such goods where the bids are to be evaluated on technical and financial grounds, the lowest evaluated bidder shall be awarded the contract. Moreover any violation any violation of these rules shall be treated as misprocurement.

During audit of School Education Department, it was observed that expenditure to the tune of Rs.59,100,443 was incurred on procurement of goods and services without observing above mentioned rules and regulations. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Irregularity	Amount (Rs.)
1	National Education Equipment Centre, Lahore	2014-17	25812	Non-uploading of bid evaluation report on PPRA web site	50,091,323
2	Director National Museum Science and Technology, Lahore	2017-18	29016	Non floating of advertisement on PPRA's Website and any print media	2,143,869

Sr. No.	Name of formation	Period of audit	PDP No.	Irregularity	Amount (Rs.)
3	Secretary School Education	2017-18	30083	Splitting up to avoid advertisement and non floating of annual requirement in advance on PPRA website	1,938,865
4	Secretary School Education	2017-18	30084	Splitting up to avoid advertisement	1,288,176
5	Secretary School Education	2016-17	30246	Splitting up to avoid advertisement	920,904
6	Secretary School Education	2017-18	30082	Ignoring the 1st lowest bidder	823,428
7	Secretary School Education	2017-18	30092	Splitting up to avoid advertisement and non floating of annual requirement in advance on PPRA website	695,749
8	Secretary School Education	2016-17	30237	Procurement on exorbitant rates	531,700
9	Director National Museum Science and Technology, Lahore	2017-18	29020	Splitting up to avoid advertisement/ quotations	256,242
10	Secretary School Education	2016-17	30240	Non floating of advertisement on PPRA's Website and any print media	250,200
11	Secretary School Education	2016-17	30239	Ignoring the 1st lowest bidder	159,987
Total					59,100,443

Audit was of the view that violations of Punjab Procurement Rules resulted in irregular procurements.

The matter was pointed out in October 2018. The managements at Sr. Nos. 1, 3, 4, 6 & 7 noted the observations for compliance. The managements at Sr. Nos. 8 & 11 stated that detailed reply would be submitted later on. The management at Sr. No. 2 replied that procurements

were made as per time-to-time requirements and budget is released on quarterly basis. The managements at Sr. Nos. 5 & 10 replied that tenders were not invited due to non-receipt of funds in time and petty purchases were made. The management at Sr. No. 9 replied that bills are of different dates and different vendors. The replies were not tenable as documentary evidences to substantiate their claims were not produced.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends to fix the responsibility for non adherence to PPRA rules besides getting the irregularity condoned from competent authority.

25.4.5 *Irregular opening of accounts into commercial banks other than Bank of the Punjab-Rs.55.10 million*

As per Finance Department Letter No. FD (W&M) 1-1/70-Vol-XI dated 24.12.2013 regarding placing of funds in financial institutions other than Bank of Punjab, it is further reiterated that immediate arrangements may please be made to transfer all funds / accounts / long term / short term investments of the institution of the Government of the Punjab to the Bank of Punjab under this policy as duly approved by the Chief Minister Punjab. Further, As per Finance Department's letter no.FD(FR) V-6/2,dated 29th October,1978 , "attention is invited to rule 9 (1) of STR ibid lays down, 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. Moreover, as per rule 9 (2) of STR, with the permission of the Governor, his Secretary or Military Secretary may open an account in a Bank for the deposit of funds under the personal control of the Governor.

During audit of National Education Equipment Centre, Lahore for the period 2014-17, it was observed that an amount of Rs.55,108,820 was retained in the National Bank of the Pakistan in contravention to the above provision of the finance department. Moreover, approval of finance department about opening of account in commercial bank i.e. Bank of the Punjab may be obtained as no account in commercial bank without prior approval of the finance department can be opened. The details are as under:

Sr. No	Account No	Name of Bank	Amount as on 30-06-2017
1.	12954-3	NBP Wahdat Road Lahore	54,614,107
2.	1643-9	NBP Wahdat Road Lahore	494,713
Total			55,108,820

Audit was of the view that weak management controls resulted in non-opening of bank account in Bank of the Punjab.

The matter was pointed out in May 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that responsibility be fixed for non adherence to rules and government instructions besides condonation of irregularity from competent authority.

(PDP No. 25809- National Education Equipment Centre, Lahore-2014-17)

25.4.6 *Irregular/unjustified expenditure on salaries/remunerations-Rs. 19.27 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 the Secretary of School Education Department for the year 2017-18, it was revealed that the project ‘‘Capacity Strengthening’’ for project development/management of planning wing, school education department (SED) was launched with the total estimated cost of Rs. 102,245,000 for a period of three years with w.e.f. 01.07.2016 to 30.06.2019. Following irregularities were noticed;

1. The project was initiated in July 2016 but after passing of 27 months (27/36 *100 %), the education department could not achieve any physical target as no progress report (PC III) or any monitoring and evaluation report was neither prepared nor shown to Audit.
2. Audit noticed that even initial appointments of the project implementation staff/personnel was yet not made to run the project activities. However, charge to the officers and official of the School Education Department(SED) was granted allowing them heavy monthly remunerations/salaries, in addition to their original duties and salaries.
3. Audit further observed that most of the officers and officials deputed as project implementation staff did not possess qualification and experience as required in the eligibility criteria of PC-I. As the heavy amounts on account of salaries and remunerations (more than their regular substantive pays) were being paid to the said staff,

it created disparities among the other officers and official of SED. The selection criteria of the said officers and officials and the detail of activities performed on the project and during the regular duties may be shown to audit.

4. Audit was of the view that as the project activities were not initiated and no physical progress/achievements of objectives of the project was made till date, thus, heavy amounts on account of salaries/remunerations granted to the said staff was irregular and unjustifiable. Therefore, an amount of Rs. 8.02 million and 11.25 million spent during 2016-17 and 2017-18 respectively on account of salaries may be recovered from such staff.

The matter was pointed out in September 2018. The management stated that detailed reply would be submitted latter on.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

(PDP No.30089- Secretary, School Education Department-2017-18)

25.4.7 Undue retention of amount in bank account- Rs. 16.68 million

As per CGA's policy letter No.AC-II/6-23/VOL-XIV/160 dated 14.07.2007 read with Finance Department's letter No. SO (TT) 6-1/2007 dated 11.09.2007, the drawing authorities should ensure that no money is

withdrawn from SDA unless it is required for immediate requirements. Further, money will not be drawn for keeping into a bank account or in chest. A certificate to this effect will be recorded on the schedule of payment.

During audit of accounts of Punjab Examination Commission Lahore for the financial year 2016-18 it was observed that Special Drawing Account (SDA No. 32) was maintained by the Commission. Amounts were drawn from this account time to time by the management of the commission and deposited into Bank of Punjab Account Current Account No. 0062-000995-000-1. An amount of Rs. 16,686,959/- was appearing as balance in this account as on 30.06.2018. Neither detail to whom this amount pertained was available nor the cash book was maintained to verify the facts.

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

The matter was pointed out to the formation in September 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter be got regularized from competent authority under intimation to audit besides strengthening of internal controls.

(PDP No.30396- Punjab Examination Commission Lahore-2016-18)

25.4.8 *Irregular/heavy amounts of salaries/remunerations paid to the officers/officials-Rs. 10.80 million*

According to Rule 2.33 of PFR Vol. I, every Government servant should realize fully and clearly that he will be held personally responsible

for any loss sustained by Government through fraud or negligence on his part, 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 the secretary of School Education Department for the period 2017-18, it was observed that as total amount of Rs. 10,808,158 was being paid to the Secretary and Additional Secretary Education from the project fund ‘‘Capacity Strengthening’’.

Audit was of the view that the officers were being paid heavy amounts from the project fund on account of salaries and remunerations in addition to their regular pay and allowances, whereas they did not perform any regular duties and responsibilities towards the project implementation. If they had performed any nominal activity that was part of the their regular duties and responsibilities as special secretary and additional secretary education. The Chief Justice of Supreme Court of Pakistan had already made a decision to recover the amount of such kind of extra benefits from the officers of Punjab Government. In the light of the decision of the supreme court of Pakistan, Audit require that the heavy amounts paid to the above mentioned officers from the project fund during the financial year 2016-17 may be justified or it may be recovered under intimation to audit.

The matter was pointed out in September 2018. The management stated that detailed reply would be submitted latter on.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

(PDP No.30090- Secretary, School Education Department-2017-18)

25.4.9 Irregular payment of pending liabilities-Rs. 7.95 million

Rule 17.18 of PFR Vol-I provides 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 on no account may charges be actually incurred in one year and thrown on the grant of another year.

During audit of accounts of Punjab Examination Commission Lahore for the financial year 2016-18 it was observed that pending liabilities of Rs. 7,955,850 (Paper marking assistants of fifteen number of districts of the Punjab) for the financial year 2015-16 were paid from the budget of next financial year i.e 2016-17 without obtaining the extra budget in contravention to the above mentioned instructions.

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

The matter was pointed out in September 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends matter may kindly be got regularize from competent authority under intimation to audit besides strengthening of internal controls.

(PDP No.30392- Punjab Examination Commission Lahore-2016-18)

25.4.10 Irregular expenditure out of balance maintained in commercial bank accounts instead of budget provided by the government under cost center LO-5032-Rs. 3.75 million

According to Rule 17.14 and 17.15 of PFRVol-I, expenditure for which no provision has been made in the budget estimate of the current year should rarely, if ever be incurred. If, on account of exceptional reasons, which is either not provided for in the budget “ current year or is in excess of the budget incurred, and, if the authority incurring the a position to find funds by re-appropriation, made for the provision of funds as laid Punjab Budget Manual. And 17.15 states that no Government servant may, without previously obtain an extra appropriation, incur expenditure in excess of the amount provided for expenditure under the heads concerned, and when a Government servant exceeds the annual appropriation he may be held responsible for the excess.

During the audit of National Education Equipment Centre, Lahore for the 1171urcha 2014-17, it was noticed that an amount of Rs.3,754,729 was incurred to meet day to day expenditure for running of the office from the balances maintained in commercial banks instead of budget provided by the government for the purpose under cost center LO-5032 in violation of the policy of the finance department mentioned in above reference rules.

Sr. No	Account No	Branch Name	Amount (Rs)
1	12954-3	NBP Wahadat Road	1,585,179
2	1643-9	NBP Wahadat Road	853,461
3	2726-7	BOP Wahdat Road	1,316,089
Total			3,754,729

Audit was of the view that weak internal controls on “Expenditure” resulted in irregular expenditure through commercial banks accounts.

The matter was pointed out in May 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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 competent authority.

(PDP No. 25813- National Education Equipment Centre, Lahore-2014-17)

25.4.11 Irregular maintenance of bank account and loss due to non investment of funds- Rs. 3.73 million

As required under para 4.7(i) of PFR Vol-I, it is the primary responsibility of the departmental authorities to see that all revenues or other debts due to Government, which have to be brought to accounts are correctly and promptly assessed, realized and credited to Government account. Further, autonomous bodies are required to make investment in an “A” rating bank after approval by the concerned Board of Directors/Governing Body on the basis of competitive bids from at least three independent banks besides seeking prior guidance from the Finance Department as per Finance Department notification No. W & M (FD) 1-1/70-Vol-V, dated 19.05.2003.

During audit of accounts of Punjab Examination Commission, Lahore for the period 2016-18, it was observed that amount of Rs.23,350,234 was available in the current bank account No.6010049831000045 CEO PEC (MISC)/BOP, Wahdat Road Branch in the current bank account instead of PLS account. Following are audit observations:

- The bank account was non operational during 2016-18 hence keeping of income of the institution in a current account (interest free account) needs justification. Further, being an autonomous institution, the unused balances need to be invested in a profitable scheme after proper competition of rates. If amount could have been invested at least 8% profit of Rs. 3,736,037 (Rs. 23,350,234 x 8% x 2 years) could be earned which was lost due to weak financial controls.
- Moreover, monthly reconciliation was also not carried out with the bank as the cash book was not maintained by the institution against the receipt account which is a serious lapse.

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

The matter was pointed out in September 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends matter may kindly be got regularized from competent authority under intimation to audit besides strengthening of internal controls.

(PDP No.30389- Punjab Examination Commission Lahore-2016-18)

25.4.12 Irregular/discriminatory policy regarding payment of leave encashment recovery thereof- Rs. 1.94 million

According to Rule 2.32 of PFR Vol-I, it is not sufficient that a Government servant accounts should be correct to his own satisfaction. He

has to satisfy not only himself but also the Accountant-General that a claim which has been accepted is valid, that a voucher is a complete proof of the payment which it supports, and that an amount is correct in all respects.

During audit of accounts of Punjab Examination Commission, Lahore for the period 2016-18, it was observed that following payments were made by the commission on account of leave encashment (48 earned leaves in one year) to various officers/officials during the period under audit.

Sr. No.	Name of officers/officials	Designation	Payment duration	Amount paid (Rs.)
1	Muhammad Shahzad	Deputy Director (CIC)	16-12-2014 to 28-2-2017	239,878
2	Nasir Iqbal Malik	CEO PEC	1-4-2016 to 30-9-2016	53,832
3	Nasir Iqbal Malik	CEO PEC	1-10-2016 to 31-3-2017	53,832
4	Nasir Iqbal Malik	CEO PEC	1-4-2017 to 30-9-2017	64,730
5	Osman Jawed Lone	Dir. Admin and Finance	1-6-2016 to 31-3-2017	86,297
6	Dr.Bushra	Director Assesment	1-5-2017 to 28-8-2017	340,840
7	Muhammad Shahzad	Deputy Director (CIC)	1-3-2017 to 30-11-2017	97,862
8	Ishtiaq Ahmad Khan	Deputy Director (A &F)	2-5-17 TO 31-12-17	98,912
9	Dr.Bushra	Director Assesment	27-4-2017 to 27-10-2017	81,259
10	Muhammad Jamil	Steno/PA	7-3-14 to 28-2-17	230,544
11	Muhammad Sher	Accountant	7-3-14 to 28-2-18	168,336
12	Dr.Rukhsana Nighat	Dir. (Research & Analysis)	1-8-17 to 31-12-17	77,150
13	Dr. Bushra	Director Assesment	28-4-2017 to 30-4-2018	81,259
14	Habib ur Rahman	SR.A.O	2-5-17 to 31-12-17	117,792
15	Nasir Mahmood	Assesment Expert	1-5-2017 to 30-4-2018	148,364
Total				1,940,887

Following are audit observations:

1. No standard criteria/rules were observed for payment of leave encashment (48 earned leaves in one year) and payments were made to limited number of officers/officials. Hence, it seems that all payments were made keeping in view liking and disliking of higher authorities.

Act of the Commission was passed in 2010 but no rules have yet been finalized even after lapse of considerable time. Further, no budget of leave encashment was granted to the Commission and all payments were charged to basic pay irregularly.

2. Payments were not made to all officers/officials working in the Commission. Officers/official were still deprived off the payment of leave encashment.

Reason for payment and non payments to officers/officials may kindly be explained with rules and regulations for each individual or recover the amount to whom the amount had already been paid.

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

The matter was pointed out in September 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends matter may kindly be got regularize from competent authority under intimation to audit besides strengthening of internal controls.

(PDP No.30402- Punjab Examination Commission Lahore-2016-18)

25.4.13 Irregular payment of transportation charges-Rs. 2.40 million-Recovery of Rs. 470,146

Rule 2.10 (a) (1) of PFR Vol-I provides that same vigilance should be exercised in respect of expenditure from government revenues as a person of ordinary prudence would exercise in respect of the expenditure

of his own money. Further, as per Sr. No. 38 of the second schedule of the Punjab Sales Tax on Services Act 2012(amended vide Finance Act 2014), Sales Tax is deductible @16% on services.

During audit of accounts of Punjab Examination Commission, Lahore for the period 2016-18, it was observed that it was the responsibility of the Commission to conduct exams of 5th and 8th class all over the Punjab. For that purpose large numbers of questions papers were distributed all over the Punjab and Rs. 1/- per student was paid on account of transportation charges. During 2016-17 an amount of Rs. 2,397,875 was paid to the Chief Executive Officers of various districts on account of transportation charges. Following are audit observations:

1. Punjab Examination Commission did not issue any notification for payment of Rs. 1/- per student as transportation charges to Chief Executive Officers of 36 numbers of districts to conduct exams of 5th and 8th classes since 2006. Neither matter was discussed in any meeting of Punjab Examination Commission nor rates were got approved. Thus payment of Rs. 2,397,875 made in 2016-17 was held irregular.
2. Payment of transportation charges was made according to the number of students registered in 36 numbers of districts instead of number of students actually appeared in exams. All other payments of exams were made on the basis of number of students appeared in exams but transportation charges were not paid keeping in view that criteria. Thus an amount of Rs. 86,486 was excess paid as detailed under:

Description	Grade (Class) 5	Grade (Class) 8	Total (Rs.)
Students Registered in System	1,358,365	1,039,510	2,397,875
Students Appeared in Exams	1,316,049	995,340	2,311,389
Excess Paid (Rs.)			86,486

3. Payment of transportation charges was made on hiring of services of various rent a cars, taxi/loaders etc. for distribution of papers of class 5th and 8th in 36 numbers of districts but Punjab Sales Tax of Rs. 383,660 (2,397,875 x 16%) was not recovered from them at the time of payment.

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

The matter was pointed out in September 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter be got regularized from competent authority besides recovery pointed out and the compliance thereof be shown to audit.

(PDP No.30391-Punjab Examination Commission Lahore-2016-18)

25.4.14 Un-authorized mode of payments-Rs. 2.22 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 cheque instead of cash.

During audit of Director, National Museum of Science & Technology, Lahore for the financial year 2017-18, it was observed that payments amounting to Rs. 2,225,557 were drawn in the name of DDO and paid to concerned quarters in cash in violation of above rule.

The details are as under:

Sr. No.	Payee	Cheque No.	Date	Head	Amount Rs.
1.	Shaukat Ali Sr Clerk	3032708	23.11.17	A04114	499,720
2.	LESCO	3349704	08.06.18	A03303	153,597
3.	Ali Akbar Electrician	3354210	12.06.18	A04114	457,080
4.	Muhammad Ikram	3354211	12.06.18	A04114	309,120
5.	Munir Akhtar PA	3354212	12.06.18	A04114	806,040
Total					2,225,557

Audit was of the view that weak internal and supervisory controls led to irregular payment.

The matter was pointed out in October 2018. The management replied that since vendor number was not issued to non-gazetted staff so cheques cannot be made in their favour. The reply was not acceptable as payment to LESCO was also made in cash and cash payment above Rs. 100,000 to non-gazetted officials was also in violation of rules.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends regularization of matter with the sanction of Finance Department besides strengthening internal and supervisory controls to avoid such lapses in future.

(PDP No. 29015- National Education Equipment Centre, Lahore-2014-17)

25.4.15 Irregular expenditure on POL and repair & maintenance of transport – Rs. 795,394

According to Sr. No. 3 and 11 of Punjab Delegation of Financial Powers Rules 2016, the sanctioned strength of vehicles/motor cycles/scooters in an Administrative Department/functional unit shall be

approved by Finance Department to keep the number of vehicles/motor cycles/scooters in a Department in line with the valid need. Further, according to Government of the Punjab, Services & General Administration Department letter No. MTO (S & GAD) AT-11/2-9/2006 dated 26.12.2008, to minimize the chances of pilferage/mis-appropriation of fuel, the government directed all heads of institutions to get the speedometers of government vehicles sealed from Field (Engineering) Wing of the Agriculture Department. Further more, according to rule 49 of PFR Vol-II, the petrol, oil, lubricants and spare parts should be maintained separately for each vehicle. Full particulars of journey and distances between two places should be correctly exhibited, the purpose of journey indicating the brief particulars of the journey performed should be recorded, the term “official” is not sufficient. Average consumption of petrol, oil and lubricants should be worked out and recorded in the Log Books at the close of each month. The Log Books should be maintained in the prescribed form. The Officers using the Government vehicles should sign the relevant entries in the Log Book and the matters of the vehicles should always be kept in order.

During audit of Director National Museum of Science & Technology, Lahore for the financial year 2017-18, it was observed that expenditure amounting to Rs. 975,394 was incurred on POL and Repair & Maintenance of transport as detailed in the table below:

Sr. No.	Head	Total Expenditure Rs.
1.	A03807-POL Charges	615,745
2.	A13001-Repair of Transport	359,649
Total		975,394

The expenditure so incurred was held irregular due to following irregularities:

- Sanctioned strength of vehicles was not got approved from FD.
- Speedo meters were not got sealed.

- Monthly statements of fuel consumption (Goshwaras) were not prepared at the end of each month.

Audit was of the view that weak internal and supervisory controls led to irregular expenditure.

The matter was pointed out in October 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends regularization of matter besides getting the strength of vehicles approved from FD, sealing of speedometers and maintaining log books according to rules.

(PDP No. 29017- National Education Equipment Centre, Lahore-2014-17)

25.4.16 Irregular advance drawl without sanction of competent authority-Rs. 433,000

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 National Museum of Science and Technology, Lahore for the period 2014-17, it was observed that an amount of Rs.433,000 was paid as advance on account of payment of electricity bills without observing above mentioned rules and regulations.

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

The matter was pointed out in May 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

(PDP No. 25787- National Museum of Science and Technology Lahore -2014-17)

25.4.17 Irregular drawl of pay and allowances of Rs.308,080

As per Rule 3.3 of T.A rules read with Government of the Punjab, Finance Department letter No. FD-SR (IV)/8-1/76 dated 16.01.1998, shifting of headquarter of a Government servant to work at a station other than that for which his post was originally sanctioned, for a period not exceeding three months, was not admissible without prior approval of Finance Department.

During audit of Director Public Instructions (EE) Punjab, Lahore for the year 2016-17, it was observed that some officers/officials were performing their duties in Secretariat on loan basis but as per standing instructions of Finance Department any government employee could not be shifted from his headquarter to another office more than three months but they were working in Secretariat since more than one year.

Audit was of the view that weak internal controls on “Pay and Allowances” resulted in irregular drawl of salary due to shifting of head quarter.

The matter was pointed out in March 2017. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

(PDP No. 24141- Director Public Instruction (EE) Punjab, Lahore-2016-17)

**25.4.18 Expenditure charged to irrelevant object head-
Rs.5.36 million**

As enunciated in paragraph 5 of Government of the Punjab, Finance Department letter No. PS/FS/808/78, dated 26.02.1978, the Principal Accounting Officer should issue instructions to the controlling and disbursing officers under him that all payments should be correctly classified under the appropriate heads of accounts.

During audit of School Education Department, it was observed that purchases of various kinds were made for Rs. 5,362,232 but expenditure charged to incorrect object head by the DDOs.

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Punjab Examination Commission	2016-18	30401	4,769,930
2	Secretary School Education	2016-17	30238	344,675
3	Director, National Museum of Sciences & Technology, Lahore	2017-18	29021	247,718
Total				5,362,323

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

Audit pointed out the irregularity in September 2017, September and October 2018. The management at Sr.No.1 noted the observation for compliance. The management at Sr.No.2 replied that mis-classification of expenditure would be got regularized. The management at Sr.No.3 noted the observation for detailed reply but no such reply was received.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

Internal control weakness

25.4.19 Non surrendering of savings-Rs. 672.95 million

Under rule 17.20 of PFR vol-I, the department incurring the expenditure is responsible to notify the savings and surrender the same in time. For this purpose para 14.3 of Punjab Budget Manual requires that the Heads of Departments should submit to the Finance Department the First Statement of Excesses & Surrenders by 1st January and the Second Statement of Excesses and Surrenders by 31st March.

During audit of accounts of Punjab Examination Commission, Lahore for the period 2016-18, it was observed that the management did not surrender savings within the stipulated time due to which an amount of Rs. 672,959,961lapsed at the end of the respective financial year. The

amount was not timely surrendered through the Second Statement of Excesses and Surrenders. Had the amount been surrendered well in time, it could have been utilized for some other useful projects.

Audit was of the view that lapse was occurred due to weak supervisory and financial control on “Budget”.

The matter was pointed out in September 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends matter may kindly be got regularize from competent authority under intimation to audit besides strengthening of internal controls.

(PDP No.30405- Punjab Examination Commission Lahore-2016-18)

25.4.20 *Non-maintenance of log books- Rs.3.80 million*

All matters of vehicles running with the Govt. organizations should always be kept in order as required in appendix-14 of PFR VOL-II. Finance Department’s letter No.FD(M.R.)MW/1-4/92, dated 26th September, 1992 provides that the PAC-I in its meeting held on 04.08.1992 directed that if the entries in the stock register are not present at the time of audit or if the record is not shown to audit, the entries made and record produced afterwards would not be accepted. Further, the West Pakistan government staff vehicles use and maintenance rules 1969 notified by the S& GAD vide dated 09.10.1969 requires that to maintained and prepare log book for every government vehicle on prescribed format where in shall be entered the journeys performed by a government vehicle.

During audit of School Education Department, it was observed that amount of Rs.3,808,219 was drawn and incurred on account of POL repair of vehicles but log books were not maintained/prepared and produced in order to verify the drawl/purchase and its consumption.

The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Secretary School Education	2016-17	30241	1,594,250
2	Secretary School Education	2017-18	30094	1,572,600
3	National Education Equipment Centre, Lahore	2014-17	25808	641,369
Total				3,808,219

Audit was of the view that weak internal controls on “Expenditure” resulted in doubtful expenditure on account of POL.

The matter was pointed out in September 2017 and May to September 2018. The management at Sr. No.1 replied that log books would be completed and produced to Audit for verification. The managements at Sr. No.2 & 3 noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter be inquired to fix the responsibility for non-maintenance of record.

Recoveries and over payment

25.4.21 Non deduction of taxes from the contractors and employees-Rs.13.28 million

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

During audit of School Education Department, it was observed that taxes to the tune of Rs. 13,189,039 were not deducted from the payments made to various contractors and employees.

The details are as under:

Sr. No	Name of formation	Period of audit	PDP No.	Nature of tax	Amount (Rs.)
1.	Pb Examination Commission	2016-18	30395	Income tax	9,927,031
2.	Pb Examination Commission	2016-18	30390	Income tax	2,562,112
3.	Secretary School Education	2016-17	30245	PST	414,804
4.	Secretary School Education	2017-18	30095	PST	285,092
5.	Pb Examination Commission	2016-18	30564	Income tax from salaries of employees	89,819
Total					13,278,858

Audit was of the view that weak internal controls on “Taxation” resulted in a loss to the government to the tune of Rs.13,278,858.

The matter was pointed out in September 2017 and September 2018. The managements at Sr. Nos.1, 2, 4 & 5 noted the observations for compliance. The management at Sr. No.3 replied that the matter would be looked into and recovery would be made if due.

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

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

25.4.22 *Non recovery of un-utilized balances from various districts-Rs.3.29 million*

As per CGA’s policy letter No.AC-II/6-23/VOL-XIV/160 dated 14.07.2007 read with Finance Department’s letter No. SO (TT) 6-1/2007

dated 11.09.2007, the drawing authorities should ensure that no money is withdrawn from SDA unless it is required for immediate requirements. Further, money will not be drawn for keeping into a bank account or in chest. A certificate to this effect will be recorded on the schedule of payment. Moreover, as per rule 4.1 of PFR Vol. I, it is ordinarily the duty of the Revenue Department concerned, and not of the Audit Department to see that the dues of Government are regularly paid into the treasury. The departmental controlling officers should accordingly see that all sums due to Government are regularly received and checked against demands, and that they are paid into the treasury. They should arrange to receive from their subordinates accounts and returns claiming credit for so much paid into the treasury.

During audit of accounts of Punjab Examination Commission, Lahore for the financial year 2016-18, it was observed that an amount of Rs. 653,544,738 was paid to Chief Executive Officers of all 36 districts of Punjab by Punjab Examination Commission during the period 2016-17 out of Special Drawing Account (SDA 32). Amount was paid for payment to the staff engaged for exams of 5th and 8th of all over the Punjab. It was noticed that vouched accounts of these amounts has been received in the Commission but unspent balances had not yet been received from the Chief Executive Officers of the districts along with bank statements in contravention to above mentioned instructions. Further, no mechanism was developed by the Commission to take this amount back from concerned Chief Executive Officers of the districts. During last audit, an amount of Rs. 4,189,361 was also pointed out in this regard.

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

The matter was pointed out in September 2018. The management noted the observation for compliance.

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

Audit recommends that amount be got recovered from concerned Chief Executive Officers and compliance thereof be shown to audit.

(PDP No.30387- Punjab Examination Commission Lahore-2016-18)

Others

**25.4.23 *Non-clearance of payments of examination staff-
Rs. 549.87 million***

Rule 17.18 of PFR Vol-I provides that under no circumstances may charges incurred be allowed to stand over to be paid from the grant of another year.

During audit of accounts of Punjab Examination Commission, Lahore for the financial year 2016-18, it was observed that examination of 5th and 8th class of 36 districts was conducted by the commission in February 2018. Staff of these districts i.e Superintendent, Deputy Superintendents, Invigilators, Paper Marking Assistant, Head of Marking, IT Teachers registration, Resident Inspector, Head Examiners, Transportation Charges, Schools Heads, Chief Executive Officers, District Education Officers and Deputy District Education Officers etc. had performed their duties to conduct the exams successfully. Four months i.e. March to June were available to the commission to clear the payments involved to these officers/officials. Sufficient budget was also available with the commission to clear the payments of 36 numbers of districts of Punjab. But it was noticed that out of 36 districts, payment of only 3 districts was made up till June 2018 and the remaining 33 districts were not cleared up till now. No strenuous efforts were made to clear the payments in the same financial year and thus huge amount of Rs. 549,874,333 lapsed during 2017-18.

Further, an amount of Rs. 63,943,939 was also involved on account of withholding tax deduction @ 10% from above mentioned officers/officials. But due to non clearance of payment, the amount of tax was also not deposited into government treasury and thus government was deprived off from that amount as the same was not the part of Federal Consolidated Fund and was not available for further distribution to Provinces in the budget of 2018-19.

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

The matter was pointed out in September 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter be justified/got regularized from competent authority under intimation to audit besides strengthening of internal controls.

(PDP No.30393- Punjab Examination Commission Lahore-2016-18)

25.4.24 Non-auction of used answer sheets-Rs. 18.25 million

As per Rule 15.3 of PFR Vol-I, competent authority may sanction the sale and disposal of store regarded as surplus, obsolete or un-serviceable or order to write off the losses of store.

During audit of accounts of Punjab Examination Commission, Lahore for the financial year 2016-18, it was observed that an amount of Rs. 184,908,768 was incurred by the commission on account of printing of question/solution papers to conduct exams of 5th and 8th class of 36 districts of the Punjab. About 2.3 million students appeared in the above mentioned exams of two classes in each year and five papers for each

class were taken by them. As per prevailing practice of the Commission after printing of question papers in Lahore all question papers were submitted to Chief Executive Officers of 36 districts to conduct exams of 5th and 8th class students. After successful completion of exams these answer sheets were neither returned to Punjab Examination Commission nor any amount of auction of these answer sheets was being deposited by the Chief Executive Officers of 36 districts of the Punjab into government treasury. During the period under audit following payments were made on account of printing charges by the Commission.

Sr. No.	Year	Description	Amount (Rs.)	10 % Amount should be deposited into treasury on account of auction of Raddi (Appx.)
1	2016-17	Expenditure incurred on Printing of Question Papers / Answer Sheets	84,784,216	8,478,421
2	2017-18	Expenditure incurred on Printing of Question Papers / Answer Sheets	97,774,768	9,777,477
Total			182,558,984	18,255,898

Above table shows that at least 10% of the amount of total printing amount should be deposited into government treasury on account of auction of these used answer sheets by the districts. But it was noticed that neither answer sheets were returned nor even single penny was deposited into government account on account of auction of these papers. Prevailing practice existed in the Commission since long and no amount was being deposited into government treasury on account of auction of these used answer sheets/raddi. (In 2017-18 Board of Intermediate and Secondary Education Rawalpindi auctioned the used answer sheets @ Rs. 44.1 per K.G.)

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

The matter was pointed out in September 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter be got regularized from competent authority under intimation to audit besides strengthening of internal controls.

(PDP No.30400- Punjab Examination Commission Lahore-2016-18)

25.4.25 Loss due to printing of examination papers at higher rate-Rs. 14.47 million

Rule 2.10 (a) (1) of PFR Vol-I provides that same vigilance should be exercised in respect of expenditure from government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money. Further, as per Rule 2.33 ibid, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

During audit of accounts of Punjab Examination Commission, Lahore for the financial year 2016-18, it was observed that printing of examination papers of 5th and 8th class were got done by the department as detail below:

2016-17				2017-18			
Firm Name	Quantity (Rs.)	Rate Per Leaf (Rs.)	Amount (Rs.)	Firm Name	Quantity (Rs.)	Rate Per Leaf (Rs.)	Amount (Rs.)
M/s Maryah Printers	20,141,182	1.35	27,190,596	M/s Maryah Printers	21,241,400	1.62	34,411,068
M/s Agha Jee Printers	19,991,112	1.35	26,988,001	M/s Agha Jee Printers	17,051,416	1.62	27,623,294

2016-17				2017-18			
Firm Name	Quantity (Rs.)	Rate Per Leaf (Rs.)	Amount (Rs.)	Firm Name	Quantity (Rs.)	Rate Per Leaf (Rs.)	Amount (Rs.)
M/s Zia-ul-Quran Printers	9,989,520	1.35	13,485,852	M/s Zia-ul-Quran Printers	10,611,824	1.62	17,191,155
-----	0	1.35	67,664,449	M/s Top Mountain Printers	4,714,748	1.62	7,637,892
Total	50,121,814	1.35	135,328,898	Total	53,619,388	1.62	86,863,409

Above table shows that exam papers were got printed @ Rs. 1.35 per paper in 2016-17 while @ Rs. 1.62 per papers in 2017-18 i.e 20% higher rates as compared to previous years and the contract of printing were awarded to the same firms. Hence, per leaf Rs. 0.27 (1.62 – Rs. 1.35) was extra paid to the same firms in 2017-18 and no efforts/negotiations were made by the department with the above firms to reduce the amount up to the price of 2016-17 i.e Rs. 1.35 per leaf. Thus, an amount of Rs. 14,477,234 (53,619,388 x 0.27) was extra paid to these firms from government exchequer in 2017-18. Further, rate of inflation in Pakistan was not up to that extent in 2017-18, hence, loss was sustained by the government.

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

The matter was pointed out in September 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter be got regularized from competent authority under intimation to audit besides strengthening of internal controls.

(PDP No.30394- Punjab Examination Commission Lahore-2016-18)

25.4.26 *Unjustified expenditure on procurement of goods and services-Rs.4.89 million*

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

During audit of School Education Department, it was observed that huge expenditure to the tune of Rs.4,890,751 was incurred on the repair of IT equipments, office furniture, photocopiers, air conditioners, purchase of ice, transportation of goods etc. The expenditure seems unjustified due to:

- Same IT equipments, office furniture, photocopiers, air conditioners were expensively repaired repeatedly during the year.
- In all cases of repair, no service contract was made with any vendor.
- Major repairs of IT equipments were made from one vendor i.e., M/s Lab links, Lahore approx 52% of the total expenditure, which deprived the Government of reasonable/economical and competitive rates, which could be fetched through open tendering.
- The entire repair of furniture was got carried out from a vendor i.e. M/s M. Shafique Furniture Mart, Lahore which deprived the Government of reasonable/economical and competitive rates which could be fetched through open tendering.
- Major repair of photocopiers was made from a vendor i.e., M/s Ahmed Bros, Lahore approx 85% of the total expenditure and deprived the Government of reasonable/

economical and competitive rates which could be fetched through open tendering.

- Major repair of air conditioners was made from a vendor i.e., M/s Imran Cool Centre, Lahore approx 87% of the total expenditure and deprived the Government of reasonable/economical and competitive rates which could be fetched through open tendering. Acs got repaired were not entered in Assets Register.
- No dead stock register was maintained to verify the expensive parts replaced.
- No history sheets of all these repairs were prepared/produced to audit to verify how many times repairing of all these was got done. In the absence of the same, expenditure cannot be considered genuine.
- The formation has several deep freezers and dispensers to chill the water and there was a water filtration plant within office compound in spite of these facts, ice valuing Rs. 642,580 was procured during the year 2016-17.
- In case of entertainment charges, no agenda and no minutes of the meeting was produced to audit. Further, prior approval of the competent authority was not available and list of participants and their attendance was not produced to audit. All the purchases were made from one vendor i.e M/s Kashmir Restaurant, Lahore to deprive the Government of reasonable/economical and competitive rates which could be fetched through open tendering.
- In case of transportation of goods, 93% payment regarding removing of malba from parking lot was made to a sole

vendor without inviting any tender or quotation. No requisition was produced to audit with any bill.

- In all these cases , all the payments were made in cash.

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of expenditure	Amount (Rs.)
1	Secretary School Education	2016-17	30248	Repair of IT equipments	1,997,976
2	Secretary School Education	2016-17	30249	Repair of office furniture	730,000
3	Secretary School Education	2016-17	30250	Purchase of ice	642,580
4	Secretary School Education	2016-17	30247	Repair of photocopiers	580,595
5	Secretary School Education	2016-17	30254	Repair of air conditioners	421,300
6	Secretary School Education	2016-17	30253	Expenditure on entertainment	359,550
7	Secretary School Education	2016-17	30251	Transportation of goods	158,750
Total					4,890,751

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

The matter was pointed out in September 2017. The managements at Sr. Nos. 1 to 3 & 5 to 7 stated that detailed reply would be submitted later on. The management at Sr. No.4 replied that matter would be looked into.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter be inquired to fix responsibility for doubtful expenditure besides recovery of the amount from the concerned.

25.4.27 *Non payment of pension contribution-Rs.4.60 million*

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

During audit of accounts of Punjab Examination Commission, Lahore for the financial year 2016-18, it was observed that an amount to the stated extent on account of pension contributions of officers/officials for the financial year 2017-18 was not deposited into treasury. Budget was also allocated in 2017-18 but the amount was not deposited, thus, lapsed.

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

The matter was pointed out in September 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter be justified and compliance of payment of contribution be made and shown to audit.

(PDP No.30403- Punjab Examination Commission Lahore-2016-18)

25.4.28 *Loss due to undue retention of government vehicle-Rs. 1.40 million*

As per para 2.10(a)(1) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money. Further, as per rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through

fraud or negligence on his part, and that he will also be held personally responsible for any loss, arising from fraud or negligence.

During audit of Directorate of Public Instruction, Elementary Education Punjab, Lahore 2016-17, scrutiny of log books revealed that vehicle bearing number LOB-5080 was retained by the department without its usage since 2012. It is wastage of public money and it should be returned to S&GAD department for further useful usage. This observation was also pointed out in last Audit & Inspection report but no compliance made so far.

Audit was of the view that lapse occurred due to weak internal controls on “ Assets”.

The matter was pointed out in March 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that enquire the case at appropriate level and results may be intimated to Audit to save the Govt. from loss.

(PDP No. 24140- Director Public Instruction (EE) Punjab, Lahore-2016-17)

25.4.29 Irregular booking of pay and allowances under wrong under cost center-Rs.1.19 million

According to Rule 5.1 (2) states that The allocation of charge to the old and the new posts; when the transfer in valves change in classification of the charge, should be clearly specified on bills in which the pay of Government servants transferred is drawn for the first time in the new office.

During audit of National Education Equipment Centre, Lahore for the year 2014-17, it was observed that salary of Mr. Ashfaq Hussain Khan ex-director NEEC, the then OSD was drawn from cost center LO-5032 without additional sanctioned post of director through off cycle pay roll instead of Cost center LO-4001, the period of OSD under S&GAD w.e.f. 01.03.2015 to 03.12.2015 in contravention of above provision. Hence the drawl of salary was considered irregular.

Audit was of the view that weak internal controls on “Pay and Allowances” resulted in irregular expenditure on account of pay and allowances.

The matter was pointed out in May 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter be regularized with the sanction of competent authority besides strengthening internal controls on pay and allowances.

(PDP No. 25810- National Education Equipment Centre, Lahore-2014-17)

25.4.30 Non-verification of receipts-Rs.1.15 million

According to Note 2 below Rule 4.1 of PFR Vol-I, the reconciliation of differences should be carried out as promptly as possible especially in the case of returns for June so that all corrections may be included in the accounts of the year concerned.

During audit of Director, National Museum of Science & Technology, Lahore for the financial year 2017-18, it was observed that receipts on account of ticket money/transport charges amounting to

Rs. 1,153,379 was not reconciled with treasury. Due to non-reconciliation of receipts, the correctness and authenticity of receipts figures cannot be verified. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Type of Record	Amount (Rs.)
1	Director National Museum Science and Technology, Lahore	2017-18	29018	Non reconciliation of government receipt	581,000
2	Director National Museum Science and Technology, Lahore	2017-18	29019	Non credit verification of deposited challans	572,379
Total					1,153,379

Audit was of the view that weak internal and supervisory controls on receipts led to non reconciliation of receipts.

The matter was pointed out in October 2018. The managements noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that reconciliation of receipts be made on monthly basis and produce the same to Audit for verification.

25.4.31 *Unauthorized drawl of posts-Rs.491,767*

The salary can be drawn against the sanctioned posts as per budget book 2016-17.

During audit of Secretary School Education, Lahore for the financial year 2016-17, examination of payroll for the month of June 2017 revealed that following posts were drawn but not sanctioned for the School Education Department:

- i. One post of Addl. Collector against the name of Mazhar Javed Ali and drawn a sum of Rs.119,762.
- ii. One post of Addl. Accountant against the name of Mushtaq Ahmad Sial and drawn a sum of Rs.246,319.
- iii. One post of Deputy Director against the name of Asif Majeed and drawn a sum of Rs.125,686.

The audit was based on test check. The DDO was responsible to examine the remaining payrolls and highlight the remaining irregularities if any. The unauthorized drawl of posts needs justification.

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

The matter was pointed out in September 2017. The management stated that reply would be submitted after consulting the payrolls.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that responsibility for drawl of non-sanctioned posts should be fixed. The amount should be recovered and deposited into Government Treasury.

(PDP No.30255- Secretary, School Education Department-2017-18)

CHAPTER 26

SOCIAL WELFARE AND BAIT-UL-MAAL DEPARTMENT

26.1 *Introduction*

Social Welfare Department is working with the vision of providing an equitable and well-functioning social protection system anchored at the principles of empowerment and inclusion for all, particularly the marginalized.

Social Welfare and Bait-ul-Maal Department performs following functions:

- Registration, technical assistance and monitoring of social welfare agencies
- Social protection including institutional care, skill development and rehabilitation
- Registration, assessment, training, employment, and rehabilitation of disabled persons
- Eradication of social evils
- Coordination with and grant-in-aid to non-governmental organizations engaged in the field of narcotics control and rehabilitation of drug addicts
- Relief during calamities and emergencies
- Financial assistance to poor and needy through Punjab Bait-ul-Maal

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

Introduction

The Appropriation Accounts for the year 2017-18 of Social Welfare and Bait-ul-Maal 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 2017-18 against the total of three grants/appropriations was as follows:

(Rupees in millions)

Grant No. (1)	Original Grant (2)	Supplementary Grant/Re-Appropriation (3)	Final Grant (4)	Actual Expenditures (5)	Excess/ (Savings) 6(5-4)
PC21010	26.843	4.837	31.680	30.173	(1.506)
PC21031	2,085.874	127.961	2,213.835	1,860.668	(353.167)
PC22036	526.701	(406.106)	120.595	151.125	30.530
Total	2,639.418	(273.308)	2,366.110	2,041.966	(324.144)

Overview of Expenditure

The final budget of Social Welfare and Bait-ul-Maal Department for the year ended 30 June, 2018 was Rs. 2,366.110 million. Out of this, actual expenditure was Rs.2,041.966 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type (1)	Original Grant (2)	Actual Expenditure (3)	Excess/ (Savings) (4)	Variance % (5)
Current	2,112,717,000	1,890,841,430	(221,875,570)	10.5
Development	526,701,000	151,125,011	(375,575,989)	71.3
Total	2,639,418,000	2,041,966,441	(597,451,559)	22.63

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	2,245,515,000	1,890,841,430	(354,673,570)	15.79
Development	120,595,000	151,125,011	30,530,011	25.31
Total	2,366,110,000	2,041,966,441	(324,143,559)	13.69

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (354.674)million at the close of the year 2017-18 under grants PC21010 & PC21031 were not surrendered in time by the Department.

Excess expenditure requiring regularization

As per Para 13.2 (ii) of Punjab Budget Manual, the total expenditure incurred on a purpose does not exceed the grant or grants provided for that purpose. However, excess expenditure amounting to Rs.30.530 million for the year 2017-18 under grant PC22036 had not been got regularized so far. This was breach of legislative control over appropriations.

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

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1985-86	7	2	5	29
2	1986-87	8	6	2	75
3	1987-88	2	1	1	50
4	1988-89	2	1	1	50
5	1989-90	6	0	6	0
6	1990-91	1	0	1	0
7	1991-92	1	0	1	0
8	1993-94	2	0	2	0
9	1994-95	1	0	1	0
10	1998-99	22	8	14	36
11	1999-00	13	6	7	46
12	2000-01	41	35	6	85
13	2001-02	46	28	18	61
Total		152	87	65	57

The compliance of PAC Directives in Social Welfare and Bait-ul-Maal Department needs further improvement.

26.4 AUDIT PARAS

Fraud / misappropriation

26.4.1 Unknown whereabouts of cheque-Rs.1.52 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.

Scrutiny of the record of the Deputy Director, Women Development & Welfare Center (Qasar-e-Behbood), Lahore for the period 2014-17 revealed that Ex-Principal, Social Welfare Training Institute, Lahore (former Deputy Director, Women Development & Welfare Center, Qasar-e-Behbood, Lahore) gave an undertaking that she had deposited a cheque No.00000005 amounting to Rs.1,522,200 vide Directorate General of Social Welfare & Bait-ul-Maal letter No.DGSW(E)-1(605)/82-II-26373-74 dated 12.12.2017 at the time of her retirement on 15.05.2017. There was no proof of depositing cheque No.00000005 amounting to Rs.1,522,200 either in government treasury or Advisory Committee receipt account as the Officer misappropriated the said amount while posted in Women Development & Welfare Center (Qasar-e-Behbood), Lahore. It is apprehended that the said cheque might be drawn. In this way Government had sustained loss of Rs.1,522,200.

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

When audit pointed out the matter in March 2018, the management only acknowledged the observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter may be inquired to fix responsibility against those at fault besides deposit of the said amount either into Government Treasury or Advisory Committee receipt account.

(PDP No. 23794 – DD Women Development & Welfare Center (Qasar-e-Behbood), Lahore – 2014-17)

26.4.2 *Fraudulent withdrawal of amount through bogus cheque-Rs. 629,970*

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.

Scrutiny of the record of the Deputy Director, Women Development & Welfare Center (Qasar-e-Behbood), Lahore for the period 2014-17 revealed that an amount of Rs.629,970 was fraudulently drawn from Advisory Committee main account No.900473 by Accounts Officer. According to the available record the said officer accepted the drawl of said amount through bogus cheque. He also committed to deposit the said amount and gave assurance to resign from the job on Friday i.e. 24.03.2017. On further scrutiny, it was transpired that he claimed to have deposit an amount of Rs. 314,985 vide deposit slip no. 45609138 dated 20.3.2017 but no record was available in support of his claim.

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

When audit pointed out the matter in March 2018, the management only acknowledged the observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter may be inquired to fix responsibility against those at fault besides taking appropriate action and recovery of embezzled amount.

(PDP No. 23797 – DD Women Development & Welfare Center (Qasar-e-Behood), Lahore – 2014-17)

Non production of record

26.4.3 Non production of record

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

During audit of Social Welfare & Bait-ul-Mall Department, following auditable record was not produced to Audit despite requests:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Record
1	D.G. Social Welfare & Bait-ul-Mall, Lahore	2016-17	25707	Auditable record alongwith vouchers
2	Dy. Director, Women Development & Welfare Centre (Qasar-e-Behood), Lahore	2014-17	23791	Record relating to transction in cash book was not produced
3	Dy. Director, Women Development & Welfare Centre (Qasar-e-Behood), Lahore	2014-17	23795	Vouchers not produced

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Record
4	Supdt: Mother and Children Home Township, Dar-ul-Flah Lahore	2013-17	25674	Non maintenance of log book

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

When pointed out the matter in March & May, 2018, the managements at Sr. Nos.1 to 3 received the observations without any reply/ comments. The management at Sr. No. 4 replied that ex-officer was responsible for the lapse. The reply was not acceptable.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit requires disciplinary action against the persons responsible for non-production of record besides production of record for audit scrutiny.

Irregularities & non-compliance

26.4.4 Irregular expenditure due to violation of Punjab Procurement Rules-Rs.104.57 million

As per Rule 8 of Punjab Procurement Rules 2014, procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements. 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. Furthermore, as per Rule 12(1) (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 the public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

During audit of Social Welfare & Bait-ul-Mall Department, it was observed that expenditure amounting to Rs.104,567,264 was incurred on procurement of goods and services without observing above stated rules. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Irregularities	Amount (Rs.)
1	Director General Social Welfare & Bait-ul-Mall, Lahore	2016-17	25708	Specification was not generic; procurement was advertised in one newspaper; criteria for technical evaluation was ambiguous; committee to address the grievances of bidders was not constituted	67,836,555
2	Director General Social Welfare & Bait-ul-Mall, Lahore	2016-17	25711	Annual requirement and procurement were not advertised on PPRA website/newspaper	18,844,561
3	Director General Social Welfare & Bait-ul-Mall, Lahore	2016-17	25712	Specification was not generic; procurement was advertised in one newspaper; criteria for technical evaluation was ambiguous; committee to address the grievances of bidders was not constituted	17,886,148
Total					104,567,264

Audit was of the view that the lapse was occurred due to non-observance of Punjab Procurement Rules.

The lapses were pointed out to concerned formations during March 2018. The managements at Sr. Nos. 1 to 3 did not discuss the observations.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

26.4.5 *Un-authorized appointment of teaching staff on percentage income basis from the students fee-Rs.18.21 million*

As per Government of the Punjab Social Welfare and Bait-ul-Maal Department Notification No. SO(D)2-3/2011 dated 14.01.2015, the Management Committee renamed as Advisory Committee was/is not empowered to appoint any teaching staff on percentage income basis from the students fee and no such provision exists to issue any appointment orders or extension orders of such employees by Incharge of the Center with co-signature of Chairperson of Advisory Committee. Further, Chairperson of Advisory Committee is/was empowered to accord approval of incurring expenditure upto Rs. 25,000 out of Advisory Body's Account.

Scrutiny of the record of the Deputy Director, Women Development & Welfare Center (Qasar-e-Behbood), Lahore for the period 2014-17 revealed that an amount of Rs.18,207,815 was un-authorizedly paid as salary to the teaching staff. Audit observed following irregularities:

- All the appointments were made by the Advisory Committee beyond competency and in violation of above mentioned government instructions.
- All the teaching staff was appointed on percentage income basis from the student fee so collected without any authority.

- No financial power to sanction and make payment of salary to the said staff was delegated to any officer or the Chairperson of Advisory Committee but the officer incharge and the Chairperson of Advisory Committee jointly signed the cheques as well as bank advices without authorization.
- No formal mechanism was adopted to appoint said staff or no criteria, condition, age qualification and experience was prescribed by anybody/authority, from which guidance was sought.

Audit was of the view that non-observance of government instructions resulted in unauthorized appointment.

When audit pointed out the matter in March 2018, the management only acknowledged the observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter may be inquired to fix responsibility against those at fault besides regularization of the expenditure from the Finance Department.

(PDP No. 23789 -DD Women Development & Welfare Center (Qasar-e-Behood), Lahore – 2014-17)

26.4.6 Irregular doubtful expenditure on POL and repair of transport-Rs.7.02 million

According to Sr. No. 3 and 11 of Punjab Delegation of Financial Powers Rules 2016, the sanctioned strength of vehicles/motor cycles/scooters in an administrative department/functional unit shall be approved by Finance Department to keep the number of vehicles/motor

cycles/scooters in a Department in line with the valid requirement. Moreover, according to Government of the Punjab, Services & General Administration Department letter No. MTO (S & GAD) AT-11/2-9/2006 dated 26.12.2008, to minimize the chances of pilferage/mis-appropriation of fuel, the government directed all heads of institutions to get the speedometers of government vehicles sealed from Field (Engineering) Wing of the Agriculture Department.

During audit of Director General, Social Welfare and Bait-ul-Maal Punjab, Lahore for the period 2016-17, it was observed that expenditure amounting to Rs.7,021,385 was incurred on POL and repair & maintenance of transport. The details are as under:

Sr. No.	Head	Expenditure LO-4454	Expenditure LO-4455	Total Expenditure (Rs.)
1	A03807-POL Charges	2,320,117	2,151,315	4,471,432
2	A13001-Repair of Transport	795,674	1,754,279	2,549,953
Grand Total		3,115,791	3,905,594	7,021,385

The expenditure was held irregular/doubtful due to following irregularities:

- Sanctioned strength of vehicles/motorcycles/scooters approved from the Finance Department was not available.
- Speedo meters were not got sealed.
- Average Consumption Certificates were not obtained from concerned quarters.
- Entries in the log books were not signed by concerned officers.
- Purpose of journey was not properly recorded in the log books.

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

The irregularity was pointed out during May 2018. The DDO received the observation but neither discussed the observation nor offered any reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should seek the sanctioned strength of the vehicles, surrender the vehicles over and above the sanctioned strength and seek regularization of the expenditure.

(PDP No. 25713 – Director General Social Welfare & Bait-ul-Mall, Lahore – 2016-17)

26.4.7 Irregular/unauthorized expenditure without sanction-Rs.2.73 million

According to Rule 17.2 (1) and (2) of PFR Vol-I, sanction to incur the expenditure of money becomes operative only when funds have been appropriated to meet such expenditure, and does not become operative until they have been so appropriated. There are, thus two elements necessary before public-money can be spent on any object or work; there must be an act of sanction of an authority competent to sanction; there must be an act of appropriation of funds for the purpose by an authority competent to appropriate.

During audit of Director General, Social Welfare and Bait-ul-Maal Punjab, Lahore for the period 2016-17, it was observed that expenditure amounting to Rs. 2,733,496 was incurred without obtaining sanction of competent authority in violation of above mentioned rule. The expenditure so incurred was, therefore, held irregular/unauthorized.

Name of firm	Cheque No.	Date	Head	Amount (Rs.)
AlamMedix	2930106	18.05.17	A09601	2,733,496

Audit was of the view that weak internal controls resulted in irregular/unauthorized expenditure.

The irregularity was pointed out during May 2018. The DDO received the observation but neither discussed it nor offered any reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends regularization of expenditure besides strengthening of internal controls to avoid such lapses in future.

(PDP No. 25716 – Director General Social Welfare & Bait-ul-Mall, Lahore–2016-17)

26.4.8 Irregular/unauthorized expenditure-Rs.2.19 million

According to Rule 17.2 of PFR Vol-I, sanction to the expenditure of money becomes operative only when funds have been appropriated to meet such expenditure. Moreover, according to Para 5 of Finance Department letter No. PS/FS/808/78 dated 26.02.1978, Principal Accounting Officer should ensure that all payments are correctly classified under the appropriate heads of account.

During audit of Director General, Social Welfare and Bait-ul-Maal Punjab, Lahore for the period 2016-17, it was observed that development expenditure amounting to Rs. 2,187,900 on account of purchase of Machinery & Equipment for scheme named “Establishment of District Women Protection Officer, Multan” was incurred out of LO-4455 (Cost Centre for Non-Development expenditure of DG Social Welfare) despite the fact that development budget was provided in separate Cost Centre (LZ-4072). The expenditure so incurred was therefore held unjustified, irregular, unauthorized and misclassified.

Audit was of the view that weak internal and supervisory controls led to irregular, unauthorized and misclassified expenditure.

The irregularity was pointed out during May 2018. The DDO received the observation but neither discussed the observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends regularization of expenditure besides strengthening internal and supervisory controls to avoid such lapses in future.

(PDP No. 25717 – Director General Social Welfare & Bait-ul-Mall, Lahore – 2016-17)

26.4.9 Irregular expenditure beyond competency-Rs.1.79 million

As per instruction No. 8.2 of notification No. Nil dated Nil of Government of Punjab Social Welfare, Women Development and Bait-ul-Maal Department the Chairperson was empowered to accord approval of incurring expenditure upto Rs.5,000 out of Advisory Body's Account and as per instruction No. 9.3 of notification No. SO(D)2-3/2011 dated 14.1.2015 of Government of Punjab, Social Welfare & Bait-ul-Maal Department the Chairperson was empowered to accord approval of incurring expenditure upto Rs. 25,000 out of Advisory Body's Account. Further, 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, frauds and misappropriations.

Scrutiny of the record of the Deputy Director, Women Development & Welfare Center (Qasar-e-Behbood), Lahore for the period 2014-17 revealed that the sanctions amounting to Rs. 1,793,191 were accorded by the Chairperson of Advisory Committee beyond competency.

Audit was of the view that non-observance of government instructions resulted in irregular expenditure beyond competency.

When audit pointed out the matter in March 2018, the management only acknowledged the observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter may be probed to fix responsibility against those at fault besides regularization of the expenditure from the Finance Department.

(PDP No. 23792 – DD Women Development & Welfare Center (Qasar-e-Behbood), Lahore – 2014-17)

26.4.10 Irregular award of canteen contract and non-recovery of dues-Rs.1.56 million

As per rule 19 of Punjab Delegation of Financial Powers Rules 2016, administrative departments, officers in Category-I and officers in Category-II enjoy full powers subject to leases being openly auctioned. Moreover, 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 and any investigation by audit must be so conducted as not to interfere with this executive responsibility.

During audit of the Deputy Director, Women Development & Welfare Center (Qasar-e-Behbood), Lahore for the period 2014-17, it was transpired that a canteen-cum-raw material shop was functioning in the Qasar-e-Behbood through a contractor. The canteen contract was awarded

without open competitive bidding. Moreover, some dues were also recoverable. The details are as under:

Sr. No.	Nature of recovery	Amount
1.	Rent payable	210,000
2.	Advance Income Tax	48,000
3.	Electricity Charges	913,140
4.	Water Charges	28,800
5.	Sui Gas Charges	360,000
Total		1,559,940

When audit pointed out the matter in March 2018, the DDO only acknowledged the observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

The matter may be probed to fix responsibility against those at fault besides recovery of above stated amount under intimation to audit.

(PDP No.23793 – DD Women Development & Welfare Center (Qasar-e-Behbood), Lahore – 2014-17)

**26.4.11 Irregular appointments of contingent paid staff-
Rs.1.39 million**

As per ruling of Supreme Court of Pakistan 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 05.01.1995 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 and 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 Social Welfare Officer, Socio Economic Rehabilitation Center for Women & Child Prisoners Central Jail, Lahore for the period 2014-17, it was observed that an amount of Rs.1,390,217 was paid to the contingent paid staff. Audit observed the following irregularities:

- Notification of Appointment Committee duly approved was not on record.
- The record relating to the appointments of contingent paid staff i.e. advertisement in press as well as on the website of the organization, last date of receipt of application, Diary Register, original applications received, Test/Interview record, merit list, call letters etc. were not produced to audit to verify whether the appointments were made with due regard to rules, regulations and instructions or otherwise.
- It is pertinent to mention here that salaries were being paid to the staff without attending the office as no record of attendance was available.

Audit was of the view that non observance of government instructions resulted in irregular appointments.

When audit pointed out the matter in March 2018, the management only acknowledged the observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the

finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the irregularity may be got condoned from the Finance Department.

(PDP No. 23770 –SWO, SERC for Women & Child Prisoners, Central Jail, Lahore-2014-17)

26.4.12 Irregular consumption of dietary items-Rs. 1.32 million

As per Rule 15.5 of PFR Vol-I, when materials are issued from of departmental use, the government servant in charge of the store should see that material are issued, a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched or from his duly authorized agent.

During audit of Superintendent, Dar-ul-Aman (Shelter Home), Lahore for the period 2016-17, it was observed that the Superintendent had purchased the dietary items for the inmates during the period under audit. The consumption was held irregular due to following observations:

- Post of cook was not available in the office.
- Requisition of the warden/cook was not available with the approval of superintendent in violation of rule 15.5 of PFR Vol-I.
- As per dietary stock register, the items were entered and shown issued in slab rate/sequential quantity (fluctuation of inmates) without observing the number of inmates.
- Purchase committee was neither nominated nor quality/quantity certificate was given in the stock register in violation of rule 15.5, 15.6 of PFR Vol-I.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter may be probed to fix the responsibility against the defaulters and be got regularized with the sanction of competent authority.

(PDP No. 23932 – Supdt: Dar-ul-Aman (Shelter Home), Lahore – 2016-17)

26.4.13 *Doubtful payment for purchase of air tickets- Rs. 118,129*

According to Rule 2.32 of PFR Vol-I, it is not sufficient that a Government servant accounts should be correct to his own satisfaction. He has to satisfy not only himself but also the Accountant-General that a claim which has been accepted is valid, that a voucher is a complete proof of the payment which it supports, and that an amount is correct in all respects.

During audit of Director General, Social Welfare and Bait-ul-Maal Punjab, Lahore for the financial year 2016-17, it was observed that payments amounting to Rs. 118,129 were made for purchase of air tickets but approved tour program, attendance certificate/minutes of meeting or any other document proving legitimacy of expenditure was not available with the claims. The payments so made were, therefore, held doubtful.

Sr. No.	Name of Firm	CB No.	Invoice Date	Head	Amount Rs.
1	Travel Plan	CB 06	15.07.16	A03919	46,480
2	Travel Plan	CB 05	05.05.16	A03919	71,649
Total					118,129

Audit was of the view that weak financial and supervisory controls led to doubtful payment.

The irregularity was pointed out during May 2018. The DDO received the observation but neither discussed it nor offered any reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends probe of the matter besides recovery of the stated amount.

(PDP No. 25723 – Director General Social Welfare & Bait-ul-Mall, Lahore – 2016-17)

Performance

26.4.14 Unjustified expenditure of Rs.30.53 million due to non achievement of targets

As per PC-I (revised 2008-09) the object of establishment of Women Development and Welfare Centre, (Qasar-e-Behbood) Lahore was to extend the services of Women Development and Welfare Centre to about 10,000 trainees annually.

During audit of Deputy Director, Women Development & Welfare Center (Qasar-e-Behbood), Lahore for the period 2014-17, it was observed that an amount of Rs.30,526,136 was spent on the salaries of teaching/non-teaching staff during the period under audit, whereas the targets to develop skills of 30,000 women were not achieved. The center only developed skills of 3,011 women against the target of 30,000. The details are as under:

Sr. No.	Financial Year	Target	Total admission	Pass out candidates	Expenditure on salary of teaching staff
1	2014-15	10,000	5,255	964	10,057,012
2	2015-16	10,000	6,102	1,200	10,823,909
3	2016-17	10,000	5,620	847	9,645,215
Total		30,000	16,977	3,011	30,526,136

The women community of the area had not taken benefit inspite of expenditure of Rs. 30,526,136 because Advisory Committee and the Deputy Director incharge had not taken any steps to enhance the enrollment of women for the development of their skills.

When audit pointed out the matter in March 2018, the management only acknowledged the observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter may be inquired to fix responsibility against those at fault besides regularization of irregularity from P&D Department.

(PDP No. 23788 – DD Women Development & Welfare Center (Qasar-e-Behbood), Lahore – 2014-17)

Internal control weaknesses

26.4.15 Unauthorized use of official vehicles without entitlement- Rs.6.04 million

According to Section 7 of the Punjab Ministers (Salaries, Allowances and Privileges) Act 1975, a minister shall be entitled to use of one official car maintained at Government expense throughout his term of office and for a period of 15 days immediately thereafter will return the vehicle. Moreover, according to Policy for Retention of Transport Strength in Government Departments circulated vide letter No. MTO (S & GAD) AT-II/ (2-9) 2006 dated 22.04.2008, Secretary of the Department/ Head of the Department shall be authorized one car as per entitlement (Normally 1300cc).

During audit of Director General Social Welfare and Bait-ul-Maal Punjab, Lahore for the period 2016-17, it was observed that different

vehicles of Directorate General were used by Secretary SW&BM, Ameen Bait-ul-Maal and Minister for SW&BM Punjab, Lahore.

Sr. No.	Vehicle No.	Make/Model	User	Period of Use	Expenditure Incurred Rs.			Estimated Rent Rs.	Total Rs.
					POL	Repair	M. Oil		
(1)	(2)	(3)	(4)	(5)	(6)			(7)	(8)
1	AD-2244	Toyota Parado	Secretary, SW & BM Punjab	07/16-06/17	415,730	825,154	42,300	600,000	1,883,184
2	LEG-1705	Suzuki APV 2014		07/16-12/16	140,470	20,055	16,770	1,150,000	1,327,295
3	LEG-07-114	Suzuki Cultus 2007		07/16-12/16	139,347	264,601	16,770	690,000	1,110,718
4	LRH-8271	Suzuki Jimmy		07/16-12/16	99,280	0	19,565	1,150,000	1,268,845
5	LEG-07-112	Toyota Corolla	Ameen, Bait-Ul-Maal Punjab	03/17-05/18	0	0	0	450,000	450,000
Total					794,827	1,109,810	95,405	4,040,000	6,040,042

The audit remarks vis-à-vis vehicles are as under:

Sr. No.	Vehicle No.	Remarks
1	AD-2244	The Secretary used the vehicle in addition to allotted secretariat vehicle No. LEG-1346 moreover It was astonishing that this vehicle consumed 10% fuel out of total budget of POL and 24% budget of Repair and Maintenance.
2	LEG-1705	During his tenure, the Minister used vehicles of Directorate General in addition to admissible one vehicle bearing Registration No. LEG-627 Toyota Corolla GLI provided by S & GAD and did not return the vehicles to DG SW & BM till 04/2018 despite relinquishing charge of SW & BM on 25.12.16 and repeated requests by Directorate General vide letters No. SW (E)-Misc/TPT/2014/11757-79 dated 31.05.17 and SW (E)-Misc/TPT/2014/ 12958-60 dated 15.06.17. POL/repair was not claimed for these vehicles after 12/2016. However, rent has been estimated from 07/16 to 05/18 (23 months) @ Rs. 50,000 per month for APV and Jimmy while Rs. 30,000 per month for Cultus.
3	LEG-07-114	
4	LRH-8271	
5	LEG-07-112	The Ameen retained the vehicle till date despite purchase and allotment of new Toyota Corolla number LEG-17-15

Audit was of the view that disregard to rules and government instructions resulted in unauthorized use of government vehicles and hence recovery of POL Rs. 890,232, recovery of repair charges Rs.1,109,810 and rental charges Rs. 4,040,000 be recovered from the concerned.

The irregularity was pointed out in May 2018. The DDO received the observation but neither discussed it nor offered any reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should retrieve the vehicles allotted unauthorizably, calculate the recovery upto such period and effect the same from the concerned.

(PDP No. 25714 – Director General Social Welfare & Bait-ul-Mall, Lahore – 2016-17)

26.4.16 Payments on doubtful invoices-Rs.3.35 million

According to Rule 2.20 of PFR Vol-I, every payment, including repayment of money previously lodged with government, for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim.

During audit of Director General Social Welfare and Bait-ul-Maal Punjab, Lahore for the period 2016-17, it was observed that payments amounting to Rs.3,347,097 were made on dateless invoices due to which the authenticity of expenditure incurred and deposit of Sales Tax into government treasury could not be verified. The payments so made were therefore held doubtful. The details are as under:

Sr. No.	Firm Name	Invoice No.	Dated	CB No.	Object Head	Amount (Rs.)
1.	G Med (Pvt) Ltd.	2002	Nil	36	A09601	1,175,000
2.	G Med (Pvt) Ltd.	2001	Nil	34	A09601	625,000
3.	Orient Medical	OM-INV-000110	Nil	33	A09601	1,547,097
Total						3,347,097

Audit was of the view that disregard to the rules and weak internal controls on “Payments” resulted in doubtful expenditure.

The irregularity was pointed out during May 2018. The DDO received the observation but neither discussed it nor offered any reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends probe of the matter to dig out the facts and to fix the responsibility besides strengthening of internal controls to avoid such lapses in future.

(PDP No. 25715 – Director General Social Welfare & Bait-ul-Mall, Lahore – 2016-17)

26.4.17 Lapse of funds due to non-surrendering of savings- Rs.2.26 million

According to Para No. 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 2nd statement of excesses and surrenders by 31st March.

During audit of Social Welfare and Bait-ul-Mall Department, it was observed that an amount of Rs.2,255,791 was lapsed due to non-surrendering of savings well in time. Had these amounts been surrendered in time, these would have been utilized for useful purposes. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Deputy Director Women Development & Welfare Center (Qasar-e-Behbood), Lahore	2014-17	23796	715,938
2	Social Welfare Officer Socio Economic Rehabilitation Centre for Women & Child Prisoners, Central Jail, Lahore	2014-17	23771	573,262
3	Supdtt: Dar-ul-Aman (Shelter Home), Lahore	2016-17	23937	565,819
4	Center for Women in Distress (Pannah), Lahore	2013-17	23938	400,772
Total				2,255,791

Audit was of the view that weak financial controls on “Budgetary Provisions” resulted in non surrendering of savings.

The matter was pointed out in March 2018. The managements at Sr. Nos. 1 & 4 did not offer any reply. The managements at Sr. Nos. 2 & 3 noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter may kindly be got regularized from competent authority besides strengthening of internal controls.

Recoveries and overpayments

26.4.18 Non/less deduction of income tax-Rs.1.95 million

According to Section 153 (1) (a) and (b) of Income Tax Ordinance 2001, read with Finance Act 2016, rate of withholding tax on sale of goods is 4.5 % for filer and 6.5 % for non-filer whereas rate of withholding tax on services is 10 % for filer and 15 % for non-filer during financial year 2016-17.

During audit of Director General, Social Welfare and Bait-ul-Maal Punjab, Lahore for the period 2016-17, it was observed that income tax amounting to Rs. 1,948,551 was not/less deducted while making payments of Rs. 36,765,764.

Audit was of the view that weak internal controls on “Taxation” resulted in non/ less deduction of income tax.

The irregularity was pointed out during May 2018. The DDO received the observation but neither discussed the observation nor offered any reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

(PDP No. 25718 – Director General Social Welfare & Bait-ul-Mall, Lahore – 2016-17)

26.4.19 Non accountal of four air conditioners- Rs.300,800

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

During audit of Director General, Social Welfare and Bait-ul-Maal Punjab, Lahore for the period 2016-17, it was observed that payment of Rs. 2,256,000 was made to COS Traders on account of purchase of thirty air conditioners for project “Violation Against Women Centre” (VAWC) Multan vide CB No. 47 dated 17.05.17. According to Delivery Challan, four air conditioners valuing Rs. 300,800 were returned by VAWC, Multan. Further, scrutiny of record revealed that neither the price of returned air conditioners was deducted/recovered from concerned firm nor whereabouts of returned airconditioners were on record. The details of the returned air-conditioners are as under:

Sr. No.	Type of AC	Price per AC Rs.	No. of Acs Returned	Amount Rs.
1	Orient 1.5 Ton AC	66,200	02	132,400
2	Orient 2.0 Ton AC	84,200	02	168,400
Total				300,800

Audit was of the view that weak internal controls on “Management of Assets” resulted in displacement of air-conditioners.

The irregularity was pointed out during May 2018. The management received the observation without replying and discussing the same.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends probe of the matter to fix the responsibility besides retrieval of the air-conditioners or recovery of the cost thereof.

(PDP No. 25722 – Director General Social Welfare & Bait-ul-Mall, Lahore – 2016-17)

CHAPTER 27

SPECIAL EDUCATION DEPARTMENT

27.1 *Introduction*

Department of Special Education was established on 01.10.2003. The department aims to create an environment for making disabled and physically retarded persons useful members of the society and utilize their potential and skills in each sphere of life. It performs following functions:

- Enhancement of enrollment through provision of:
 - Construction of School Buildings.
 - Free Pick & Drop Facility.
 - Free Text & Braille Books.
 - Free Boarding & Lodging Facility.
 - Free Teaching Aids.
 - Provision of Stipends.
 - Free Uniform.
 - Merit Scholarships.
 - Nutrition Programmes.
- Establishment of International Standard Rehabilitation Centre for the Disabled
- Training Prgrammes and adoption of internationally accepted best practices
- Curriculum Development for the Special Education institutions

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

Introduction

The Appropriation Accounts for the year 2017-18 of Special 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 2017-18 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	37.044	(0.865)	36.179	35.654	(0.524)
PC21015	195.845	(11.635)	184.210	171.439	(12.771)
PC22036	546.512	(444.901)	101.611	68.954	(32.656)
Total	779.401	(457.401)	322.000	276.048	(45.952)

Overview of Expenditure

The final budget of Special Education for the year ended 30 June, 2018 was Rs. 322.000 million. Out of this, actual expenditure was Rs. 276.048 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	232,889,000	207,093,095	(25,795,905)	11.08
Development	546,512,000	68,954,642	(477,557,358)	87.38
Total	779,401,000	276,047,737	(503,353,263)	64.58

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	220,389,000	207,093,095	(13,295,905)	6.03
Development	101,611,000	68,954,642	(32,656,358)	32.14
Total	322,000,000	276,047,737	(45,952,263)	14.27

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (45.952) million at the close of the year 2017-18 under grants PC21010, PC21015 & PC22036 were not surrendered in time by the Department.

27.3 ***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.

27.4 AUDIT PARAS

Non-production of record

27.4.1 Non production of record

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

During audit of Government Training College for Teachers of Blind Lahore for the period 2011-17, it was observed that expenditure was incurred on POL and repair & maintenance of vehicles. The log books and history sheets were not maintained by the department.

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

When pointed out the matter in August 2017, no reply was given by the department which indicates that the management of the institution had nothing to say in its defense in response to above audit queries.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

(PDP No.23044 – Govt. Training College for the Teachers of Blind Lahore – 2011-17)

27.4.2 Non-surrendering of savings-Rs.2.34 million

According to Para 14.3 to 14.6 of Punjab Budget Manual, all savings or unspent funds shall be surrendered/reported to government through second statement of excesses and surrenders, so that balances may be transferred/distributed to other departments.

During audit of Government Training College for the Teachers of Blind Lahore for the period 2011-17, scrutiny of expenditure statements revealed that the funds to the tune of Rs. 2,335,943 (21.70 % of total budget) had neither been utilized nor unspent balances were reported to the Finance Department till the close of the financial years.

Audit was of the view that weak supervisory controls, poor funds management and non adherence to financial rules resulted in aforesaid financial indiscipline in the accounts of Government Training College for the Teachers of Blind Lahore.

When pointed out the matter in August 2017, no reply was given by the department which indicates that the management of the institution had nothing to say in its defense in response to above audit queries.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the condonation of irregularity be sought from the Finance Department.

(PDP No.23047 – Govt. Training College for the Teachers of Blind Lahore – 2011-17)

Irregularities & non-compliance

27.4.3 Unauthorized expenditure on deployment of work force outside HQ-Rs.1.73 million

According to government instructions issued by Cabinet Wing of CM Secretariat dated 11.03.2011, the government work force, like drivers, cooks and malis etc. are not allowed to work outside their Hqs in the homes of retired officers or officers who left the department. Further, as per Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by the Government through fraud or negligence on his part.

During audit of Government Training College for the Teachers of Blind Lahore for the period 2011-17, it was observed that in contravention to above instructions an expenditure of Rs.1,732,992 was incurred on pay and allowances of two drivers, working with a Minister and a Commissioner at their homes since long.

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

When pointed out matter in August 2017, no reply was given by the department which indicates that the management of the institution had nothing to say in its defense in response to above audit queries.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that irregular deployment of work force outside Hq may be justified, matter be inquired into and responsibility fixed against the officials/officers held responsible besides recovery be effected from the concerned.

(PDP No.23041 – Govt. Training College for the Teachers of Blind Lahore – 2011-17)

27.4.4 Irregular advance payment without obtaining sanction of competent authority- Rs.342,000

As per Rules 17.19 and 2.10(b)(5) of PFR Vol-I, it is not permissible to draw advances from the treasury just to prevent the lapse of appropriations. Moreover, as per Rule 17.2 *ibid*, no payment should be drawn from government treasury until and unless it is sanctioned by the competent authority.

During audit of Government Training College for the Teachers of Blind Lahore for the period 2011-17, it was observed that an advance payment of Rs.342,000 had been made by the DDO to the LESCO under object head A03303-electricity charges (against electricity connection vide reference No. 07 115130487500U). The bills were without reading and the units consumed. Further, the advance payment had been drawn by the DDO without obtaining financial sanction from the competent authority just in order to exhaust the entire budget.

Audit was of the view that weak internal controls on “Appropriations” resulted in advance payment of electricity charges.

When pointed out the matter in August 2017, no reply was given by the department which indicates that the management of the institution had nothing to say in its defense in response to above audit queries.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the

finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should strengthen its internal controls, seek condonation of irregularity from the Finance Department and seek adjustment of the advance payment from LESCO.

(PDP No.23046 – Govt. Training College for the Teachers of Blind Lahore – 2011-17)

Internal control weaknesses

27.4.5 Excess expenditure-Rs.2.94 million

As per Rule 17.15 of PFR Vol-I, no government servant may without previously obtaining an extra appropriation incur expenditure in excess of the amount provided for expenditure under the heads concerned and when a government servant exceeds the amount of appropriation, he may be held responsible for the excess drawl of expenditure.

During audit of Government Training College for the Teachers of Blind Lahore for the period 2011-17, it was noticed that an expenditure up to above stated extent was expended in excess than the sanctioned budget during the period under audit.

Audit was of the view that poor fund management to control over the budget of the department and non-adherence to financial rules in this regard had resulted in an excess expenditure over and above the sanctioned budget.

When pointed out the matter in August 2017, no reply was given by the department which indicates that the management of the institution had nothing to say in its defense in response to above audit queries.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the violation of financial rules may please be justified and irregular/excess expenditure got regularized with the sanction of competent authority besides strengthening internal controls.

(PDP No.23042 – Govt. Training College for the Teachers of Blind Lahore – 2011-17)

Others

**27.4.6 *Non-adjustment/recovery of temporary advances-
Rs.1.89 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 Government Training College for the Teachers of Blind Lahore for the period 2011-17, it was observed that temporary advances/loans worth Rs.1,892,233 had been withdrawn from various college funds during the period under audit for different purposes, such as electricity bills, sui gas and POL bills and misc official use. It was noticed that the said amount of temporary advances had neither been recovered nor the amount in question was refunded/credited to relevant fund even after a lapse of considerable time. The adjustment vouchers against said valid claims/withdrawals were also not available.

When pointed out the matter in August 2017, no reply was given by the department which indicates that the management of the institution had nothing to say in its defense in response to above audit queries.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should adjust the amounts of loans taken from various funds under intimation to Audit.

(PDP No.23043 – Govt. Training College for the Teachers of Blind Lahore – 2011-17)

**27.4.7 Non accountal of expenditure figures in cash book-
Rs.1.09 million**

As per Rule 2.6 of PFR Vol-I, all transactions of receipts and payments must be shown in cash book. Moreover, as per Rule 2.2 ibid, a simple Cash Book in PFR Form-I shall be maintained in every office receiving or disbursing money on behalf of government regularly for recording all transactions of money received by government servants in their official capacity, and their subsequent remittance to the treasury or to the Bank by bills and their subsequent disbursement. All transactions should be entered in the Cash Book as soon as they occur and attested or signed by the DDO in token of check. Further, the Cash Book should be regularly closed and completely checked and at the end of each month the Head of the office should personally verify the cash balance and record below the closing entries in the Cash Book a certificate to that effect over his dated signature specifying actual cash balance in hand.

During audit of Government Training College for the Teachers of Blind Lahore for the period 2011-17, it was noticed that payments of Rs.1,085,795 had been drawn by the DDO from government treasury but the amounts were neither disbursed to the parties concerned nor said transactions were shown in cash book. Cash book was found blank in which no entry had been recorded on daily/monthly basis. The details are as under:

Sr. No.	Months	Amount (Rs.)
1	Feb 2017	125,676
2	March 2017	33,890
3	April 2017	256,314
4	May 2017	117,123
5	June 2017	552,792
Total		1,085,795

It was further added that Actual Payee Receipts were also not available in record.

Audit was of the view that said payments were not bonafide or genuine transactions of the department and cash was drawn from treasury through fake bills.

When pointed out the matter in August 2017, no reply was given by the department which indicates that the management of the institution had nothing to say in its defense.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter may be probed to fix the responsibility besides recovery of the stated amount from the delinquents.

(PDP No.23040 – Govt. Training College for the Teachers of Blind Lahore – 2011-17)

CHAPTER 28

SPECIALIZED HEALTHCARE AND MEDICAL EDUCATION DEPARTMENT

28.1 *Introduction*

Specialized Healthcare and Medical Education Department is responsible to deliver quality healthcare services to the community through an efficient and effective service delivery system that is accessible, equitable, culturally acceptable, affordable and sustainable. Specialized Healthcare and Medical Education Department aims to improve the health and quality of life of all, particularly women and children, through access to essential health services.

The Specialized Healthcare and Medical Education Department strives to reform and strengthen the critical aspects of the health systems and enable it to:

- Provide and deliver a basic package of quality essential health care services
- Develop and manage competent and committed health care providers
- Generate reliable health information to manage and evaluate health services
- Adopt appropriate health technology to deliver quality services
- Finance the costs of providing basic health care to all
- Reform the health administration to make it accountable to the public

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

The Appropriation Accounts for the year 2017-18 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 2017-18 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	1,885.779	24.956	1,910.735	1,627.414	(283.320)
PC21016	107,284.263	17,162.757	124,447.020	103,321.766	(21,125.253)
PC13034	485.661	0.001	485.662	212.382	(273.279)
PC22036	41,432.994	14,051.160	55,484.154	44,694.395	(10,789.758)
Total	151,088.697	31,238.874	182,327.571	149,855.958	(32,471.612)

Overview of Expenditure

The final budget of Health Department for the year ended 30 June, 2018 was Rs. 182,327.571 million. Out of this, actual expenditure was Rs. 149,855.958 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	109,655,703,000	105,161,563,131	(4,494,139,869)	4.10
Development	41,432,994,000	44,694,395,001	3,261,401,001	7.87
Total	151,088,697,000	149,855,958,132	(1,232,738,868)	0.82

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	126,843,417,000	105,161,563,131	(21,681,853,869)	17.09
Development	55,484,153,688	44,694,395,001	(10,789,758,687)	19.45
Total	182,327,570,688	149,855,958,132	(32,471,612,556)	17.81

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting Rs.(32,471.612) million at the close of the year 2017-18 under grants PC21010, PC21016, PC13034 & PC22036 were not surrendered in time by the Department.

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

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	46	38	8	83
2	1985-86	48	35	13	73
3	1986-87	67	53	14	93
4	1987-88	145	91	54	63
5	1988-89	79	55	24	70
6	1989-90	101	54	47	53
7	1990-91	128	75	53	59
8	1991-92	67	47	20	70
9	1992-93	71	44	27	62
10	1993-94	88	54	34	61
11	1994-95	76	5	71	7
12	1995-96	122	0	122	0
13	1996-97	108	69	39	64
14	1997-98	201	53	148	26
15	1998-99	297	159	138	54
16	1999-00	154	118	36	77
17	2000-01	411	329	87	80
18	2001-02	270	160	110	59
19	2003-04	78	23	55	30
20	2005-06	150	44	63	34
21	2006-07	235	103	132	44
22	2009-10	295	64	231	22
23	2010-11	125	36	89	29
24	2011-12	97	25	72	26
25	2012-13	138	37	101	27
26	2013-14	89	12	77	13
Total		3686	1783	1865	48

The 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.

28.4 AUDIT PARAS

Fraud / Misappropriation

28.4.1 *Withdrawal of funds through bogus appointments of staff-Rs.5.86 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 by Government through fraud or negligence on his part.

During examination of accounts of Qaid-e-Azam Medical College and allied Institutions, Bahawalpur it was observed that an amount of Rs. 5,860,973 was withdrawn from treasury on account of pay and allowances. The scrutiny of record revealed that 41 persons were appointed against different posts in BS 1 to 15, both technical and non technical through bogus appointments and transfer letters. The personal files of these persons were found incomplete as the LPC issued from last station of posting in respect of persons transferred from other districts was not in files. In some files joining report, medical certificates of fitness etc were missing. No service book was produced to audit which indicated that same were not prepared. It was done due to non-observing procedure and applying necessary checks before joining a person in service and making payment. The department did not complete inquiry despite lapse of more than one year of disclosure of this incidence and no recovery was effected from the responsible. The government sustained loss due to negligence of the department.

Audit was of the view that weak administrative and supervisory controls resulted in bogus appointments.

Audit pointed out the irregularity in November 2017. In reply to preliminary observation, the case of bogus appointment is under inquiry with the Government.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter may be inquired at the earliest and financial and internal controls be strengthened besides recovery of government loss.

(PDP-23221 Quid-e-Azam Medical College and Allied Institutions, Bahawalpur 2016-17)

28.4.2 Irregular payment of stipend to nurses admitted on bogus academic certificates-Rs.3.59 million

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

During audit of accounts of Qaid-e-Azam Medical College and allied Institutions, Bahawalpur for the period 2016-17, it was transpired that during admission of 2014 in nursing class, the students got admission on bogus certificates. The details are as under:

Sr. No	Name of formation	Period of audit	PDP No.	Nature of Misappropriation	Amount (Rs.)
1.	Qaid-Azam Medical College & allied Institute Bahawalpur	2016-17	23223	pay & allowances	2,272,826
2.	Qaid-Azam Medical College & allied Institute Bahawalpur	2016-17	23222	pay & allowances	1,320,963
Total					3,593,789

Audit was of the view that weak administrative and supervisory controls resulted in bogus appointments.

The irregularity was pointed out in November 2017. The management replied that the payment of stipend was discontinued on

disclosure of the fact in the month of March 2017. Thereafter all student nurses filed a writ petition in Lahore High Court bench Bahawalpur. The learned court had granted stay with the directions to allow them to attend classes, release the stipend and accept their admission for examination. But the stipend of said student nurses was not released despite court direction. Keeping in view the above facts, appropriate action would be taken on the final decision of court.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter may be investigated. The case may be pursued in the court and action be taken accordingly.

**28.4.3 Drawl of salary through bogus documents-
Rs. 291,292**

Rule 2.33 of PFR provides 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.

It was noticed during audit of the Children Hospital, Lahore for the year 2017-18 that a Vaccine Operator succeeded in getting job at Children Hospital on fake training certificate of EPI (issued by MS District Headquarter Hospital, Sheikhpura). An inquiry into the matter was in process. The official drew a salary of Rs.291,292 during said period. The official was not entitled for salary as she did not possess the required qualification. The details of pay and allowances drawn by the said official were as under:

Rate of pay	Period of drawl	Amount drawn
16,014	01.07.2015 to 30.11.2016	272,238
19054	01.12.2016 to 31.12.2016	19,054
Total		291,292

Audit was of the view that weak administrative and supervisory controls resulted in drawl of salary through bogus documents.

When pointed out in July 2018, it was replied by the authorities noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that irregularity be got regularized besides adoption of remedial measures.

(PDP-25093Children Hospital Lahore2017-18)

Non production of record

28.4.4 *Non production of record*

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

During audit of Specialized Healthcare and Medical Education Department, the auditable record viz., vouched accounts, appointments,

log books, pay and allowances, and consumption account of various inventories (Annexure-65) 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 during July 2017 to November 2018. The formations at Sr. Nos. 11, 15, 19, 20, 23, 24, 26, 35, 36, 43, 62 and 63 stated that record was available. The reply was not based on facts as no record was produced for verification. The formations at Sr. Nos. 3, 7 & 8 stated that record is available in the office of AG Punjab. The formations at Sr. Nos. 1, 2, 4, to 6, 9, 10, 12 to 14, 16 to 18, 21, 25, 27 to 30, 32, 38 to 40, 42, 43, 45 to 47, 49 to 55, 57, 58, 56, 68, 70, 75, 76, 77 noted the observation for compliance. The formations at Sr. No. 16, replied that on the direction of the steering committee headed by the Minister of Specialized Healthcare, construction of 132 KVA was assigned to LESCO as total job being the only entity capable of undertaking such work. LESCO has requisite technical and professional expertise for such work. The reply of the department (pertaining to Para of work "Grid Station") was irrelevant, Audit argued that all Paras pertaining to work "Grid Station" should be sent to LESCO for its proper reply and recovery made. The formations at Sr. Nos.22, 34, 37 and 69, stated that the record was with the internal audit team. The formations at Sr. Nos. 31, 41, 60 & 61 stated that the reply will be submitted after scrutiny of record. The formations at Sr. Nos. 33, 48, 56, 59, 64, 65, 66 and 67, did not offer any reply.

The matter was further reported to the administrative department. In DAC meetings held on 15.05.2018, 31.07.2018, 04.09.2018, 28.09.2018 and 06.11.2018, the paras at Sr. Nos. 5, 25, 28, 47, 52, 71, 72, 73 & 75 were kept pending for production/verification of vouched

account/record. Further progress was not reported by the department. The paras at Sr. Nos. 42 & 68 were kept pending for fact finding inquiry. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should fix responsibility for non-production of record, take disciplinary action against the delinquents and produce record for scrutiny.

28.4.5 *Auditable record was not produced by PKLI*

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 Pakistan Kidney and Liver Institute and Research Center, Lahore, for the period up to June 2018, the auditable record relating to transactions was not produced despite repeated requests. The details are as under:

Sr. No.	PDP No.	Nature of irregularity
1	27926	Non production of record pertaining to IDAP
2	27930	Non production of Procurement record of Store/Materials
3	27931	Short/less submission of vouched account in respect of Grid station
4	27928	Non production of procurement record made through IDAP
5	27932	Non production of procurement record made by the PKLI&RC by their own
6	27929	Non production of record
7	27927	Non-Production of Final Evaluation of Bids of Packages A,B and C

Sr. No.	PDP No.	Nature of irregularity
8	27933	Non production of donation record
9	27934	Non production of Trust accounts record
10	27935	Non-Production of List of pending court cases, inquiries and certificate of non-occurrence of any fraud, misappropriation, theft.
11	27936	Non production of record.
12	27754	Non production of record relating to planning of civil works

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

The matter was further reported to the PAO. No DAC meeting was convened.

As regards Sr. No.1, it was replied that 186 plus observations were prepared and serve based on record and subject observation was raised on 01.10.2018 after the close of audit.

The reply of the management was not acceptable to audit. Audit waited for record till the close of audit and when enlisted record was not produced audit raised the observation.

As regards Sr. No.5, the management replied that entire record in soft shape related to purchases was submitted to audit. The reply of the management was correct to that extent but original record duly signed by the authorized officers was not produced to audit. Moreover, procurement Department, finance Department, accounts Department and MMD was involved in the process, but representative of the departments was not available simultaneously to get the record audited. Despite all-out effort audit could succeed to scrutinize record for which observations were raised. Rest of the record could not be checked due to delaying tactics of the management.

As regards Sr. No.9, in response to the preliminary audit observation, the management replied that PKLI&RC (Trust) is

maintaining its own account in Faysal Bank bearing account No. 3032307900090375 30-E-1 Gulberg-III, Lahore. The bank statement of the trust account has already been provided to Audit on their requisition in July 2018. It is pertinent to mention that PKLI&RC is not maintaining any PLA/SDA/Assignment account and the funds were received through Cheques in the name of PKLI&RC instead of PKLI&RC (Trust) and accordingly deposited in bank accounts of PKLI & RC. On the above it was absolutely vibrant that the PKLI&RC (Trust) being an independent non-governmental organization that does not come under the scope of audit of D.G. Civil Audit, Punjab, Lahore.

The reply of the management was not based on facts as one of the funds released showed that funds were released to Trust account and not to the PKLI&RC accounts. However, entire authorities were not produced to audit. Moreover, the management had produced the bank statement to audit but reluctant to produce concerned record for scrutiny by audit.

The remaining replies were not accepted being vague and evasive.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

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

Irregularity and Non-Compliance

28.4.6 Irregular payment of rent of office building-Rs.37.62 million

Sr. No.14 (C) of Delegation of Financial Power Rules (amended in BOG meeting dated March 04, 2017) provides that Chief Executive

Officer has full powers to sanction expenditure. Contract agreement (House No.92, General Officers Colony, Sarwar Road, Lahore Cantt.) clause No.14 provides that the lessee agrees to pay rent payment in advance on the 1st day of each English Calendar month during the term of lease.

During audit of Pakistan Kidney and Liver Institute and Research Center, HPTP component Lahore for the period up to June 2018, it was observed that PKLI&RC management had hired 3rd, 4th and 6th floor for its office in Salar center at Barkat Market Garden Town, Lahore. Further payment amounting to Rs. 9,710,000 on account of rent of office buildings in various districts was made. The expenditure was held irregular due to the following reasons:

- The amount was paid in advance on quarterly basis without approval of competent authority. The competency rests with the BOG.
- The rent was not got assessed from the Cantonment Board in case of House No.2, Sarwar Road, Lahore and building department of relevant districts i.e. Chinniot, Mandi Bahuddin, Rajanpur and Chakwal.
- The rent in case of house No.2, Sarwar Road, Lahore Cantt. was payable on monthly basis in advance @ Rs.900,000 per month as per lease agreement but it was paid on quarterly basis in advance.
- Neither NOC from Building Department was obtained nor building was hired through PPRA web-site.
- An amount of Rs.23,113,383 was required to be paid on account of monthly rent but the management had paid

Rs. 27,905,254. Resultantly an amount of Rs. 4,791,871 was over paid to M/s Horizon Developers.

- At the time of hiring of building, PKLI&RC management had paid Rs.5,610,000 in advance but at the time of vacating the building, the advance was not recovered from M/s Horizon Developers.
- An amount of Rs.27,905,254 was paid to M/s Horizon Developers on account of rent of building but while making payment of rent, tax amounting to Rs.971,150 was less deducted.
- Pakistan Kidney & Liver Institute and Research Center, Lahore was inaugurated on 27.12.2017. Despite inauguration of the hospital, PKLI&RC management had retained the possession of rented building at Salar Center due to which Rs.9,058,500 were paid unnecessarily.

Sr. No.	PDP No.	Title of Para	Amount (Rs.)
1	27815	Irregular payment of rent of office building	9,710,000
2	27855	Irregular hiring of building on rent at Salar Center	27,905,254
Total			37,615,254

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

When pointed out in July to September 2018, the management stated that as per Delegation of Financial Powers, 2017 rule 14(c) the Chief Executive Officer has full powers to sanction expenditure on rent for official/residential buildings and land. Hence, the approval of the BOG is not required in this case. (copy attached). In case of rented building No. 8C, Commercial area, DHA phase-6, the rent assessed by the E&TD is

attached for ready reference. However, the rent assessment certificates of the competent authority in respect of rented buildings situated at Chinniot, M.B.Din and Rajanpur are attached for verification. The rent assessment certificate of Chakwal will be produced on its receipt. Reply of the formation was not acceptable because all the assessment certificates produced were got issued after June 2018. Hence, the payment made up to June 2018 was made without getting rent assessment certificates. As regards contention regarding competency of CEO, the competence relates to monthly payments not advance payment.

Further, in case of Salar Center building the management responded that NOC from XEN Building was obtained before hiring of Salar Center. Moreover, Lessor accepts full and sole responsibility for the payment of all taxes except payment of income tax on rent. The security deposit amounting of Rs.5,610,000 was paid in advance to Lessor out of which an amount of Rs.3,228,208 on account of pending liabilities including rent for the month of March, 2018 was adjusted and the remaining amount of Rs. 2,381,792 still recoverable, it is submitted that on the day of inauguration we were provided only a very small portion of existing space which was not enough to accommodate 800 plus staff. So we kept 6th floor to accommodate few departments at Salar Center even after inauguration of PKLI. Later, in coming months first floor of PKLI was provided and we vacated Salar Center fully. The management had admitted that income tax was not withheld; rather the PKLI&RC management paid it by its own. Moreover, Justification given by the management regarding retention of salar centre after inauguration of PKLI&RC was not tenable as sufficient space was available to accommodate PKLI&RC staff.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the

finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter may be looked into for fixing responsibility and effecting recovery from the person held responsible besides appropriate action against the defaulters.

28.4.7 *Irregularities in connection with matters relating to LESCO-Rs. 460.76 million*

As per general condition of the contract clause 24.1 “consultant (i) shall take out and maintain, and shall cause any sub-consultants to take out and maintain, at its (or the sub consultants’, as the case may be) own cost but on terms and conditions approved by the client, insurance against the risks, and for the coverage specified in the SCC, and (ii) at the client request, shall provide evidence to the client showing that such insurance has been taken out and maintained and the current premiums therefore have been paid. The consultant shall insurance is in place prior to commencing the services as stated in clause GCC13. Page 115. Further as per general condition of the contract clause 46.1 “If the consultants or any of his sub consultants agents or servants is found to have violated or involved in violation of the integrity pact signed by the consultant as provided in appendices then the client shall be entitled to;-

- a. Recovery from the consultant an amount equaling to ten times the sum of any commission, gratification, bribe, finder’s fee or kickback given by the consultant or any of his sub consultant, agents or servant.
- b. Terminate the contract and
- c. Recover from the consultant any loss or damage to the client as a result of such termination or of any other corrupt business practices of the consultant or any of his sub consultant, agent or servants.

During audit of the Pakistan Kidney & Liver Institute (PKLI) Lahore it was observed that PKLI had paid Rs.387.342 million to LESCO for installation of Grid Station along with transmission line at PKLI&RC. The payment was held irregular on the following grounds.

1. Tender was accepted at higher rates.
2. No import document, manufacturer certificate, original bill or even a brochure was available in order to verify the WAPDA specification for No.20/26 MVA power transformer.
3. Over payment was made while making payments.
4. Permissible taxes were less/not recovered while making payments.
5. LD charges were not recovered despite the fact that work was not completed within stipulated time.
6. Work was found sub standard.
7. Insurance policy obtained was not produced to audit.
8. Vouched account of the expenditure made by LESCO was not produced.

Sr. No.	PDP No.	Title of Para	Amount (Rs.)
1.	27875	Completion documents/import documents of WAPDA not produced	387,343,000
2.	27885	Irregular payments Rs. 54,910,486 due to missing of non-scheduled items.	54,910,486
3.	27900	Payment to LESCO for site connection, water & electricity charges was not deducted from any contractors.	5,085,180
4.	27901	Irregular payment due to sub standard work	5,011,333
5.	27903	acceptance of higher tender rates	3,822,866
6.	27907	Overpayment in the payment of Grid station	1,756,360

Sr. No.	PDP No.	Title of Para	Amount (Rs.)
7.	27910	Non-recovery of liquidated damages	936,596
8.	27911	Overpayment in the payment of Grid station)	611,269
9.	27870	Expenditure other than purpose	495,320
10.	27915	Less recovery of PST	442,166
11.	27919	Overpayment/ un admissible payment	217,000
12.	27922	Overpayment	123,803
13.	27923	Non submission of insurance policy	-
14.	27924	Discrepancy found in 135 KV Grid Station at PKLI	-
15.	27830	Unjustified payment due to non-submission of vouched accounts	-
Total			460,755,379

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

Due to the above lapse, audit could not authenticate the above work.

The department explained that, on the direction of steering committee headed by the Minister of Specialized Healthcare, construction of 132 KVA was assigned to LESCO as total job being the only entity capable of undertaking such work. LESCO has requisite technical and professional expertise for such work. They have standardized technical specifications for different load requirements. Moreover, LESCO is making grid station through ages and so far, they have made/maintaining over 250 grid stations all over Pakistan. Therefore, payment was made to LESCO against their demand notice as per procedure in vogue.

The reply of the department was irrelevant. During discussion department admitted that audit of such work would be responsibility of “Executing Agency” which was LESCO. Hence, the Audit argued that all paras pertaining to work “Grid Station” should be sent to LESCO for its proper reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter be looked into for fixing responsibility, effecting recovery, action against the responsible besides production of original relevant record for scrutiny by audit.

28.4.8 *Irregularities in connection with matters relating to M/s NESPAK-Rs.244.28 million*

Rule 2.10 (a) (1) of PFR vol-I provides that same vigilance should be exercised in respect of expenditure from government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During scrutiny of accounts record of the PKLI Lahore, it was observed that the department floated an advertisement in newspaper Khalej for selection of suitable consultancy firm. As per record of department, 04 firms i.e M/s Erys insaat Area construction JV, M/s Typsa Asian consultancy JV, M/s S. N. Low-zeerak JV and M/s Jhon Staff – ECSP JV were short listed. The covering letters to the said 04 firms were issued but the department stated that out of 04 firms, three firms sent letters of regret to participate in the bid (no correspondence in this regard produced to audit). Only one qualified firm i.e M/s John staff -ECSP JV remained in competition. Later on the same firm was declared disqualified only due to non-presence of leading firms during the presentation. The result of all 04 financial bids was not available in the record. In the end M/s NESPAK was selected under PPRA Rules/clause 45(5&6) 2014. The selection of M/s NESPAK was unfair on the following grounds;

- Approval from PPRA authority under clause 45(5&6) for direct selection of M/s NESPAK was not sought.
- In the presence of already hired consultants M/s CPG-ARCOP & M/s CES why the new consultant M/s NESPAK was hired on emergent basis with the help of PPRA clause 45(5&6).
- M/s NESPAK further sub let the contract.
- Audit required to produce the comparative financial staff of all 03 consultants payment as the nature of work are same.
- The CM being patron-in-chief of PKLI through ex-post facto approval engaged M/s NESPAK as Project Management Consultant through direct contracting for PKLI project.
- The copy of CM summary through Specialized Health Care and Medical Education Department Government of the Punjab was not provided.
- Bank guarantee of Rs.24,277,764 was furnished by M/s NESPAK which expired on 14.1.2017.
- Neither deliverables of M/s NESPAK were provided nor record was attached with the payments of consultant.
- Over payment of Rs.12,920,000 on account of POL charges may be explained.
- Lump sum provision of Rs.2,000,000 and Rs.9,000,000 to M/s NESPAK against appendix-c may be explained.
- Payment of insurance coverage Rs.12,000,000 was also questionable.
- Qualification, experience of key staff as mentioned in para 3.4.1 of description of service has not been attached with the bill.

- Payment of Rs.6,477,354 to staff of head office support team of NESPAK needs justification.
- Payment of Rs.15,987,955 to Design review team needs justification.
- Payment of Rs.4,083,220 to construction supervision team be justified.
- M/s NESPAK has submitted its first running bill on 15.05.2017 for the period 01.12.2015 to 30.04.2016 (05 months) instead of due period w.e.f 19.01.2016 to 03.04.2016. In this way consultant was overpayment of Rs.13,021,799.
- The agreement of the work was signed with PKLI and M/s NESPAK on 19th day of the January, 2016 so the actual period for payment of consultancy services comes only 03 months and 19 days w.e.f date of contract agreement i.e., 19. 01.2016 to 3.04.2016.

Sr. No.	PDP No.	Title of Para	Amount (Rs.)
1.	27877	Irregular award of work to M/s NESPAK	244,278,000
2.	27886	Irregular payments to NESPAK on account of consultancy charges	39,862,654
3.	27889	Irregular payment paid as lump sum to M/S NESPAK	37,280,000
4.	27890	Unjustified payment paid to the staff of consultant M/s NESPAK	35,053,000
5.	27895	Overpayment due to excess period paid than agreed in the agreement	13,022,000
6.	27898	Undue benefit due to unnecessary increase in existing agreement	9,471,000
7.	27906	Payment of project allowance to M/s NESPAK @ 10%	1,906,000
Total			380,872,654

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

In the light of above, favouritism for hiring of M/s NESPAK is established and Government had to sustain loss as mentioned in the Para.

Department explained that hiring of consultancy services was published twice in the newspapers but no firm fulfill the criteria for selection as a consultant. All the record had already been produced to audit for scrutiny. PKLI has initiated a request through Secretary, Specialized Healthcare & Medical Education for hiring of NESPAK being an organization owned and controlled by government as a single source PMC. The hiring of NESPAK was made through direct contracting and the ex-post facto sanction by the Chief Minister was also solicited in this regard, hence, no irregularity was conducted. The reply of the management being irrelevant was not acceptable to audit.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter be probed at administrative level to arrive at factual position, fixing responsibility, taking remedial measures, and effecting recovery besides action against the person held responsible.

28.4.9 Irregularities in award of work-Rs.1,234.91 million

Rule 2.10 (a) (1) of PFR vol-I provides that same vigilance should be exercised in respect of expenditure from government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

Sr. No.	PDP No.	Description	Amount (Rs.)
1	27866	Incorrect covered area as approved in BOG	1,234,908,456
2	27867	Irregular award of work resulting loss to Govt.	996,083,994
Total			2,230,992,450

During scrutiny of the accounts of PKLI, Lahore it was observed that:

- A- In the 7th BOG meeting dated 28.05.2016 the tender of Package-B with covered area 307,000 Sq. ft for bid cost Rs.4,988,609,298 by M/S Matracon JV was approved for evaluation. On the other hand, in the 10th BOG meeting dated 04.03.2017 the total area of the Package-B was decreased and approved as 120,324 Sq. ft. whereas in Progress Report for June, 2018 the covered area of Package-B was again changed and increased as 238,995 Sq. ft with bid cost of Rs. 2487,000,0700 i.e @ Rs. 10,406 per Sq. ft. In the light of above, according to the actual covered area of Package-B 120,324 Sq. ft as approved in 10th BOG meeting the due bid cost comes to Rs.1,252,091,544 i.e., (area 120,324 Sq.ft x @ Rs. 10,406 per Sq. ft) instead of Rs. 2,487,000,000. In this way, this resulted in excess bid cost tendered by M/S ZKB of Rs.1,234,908,456 i.e. (Rs.2,487,000,000–Rs.1,252,091,544).
- B- The tender of Package-A was showing/approved for final evaluation of M/s MCC Matracon JV in the 7th BOG meeting Dt. 28-05-2016. In which M/s MCC Matracon JV was declared lowest to Rs. 7,875,675,333 which was 16.7% higher than the Engineer TSE with covered area 792,675sq. ft. The Audit did not know the final fate of the selection/acceptance of tender of M/s MCC Matracon JV. The allied record of the said tender was also not produced to Audit as well. Moreover, later on the said Package-“A” was splitted into 03 Package i.e A1, A2 & A3 and awarded

on dates 21.11.2016, 23.12.2016 & 23.11.2016 respectively
as per details below:

Sr. No.	Name of Pkg.	Covered Area sq.ft.	Contractor Name	Bid Cost Rs.	Awarded on
1.	A1	280,729	M/s. ZKB JV	3,304,857,251	Dt.21-11-2016
2.	A2	327,043	M/s. Uni-Build	1,983,746,286	Dt.23-12-2016
3.	A3	111,735	M/s. ZKB JV	2,855,782,502	Dt.23-12-2016
Total		719,507	Total	8,144,386,039	

Total Covered Area of Pkg. A1,A2 & A3 = 719,507 sq ft with bid cost of Rs.8,144,386,039 Per sq.ft cost of (Pkg. A1, A2 & A3)=Rs.8,144,386,039 /area 719,507 sqft= Rs.11,319 Per sq. ft 2) Total covered area of MCC Matracon=792,675 sq. ft with bid cost of Rs.7,875,675,333. Per sq. ft cost of MCC Matracon=Rs.7,875,675,333/area 792,675 sq. ft=Rs.9,935 Per sq. ft

C- Total bid cost given for area 719,507 sq. ft. of (Pkg A1, A2 & A3) would be multiplied by average area rate @ 9,935 p.sq.ft of M/S MCC Matracon =Rs.7,148,302,045. But the department awarded bid of A1, A2 &A3 Pkg to contractor= Rs. 8,144,386,039

D- Excess cost quoted in(Pkg. A1,A2 &A3)=Rs. 996,083,994

In the light of above, the irregular award of the work “Package-A” (by splitting into 03 Packages i.e A1, A2 & A3) resulted in loss of Rs. 996,083,994 to the government. The irregular payment needs to be explained/justified with documentary proof on the following grounds:-

- The fate of the final evaluation of lowest bidder M/S MCC Matracon was not in available.
- Approval of splitting against the PPRA rules of Package “A” into 03 Package A1, A2 & A3 may be explained/produced.

- The bid cost of combined 03 Packages was much higher than the first lowest bidder of M/S MCC Matracon which resulted loss to Govt. Rs. 996,083,994
- The covered area of Package- “A” was floated/approved in 7th BOG meeting dated 28-05-2016 was 792,675 sq. ft. whereas, it was reduced to 719,507 sq. ft. during splitting the tendering of Package-“A”.

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

Due to the above lapse, audit apprehended that entire construction work was dubious.

Department explained that the audit of accounts/expenditures by such work would be the responsibility of the “Executing Agency” which is IDAP in this case however, the external audit of IDAP for the period up to February 2018 has already been conducted by the audit team of D.G. Audit (Works), Lahore the department of the Auditor General of Pakistan. Moreover, the contention of the Audit that tender and its allied record was not produced by PKLI is not based on facts because of all record is with IDAP being executing agency and not with PKLI. The total covered area of the M/s. Matrocon only covered building area. Whereas, package -A3 includes construction of Mosque, Energy Centre (building and its allied equipment) and infrastructure development. Thus, it is obvious that the cost estimates in terms of per sq. ft. cost will be more while considering the package of A1, A2, and A3 accumulative. Moreover, IDAP is in better position to answer the query.

The reply of the department was not tenable and it was without any documentation. The Para was framed from the available record of PKLI instead of IDAP. The department should obtain the reply from IDAP to

decide the fate of Para whereas the Audit observation is documented and crystal clear.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter be probed at administrative level to arrive at factual position, fixing responsibility, taking remedial measures, effecting recovery if any besides action against the person held responsible.

28.4.10 Unjustified holding of four portfolios by Dr. Saeed Akhtar

As per Rule 7.4.3 of Financial Audit Manual, key duties and responsibilities in authorizing, processing, recording, and reviewing transactions and events should be separated among individuals of the institute.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018, it was observed that Dr. Saeed Akhtar was holding following four portfolios in PKLI&RC. Keeping of 4 portfolios may hamper performance as a doctor of urology and Kidney transplant.

Sr. no.	Name of holding post	Name of post
1	Dr. Saeed Akhtar	President PKLI&RC Trust
2	Dr. Saeed Akhtar	President PKLI&RC Institute
3	Dr. Saeed Akhtar	Chief Executive Officer of PKLI&RC
4	Dr. Saeed Akhtar	Chairman, Department of Urology and Kidney Transplant of PKLI&RC

The above lapse occurred due to weak supervisory controls of the PKLI management.

The above lapse was a clear show of conflict of interest in both the entities i.e., the Trust and the Institute.

When pointed out in July to September 2018, PKLI&RC management replied that he had never drawn any salary for any of the mentioned roles except 'Chairman Urology and Kidney Transplant'. Therefore, holding of multiple portfolios had not caused any loss to institute or national exchequer.

The reply of the management was not tenable as on one hand the officer was collecting donations, government grants and charities while performing duties as president of the Trust and on the other hand the same person being Chief Executive Officer of the Institute was responsible for making expenditure out of collected funds. He was also enjoying the administrative powers being CEO and President of the institutions. In the circumstances, conflict of interest cannot be ruled out.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter may be re-visited at administrative level to streamline the issues.

(PDP No.27798-PKLI&RC-up to June 2018)

28.4.11 Irregular provision of budget out of irrelevant schemes

As per Rule 2.2 and 2.3 of PFR Vol-I, all cash transactions should be entered in the Cash Book as soon as they occur and attested in token of

check. The Cash Book should be closed regularly and completely checked. In token of the check of the Cash Book, the last entry checked therein should be initialed (with date) by the Government servant concerned on each occasion and the counting should be made on the last working day of each month immediately after closing the cash account of the month.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018, it was observed that Govt. of the Punjab had established PKLI&RC as a non-profit organization vide section 3(1) of PKLI&RC Act, 2014 notified in January 2015. For construction of the hospital, Govt. of the Punjab had released budget grants by diverting funds from other approved schemes even from the non development funds. Detail are as under:

Sr. No.	Name of Scheme	Amount (Rs.)
1	Health Insurance Card in four pilot district	469,570,000
2	Khadim-e-Punjab Saaf Panni Programme	2,500,000,000
3	Grant-16 Health Services	3,500,000,000
4	Prevention and control of Hepatitis in Punjab	300,000,000
5	ODP scheme # 1858	4,000,000,000
Total		10,769,570,000

The above lapse occurred due to weak financial controls of the government.

The above lapse was a clear violation of approved budget of the Govt.

When pointed out in July to September 2018, the management replied that Finance Department is responsible for Management of Public Funds. The PKLI&RC management held the Secretary Finance Department and Secretary Health Department responsible for irregularity and asked the audit to raise the observation against them. Reply being evasive was not acceptable to audit.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter being serious in nature be probed to arrive at factual position, fixing responsibility, taking remedial measures, besides action against the responsible.

(PDP No27755 -PKLI&RC-up to June 2018)

28.4.12 *Unjustified transfer of Govt. funds in a Trust account without preparation of feasibility report and PC-I*

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

During audit of Pakistan Kidney and Liver Institute and research Center, Lahore for the period up to June 2018, it was observed that Govt. of the Punjab had established PKLI&RC as a non-profit organization vide section 3(1) of PKLI&RC Act, 2014 notified in January 2015. For construction of the hospital, Govt. of the Punjab had released budget grants directly to Trust account of PKLI&RC. Rules provision under which Govt. funds were transferred to a trust account was not made known to audit. Moreover, entire funds were released without preparation of feasibility report and PC-I of the project

The above lapse occurred due to weak financial controls of the Govt.

The above lapse was a clear violation of approved budget of the Govt.

When pointed out in July to September 2018, PKLI&RC management replied that All the grant received from Government of Punjab for the construction of Hospital was received/deposited in PKLI's account number 101568900 maintained with Meezan Bank Ltd. and account number 6580008550400016 maintained with the Bank of Punjab. Both bank accounts belong to PKLI & RC.

The reply of the management was not to the point, hence, not acceptable to audit.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that original record such as FD releases, AG/TO authorities, Secretaries/DG Health concerned letters be produced to audit for scrutiny besides provision of relevant rules regarding transfer of funds to a trust.

(PDP no.27756-PKLI&RC-up to June 2018)

28.4.13 Unjustified expenditure prior to approval of delegation of financial power by the BOG

As per Agenda item no. 8 of 10th meeting of the BOG held on 04.03.2017, the BOG has approved the delegation of financial Rules.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018, it was observed that Rs.6,588,728,113 (Annexure-66) were spent by the PKLI&RC management prior to approval of Delegation of Financial Power Rules. Hence, expenditure incurred prior to approval of financial rules stood irregular.

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

When pointed out in July to September 2018, PKLI&RC management replied that as per standing order of the Government of the Punjab in the absence of entities own rules, the entity should observe the respective rules of GoPb till framing and approval of rules by the competent authority.

The reply of the management was not acceptable in the absence of notification for adoption of GoPb. Delegation of financial power Rules duly approved by the BOG. Moreover, there was no correlation among service structure of GoPb and PKLI&RC.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

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

(PDP no.27757-PKLI&RC-up to June 2018)

28.4.14 *Non maintenance of physical asset register*

As per procedures for categorization and valuation of Fixed Assets & Management outlined in 13.4, 13.5 and 13.6 of the Accounting Policies and Procedures Manual (NAM). Including: land & building; civil works; plant and machinery; vehicles; furniture and fittings; office equipment; computer equipment etc. the following information may be contained in the Fixed Assets Register:

- a) Description
- b) Classification of asset

- c) Date of purchase / date of completion
- d) Original purchase cost (in rupees)
- e) Cost in foreign currency (where applicable)
- f) Asset identification number
- g) Current location
- h) Ownership of / responsibility for

According to Rule 15.17(b) (c) of Punjab Financial Rules, Vol-I, all discrepancies noticed during physical verification must be investigated and brought to account immediately, so that, the stores account may represent the true state of the stores; and shortages and damages, as well as unserviceable stores must be reported immediately to the authority competent to write off loss.

During audit of Pakistan Kidney and Liver Institute and research Center, Lahore for the period up to June 2018, it was observed that Fixed Assets Register for PKLI&RC, HPTC and HPTP was not maintained in accordance with the New Accounting Model. Moreover, the management did not carry out periodic physical verifications of stores, machinery and equipment. The details are as under:

Sr. No.	PDP No.	Nature of irregularity
1.	27846	Non-maintenance of fixed asset register
2.	27835	Non carried out of Periodic physical verification of assets

This resulted due to weak internal controls regarding proper safeguarding and maintenance of assets.

The lapses were pointed out during July to October 2018. The management as regards Sr. No.1, replied that efficient working is in progress to fill a few missing fields that include asset tag, code and location/custodian and it will be completed in a very short span of time.

The management as regards Sr. No.2, replied that physical verification exercise would be started.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that fixed assets register for PKLI&RC, HPTC and HPTP be maintained under intimation to audit.

28.4.15 *Irregular expenditure on media campaign for Rs.47.69 million*

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

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018, it was observed that an amount of Rs.42,235,477 was spent on account of advertisement in print and electronic media. The expenditure was held irregular on the following grounds:

- Entire media campaign was on air or printed with the orders of competent authority but PKLI management failed to produce orders of competent authority.
- Media campaign was launched on early dates whereas release orders to DGPR were issued afterwards.
- Perusal of record revealed that Secretary Information & Culture and Secretary SHC&ME had written letters for issuance of media campaign release order to DGPR.

- The sequence of dates of letters did not match with the dates on which media campaign was launched.
- Advertisement was bearing logo of Punjab Govt. with stamp of Secretary SHC&ME, hence, audit apprehended that advertisement might have been launched by the concerned secretary and payment of the advertisement might have been made by the respective secretary.

Furthermore, an MOU was signed between President of PKLI&RC and SAACH foundation on 26.05.2015 for a period of one year starting from 01.06.2015 to establish media department of PKLI at Islamabad for media projection of the Institute and the trust of PKLI&RC in Lahore. PKLI&RC was responsible for disbursement of salaries to media team provided by the SAACH foundation and to reimburse the actual expenses incurred on utilities, essential facilities and field visits. An amount of Rs.5,460,000 was paid to SAACH foundation on accounts of 11 No. of media person salaries. The payment was held irregular on the following grounds:

- The services of SAACH foundation was acquired without having competitive rates through PPRA.
- Actual owner of SAACH foundation was hidden in the agreement; Mr. Qandeel Khizran signed the MOU on behalf of SAACH foundation. It is worth mentioning here that Mr. Qandeel Khizran was drawing pay of Rs.60,000 pm from PKLI&RC as an employee of SAACH foundation. In such circumstances, it is necessary to reveal the actual owner of the foundation.
- Amounts paid to SAACH foundation on account of utilities, essential facilities/services charges and field visit charges may also be made known to audit.

The details are as under:

Sr. No.	PDP No.	Nature of irregularity	Amount (Rs.)
1.	27803	Unjustified huge expenditure on advertisement	42,235,477
2.	27818	Unjustified payment to SAACH foundation	5,460,000
Total			47,695,477

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

Due to the above lapse, handsome amount was spent on useless activities which could be spent for the treatment of needy patients.

The lapses were pointed out during July to October 2018. The management at Sr. No. 1, replied that issuance of Release Order and payments were made as per the directions of Information & Culture Department and Specialized Healthcare and Medical Education Department (members of the inauguration committee) to President/CEO/ Project Director PKLI and by the approval of competent authorities of PKLI&RC after necessary verification of invoices and proofs submitted by DGPR.

The reply of the management was vague and evasive as the management did not respond to the entire queries of audit observation.

As regards Sr. No.2, the PKLI&RC management replied that Saach Foundation was hired by PKLI&RC to establish a media center for electronic and social media projection. Since no procurement plan was formulated at that stage, therefore, the agreement was finalized and the staff was paid market competitive salaries in accordance with the agreement.

The reply of the management was not in accordance with audit observation rather it was an admission of the facts.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter may be inquired into at an appropriate level to arrive at factual position, fixing responsibility and taking remedial measures besides action against the responsible.

28.4.16 Irregular undue benefit to staff for Rs.99.37 million

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

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018, it was observed the PKLI&RC management had hired residences for accommodation of staff, and vehicles for pick & drop of staff from their residences to hospital and vice versa. Nominal charges were being deducted from their pay on account of provision of residence and pick & drop service from them leaving a huge amount recoverable.

Moreover, expensive residences were hired on rental basis for provision of accommodation facilities to female staff of the hospital but in support thereof, the management did not provide the approved Rules of the hospital. The details are as under:

Sr. No.	PDP No.	Nature of irregularity	Amount (Rs.)
1	27804	Loss to PKLI&RC due to hiring of accommodations for staff.	26,727,119
2	27806	Loss to PKLI&RC due to hiring of vehicles for staff.	19,835,230

Sr. No.	PDP No.	Nature of irregularity	Amount (Rs.)
3	27809	Loss to PKLI&RC due to hiring of vehicles at exorbitant rates from M/s Mystic.	16,771,676
4	27860	Over payment to M/s Jan Tours on account of hired vehicles	923,884
5	27766	Unjustified provision of residence facilities to female	25,667,500
6	27857	Non recovery of car allowance.	9,450,000
Total			99,375,409

The above lapse occurred due to weak supervisory and financial controls of the PKLI management.

The lapses were pointed out during July to October 2018. As regards Sr. No. 1, 2 and 5, it was replied that as per Government of the Punjab Health Department notification: No.SO(NC)12-1/86(PT-1) dated 29.9.2007 for provision of amenities free of cost to the Nurses residing in Hostels i.e. furnished accommodation, Services of Servant, Water supply, Electricity and Sui Gas. Considering the above notification this office is bound to provide the free of cost hostel facility to nursing staff hence, the rented buildings were arranged for their residences. Especially foreign staff is very essential hence, the pick and drop facility was also extended to them. The reply of the management was not tenable as letter in question was meant for provision of water, gas and electricity facilities to nurses free of cost. The letter did not mean to provide accommodation to nurses by hiring costly rented buildings. This letter provided that in the available residences provide water, gas and electricity facilities free of cost. Residences to nurses in Govt./autonomous hospitals were provided on the basis of availability. Neither any management of Govt./autonomous hospitals provide the accommodation by hiring the costly rented building nor it was allowed in the prevailing rules. The reply of the management being evasive and without supporting rules and regulations could not be acceptable to audit.

As regards Sr. No.3, it was replied that tender no.PRO/86 was floated to meet the transportation requirement of general shift staff. The work was awarded on the least cost basis to M/s. Jan Motors, Mashallah Motors and Mystic Tours, Lahore. The tenders were effective from 5th December 2017. Afterwards in a high-level meeting headed by Chief Minister Punjab it was decided that task for hiring of transportation requirement of hospital in three shifts was assigned to IDAP. However, PKLI management realized that IDAP would not be able to arrange this service. To overcome the situation, new tender no.PRO/113 was floated in November 2017 and the contract was awarded to M/s. Mystic Tours. If PKLI management had not floated this new tender for 3 shifts, it would have been adversely affect the quality services to the patients and the staff might not be able to come in 3 shifts to run the hospital 24/7 from 25th December 2017 onwards. The reply of the management was not based on facts as tender No. PRO/86 was awarded on monthly rent basis plus fuel charges. The contractors were bound to provide vehicles round the clock as they were charging vehicles rent on monthly basis. In the circumstances award of fresh contract by taking plea of 3 shifts was not justifiable. Hence reply was not acceptable to audit.

As regards Sr. No.4, management replied that the audit observation was made on some misconception. In fact as per financial bid by M/s. Jan Motors the vendor submitted vehicle rent both on daily basis @ Rs.6,500/- per day and monthly basis @ Rs.93,000. The fuel charges payments were agreed as per actual millage covered. The transportation contract was awarded to M/s. Jan Motors, Lahore on monthly rent basis instead of on daily basis. The reply of the management was self-explanatory. The management had entered into an agreement with M/s Jan Motors on monthly basis. The contractor was bound to provide vehicles throughout the month without break. A perusal of log book revealed that the contractor on commercial activities was using vehicles during the month.

In the circumstances, the management was required not to pay the contractor at monthly rent but pay on daily basis at the rate on which contract awarded. The management paid the contractor based on monthly rent without keeping in view utilization of provided vehicles on other commercial activities.

The reply as regards Sr. No. 6, the reply was vague and evasive.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter being serious in nature, may be probed into, to arrive at factual position and effecting recovery besides action against the person held responsible.

28.4.17 Irregular extravagant expenditure-Rs.70.47 million

According to Notification No. SO/P&C(INF)-v-5/71 dated 18.10.2003 issued by Government of the Punjab Information Department, all advertisements for publication should be routed through Director General (Public Relation) Punjab and no payment thereof should be released to newspaper/media directly.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018, it was observed that extravagant expenditure for Rs. 70,473,375 was incurred on advertisement through private agencies instead of DGPR. Moreover, lavish and extravagant expenditure was incurred on staff entertainment and on the inauguration of the institution. The details are as under:

Sr. No.	PDP No.	Nature of irregularity	Amount (Rs.)
1.	27833	Advertisements amounting to Rs.8,627,005 were made through private agencies instead of DGPR in violation of government instructions.	8,627,005

Sr. No.	PDP No.	Nature of irregularity	Amount (Rs.)
2.	27848	Lavish expenditure on staff entertainment	5,330,179
3.	27763	Extravagant expenditure on inauguration of the institute	56,516,191
Total			70,473,375

The Extravagant expenditure resulted due to weak financial and internal controls.

When pointed out during July to October 2018, the management as regards Sr. No.1, replied that as autonomous institution, PKLI initially chose its own mode of advertisement. Later by mid-2017, PKLI decided to be more in line with Public sector for advertisements and from June 2017 onwards all advertisement are being floated through DGPR. The PKLI&RC management had admitted the facts in its reply.

As regards Sr. No. 2, it was replied that expenditure under observation was incurred on HPTP staff training during July 2017 to March 2018 out of funds provided by Secretary Primary and Secondary Healthcare Department. The reply of the management was not tenable as Rs.595,892 were spent out of funds provided by Secretary PSHC Department and rest of the amount was spent out of institution fund. Moreover, no record pertaining to training was produced during the course of audit and at the time of discussion.

As regards Sr. No. 3, the PKLI&RC management replied that, Rs.42,235,477 out of said amount were incurred on the combined Print and Electronic Media Coverage and remaining Rs. 14,280,714 was spent on inauguration of PKLI&RC, HPTC Lahore and other Sentinel Sites. PKLI&RC management has the power to incur such expenditure. The expenditure on advertisement, inauguration and arrangements specified in the observation was made for public information about launch of Hepatitis Prevention and Treatment Clinics. The reply of the management was not

tenable as the entire amount under question was funded by the Secretary SHC&ME which was meant for PKLI&RC Institute not for HPTP which was funded by Secretary P&SHC Department.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter may be inquired into at an appropriate level to arrive at factual position, fixing responsibility and taking remedial measures besides action against the responsible.

28.4.18 *Unjustified expenditure on foreign tours-Rs. 3.04 million*

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

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018, it was observed that various officers of the Institute had visited foreign countries such as Turkey, Philippine, Korea, Dubai etc. An expenditure of Rs. 3,042,490 was incurred on such tours. Neither reasons for visit of foreign tours were found recorded on the claims nor the objectives obtained from these tours were shown. In the absence of purpose of journey and objectives achieved, audit could not verify the expenditure as genuine.

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

In response to the preliminary audit observation issued in September 2018, the management replied that expenditure was incurred

on the activity for hiring of human resource outside Pakistan, with the approval of CEO and COO. The reply of the management was not acceptable as such activities and expenditure was not covered with the rules and regulations.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the department should either justify expenditure with the support of record and provision of financial and other rules or effect recovery from the persons held responsible.

(PDP No.27767 Pak. Kidney and Liver Institute and Research Center, Lahore)

28.4.19 *Irregular payment on account of construction/ consultancy for establishment of PKLI&RC- Rs.2,810.61 million*

As per Finance Department letter No. RO(TECH)FD-2-3/85 Volume-4 dated 07.01. 1992, acceptance of tender shall be subject to the condition that the rates quoted and amount tendered are such that the total cost of the project will not exceed the amount by more than 4.5%, for which technical sanctioned estimate has been accorded. Moreover, as per Clause 7 read with item (h) memorandum of work in agreement and amendment issued by Finance Department dated 06.04.2005, the contractor shall provide performance security in the form of cash, bank draft or guarantee from a scheduled bank @ 5% of the accepted tender price in case of tenders with cost exceeding Rs.50 million within 15 days of receipt of acceptance letter. If performance security is not furnished within the specified period, the tender already accepted shall be considered as cancelled.

According to contract clause no 22 if the contractor fails to complete the work within time prescribed above hereof or any extended time allowed then the contractor shall pay to the employers 1% of contract price per week of delay to the maximum of 10% of contract value. Moreover, according to rule 7.28 & 7.29 of DFR vol-1 before signing the bill the officer/official should compare the quantities in the bill those recorded in the measurement book and see that all rates are correctly entered and that calculations have been checked arithmetically to be correct.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018, it was observed that the above stated rules were not adhered to by the management resulting into irregular expenditure. (Annexure-67)

The above lapses occurred due to weak supervisory and financial controls of the management.

The lapses were pointed out during July to October 2018. The management as regards Sr. No.1, explained that the payments to contractors were made on the recommendation of the IDAP instead of by PKLI at its own.

The reply of the department was not tenable. The department could not explain the IDAP function. According to agreement made with the IDAP, the institute had bound the IDAP to acknowledge the work of M/s CES and M/s CPG/ ARCOP. The other payments made to M/s Rizcon and M/s NESPAK were made by the Institute itself. In this regard, a certificate by taking the responsibility of construction work of building from both IDAP and PKLI was required to be produced. The same has not been produced.

The formation at Sr. No.2, the department explained that the work for Packages viz. A1, A2, A3, B & C1 were awarded by the IDAP and all

record is with them being executing agency. Moreover, the Audit of IDAP up to the period February 2018 has already been conducted by the D.G Audit (Works), Lahore also the department of Auditor General of Pakistan. So, it is transpired that the award of contract and payment was made by the IDAP instead of PKLI.

Identical replies were given by the Department against rest of the observations. The same being evasive could not be accepted.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter be probed at an appropriate level to arrive at factual position, fixing responsibility and taking remedial measures besides action against responsible.

28.4.20 *Irregular procurements by PKLI-Rs.167.62 million*

As per Rule 12 (1) of Punjab Procurement Rules, 2009, Procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the Authority's website in the manner and format specified by regulation by the Authority from time to time. Moreover as per Finance Department, letter no. FD.SO.(Goods)44-4/2016 dated: 16.10.2017, there shall be complete ban on procurement of vehicles out of current and development budget. Under un-avoidable circumstances, the vehicle shall be procured with the prior concurrence of Austerity committee and subsequent approval of CM Punjab. Furthermore, Rule 2.10(a) (1) of PFR Vol 1 provides that same vigilance should be exercised in respect of expenditure incurred from Government revenue, as a person of ordinary prudence would exercise in respect of the expenditure of its own money.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore, for the period up to June 2018, it was observed that the above stated rules were not adhered to by the management resulting irregular expenditure for Rs.167,615,400 on purchase of transport, machinery & equipment, printing charges and purchase of miscellaneous stores. The details are as under:

Sr. No.	PDP No.	Nature of irregularity	Amount (Rs.)
1	27801	Management had purchased 38 nos. of various kind of vehicles for Rs.73,413,624 during the year 2017-18 but neither prior approval of austerity committee nor subsequent approval of CM was obtained.	73,413,624
2	27807	<ul style="list-style-type: none"> • Stores so purchased found neither entered in main assets register nor were in the stock register of the end users. • Stores were acknowledged through Goods Receipt Note (GRN) no.536 dated: 17.02.2018 without getting the stores inspected by the committee constituted for the purpose. 	18,294,365
3	27822	<ul style="list-style-type: none"> • 24 nos. 42U server Racks were purchased for Rs.268,000 each from M/s Kokusai Computers. • Whereas, 04 nos. same server Racks with same specification were purchased @ Rs.517,715. Resultantly Rs.998,860 were over paid to the Firm. 	998,860
4	27814	<ul style="list-style-type: none"> • Fibro Scan machine was purchased without advertising in print or electronic media. • The machine was purchased directly from foreign agent M/s Echosens France on self-contract basis. • Purchase committee, technical evaluation committee and inspection committee were not involved in the procurement process. • Airway/shipment bill was not found attached with the claim to verify the origin of country. 	10,085,865
5	27808	<ul style="list-style-type: none"> • M/S CPG-ARCOP submitted "Printing Expense" Invoices dated 09-03-2017 for Rs.12,615,613-00 and "Incidental Expense" dated 09-03-2017 for Rs.4,744,500-00 without any provision in the agreement. • The lump sum provision/payment was against the rules. 	17,360,113
6	27827	<ul style="list-style-type: none"> • Out of 05 members, only two members of BOG procurement committee, had signed the procurement process. which made the entire procurement process doubtful. • Minutes of meeting of BOG procurement committee along with attendance record was not produced to audit to verify 	00

Sr. No.	PDP No.	Nature of irregularity	Amount (Rs.)
		<p>the active participation of the procurement committee in the procurement process.</p> <ul style="list-style-type: none"> • Most of the time Prof. Dr. Saeed Akhtar Chairman and Dr. Abdul Nadir member had approved the procurement process through email by their I-phones. This state of affair indicated that they alone were taking the responsibility of procurement and no other member was found involved in the procurement process. 	
7	27816	<ul style="list-style-type: none"> • The facility of tax exemption was extended without having the complete import documents i.e. Commercial Invoice, bill of lading, Packing List and tax payment receipt. • The store was accepted without any inspection by the Inspection Committee. 	9,166,000
8	27805	<ul style="list-style-type: none"> • Non-deduction of withholding tax-Rs.1,165,968 • Non deduction of LD Charges-Rs.126,648 • Non-deduction of stamp duty-Rs.202,500 • Acceptance of stock without inspection by the Inspection Committee-Rs.25,910,400 	25,910,400
9	27813	Non deduction of LD Charges – Rs.107,034 Acceptance of stock without inspection by the Inspection Committee – Rs.12,386,173	12,386,173
Total			167,615,400

The above lapses occurred due to weak supervisory and financial controls of the management.

The formation, as regards Sr. No. 1 replied that vehicle No. FY-187 Toyota Hiece (Ambulance) was donated by the PKI to PKLI&RC instead of purchase by PKLI&RC. The vehicles mentioned at serial no.24 & 26 were purchased for use as Ambulance and there was no ban imposed for purchase of Ambulances. Suzuki Bolan no. LES-17-1592 was purchased during 2016-17 instead of 2017-18. Twenty (20) vehicles were purchased for operational activities of the Hospital. Remaining 14 vehicles were purchased after the approval of BOG Procurement Committee, which is competent forum as per PKLI Delegation of Financial Powers, 2017. The reply of the management was not tenable as austerity measures are equally applicable on autonomous bodies.

As regards Sr. No.02, it was replied that stores were received on 17-02-2018 in the PKLI Hospital. Due to shortage of space in the warehouse all consignment was delivered directly to the nursing department. Inspection was done at site in Simulation Room by the procurement and end user department. The stores so received were entered in stock register which already been produced to Audit for verification. It was pertinent to mention the shortage of one article was also found by the Audit while comparison of voucher/delivery challan with the stock entries made by the Nursing section of PKLI. However, item no. AN3636 IV is physically available in the simulation room. The reply of the management was contradictory at one time they stated that stores were send to the end user directly and the same time they claimed that stores were entered in the stock register. The management also misstated that audit compared the items with stock register and DC, actually end user have only a list of items not stock register, wherein one item was found missing. Moreover, management accepted the delay in receipt of store but did not withhold LDC.

As regards Sr. No.03, the management replied that observation was based on typographic mistake in work order. In fact, four racks were purchased having additional features so it was more expensive. Whereas, 24 nos. 42U server of normal features with less rates and no over payment was made. The reply of the management was not acceptable to audit, as no action was taken against the person responsible for mistake.

As regards Sr. No.4, it was replied that the equipment was purchased as single source procurement. The management admitted the facts in its reply.

As regards Sr. No. 5, it was replied that PKLI&RC is exempt from charge of PST vides PRA Notification No. PRA/STE.4/2012 dated 28th

December 2015. Therefore, the question for calculation of income tax by inclusive of PST does not arise. The reply of the management was not tenable in the presence of Commissioner In land Revenue letter No. CIR-WHT/1563 date. 13-04-2018.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the matter needs to be probed at administrative level of SHC & ME Department, Govt. of the Punjab to fix responsibility for the above irregularities besides effecting recovery.

28.4.21 Irregular payment of VISA processing fee and travel expense for –Rs.1.44 million.

As per advertisements made by the Institute management in the print media, TA/DA would not be admissible to candidates appearing for interview. Moreover, as per para 2 of employment contract of Ms. Hadja Camra Po Hadjirul, no other benefits will be paid except salary of - Rs.440,000, accommodation charges of Rs.40,000 and 10% medical allowance which is already included in the salary. Furthermore, Rule 2.10(a) (1) of PFR Vol 1 provides that same vigilance should be exercised in respect of expenditure incurred from Government revenue as a person of ordinary prudence would exercise in respect of the expenditure of its own money.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018, it was observed that PKLI management had paid VISA processing fee and travelling expense to the persons called for interview against various posts as under.

- The travelling expenses from France to Lahore was paid to one Mr. Peter Jagfeld and provided stay at Awari Hotel,

Lahore. He was called for interview against the post of Project Manager (PM) but not selected for the post by the Institute.

- Ms. Hadja Camra Po Hadjirul was also paid on account of travelling expense from Lahore to Bangkok-Manila for renewal of her VISA.
- Similarly travelling charges were also paid to Mrs. Laetitia Getrude who visited the PKLI&RC for interview from Korea.
- Mr. Saeed Ahmad advisor to President was paid travelling expense to attend the Health exhibition at Dubai. The expenditure was held irregular on the ground that advisor to president was not an employee of the PKLI&RC. Hence, he was not entitled to be paid out of PKLI&RC funds.

The details are as under:

Sr. No.	PDP No.	Nature of irregularity	Amount (Rs.)
1	27863	VISA processing fee and travel expense.	610,340
2	27861	Travel charges to a candidate of the post of PM.	691,228
3	27865	Reimbursement of travel charges to advisor to President.	142,717
Total			1,444,285

Audit was of the view that weak management and financial internal controls resulted into irregular payments.

When pointed out the lapses during 2018, as regards Sr. No.1, it was replied that as per Section 3.2(D)(4) “Recruitment of Foreign Nationals” of PKLI’s HR Manual President/ CEO has the authority to take appropriate decisions with regards to the hiring of foreign nationals in the best interest of the Hospital. The CEO, in best interest of the hospital, approved payment of visa expenses of Dr. Hadja Hadjirul.

The reply of the management was not acceptable in the presence of employment contract of Dr. Hadja Hadjirul wherein it was clearly mentioned that no other benefits were allowed other than pay package.

As regards Sr. No.2, the management replied that as per Section 3.2(D)(3) "For Recruitment through Headhunters, Websites etc." of PKLI's HR Manual, employees can be hired from sources other than advertisement, like the Headhunters, Websites and Recruitment Agencies etc. Moreover, actual payment made by PKLI for the expenses of air ticket of Ms. Laetitia Getrude was only Rs. 63,000.

The reply of the management was not acceptable being against the fundamental rights and against the orders of honorable Supreme Court of Pakistan dated 19.01.1993, circulated by the S&GAD vide No.SOR-III-2/91 dated 05.10.1995. Moreover, as regards expense of Rs.492,328 the management did not provide any record.

As regards Sr. No.3, the management replied that Mr. Saeed Ahmad Mirza Advisor to President was drawing remuneration @ Rs. 75,000 pm. As per PKLI&RC Delegation of Financial Power 2017 rule (xi) the President has full powers to sanction to incur expenditure to attend seminars and conferences. The President also being Chief Executive Officer is also authorized to nominate any one from the institution to attend meeting/conference either in Pakistan or abroad. In the instant case, the adviser was directed to attend conference 'Arab Health Exhibition' in Dubai.

The reply of the management was not tenable as the position of advisors neither mentioned in the PKLI&RC Act 2014 nor in the staffing plan therefore, the advisor did not belong to the Institution. Hence payment of Rs.142,717 stood irregular. Moreover, remuneration @ Rs.75,000 pm was also unjustified and liable to be recovered. Further, as

per pay roll for the months of March 2016 to June 2016 the salary of Mr. Saeed Ahmad Mirza Advisor to President was enhanced from Rs.75,000 to Rs.800,000.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter may be looked into for effecting recovery not only of travel expenses but also of salary paid, besides taking action against the responsible.

28.4.22 *Irregular appointments-Rs.422.34 million*

As per Para 3(ii) under heading “Grounds of rejection of Job applicants” of HR Manual of PKLI, an applicant may be rejected at short listing stage if the applicant is less than 18 or above 60 years of age. As per Para 7.3 under heading “Alternative work arrangement” of HR Manual of PKLI, part time working, where conveniently possible, the hospital may employ part time staff to cover weekends, holidays and personal situations. As per Sr. No.3.2.2. D (3), of HR Manual provides that the interview panel may be approved by the President/ CEO, Medical Director and Chief Operating Officer. Sr. No.3.2.2(B)5 *ibid* requires that before an Offer of Employment, HR Department shall ensure that no employee begins employment at the hospital without the prior completion of ii) Verification of degrees, licenses and professional membership must be completed by the HR Department prior to hire and placed in the official employment record. iv) Each employee must undergo a medical check.

As per para 3 of HR manual of PKLI&RC, a selection process, as defined here, shall be used by HR Department to ensure transparency.

- i. Invitation of applications from eligible candidates;
- ii. Screening on the basis of defined criteria;

- iii. Shortlisting in an objective manner;
- iv. Preliminary selection of the most suitable candidates; and
- v. Final selection

As per Para 3.1.1 under heading “Equal Opportunity Employer”, Hospital officials shall base employment decisions on principles of equal employment opportunity and shall take affirmative action to ensure that promotion decisions are in accordance with principles of equal employment opportunity as outlined in this policy by imposing only valid requirements for promotional opportunities. As per 7th BOG meeting held on 28.06.2016 HR Manual of the Institute was approved and in 10th meeting held on 04.03.2017 HR staffing plan was approved by the BOG.

During audit of Pakistan Kidney and Liver Transplant Institute, Lahore, for the period up to 2018, it was observed that the above stated rules were not adhered to by the management resulting in irregular appointment.

Audit was of the view that disregard to the Supreme Court orders and Government instructions resulted in irregular appointments and payment of salaries thereof amounting to Rs. 422,339,911 (Annexure-68).

The above lapse occurred due to weak supervisory controls of the management. The lapses were pointed out to the concerned formations during July to September 2018, the PKLI&RC management regarding Sr. Nos. 1 & 2 replied that as per clause 3.2.2(D) of HR manual, approval for the position and incumbent will come from HR committee of the Board. The reply of the management was not acceptable as the Rules shall be framed in accordance with the provision of the Act. Rules must not be contradictory with the provision of Act.

The formation at Sr. No. 3, replied that due to his busy schedule, Dr. Junaid requested PKLI's management to arrange his interview, during his Pakistan's visit, to which the management very kindly agreed. As agreed by mutual consent, his joining was delayed because medical infrastructure that was required for the functioning of his department was not available. However, management had directed him to join in November 2017 i.e. almost 2 months before inauguration of PKLI Hospital because hiring him earlier i.e. in July 2017, would have resulted in loss to the hospital. Afterwards, he requested to further delay his joining because it was a big and time-taking decision for him to relocate to another country, he, eventually, joined PKLI in February 2018 i.e. 8 months after issuance of the offer letter. The reply of the management was evasive and without any provision of rules hence not acceptable to audit.

As regards Sr. No.4, the management replied that as per an amendment in the Section 3.2(C) of HR Manual, applicants above 60 years of age can be appointed. One of the main aims of PKLI & RC is 'Training & Development' of human resources and as the name suggests, 'Medical Research' whereas hiring of 'Director Medical Education' had been undertaken to attain these very objectives. Since Dr. Hafiz Ijaz has retired from the Government's Services therefore no NOC was needed for his recruitment at PKLI, as per prevailing employment rules and regulations of PKLI & RC. The management could not justify early appointment of Director Medical Education moreover, being ex-Govt. servant he was bound to take NOC from GoPb.

As regards Sr. No. 5, the formation stated that the interview panel was recommended by the HR and it must include a representative from HR. HR team had obtained approval for appointment of Pharmacists including the appointment of Serial Number 18 i.e. Ms. Abida Noureen (Staff Pharmacist) from the Acting CO/Medical Director. Medical fitness

of existing employees is in process and it will be completed in due course of time. The reply was not acceptable to Audit as the PKLI&RC management had admitted the irregularities in its reply by giving one reason or the other. The management had admitted the facts.

The remaining replies submitted by the department were vague and evasive.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the matter be looked into for fixing responsibility and effecting recovery besides taking action against responsible.

28.4.23 *Unjustified appointment of engineering staff of PKLI&RC without assigning work-Rs.53.93 million*

Rule 2.10 (a) (1) of PFR vol-I provides that same vigilance should be exercised in respect of expenditure from government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During audit of the Pakistan Kidney & Liver Institute Lahore, it was observed that the management had hired the services of engineering staff on lucrative pay packages. Amount of Rs. 53,934,500 was paid to the engineering staff of the Institute despite the fact that entire construction work was being done by the IDAP. Moreover, against provision of Rs. 2,000,000 for repair and maintenance, Rs.53,934,500 were paid.

Description	Year 2015-16	Year 2016-17	Year 2017-18
Operating Cost Budget	500,000	500,000	1,000,000
Salary paid by PKLI to engineering staff	6,930,000	14,618,000	32,386,500

The lapse was occurred due to weak planning of the PKLI&RC management.

Due to the above lapse Rs.51,934,500 were spend without provision in the budget.

The department explained that total of 06 employees were part of PKLI's Engineering team before the task of hospital's construction was shifted to IDAP out of which 04 were resigned and remaining 02 joined IDAP. The engineering team looked after all projects of PKLI and played pivotal role in managing in March, August, and December, 2017.

Reply of the department was without any documentation regarding appointment/approval of staff (by name), which was required in support of huge payment paid to the engineering staff in different years.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

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

(PDP No.27764-PKLI&RC Lahore- 2017-18)

28.4.24 Irregular appointment of Doctors

Sr. No.3.2.2.D(3) of HR Manual of PKLI provides that the interview panel may be approved by the President/ CEO, Medical Director and Chief Operating Officer. Sr. No.3.2.2(B)5 ibid requires that before an

offer of employment, HR Department shall ensure that no employee begins employment at the hospital without prior completion of ii) Verification of degrees, licenses and professional membership which must be completed by the HR Department prior to hire and placed in the official employment record. iv) Each employee must undergo a medical check.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore (HPTP) for the period up to June 2018, it was observed that forty six Medical Officers (Grade-6) were appointed at monthly salary of Rs.150,000 and posted in 23 sentinel sites in 23 districts of the Punjab. The appointments were held irregular on the following grounds:

- i. Interview panel was not approved by the competent authority in violation of above provision.
- ii. The appointment was not made by the HR Committee as decided in 11th BOG meeting (agenda item No.8). HR committee constituted in 10th BOG meeting was comprised of Prof. Dr. Saeed Akhtar, Chairman, Mr. Najam Shah, Mr. Muhammad Iqbal Sheikh, Dr. Faisal Saud Dar & Dr. Nayer Mahmud as members.
- iii. Medical examination of all the incumbents as required under the above quoted rule was not done.
- iv. Verification of educational antecedents and professional membership was not conducted before or after hiring in violation of above provision whereas it was mandatory before hiring.
- v. List of applications/CVs received and list of short listed candidates alongwith criterion for short listing was not shared with audit team.

- vi. The irregular appointment resulted into irregular payment of Rs.56,109,355 upto 30.06.2018.

Audit was of the view that irregular appointment was due to weak supervisory & administrative controls.

In reply to preliminary audit observation, the formation stated that the interview panel was recommended by the HR and it must include a representative from HR. HR team had obtained approval for appointment of 'Medical Officers' for HPTP from the Acting COO/Medical Director. Medical fitness of all existing employees is also in process and it will be completed in due course of time.

The PKLI&RC management had admitted the facts in its reply by giving one reason or the other, hence reply was not acceptable to audit.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that irregular appointment should be reviewed by a committee constituted at administrative level of SHC&ME Department, Govt. of the Punjab and fix responsibility in case of irregular and non-transparent hiring.

(PDP No.27771-PKLI&RC Lahore- 2017-18)

28.4.25 Irregular appointment of Nurses-Rs.20.68 million

Sr. No.3.2.2.D(3) of HR Manual of PKLI provides that the interview panel may be approved by the President/ CEO, Medical Director and Chief Operating Officer. Para 3.2.2(D)(1) ibid provides that for grades 4 and 5 the approval for the position and incumbent will come from Management Committee notified by the HR Committee, which will

normally include the CEO, COO, HRD and the concerned departmental head. Sr. No.3.2.2(B)5 ibid requires that before an Offer of Employment, HR Department shall ensure that no employee begins employment at the hospital without the prior completion of ii) Verification of degrees, licenses and professional membership must be completed by the HR Department prior to hire and placed in the official employment record. iv) Each employee must undergo a medical check.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore (HPTP) for the period up to June 2018, it was observed that forty seven Nurses (Male & Female) (Grade-5) were appointed at monthly pay structure varying from Rs.50,000 to Rs.75,000 and posted in 23 sentinel sites in various districts of the Punjab. In this regard following irregularities were noticed:

- i. Interview panel was not approved by the competent authority as required under the above quoted provision.
- ii. The appointments were not made by Management Committee notified by the HR Committee, which would normally include the CEO, COO, HRD and the concerned departmental head as per HR Manual. The appointments were approved by Dr. Amer Yar Khan, Acting Chief Operating Officer who alone was not competent.
- iii. The Board of Management approved pay structure of Nurses for HPTP at Rs.65,000 pm whereas some were being paid beyond the fixed pay as per detail in annexure without the approval of BOG (Asif Yousaf & Aftab Hussain at Sr. No.15 & 17).
- iv. Verification of educational antecedents and professional membership was not conducted before or after hiring in

violation of above provision whereas it was mandatory before hiring.

- v. Medical examination of all the incumbents as required under the above quoted rule was not conducted.
- vi. List of applications/CVs received and list of short listed candidates alongwith criterion for short listing was not shared with audit team.
- vii. The irregular appointment resulted into irregular payment of Rs.20,678,804 upto 30.06.2018.

Audit was of the view that irregular appointment was due to weak supervisory & administrative controls.

In reply to preliminary audit observation, the formation stated that the interview panel was recommended by the HR and it must include a representative from HR. HR team had obtained approval for appointment of 'Nurses' from the Acting COO/Medical Director. Pay of 2 (Two) Nurses named Mr. Asif Younas and Mr. Aftab Hussain, had been fixed Rs. 10,000 and Rs. 5,000 respectively, more than the initially approved pay of Rs. 65,000. HR team had been forced to pay them higher due to non-availability of other suitable candidates, in their specialized area of expertise. HR team had obtained approval for appointment and salary fixation of these 2 (Two) 'Nurses' from the Acting COO/Medical Director. Medical fitness of all existing employees is also in process and it will be completed in due course of time.

The reply was not acceptable to audit as in 11th meeting of BOG vide agenda item 8(b), the pay structure was approved by the BOG and no one was authorized to approve salary beyond that. The PKLI&RC management had admitted the irregularities in its reply by giving one reason or the other.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that irregular appointment should be reviewed by a committee constituted at administrative level of SHC&ME Department, Govt. of the Punjab and fix responsibility in case of irregular and non-transparent hiring.

(PDP No.27774-PKLI&RC Lahore- 2017-18)

28.4.26 Irregular appointment of Director and consultant ICU- Rs.14.40 million-recovery-Rs.7.20 million

As per advertisement appeared in newspaper in June 2017, the post of consultant of Critical care was advertised.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018 it was observed that Dr. Iqbal Hussian was appointed as Director and consultant ICU vide letter no. PKLI/HO/656/2017 dated: 18.07.2017 on contract for the period from July 2017 to June 2019 at a lump sum pay package of Rs.1,000,000 pm against the post of consultant and Rs.200,000 against the post of Director. The appointment was held irregular on the following grounds:

1. The post of consultant Critical care was advertised in the Pakistani print and electronic media in June 2017 whereas, the officer was residing in Riyadh Saudi Arabia which is evident from his CV wherein his address was written as MBC 94, PO Box 3354, Riyadh 11211 Saudi Arabia. Apparently the officer was here on the basis of personal contacts and he was provided opportunities to get the job on lucrative pay package.

2. The officer was appointed as consultant ICU at a pay package of Rs.1,000,000 pm, he was also entrusted the position of Director at a pay package of Rs.200,000 pm vide letter no. PKLI/HO/656/2017 dated: 18.07.2017. Appointment of Director at Rs.200,000 pm was irregular as the same post was neither advertised nor pay package had existed in the staffing plan.
3. He was appointed in July 2017 when the hospital was being constructed and not a single patient was treated here. The hospital was inaugurated on 27.12.2017. He was paid Rs.7,200,000 (Rs.1,200,000x6 months) without any work.
4. As per advertisement, 15 years experience was required for the post but no proof of such experience was sought before offering the post.

The above lapse occurred due to weak supervisory controls of the PKLI management.

The above lapse was a clear violation of HR manual of the PKLI&RC.

In response to the preliminary audit observation, PKLI&RC management replied that position was advertised in widely circulated newspaper(s) that are accessible from all over the world. Generally, in the health care industry, one of the consultants in each department, is declared as Director or Head of the Department, for administrative purposes. This may be noted that his total monthly salary of Rs. 1,200,000 is according to the 'Compensation and Benefits Structure for the Doctors at PKLI'. Dr. Iqbal Hussain had been appointed well before the inauguration date because he, being head of the critical care department, was supposed to

develop the ‘Critical Care Department’ according to international standards, was responsible for managing development of the departmental SOPs, Medical by-laws, procurement and installation of medical equipment and participate in hiring of critical care staff before inauguration. He successfully completed these daunting assignments, well before the inauguration of hospital in December 2017. As is evident from the CV of Dr. Iqbal Hussain which is also attached with this document that his total work experience is more than 15 years, which is more than sufficient for the roles of ‘Consultant and Director ICU’.

The reply of the management was not acceptable, as post was not advertised in international newspapers, recruitment of staff was the responsibility of HR department of PKLI&RC, purchase of machinery was the responsibility of IDAP and no experience certificates were found attached with the personal file of the officer.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter may be looked into for fixing responsibility, effecting recovery besides action against the responsible.

(PDP No.27776-PKLI&RC Lahore- 2017-18)

28.4.27 Irregular Appointment of consultant Radiology- Rs.12.00 million

As per Para 3.1.1 under heading “Equal Opportunity Employer”, Hospital officials shall base employment decisions on principles of equal employment opportunity and shall take affirmative action to ensure that promotion decisions are in accordance with principles of equal employment opportunity as outlined in this policy by imposing only valid requirements for promotional opportunities.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018 it was observed that Dr. Ahmad Zia was appointed as consultant Radiology vide letter no. PKLI/HO/927/2017 dated: 18.08.2017 on contract basis for two year at a lump sum pay package of Rs.1,000,000 pm. His appointment was held irregular on the grounds that he was awarded contract offer letter on 18.08.2017 and his interview for the job was conducted on 16.09.2017 after offering him appointment.

The above lapse occurred due to weak supervisory controls of the PKLI management.

The above lapse was a clear violation of HR manual of the PKLI&RC.

In response to the preliminary audit observation, PKLI&RC management replied that due to an oversight/ typographic error that wrong month was printed on the interview evaluation form thus causing confusion in this matter.

The reply of the management was evasive. How could be it possible that coming month erroneously written by the interviewer on his interview sheet? The management did not mentioned about the action taken against the member of the interview panel for this mistake.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter being serious in nature be probed into at administrative level to arrive at factual position, fixing responsibility, taking remedial measures besides action against the responsible.

(PDP No.27778-PKLI&RC Lahore- 2017-18)

28.4.28 Irregular Appointment of consultant and Head of Urological Oncologist-Rs.10 million

As per Para 3.1.1 under heading “Equal Opportunity Employer”, Hospital officials shall base employment decisions on principles of equal employment opportunity and shall take affirmative action to ensure that promotion decisions are in accordance with principles of equal employment opportunity as outlined in this policy by imposing only valid requirements for promotional opportunities.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018 it was observed that Dr. Nauman Zafar was appointed as consultant and Head of Urological Oncologist vide letter no. PKLI/HO/??/2017 dated: 29.03.2018 on contract basis for two year at a lump sum pay package of Rs.1,000,000 pm. His appointment was held irregular on the following grounds:

- The officer was stated to have been appointed against the advertisement appeared on 18.06.2017 but a perusal of his CV revealed that it was send in August 2016.
- In October 2017 he did not join the PKLI&RC and stated that he will join in March 2018. The authority and rules under which he was allowed to join after 09 months of advertisement may be made known to audit.
- He was allowed to work In PKLI&RC as Locum (Part time) consultant at Rs.700,000 pm. Afterwards he joined PKLI&RC on 29.03.2018 at Rs.1,000,000 pm
- As per PMDC registration certificate the Doctor was merely MBBS not a specialist in urological oncology.

The above lapse occurred due to weak supervisory controls of the PKLI management.

The above lapse was showed that appointments were made on pick and choose basis.

In response to the preliminary audit observation, PKLI&RC management replied that The doctor was identified for hiring through web search. As agreed by mutual consent, his joining was initially delayed because medical infrastructure and resources that were required for the functioning of his department were not fully available. He requested to delay his joining as 'Full Time Employee' but agreed to join as Part-Time Employee because PKLI had needed services of several medical professionals at the time of inauguration of the hospital in December 2017. He eventually, joined PKLI, as a full time employee, in March 2018 as 'Consultant and Head of Urological Oncology'. He however, has applied for registration of his recent qualification and revision of records with the PMDC.

The PKLI&RC management had admitted the facts by giving one reason or the other and all reasons were not supported with rules, hence not acceptable to audit.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter being serious in nature be probed into at administrative level to arrive at factual position, fixing responsibility and taking remedial measures besides action against the responsible.

(PDP No.27780-PKLI&RC Lahore- 2017-18)

28.4.29 *Irregular appointment and promotion of Director HR-Rs.8.60 million- recovery of Rs.3.60 million*

As per Para 3.1.1 under heading “Equal Opportunity Employer”, Hospital officials shall base employment decisions on principles of equal employment opportunity and shall take affirmative action to ensure that promotion decisions are in accordance with principles of equal employment opportunity as outlined in this policy by imposing only valid requirements for promotional opportunities.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018 it was observed that Mr. Rashid Ghafoor was appointed as General Manager HR (Medical) vide letter no. PKLI/HO/334/2017 dated: 02.05.2017 on regular basis at a lump sum pay package of Rs.500,000 pm. He was promoted as Director HR at salary package of Rs.700,000 pm on 23/10/2017. The appointment and promotion was held irregular on the following grounds:

1. The post of Director Human Resource was advertised in print and electronic media in April 2017 without mentioning the academic qualification of the post whereas, the officer was appointed as General Manager HR without the post being advertised.
2. Before applying for job to PKLI the officer was working as Director HR in Hameed Lateef Hospital having capacity of 1000 beds, at monthly salary of Rs.360,000. The PKLI&RC management did not find the applicant, suitable for the post of Director HR and thus offered him the post of General Manager HR at monthly salary of Rs.500,000. The candidate who was not eligible for the post of Director HR in PKLI, how the management could offer him higher

salary package of Rs.500,000 even on the lower grade post of GM HR.

3. Just after six months the officer not only became capable for the post of Director HR but was also promoted on the same post without the post being advertised, at a lump sum salary package of Rs.700,000. Moreover, at the time of promotion the officer had no required period of 15 years experience in relevant field.

Sr. no	Service period		Salary paid	Minimum of the package	Months	Total paid	Total to be paid	Excess paid
	From	to						
1	02.05.2017	22.10.2017	500,000	300,000	6	3,000,000	1,800,000	1,200,000
2	23.10.2017	30.06.2018	700,000	400,000	8	5,600,000	3,200,000	2,400,000
Total						8,600,000	5,000,000	3,600,000

The above lapse occurred due to weak supervisory controls of the PKLI management.

The above lapse was a clear violation of HR manual of the PKLI&RC.

In response to the preliminary audit observation, PKLI&RC management replied that Mr. Rashid Ghafoor applied for the role of 'Director HR' however, initially; he had been hired as 'General Manager HR (Medical)'. In October 2017, management allowed him to work as 'Director HR' after he was able to display results, while performing well and utilizing the 'Aggressiveness in Personality' to his advantage. He was expecting a routine annual salary increment in July 2017 which would have raised his remuneration to Rs. 410,000 therefore his salary expectations at PKLI, needed to accommodate this forecasted monthly remuneration at the previous employer. Keeping in view his anticipated salary of Rs. 410,000 after July 2017, PKLI offered him a monthly pay of Rs. 500,000 only.

The management in its reply admitted the facts by giving one reason or the other, hence not acceptable to audit.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

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

(PDP No.27781-PKLI&RC Lahore- 2017-18)

28.4.30 *Irregular appointment of Director Hepatology- Rs.5.22 million- recovery of Rs.460,483*

As per Para 3.1.1 under heading “Equal Opportunity Employer”, Hospital officials shall base employment decisions on principles of equal employment opportunity and shall take affirmative action to ensure that promotion decisions are in accordance with principles of equal employment opportunity as outlined in this policy by imposing only valid requirements for promotional opportunities.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018 it was observed that director Hepatology (Dr. Abdul Nadir) was appointed on the said post wef. 13.01.2017 with a pay package of Rs.1,500,000. The appointment was held irregular on the following grounds:

- As per advertisement 15 years experience in relevant field was required but the officer did not submit his experience certificates after 2007 to PKLI&RC management despite the notification sent through email by Ms. Humaira Hameed on 09.10.2017.

- The officer mentioned in his CV that he was working as chief of gastroenterology at Maricopa medical center, Phoenix Arizona, USA, during 2010 to 2017 but a perusal of the personal file of the officer, audit observed that his American passport had expired in 2008.
- The officer was nominated as member of BOG of PKLI Trust in 2014 despite the fact that he himself stated to have been working in USA. He attended almost all BOG meetings by travelling all the way from USA to PKLI&RC. However, PKLI&RC management did not provide record whether his travelling and accommodation expenditure were borne by PKLI&RC or he himself bore the expenditure.
- In his CV submitted for the post of Director Hepatology, he mentioned in his current status as Director of Hepatoloy of PKLI&RC. How could it be possible?
- In his interview pro forma, no interviewee mentioned the date of interview, which made the appointment process dubious.
- As per PKLI&RC leave policy 38 casual/earned/sick and 30 leaves for practicing abroad after completion of one year service. Further, all the leaves were subject to the prior approval of President/CEO. Whereas, in his 19 months service as Director Hepatology from January 2017 to July 2018, he remained on leave for 169 days. As per employment contract agreement, he was allowed 110 days leave per annum in violation of leave policy. Further, Rs.460,483 were less deducted from the pay of officer on

account of leave (detail attached). Moreover, prior approval for leave from the concerned authority was not obtained.

- GM HR had allowed the officer vide letter no. nil dated: 06.09.2017 to visit South Korea on official visit with all expenses bear by the PKLI&RC, but relevant record of the tour was not produced to audit.
- The officer was a dual national and before joining he did not forego his dual nationality.

The above lapse occurred due to weak supervisory controls of the PKLI management.

Due to the above lapse entire procurements made by the Institute could be at stake.

In response to the preliminary audit observation, PKLI&RC management replied that Dr. Nadir experience was much more then 15 years. It was further stated that he bore travel expenses from USA to PKLI&RC to attend BOG meetings, he revised his CV, he was allowed one week leave without pay in a month, his travel expenses on official tour to Korea were borne by Mooyoung Archetects & Engineering Co. Ltd. and there is no rule in PKLI&RC to restrict a job applicant on the basis of dual nationality.

The reply of the management was not acceptable to audit as no original record in support of reply was produced to audit. Moreover, it is not understood as to why M/s Mooyoung Architects bore travelling expense of Dr. Nadir.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter may be looked into for fixing responsibility and effecting recovery from the person held responsible.

(PDP No.27790-PKLI&RC Lahore- 2017-18)

28.4.31 Irregular Appointments of Senior Registrar Radiology-Rs.3.50 million

As per Para 3.1.1 under heading “Equal Opportunity Employer”, Hospital officials shall base employment decisions on principles of equal employment opportunity and shall take affirmative action to ensure that promotion decisions are in accordance with principles of equal employment opportunity as outlined in this policy by imposing only valid requirements for promotional opportunities.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018 it was observed that Dr. Soban and Dr. Muhammad Nauman Akram were appointed as Senior Registrar Radiology at a lump sum pay package of Rs.250,000 pm. their appointments were held irregular on the following grounds:

- Both the doctors did not appear before the interview panel when rests of the candidates appeared before the interview panel.
- They were not in the recommendation list of the PKLI&RC
- They were appointed on the pick and choose method.

The above lapse occurred due to weak supervisory controls of the PKLI management.

The above lapse was showed that appointments were made on pick and choose basis.

In response to the preliminary audit observation, PKLI&RC management replied that applications that were received after the closing

of the advertisement. CVs of these 2 (two) candidates i.e. Dr. Soban and Dr. M. Nauman Akram, were received through courier. These candidates were interviewed by an interview panel and were recruited purely on merit. As per Section 3.2(D)(3) “For Recruitment through Headhunters, Websites etc.” of PKLI’s HR Manual (document attached), employees can be hired from sources other than advertisement, like the Headhunters, Websites, Web Search, Conventional Mail and courier etc.

The reply of the management was an admission of the facts.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter being serious in nature, may be probed at administrative level to arrive at factual position, fixing responsibility and taking remedial measures besides action against the responsible.

(PDP No.27792-PKLI&RC Lahore- 2017-18)

28.4.32 Irregular appointment of Director Medical Services- Rs.21.60 million-Recovery Rs.12.00 million

As per Para 3.1.1 under heading “Equal Opportunity Employer”, Hospital officials shall take affirmative action to ensure that promotion decisions are in accordance with principles of equal employment opportunity as outlined in this policy by imposing only valid requirements for promotional opportunities.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018, it was observed that Dr. Amer Yar Khan was appointed as Associate Medical Director vide letter no. PKLI/HO/317/2016 dated: 14.10.2016 on contract for the period from

October 2016 to November 2017 at a lump sum pay package of Rs.800,000 pm. The appointment was held irregular on the following grounds:

1. The post was advertised in the Pakistani print and electronic media in June 2017 whereas, the officer was residing in America which is evident from his employment contract wherein his address was written as 5 red Ground, Old Westbury, New York. Apparently the officer was here on the basis of personal contacts and he was provided opportunities to get the job on lucrative pay package.
2. As per HR budget for the year 2016-17, the salary of Associate Medical Director was written as 775,000 whereas, salary of the officer was fixed at Rs.800,000
3. As per HR manual no person could be promoted except valid requirements for promotional opportunities. Contrary to the above the officer was promoted as Director Medical services at Rs.1,200,000 pm salary just after expiry of his appointment contract as Associate Medical Director. The post of Director Medical services was not advertised in the print or electronic media.
4. He was appointed in October 2016 when the hospital was being constructed and not a single patient was treated. The hospital was inaugurated on 27.12.2017. He was paid Rs.12,000,000 without any work.
5. The officer is a foreign national but before joining the post he did not give up his foreign nationality.

Period	Salary	Months	Total paid
14.10.2016 to 22.10. 2017	800,000	12	9,600,000
23.10.2017 to 31.07.2018	1,200,000	10	12,000,000
Total			21,600,000

The above lapse occurred due to weak supervisory controls of the PKLI management.

The lapses were pointed out to the formation during July to September, the management replied that Dr. Amer Yar Khan had already been residing in Pakistan however his United States address had been taken from his CV. Special approval for the hiring and salary fixation of Dr. Amer Yar Khan as Associate Director Medical at monthly salary of Rs. 800,000 had been acquired from the Board of Governors (BOGs) in 9th Meeting of the BOGs which was held on 25th November 2016. Post of Medical Director was advertised twice in the Newspapers. Dr. Amer applied for the said post and appeared in formal interviews. He was selected as Medical Director, as per the recommendations of the interview panel. Dr. Amer had joined PKLI & RC as 'Associate Director Medical' in October 2016 and he was getting pay for the same role. There exists no rule in PKLI's HR Manual and/or other policies at the PKLI & RC which restrict a job applicant, on the basis of dual nationality. The reply of the management was not acceptable as no original record was shown to audit at the time of discussion. Moreover, the management did not respond drawing of salary of Rs.12,000,000 without any work.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

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

(PDP No.27773-PKLI&RC Lahore 2017-18)

28.4.33 Unauthorized acceptance of medicine-Rs.49.52 million

Sr. No. I of “Testing/Verification Procedures” provides that after delivery of drugs and medicines at the Procuring Agency’s premises, the Consignee shall send the samples from all batches of each consignment of the supplied store to the Drugs Testing Laboratory, Punjab/NIH Islamabad/Drug Testing Lab at Sunder (As required by Procuring Agency) for testing.

Clause of Annex. A “Technical Specifications and Ancillary Services” (d) Shelf life (i) provides that the shelf life must be up to 85% for the locally manufactured drugs and 75% for the imported drugs. In case where the manufacturing date is not mentioned on product label, the product must have at least 18 month’s shelf life at the time of supply received. ii. 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.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore, for the period up to June 2018, it was observed that following payments were made without obtaining DTL reports and samples for DTL were issued from the institutions supply instead of taking from the supplying firm free of cost. Furthermore, the medicine with lesser shelf life than the prescribed shelf life was accepted without imposition of penalty @ 1% for each percentage short fall of shelf life. The details are as under:

Sr. No.	PDP No.	Nature of irregularity	Amount (Rs.)
1.	27802	Payments without obtaining DTL reports	46,600,085
2.	27862	Unlawful issuance of samples for DTL Reports from HPTP supply	651,647
3.	27820	Un-authorized acceptance of medicines below the acceptable shelf life	2,270,100
Total			49,521,832

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

The lapses were pointed out during July to October 2018. The formation against Sr. No. 1, replied that the medicines were procured through a tough tendering process with special consideration on Quality aspects. Out of 22 batches supplied, the DTL of 20 batches were cleared. At that time, HPTP sites were being opened and demand from HPTC/HPTP was very heavy, so the decision was taken to utilize the last two batches without DTL immediately, since we could not wait for several weeks. So for continuity of treatment we used these medicines without DTL. Subsequently, no side effect or harm reported by any patient and treatment cycle completed successfully.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that responsibility for poor planning for purchase of medicines and irregular payment without getting the Lab. test reports should be fixed and appropriate action be taken to deter such violations in future, besides extra quantity of medicine for laboratory tests or cost thereof should also be recovered from the vendor.

28.4.34 *Non-accountal of stock articles-Rs. 2,644.90 million*

As per Finance Department letter dated 26.09.1992 lays down that if the entries in the stock register are not present at the time of audit or if the concerned officials are not present at the time of audit or the record is not shown to audit, the entries made and record produced afterwards would not be accepted.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore, for the period up to June 2018, it was observed that expenditure of Rs.2,644,898,402 were incurred on the purchase of equipments and miscellaneous store items but the stock entries of these items were not found in stock register. Details are as under:

Sr. No.	PDP No.	Nature of irregularity	Amount Rs
1	27844	Non-accountal of disposables-Rs.6,142,000 and Irregular grant of exemption of withholding tax – Rs.391,500	6,533,500
2	27842	Non-accountal of medicines in books of accounts-Rs.14,014,494 and Non deduction penalty due to short shelf life – Rs.320,119 and Acceptance of stock without inspection by the Inspection Committee	14,014,494
3	27843	Non-accountal of disposables in books of accounts-Rs.3,746,265 and Acceptance of stock without inspection by the Inspection Committee – Rs.6,537,543	6,537,543
4	27845	Non accountal of store -Rs. 5,467,335 (missing of stock entries' in Tool & Plants)	5,467,335
5	27840	Non maintenance of stock register against purchases made prior to inauguration of PKLI-Rs.118,554,042	118,554,042
6	27841	Short / Non-accountal of Medicines-Rs.81,538,710	81,538,710
7	27839	Non accountal of medical equipment purchased through IDAP-Rs. 2,412,252,778	2,412,252,778
Total			2,644,898,402

Audit was of the view that weak management and financial internal controls resulted into irregular payments.

The matter was pointed out to concerned formations in August 2018. As regards Sr. No.1, it was replied that all goods/medicine received in PKLI are jointly received by MMD and user representative who put their stamp on back of GD/GRN after inspecting quantity, quality and compliance with contract specifications.

As regards Sr. No. 02 and 3, it was replied that all the received stocks were entered in the relevant stock register and its consumption account was also maintained.

Reply of the formation was evasive because the formation was provided special time after the exit meeting for verification of this viewpoint narrated above. But it failed badly to prove with documentary evidence. Hence all this was a concocted story, which could not be relied upon.

As regards Sr. No. 6, it was replied that Government of the Punjab, Finance Department vide its letter No. FD. (M-I) II-17/84 dated 10th February, 2016, clarified that in cases where lump sum release/transfer of fund to an executing agency has been made by a department, the audit of accounts/expenditures by such work would be the responsibility of the “Executing Agency” which is IDAP in this case. Further, it was confirmed by the IDAP management through electronic mail that the Audit team of D.G. Audit (Works), Lahore had conducted the audit including PKLI procurement/construction work up to the period February 2018.

The reply of the management was not tenable in the presence of section (u) under heading “Obligations of party -B” of the contract agreement made with IDAP by the PKLI&RC management, IDAP was bound to prepare the financial records and annual accounts of the project accounts duly audited and provide the same to PKLI&RC upon its specific written request. Reasons for reluctance for production of auditable record shown by the PKLI&RC management not made known to audit.

As regards Sr. Nos. 4 and 5, the replies were vague and evasive.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the matter be probed at administrative level to fix responsibility for the irregularities besides recovery of the amount involved.

28.4.35 *Irregular procurements made in violation of Punjab Procurement Rules-Rs. 17,585.54 million*

As per Rule 4 of Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. As per Rule 9 read with Rule 12 of Revised 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 in case the procuring agency has its own website. 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. As per Rule 37 & 66 of PPRA Rules 2014 read with PPRA letter No. L&M(PPRA)1-30(G)/2011/P-II/2514 dated 03.12.2014, a procuring agency shall announce the results of bid evaluation in the form of a report

giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract. As soon as a contract has been awarded, the procuring agency shall make all documents related to the evaluation of the bid and award of contract public. The documents should be uploaded on PPRA website to be approachable by general public.

During audit of Specialized Healthcare and Medical Education Department, it was observed that the department made procurement of goods and services in violation of Punjab Procurement Rules.

Audit was of the view that disregard to Punjab Procurement Rules resulted in irregular procurement of goods and services amounting to Rs. 17,585,544,007 (Annexure-69).

The lapses were pointed out to concerned formations from July to November 2018. Most of the formations noted the observation for compliance. Some stated that the reply would be submitted after scrutiny of the record and some offered vague and evasive replies without any documentary support.

The matter was further reported to the administrative department. In DAC meetings held on 15.05.2018, 04.09.2018, 28.09.2018 and 06.11.2018, the paras at Sr. Nos.98, 130 & 132 were kept pending for regularization from Finance Department and para at Sr. No. 106 was kept pending for recovery. The paras at Sr. Nos. 3, 14, 63, 64, 66, 67, 69, 70, 71, 129, 133, 134, 137 & 138 were kept pending for compliance. The para at Sr. No. 247 was kept pending for verification of record. The para at Sr. No. 275 was kept pending till verification of notification regarding fixation of rates by the Government. The para at Sr. No. 304 was kept pending for fact finding report. Further progress was not reported by the department. As regards remaining paras, the department neither replied

nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

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.

**28.4.36 Irregular appointment/unauthorized payment-
Rs.813.78 million**

According to Finance Department letter. No. FD. No. RO(Tech) FD.2-2/2016, dated 5.9.2016, no contingent paid staff shall be appointed without prior approval of the Finance Department. According to the clause 22(2) of Punjab Civil Servant Act, 1974, the administrative department was competent to make appointment for one year and appointment order certifies that a requisition has been sent to Punjab Public Service Commission. As per terms and conditions advertised in the Newspaper for the post of University Engineer (BS-20), the age of the University Engineer should not exceed the age of 57 year. Section 13(1) (ix) of University of Health Sciences, Lahore (amended) Ordinance 2002, states that the Vice Chancellor can appoint visiting professors in various disciplines for a period not more than one academic year on the terms and condition as prescribed.

During audit of Specialized Healthcare and Medical Education Department, it was observed that financial instructions of the Government

had not been adhered to and the appointments were made without observing eligibility criteria, prior approval of the Finance Department and without advertisement in the newspapers. The details are given in Annexure-70.

Audit was of the view that disregard to the government instructions resulted in irregular and unauthorized expenditure on appointments.

The lapses were pointed out to the concerned formations during October 2017 to October 2018. The managements offered vague and evasive replies.

The matter was further reported to the administrative department. In DAC meetings held on 31.07.2018, 04.09.2018 and 28.09.2018, the para at Sr. No. 27 was kept pending for pursuance of the case with DAO Sargodha. The paras at Sr. Nos. 41 & 44 were kept pending for regularization from Finance Department. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

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.

**28.4.37 Irregular expenditure on purchase of equipments–
Rs.1,299.83 million**

As per clause 16.2 of the General Conditions of the Contract (GCC) of the Standard Bidding Document, in case of imported goods to be procured on CIF basis; the payment will be made 100% via establishing the LC in favor of manufacturer at sight. In accordance with para no. 08 of PPRA, annual procurement was to be devised. As per Manufacturer's sole authorization Form, Letter of authority should be on the letter head of the Manufacturer and should be signed by a person competent and having the power of attorney to bind the manufacturer otherwise it will be not considered and rejected straightway.

During audit of Specialized Healthcare & Medical Education Department for the year 2017-18, it was observed that Rs.1,299,834,541 (Annexure-71) was drawn for payment of equipment.

The Expenditure was held irregular due to the following reasons:

No contract as required under mandatory provisions was drawn between management and the contractors.

- i. Exclusive Authorization/ Sole Agent Certification by the Manufacturer was not produced as required under Knock Down Criteria (Vendors Evaluation) Part-II Sr. No. 01.
- ii. Certificate from the original Manufacturer about the after sale services will be provided by itself if the agent fails as required under Knock Down Criteria (Vendors Evaluation) Part-II Sr. No. 03.
- iii. Equipment (Non-PVMS) were purchased without approval of specifications from SHC & ME Department

- iv. LC not opened on the name of the original Manufacturer as required under clause 16.2 of GCC of bidding documents.
- v. Manufacturer Test Certification of each consignment with FDA/ CE marking not produced to audit.
- vi. International purchase through LC was made from foreign Supplier through local agent but response time given of 15 days instead of 30 days as required under rule 14(i) of PPR 2014.
- vii. Technical Committee Evaluation and Evaluations Report results not uploaded on PPRA website as required under Rule.
- viii. Bid submitted did not have Item wise price and country of origin and manufacturer.
- ix. Proforma Invoice submitted by foreign agent/ distributor residing in UAE instead of original manufacturer of Japan origin.
- x. As per contract transshipment was allowed and part shipment was not allowed but in LC both transshipment and partial shipment was allowed.
- xi. Insurance was made from private company instead of National Insurance Company.

Audit was of the view that weak internal controls on “Procurements” resulted in irregular procurement.

When pointed out in July 2018. The formation at Sr. No.1, replied that the compliance of some observations had been made but record was not produced to audit. The formations at Sr. No.2 to 6 and 10 to 12 noted the observations for compliance. The formation at Sr. No.7 replied that

CDRs/Performance Guarantees had been sent to the concerned banks for verification. The awaited record would be shown to audit. The formation at Sr. No.8, replied that anesthesia machines were purchased as per requirement and provision in PC-1. The formation at Sr. No.13 stated that detailed reply would be submitted after verification of record. The formation at Sr. No.14, replied that that all equipments were purchased in FIF basis LC. The formation at Sr. No. 9, replied that contracts have been signed now with relevant firms. Vice Chancellor has accorded sanctions subject to approval from syndicate. Most of the equipment have been received and installation is under process. Reply was not satisfactory because neither copies of the contracts were furnished with the reply nor approval from syndicate obtained. The evidence of functioning of the equipment was also not shown.

The matter was further reported to the administrative department. In DAC meetings held on 15.05.2018 and 31.07.2018, the paras at Sr. Nos. 14 & 16 were kept pending for verification of record. The para at Sr. No. 15 was kept pending for replacement of 500 KVA generator. The para at Sr. No.18 was kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that irregularity be got condoned besides strengthening internal and financial controls.

**28.4.38 *Unauthorized expenditure without budget allocation-
Rs.403.97 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 Specialized Healthcare & Medical Education, Lahore, it was observed that excess expenditure of Rs.403,974,469 was incurred on local purchase of medicine. The incurrence of the expenditure over and above the budget allocation was held unauthorized. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Mayo Hospital and college of Nursing, Mayo Hospital Lahore	2017-18	29491	332,727,758
2.	Govt. Mian Nawaz Sharif Hospital, Yakki Gate Lahore	2017-18	24766	19300508
3.	Mayo Hospital and college of Nursing, Mayo Hospital Lahore	2017-18	29520	16202167
4	Secretary specialized Healthcare & medical education department Lahore	2017-18	30733	10,128,839
5.	Mayo Hospital and college of Nursing, Mayo Hospital Lahore	2016-17	25342	6589708
6.	Post Graduate Nursing College Lahore	2014-17	24325	3313615
7.	Principal Public Health Nursing School, Lahore	2016-17	25495	2723864
8.	De' Montmorency College of Dentistry, Lahore	2017-18	28042	2498453
9.	Lady Willingdon Hospital Lahore	2017-18	30514	1,464,191
10	DHQ Teaching Hospital Sargodha	2017-18	26643	8,052,264
11.	Lady Aitchison Hospital, Lahore	2017-18	28416	751,247
12	Shaikh Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28489	221,855
Total				403,974,469

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 during March to October 2018. The formations noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 06.11.2018, the para at Sr. No. 2 was kept pending for regularization from the Finance Department. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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.

28.4.39 *Non-surrendering of savings-Rs.4,653.22 million.*

According to Para No. 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 2nd statement of excesses and surrenders by 31st March.

During the audit of Specialized Healthcare & Medical Education, Lahore, it was observed that an amount of Rs.4,653,217,245 (Annexure-72) remained unspent by various formations and not surrendered.

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

The lapses were pointed out to the concerned formations from November 2018. The formation at Sr. No.21 & 22 replied that the cheques were presented in DAO Rawalpindi who refused to accept the cheques. The reply was not tenable as no evidence was provided in support of their reply. The formations at Sr. Nos.17 & 31, replied that the savings were only 3% of the total budget. The reply was not tenable as the percentage of total budget had been abolished by the Finance Department. The remaining formations noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meetings held on 31.07.2018, 28.09.2018 and 06.11.2018, the paras at Sr. Nos. 14 & 15 were kept pending for compliance. The paras at Sr. Nos. 8, 13 & 27 were kept pending for condonation of irregularity from Finance Department. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter be inquired, responsibility be fixed and irregularity be got condoned from competent authority besides strengthening of supervisory and financial controls.

28.4.40 *Consumption of medicine without DTL reports- Rs. 251.37 million*

As per Government of the Punjab, Health Department letter No. S.O.(P-I) Health/PC-98-99/98, the firms would provide the samples of every batch for DTL and the medicine be got tested through DTL before accepting supplies. 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. 251,374,659 (Annexure-73) was incurred on purchase of medicine/disposables, and the same had been consumed without test analysis by the Drug Testing Laboratory which was unlawful.

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

The matter was pointed out to concerned formations from March to October 2018. The formation at Sr. No.5 replied that no DTL was required for the food supplements. The formation at Sr. No.16, replied that an inadvertent typographical mistake occurred during typing of award letter. Moreover, the letter issued by the Specialized Healthcare and Medical Education Department dated 02.10.2015, Government of the Punjab, Health Department clearly stated that the requirement of Bioequivalence/ Bio-similar study report was waived off till further orders except for anti Tuberculosis drugs (Bio-Equivalence study) & Peg- Interferon (Bio-Similarity study). Moreover, the product referred in the observation is research product/originator. Reply was not tenable. The rest of the formations noted the observations for compliance. The formation at Sr. No. 17, replied that the hospital had left no stone unturned to implement the prescribed rules and regulations duly mentioned in the Drug Act 1976. Accordingly as per clause 19(2) the Drug Act 1976, the samples were sent

to the PQCB at the time of sampling. After receipt of the “FNA” from Drug Testing Laboratory Lahore, PQCB was intimated immediately & accordingly. In addition to the actions of PQCB, Mayo Hospital approached, the National Control Laboratory for Biological, Islamabad vide letter No. MHL / 3009, MHL / 3010 and MHL / 3011 dated 30.08.2016 to get the products tested. In response to the above said request, a self explanatory reply was received bearing No. 5-1/2007-NCLB, dated 02.08.2016 & No. 5-1/2007-NCLB dated 02.09.2016 wherein it was stated “ facility for test / analysis is not available as well as present the NCLB is unable to test and report to any non-biological drug”. After exhausting Provincial as well as Federal Testing facility , issuance of the products to patients was started to avoid heavy financial losses which may occur by arranging medicine from LP (Day to Day), and to save the patients lives. Reply was not tenable and Audit recommends that amount may be recovered and deposited into Treasury.

The matter was further reported to the administrative department. In DAC meetings held on 04.09.2018 and 28.09.2018, the amount of para at Sr. No. 6 was reduced to Rs.41,685,250 after verification of record. In respect of para at Sr. No. 4, the department reported that the case had been sent to the Director DTL Lahore. The committee kept the para pending till reply of DTL authorities. The para at Sr. No. 8 was kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that responsibility for the irregularity needs to be fixed besides obtaining required reports from supplier and supervisory controls be strengthened.

28.4.41 Un-authorized mode of payments-Rs. 1,481.86 million

According to Rule 4.49(a) of Subsidiary Treasury Rules, read with Finance Department letter No.FD(FR)V-6/75(P) dated 04.03.2010, payment exceeding Rs.100,000 and above to contractors and suppliers shall not be made in cash by the Drawing and Disbursing officers. The DDO while submitting the bills at the accounts office shall record on endorsement on the bill requiring separate cross cheque to be issued in favour of contractors and suppliers.

During examination of payment record of Specialized Healthcare and Medical Education Department, 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.	Amount (Rs.)
1.	De' Montmorency College of Dentistry, Lahore	2015-17	23696	80,451,001
2.	Mayo Hospital & Principal School of Nursing, Lahore	2016-17	25366	55,449,658
3.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2017-18	30199	18,158,190
4.	Post Graduate Nursing College Lahore	2014-17	24323	5,955,950
5.	Post Graduate Nursing College Lahore	2014-17	24327	1,875,554
6.	Mayo Hospital and College of Nursing, Mayo Hospital Lahore	2017-18	29494	587,828,906
7.	Mayo Hospital and College of Nursing, Mayo Hospital Lahore	2016-17	25321	517,091,617
8.	DHQ Teaching Hospital Sargodha	2017-18	26668	39,269,676
9.	Shaikh Zayed Medical Complex, Lahore	2017-18	26371	174,783,181
Total				1,480,863,733

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

The lapses were pointed out to the concerned formations during September 2017 and March to October 2018. The formations at Sr. No. 1, 2 & 6 replied that all payments were made through cross cheques. The reply being evasive was not accepted because the Department should have furnished written justification/response to the audit observations. The formations at Sr. Nos. 3 to 5, 7, 8 & 9 noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

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

28.4.42 Irregular acceptance of performance guarantees from non-schedule banks-Rs.681.03 million

According to the Performance Guarantee Form of Standard Bidding Document for purchase of machinery and equipment circulated by Government of the Punjab Health Department vide letter No. SO(Stand)588/2015; dated 29.10.2015, the supplier shall furnish a Bank Guarantee by a scheduled bank for the sum of 5% of the total contract amount as a security for compliance with the supplier's performance obligations in accordance with the contract.

During audit of Specialized Healthcare and Medical Education Department, it was observed that that the medical equipment valuing Rs. 681,039,748 were purchased under the Development Schemes and contract for Rs.45,715,080 was awarded for providing services. The firms were bound to furnish bank guarantees by a schedule bank but in 30 cases

of purchases and in one case of service provision, the banks guarantee from non-scheduled banks like NIB, Silk, Faisal bank and Summit Banks etc. valuing Rs.36,360,213 were accepted. This resulted into irregular expenditure of Rs. 681,039,748 on procurement of medical equipment and service contract due to acceptance of performance guarantees from non-scheduled banks.

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1.	Mayo Hospital and Principal School of Nursing Lahore.	2016-17	25325	635,724,668
2.	RMU and Allied Institutions Rawalpindi	2017-18	28164	45315080
Total				681,039,748

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

The lapse was pointed out in March and September, 2018. The formation at Sr. No. 1 replied that performance guarantees collected from contractors would be got replaced. It showed that the lapse was admitted by the management. The Formation at Sr. No. 2 stated that the reply would be given after verifying the record.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter should be looked into, Performance guarantees obtained from non-scheduled banks be got replaced from scheduled banks besides getting the irregularity condoned from competent authority. The financial and supervisory controls need to be strengthened.

28.4.43 Irregular expenditure on purchase of un-registered stents- Rs 23.74 million

According to Section 7 (1) of the Drug Act 1976, the Federal Government shall cause all drugs to be registered in accordance with such conditions and procedure as may be prescribed. A list of 73 number stents registered for import with name of stent manufactured by and date of registration with name of firm / importer was also uploaded by Drug Regularity Authority of Pakistan (DRAP)

During the audit of Faisalabad Medical University (Allied Hospital) for the year 2017-18, it was observed that an amount of Rs.23,740,916 was drawn for purchase of Stents. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1.	Mayo Hospital and Principal School of Nursing Lahore.	2016-17	25332	16,905,000
2.	Faisalabad Medical University Faisalabad	2017-18	28061	4,177,000
3.	Mayo Hospital and Principal School of Nursing Lahore.	2016-17	25333	2,658,916
Total				23,740,916

The expenditure was held irregular and non-transparent due to the following reasons:-

- The purchased brands with specific registration numbers were not included in the approved list of registered stents.
- The evidence that the purchased stents were FDA & CE approved was also not available on record.
- The International distribution ship agreement between supplier and the manufacturer for purchased brand for the period 2016-17 & 2017-18 was also not shown to audit.

- 1,750 stents were purchased but only 414 stent were issued up to 31.08.2018. Audit is of the view that stents were purchased without immediate requirement causing blockage of public money.

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

The matter was brought to the notice of departmental representative during March and September 2018. The formation at Sr. No. 1 replied that the stents were purchased in accordance with the provision of DRAP regulations and Punjab Procurement Rules 23 & 38(2) after fulfillment of codal formalities prescribed in the bidding documents. The replies were not satisfactory being evasive. The formation at Sr. No. 2 replied that stents were purchased on the demand of Urology Department. The expiry is 2020 & 2021 and would be utilized within 8 to 10 months. The formation at Sr. No.3, replied that stents were purchased on LP basis on the recommendation of the consultant to save the life of patients. Reply was not satisfactory because the evidence of registration and approval was not shown to audit. Further, the pace of utilization was also very slow.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter should be looked into, needful done, irregularity got regularized with the sanction of the competent authority besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

**28.4.44 *Non-transparent purchase of drug eluting stents-
Rs. 20.75 million***

According to Rule 2.32 (a) of PFR Vol-1, all details about all accounts shall be recorded as fully as possible, so as to satisfy any enquiry that may be made into the particulars of any case.

During the audit of accounts of Mayo Hospital Lahore for the year 2016-17, it was observed that Rs. 20,752,000 was drawn for purchase of stents from M/s Feroze sons Laboratories Limited. Expenditure was held non-transparent due to the following reasons:

- As per procurement record, M/s ACP System qualified the compulsory and ordinary parameter but the firm was rejected on the basis of clinical evaluation of sample. The rejection was not in line with the standard bidding document as the firm had technically qualified the compulsory and ordinary parameters.
- No evidence was on record that purchased stents were FDA & CE approved.
- The bills of entries of purchased stents were neither available with the bills nor shown to audit.
- As per record available on DRAP website, the purchased stent (Promus Element-Plus Monorail) was registered vide No. 074716. The legal manufacturer of the stent is M/s. Boston Scientific Corporation, USA. The International
- Distribution Ship Agreement expired on 31.12.2015. There after no renewal was made as nothing was available on record but despite this stents were purchased without asking fresh agreement from supplier for the period from 01.01.2016 to 30.06.2017.

- 72 stents were supplied late but against the late delivery charges of Rs.152,942, only an amount of Rs.57,569 was deducted. Thus Rs.95,373 was less deducted as late delivery charges.

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

The lapse was brought into the notice of departmental during March 2018. The formation replied that Stents were purchased in accordance with the provision of Punjab Procurement Rules 23 & 38(2) after completion of the codal formalities prescribed in the bidding documents. However, discrepancy regarding LD charges was noted for compliance. Reply was not satisfactory being evasive.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter should be looked into, the irregularity be got condoned from competent authority besides recovery of LD Charge and deposited into Government Treasury, financial and supervisory controls be strengthened.

(PDP No.25331-Mayo Hospital & Principal School of Nursing-206-17)

28.4.45 *Loss due to operation of LCs at 80 & 20 % payment ratio- Rs 100.13 million*

As per Clause 3.1 of Special Conditions of Contracts (SCC) of Standard Bidding Document notified by the Government of the Punjab Health Department Letter No. SO(Stand) 588/2015; dated 29.10.2015, in case of imported goods; the payment will be made 100% via establishing the LC in favor of manufacturer/beneficiary at sight and receiving

shipping documents/ Bill of lading, Insurance, Inspection certificate of the manufacturer, Country of origin, compliance of International standards of quality as per INCOTERMS of latest version. The payment will be made in the following manner through a letter of credit to be opened by the Procuring Agency. The procuring agency may define its own financial values for the establishment of LC, in case of any special requirement.

During the audit of accounts of Mayo Hospital Lahore for the year 2016-17, a study of LCs process of development schemes “Construction of Surgical Tower at Mayo Hospital Lahore” and “Up gradation of Cardiac & Vascular Surgery Department at Mayo Hospital Lahore” revealed that Government released full budget for the execution of schemes but LCs were operated for payment purposes at 80 % (on receipt of shipping documents etc) and 20 % ratio (after installation and commissioning of equipment) instead of 100 % at once for which budget was provided. Due to increase in foreign currency, the 20 % remaining balance for retirement of LCs had become insufficient. The Bank of Punjab vide letters No. WB-11/HO/18/59 & No. WB-11/HO/18/60 dated 01.02.2018 requested the management for provision of additional funds valuing Rs 100,134,429 (detail enclosed) for retirement of LCs for both schemes.

Audit was of the view that had LCs were operated in the line of directions contained in standard bidding document, the loss of Rs.100,134,429 caused to public exchequer due to increase in foreign currency rates could have been avoided.

The lapse was brought into the notice of departmental representative during March, 2018. It was replied that standard bidding document notified by the Administrative Department was followed.

Reply was not satisfactory because above legal provision of standard bidding document for operation of LCs was not observed in true spirit which caused heavy loss to public exchequer.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter should be looked into and loss sustained by the public exchequer be got written off from competent authority besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

(PDP—29488 Mayo Hospital & Principal School of Nursing-206-17)

28.4.46 Irregular advance drawl without sanction of competent authority-Rs.203.00 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 Specialized Healthcare & Medical Education Department, it was observed that an amount of Rs.203,002,622 was drawn in advance without obtaining sanction of the Finance Department in contravention of above provision of rules, which was irregular. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	DHQ Teaching Hospital Sargodha	2016-17	23576	197,931,546
2.	Secretary Specialized Healthcare & Medical Education Department Lahore	2017-18	30717	1701000
3.	Post Graduate Nursing College Lahore	2014-17	24331	1034850

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
4.	Principal Services Institute of Medical Sciences, Lahore	2016-17	23372	523225
5.	Sahiwal Medical College & Allied Institutions, Sahiwal	2017-18	30308	326561
6.	De' Montmorency College of Dentistry, Lahore	2015-17	23701	1485440
Total				203,002,622

The lapse was pointed out to concerned formations during September 2017 to October 2018. The formation at Sr. No. 1 to 3 and 5 and 6 noted the observations. The formation at Sr. No.4, stated that the bill for the month of June 2017 was submitted by the radiology department. The budget was available for payment of the bill. The payment was made due to lapse of budget and to avoid liability for next financial year. The payment was made up to 30.6.2017. The contract for this firm was carried out upcoming 03 months.

The matter was further reported to the administrative department. In DAC meeting held on 04.09.2018, the para at Sr. No.1 was kept pending for advice/clarification from Finance Department. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

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

28.4.47 Irregular transfer of medicine to other institutions- Rs.3.65 million

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

that he will also be held personally responsible for any loss, arising from fraud or negligence on.

During audit of Rawalpindi Medical University, Rawalpindi, for the year 2017-18, (DHQ Hospital Rawalpindi), it was observed that the medicine for Rs. 3,645,892 was shown transferred/issued to the THQ Hospital Gujjar Khan, RHC Qazian without any justification. The DHQ hospital was an autonomous institution working under the Administrative control of Vice Chancellor RMU Rawalpindi having an SDA whereas the Hospitals to which the medicine was shown issued falls under the administrative control of District Government. There was no link between these two hospitals regarding budget allocation and administrative control, hence, the transfer of medicine was irregular and unjustified.

Audit was of the view that weak financial and supervisory controls resulted in irregular transfer of medicine to other institutions. In the absence of adjustment of equivalent amount of medicine from the hospitals the chances of misappropriation could not be ruled out.

The lapse was pointed out in September 2018. The department replied that the medicine was sent to other hospitals on their own request with replacement of other medicine. The reply was not tenable as medicine of equivalent value was not found entered in the stock or consumption thereof as received from the hospitals as mentioned in the annexure above. It was further pointed out that expense account/ utilization of above said medicine by the end user was also not made available to audit for verification of contents whether the transaction in question was genuine or otherwise. Therefore, utilization of aforesaid medicine costing to Rs.3,645,892 was held doubtful in the absence of valid record.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the

finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the matter be inquired, responsibility be fixed and action be taken against the person concerned. Recovery of the medicine be effected and deposited into government treasury and irregular practice be stopped forthwith besides strengthening internal and financial controls need to be strengthened.

(PDP No.28145- RMU & Allied Institutions Rawalpindi-2017-18)

28.4.48 *Blockage of government money due to purchases without requirement –Rs.1,785.64 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 Health Department, it was observed that an amount of Rs. 1,785,642,548 (Annexure-74) was incurred by the department for the purchase of items without any requirement in violation of above rules.

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 in November 2017 and February to October 2018. The formations at Sr. No.1 replied that completion date of Cardiology & Cardiac surgery block was 30.06.2017. It was a fully funded scheme which was closed by P&D Department in 2016-17. All the equipment was purchased keeping in view of the completion date which was increased by building department.

Moreover, the warranty of equipment purchase will be stated from the date of installation. The formations at Sr. Nos. 2 to 40 noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 31.07.2018, the paras at Sr. Nos.3 & 4 were kept pending for verification of record. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the department should adhere to the government rules and seek condonation of irregularity from the Finance Department.

28.4.49 *Irregular award of contract of parking stand-Rs.6.05 million*

Director Finance shall co-ordinate and supervises all financial and accounting matters of the institution in terms of Sr. 1 (ii) of Schedule-IV of Punjab Medical &Health Institute Rules 2003. Rule 4.1 of PFR volume-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 accounts of Holy Family Hospital, Rawalpindi under the Administrative Control of Principal Rawalpindi Medical College & Allied Institutions Rawalpindi for the financial year 2016-17, it was observed that contract of car parking was awarded to M/s Naeem Khan & Co. as per following terms and conditions.

Bid Amount	Rs.	6,050,000
10% Income Tax	Rs.	605,000
Utility Charges	Rs.	36,000
Total	Rs.	6,691,000

Half of the amount Rs. 3,345,500 was required to be deposited within three days i.e. on 01.07.2016. However, two post dated cheques of Rs. 1,672,750 as 1st and 2nd installments dated 31.08.2015 and 31.10.2015 were also required as per award letter Ref. No. PC/HFH/22049-56 dated 17.05.2016.

Following are audit observations.

- Contract was not executed on Stamp Paper for legal binding and further it was cancelled by the Medical Superintendent vide No./MS/HFH/Misc/1537-44 dated 22.08.2017 due to numerous complaints of overcharging and misconduct against the contractor. It was directed to stop working immediately, remove staff and handover the charge of entry and exit gate to hospital security staff. But after that nothing was done and the same contractor continued during the entire period under audit. Nothing was on paper regarding the settlement of issue or fine imposed on contractor. Government contract was taken casual by the authority.
- During last audit, it was also pointed out that the contractor was charging higher rates than fixed by the authority, but even though the contractor was not blacklisted and allowed to continue work with the hospital for next financial year.
- Amount of contract was not deposited by the contractor as per above mentioned schedule of agreement. Amount was deposited as and when he deemed necessary. No clause of penalty was mentioned for late deposit of amount and hence undue privilege was given to the contractor.
- Advance tax @ 10% Rs.605,000 was required to be deposited at the time of auction into the government

treasury but it was noticed that an amount of Rs. 302,500 was deposited on 03.11.2016 and the same amount on 08.05.2017. Thus undue benefit was given to the contractor for late deposit of advance tax. At least 10% fine Rs.60,500 required to be recovered from concerned contractor for late deposit of government amount into treasury.

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

Matter was pointed out in November 2017 and it was replied that detailed reply would be submitted at due course of time.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter may kindly be justified or be regularized from competent authority besides recovery of penalty under intimation to audit.

(PDP No.23263- Rawalpindi Medical UniversityRawalpindi-2016-17)

28.4.50 *Irregular expenditure on purchase of POL without entering into any written Contract/agreement-Rs.10.38 million*

As per Government rules contained in PART-I (APPENDIX-5) of PFR VOL-II (Regarding general rules and principles relating to contracts);

- Legal, financial and audit advice should be taken in the drafting of contracts and before they are finally entered into.
- No contract or agreement to execute a contract should be executed or entered into and no tenders for a contract

should be accepted without previous consultation with the Finance Department if expenditure of money or abandonment of revenue is involved thereby for which previous consultation with the Finance Department is required.

- Even in cases where a formal written contract is not made, no order for supplies, etc., should be placed without at the least a written agreement of price.

Furthermore, as per government rule vide, 2.10 (a)(1) of PFR Vol-1, Same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During audit of Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot for the period 2017-18, it was observed that above rules were completely ignored by the local management while purchasing POL for the vehicles/generators being used by the department. In this regard, it is pointed out that the management neither issued any contract (work order) to any Petrol pump nor executed any written contract/agreement in the financial year 2017-18 for the purchase of POL pricing to huge amount in violation of rules stated above.

Audit was of the view that disregard to the financial instructions resulted in irregular expenditure on purchase of POL.

Audit pointed out the lapse in October 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the matter be inquired and responsibility be fixed besides strengthening of financial and supervisory internal controls.

(PDP No.30234-Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot-2017-18)

28.4.51 Irregular expenditure on hiring of security guards- Rs.97.78 million

As per Rule 38 (a) (iv) of PPRA Rules 2014, the lowest evaluated bidder shall be awarded the contract. Further, rule 2 (v) of ibid, lowest evaluated bid means (i) a bid most closely conforming to evaluation criteria and other conditions specified in the bidding document; and (ii) having lowest evaluated cost. Rule 2.10 (a) of PFR Vol-I, provide that sanctioning authority should observe fundamental cannons of financial propriety on incurring expenditure from government revenues. Same vigilance should be exercised in respect of expenditure from the public accounts as the persons of ordinary prudence would exercise in respect of expenditure out of his own money.

During audit of Specialized Healthcare and Medical Education department, it was observed that expenditure to the tune of Rs. 97,784,418 was incurred on hiring of security guards. The expenditure was held irregular as the services of the security guards were hired at higher rates. The number of the security guards were increased without any working/ calculation/criteria. Security guard services were outsourced and contract was awarded to the firm which was terminated by the management. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Description	Amount (Rs.)
1.	Nishtar Institute of Dentistry, Multan	2016-18	26520	The number of security guards was increased than previous year from 11 to 15 without justification.	3,816,183
2.	Nishtar Medical University, Multan	2017-18	25144	Irregular extension in contract, Hiring of excess guards than previous year from 90 to 200	27,952,632

Sr. No.	Name of formation	Period of audit	PDP No.	Description	Amount (Rs.)
3.	Medical Superintendent, DHQ Teaching Hospital, Sargodha	2017-18	26641	Bio- data / files of security guards were not maintained at the hospital.	9,376,108
4.	Qaid-E-Azam Medical College & Allied Institutions, Bahawalpur	2017-18	25222	Bio- data / files of security guards were not maintained at the hospital.	4,351,656
5.	Institute of Mental Health, Lahore	2017-18	24852	Bio- data / files of security guards were not maintained at the hospital.	39,434,500
6.	Principle Services Institute of Medical Sciences, Lahore	2016-17	23312	The expenditure incurred on hiring the private security and Janitorial service was held irregular and wasteful in the presence of the already available security and sanitary staff for the same purpose.	3,084,379
7.	Government Mian Nawaz Sharif Hospital, Lahore	2017-18	24789	Contract of security guard sevices was awarded to M/s Marvellous Protection Security at higher rates	9,768,960
Total					97,784,418

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

When pointed out during October 2017 and September 2018, the formations at Sr. Nos.1, 2 & 5 to 7 noted for compliance. The formation at Sr. No. 3 replied that in the light of external threat, the appointment of retired Army persons was hired to overcome the threats. The reply of the department was not tenable because the security contract had been made with M/s. Siqara Pvt. Ltd and huge amount was being paid under the head A03919 (Payment to other services rendered). The appointment of the under observation security staff was entirely un-justified and BOM approved their appointments by misuse of powers. If the necessity of hiring the Retired Army staff was required, it was the responsibility of the contractual firm. The formation at Sr. No.4, replied that this institute had not appointed any security guard/janitor. This institute only hired the services after fulfilling all the codal formalities according to the PPRA rules. The reply of the department was not relevant to the observation

because expenditure was charged irregular and irrelevant head of accounts in addition to non- production of Finance department's sanction to hire the services of security guards and janitorial.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that loss may be made good from persons responsible, the irregularity be got condoned from competent authority besides strengthening of supervisory and financial internal controls.

28.4.52 *Unjustified/irregular purchase of medicines without approval of Medical Superintendent-Rs.41.57 million*

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 negligence on his part. As per rule 2.10 (a)(1) *ibid*, 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 Holy Family Hospital Rawalpindi under the Administrative Control of Principal Rawalpindi Medical College & Allied Institutions Rawalpindi for the financial year 2016-17, it was observed that an amount to the stated extent was incurred by the department on account of purchase of medicines through Local Purchase (L.P) Medicines were purchased without the approval of Medical Superintendent of the hospital. Neither indent of local purchase of medicines nor supply order of local purchase of medicines was signed by the Medical Superintendent throughout the entire period under audit. Most of the purchases were made

with the signature of Additional Medical Superintendent of the Hospital. It was also observed that Post Graduate Officers who were not at permanent strength of the hospital were also authorized by the hospital management for local purchase. Audit was of the view that order of Local Purchase to concerned Medical Store was just supply order and it must be approved and signed by the DDO. The detail is as under:

Sr. No.	Month	Amount (Rs.)
1.	July 2016	1,937,588
2.	August 2016	2,844,453
3.	September 2016	1,274,291
4.	October 2016	1,525,320
5.	November 2016	2,185,442
6.	December 2016	3,512,462
7.	January 2017	5,206,549
8.	February 2017	6,253,995
9.	March 2017	4,046,051
10.	April 2017	4,280,158
11.	May 2017	4,018,667
12.	June 2017	4,485,160
Total:		41,570,136

Lapse occurred due to weak supervisory and financial controls.

Matter was pointed out in November 2017 and it was replied the matter needs scrutiny of record for annotated reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter may kindly be got regularized from competent authority under intimation to audit.

(PDP No.23273–Medical Superintendent Holy Family Hospital Rawalpindi–2016-17)

28.4.53 *Irregular award of Janitorial contract-Rs 38.00 million*

As per Specialized Health Care & Medical Education Lahore, one Janitorial for 1000 meter was to be engaged.

It was noticed during audit that contract for janitorial service was awarded to M/s Farid Enterprises @ Rs 38 per square feet for cleanliness of 134,664 square feet area of the hospital. A payment of Rs 38,004,940 was made during year 2017-18. The following irregularities were noticed:

- i. Despite the availability of 311 female ward cleaner, ward cleaners, sanitary workers, the hiring of services of contractor appears to be doubtful superfluous.
- ii. That bid earnest money of Rs 1,000,000 was to be given with bid without any assessment of 2% of total bid money. The basis of calculation were not informed to audit and its assessment was not made.
- iii. There was already a contractor for lifting of garbage, was engaged. In the availability of such contractor, the award of contract appears to be extra burden on public exchequer.
- iv. That proof and attendance register of janitorial manpower, place of posting, duty schedule was not produced to audit.
- v. That as per condition No. 14 of agreement, if scope of work is less than 03 shifts then payment will be reduced but payment was not reduced.
- vi. That a fine of Rs 50,000 was imposed upon contractor but recovery was not made.

- vii. Proper working / calculation of engaging manpower for janitorial, keeping in view the working strength of the hospital with regard to area / location was not computed.
- viii. That duty roaster was not shown.
- ix. That strength of the janitorial staff was not verified.
- x. Contract was given on basis sq. feet instead of sq. meter.

Audit was of the view that disregard to the “Canons of Financial Propriety” resulted in irregular award of janitorial contract.

When pointed out in August 2018, the management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that irregularity may be got condoned / be got regularized record may traced and be shown to audit for verification at an early date besides adoption of remedial measures.

(PDP No.28141-Nishtar Medical University, Multan-2017-18)

28.4.54 *Unauthorized purchase of vehicles without approval of Chief Minister Punjab-Rs.27.19 million*

As per Finance Department letter No.FD.SO(GOODS)44-4/2016 dated September 14, 2017 regarding Austerity and Economy Measures for the Financial Year 2017-18.

During audit of Health Department, it was observed the departments purchased vehicles of Rs. 27,191,500 without approval of

Austerity Committee and subsequent approval of Chief Minister through submission of the summary. The detail is as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of para	Amount incurred
1	University of Health Sciences Lahore	2017-18	24843	Purchase of vehicles	20,213,500
2	Postgraduate Institute of Allied Health Sciences	2017-18	28528	Purchase of vehicles	6,978,000
Total					27,191,500

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

The matter was pointed out in July and October 2018. The formation at Sr.No.01 replied that transport for ILEM project was purchased as approved in budget allocation but at the time of procurement, permission was not obtained. The department admitted irregularity in its reply. Formation at Sr.No. 02 noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that responsibility be fixed for unjustified purchase of vehicles and it may be got regularized from the competent authority besides strengthening the internal controls.

28.4.55 Irregular sanction of Expenditure beyond competency –Rs.99.12 million

According to Rule 17.2 (1) of PFR Vol-I, there must be an act of financial sanction of competent authority before making payment out of government revenue. As per Delegation of Financial Powers laid in PM&HI Rules 2003 vide Sr. No. 19 of Schedule-V, the Medical

Superintendent was empowered to accord sanction up to Rs. 10 lac for the purchase of drugs/medicines in bulk. As per Delegation of Financial Powers laid in PM&HI Rules 2003 vide Sr. No. 18(II) of Schedule-V, the Medical Superintendent was empowered to accord sanction up to Rs. 50 thousand for the purchase of stationery.

During audit of Specialized Healthcare & Medical Education Department, it was observed that an amount of Rs. 99,122,276 was incurred on purchases whereas the sanction was accorded by the management beyond the competency. The detail is as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Brief description of para	Amount (Rs)
1	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2017-18	30187	Sanction expenditure for purchase of drug & medicines beyond competency	91,207,346
2	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2017-18	30203	Purchase of Dialysis	5,706,000
3	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2017-18	30212	Purchase of stationery	2,708,930
Total					99,122,276

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

Audit pointed out the lapse in October 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that irregularity may be got regularized with the sanction of the competent authority.

28.4.56 *Irregular payment of mobilization advance without sanction of competent authority- Rs.36.53 million*

According to financial powers rule of the University, Vice Chancellor was not competent to grant mobilization advance to contractor.

During audit of University of Health Sciences, Lahore for the period 2016-17, it was observed that mobilization advance for Rs.36,536,207 was paid to the contractor by the Vice Chancellor without obtaining approval from the Board of Governors. The payment made without sanction of competent authority was irregular.

Audit pointed out the irregularity in October 2017, the University authorities did not return audit observation dully replied and discussed despite of the repeated requests.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit requires that irregularity may be got condoned with the sanction of competent authority.

(PDP No 23543 University of Health Sciences Lahore 2016-17)

28.4.57 *Irregular purchase of LP medicine for outdoor patients-Rs. 12.77 million*

As per letter vide no. SO (P-1) H/3-64/2008 dated 12-08-2013 of health department, regarding Policy and operational guidelines for local purchase of medicine (day to day), LP medicines is permitted only for emergencies and indoor patients on the prescription of authorized medical practitioner.

During audit of Services Institute of Medical Sciences, Lahore for the financial year 2016-17, scrutiny of paid vouchers of medicines revealed that LP Medicines (Local purchase of Medicines) were purchased of Rs. 12,746,740 for outdoor patients (MPA, CM Secretariat and Parlimany Secretary) which was not admissible according to above stated government instructions. This resulted into irregular expenditure of Rs. 12,746,740.

Audit was of the view that the lapse was due to failure of supervisory & financial controls.

In reply to the preliminary audit observation, the department stated that compliance will be shown with due course of time. The management admitted the irregularity. It is recommended that the matter may be inquired at Administrative level to fix the responsibility held responsible besides regularization from Finance Department under intimation to audit.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

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

(PDP No. 23336 Services Institute of Medical Sciences, Lahore-2016-17)

28.4.58 *Unlawful/unauthorized retention of government money with IDAP-Rs.674.67 million-loss to government-Rs. 80.96 million.*

According to Rule 4 of Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of

procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Further, as per Rule 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 KMSMC & Allied Institutions, Sialkot for the period 2017-18, it was observed that above rules were not adhered to by the Department. The scrutiny of record of the department revealed that advance payment of Rs.795.971 million had been made to Infrastructure Development Authority Punjab (IDAP) in 2016-17 by the local management without having amount sanctioned by the competent authority or PC-I approved from the competent forum for the Scheme titles "Provision of Missing Specialities for Up gradation of DHQ hospital Sialkot". In the current fiscal year (2017-18), the Chief Executive Officer (IDAP) was requested by the Principal of the College vide letter no.572/KMSMC dated 02.10.2017 to provide original vouched account/utilization report of the aforesaid amount, but the request of the College management does not seem to have been attended by the IDAP as none of the fully vouched account or utilization report of said amount was received to the department under audit from the quarter concerned till the close of audit (October 2018). However, it was observed from the record, made available to audit, that funds to the tune of Rs.674.665 million had not yet been utilized by the IDAP and amount unlawfully retained in their bank account for about more than one year.

Audit was of the view that poor funds management due to ill planning, undue political pressure and loose supervision of accounts/weak monitoring system of financial transactions of the institution resulted in aforesaid lapses in the accounts of the department. Had the amount been invested by the Government in some profitable scheme, it would have

generated a handsome income for the hospital/college in one year (@12% interest rate), which is worked out to Rs.80.960 million approximately.

Audit pointed out the lapse in October 2018, but management noted the observation for compliance. However, audit recommends that action may be taken as desired above and compliance shown to audit.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter may be inquired at higher level, responsibility be fixed against officers/officials held guilty and amount recovered from the IDAP to be refunded to Government alongwith interest as mentioned above, under intimation to Audit.

(PDP No.30182-KMSMC & Allied Institutions, Sialkot for the period 2017-18)

28.4.59 *Undue financial benefit to IDAP in shape of service charges-Rs.121.00 million*

As per clause 3 of the agreement between PKLI and IDAP regarding remuneration and scope of payment “disclosed that party-A shall pay to party- B service charges for completion of the project amounting to a sum equivalent to two percent (2%) of the cost of civil works of the project. The remuneration of the party –B against the scope of work will not exceed PKR.193.00 million. The remuneration against the execution of work project shall be paid to party-B in eight equal quarter payment final adjustments to the total actual remuneration will be made at the end of the agreed construction period.

During scrutiny of accounts record of the PKLI Lahore, it was observed from the progress report of June, 2018 that 02% service charges

amounting to Rs.120,625,000 were paid to IDAP during May, July & September, 2017 under the said clause *ibid.* whereas all civil works was in running position and Rs.121.00 million being 59% of the total payable amount of Rs.193.00 million PKR was released.

Audit was of the view that, what criteria were adopted by the department to pay the Rs.121.00 million on lump sum basis. Whole record in the light of criteria *ibid.* is required to be produced to audit for verification of facts and to proceed further in the matter.

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

Due to the above lapse, unjustified amount was released to IDAP.

Department did not reply however, the para was framed by the Audit on the agreement between PKLI and IDAP and progress report for June, 2018. Audit could not ascertain that what criteria were adopted by the department to pay the huge amount in shape of 2% service charges of Rs. 121-00 million (on Lump sum basis). Further, Clause-3 of the agreement was also questionable with regard to distribution of amount to whom people/members on what kind of services done/made by them.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter be probed at administrative level to arrive at factual position, fixing responsibility, taking remedial measures, effecting recovery if any besides action against the person held responsible.

(PDP No.27881-PKLI&RC-up to June 2018)

28.4.60 Irregular expenditure on account of construction of management block and boys hostel without administrative approval-Rs.642.60 million

According to Sr. No. 6 of Delegation of Financial and Administrative Powers Rules of the University, Board of Governors have full powers to accord administrative approval for development projects.

During audit of University of Health Sciences, Lahore for the period 2016-17, it was observed that a development project “construction of management block and boys hostel at Kala Shah Kaku campus” was carried out by the University. The administrative approval was not obtained from the board of management before preparation of estimate and issuance of technical sanction. The technical sanction was issued by the Vice chancellor on 02.04.2014 at a cost of Rs.204.258 million for management block and Rs.252.384 million for boys hostel (total amount Rs.456.642 million). The contract was awarded vide No.UHS/Ori-VC/303 dated 24.07.2014 at a cost of Rs.494.683 million while work was completed for Rs.642.599 million. The revised administrative approval was also not obtained as the cost increased by 40.72% from the amount technically sanctioned. The execution of project without approval of competent authority was irregular.

Audit pointed out the irregularity in October 2017. The University authorities did not return audit observation dully replied and discussed despite the repeated requests.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the department should seek Administrative Approval of competent authority.

(PDP No.23531-University of Health Sciences, Lahore- 2016-17)

28.4.61 *Irregular expenditure on payments of stipend-Rs. 474 million*

Rule 17.2 of P.F.R Vol, requires that there are two elements necessary before public-money can be spent on any object or work:

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

During the audit of Faisalabad Medical University (Allied Hospital) for the year 2017-18, it was observed that Rs. 474,008,512 was drawn under head AO6102 (Others-Stipend) for payments of stipends to House Officers and Post Graduate Trainees. Expenditure was held irregular because amounts were drawn without obtaining financial sanctions from the competent authority.

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

The matter was brought to the notice of departmental representative during September, 2018. It was replied that according to the Delegation of Financial and Administrative Powers Rules, 2016, Medical Superintendent has full powers regarding payment of scholarship/stipend. All expenditure was sanctioned and approved by the medical superintendent. There is no need to obtain any further financial sanction from any other authority. Reply was not satisfactory because no formal sanctions were found enclosed with the bills / vouchers presented to audit.

In absence drawl of the money was not in line with the provision of above Rule.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter should be looked into, irregularity got regularized with the sanction of the competent authority besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

(PDP No.28060 Faisalabad Medical University, Faisalabad-2017-18)

28.4.62 *Irregular expenditure on repair of simulator machine- Rs 3.83 million*

As per clause 16.2 of the General Conditions of the Contract (GCC) of the Standard Bidding Document, in case of imported goods to be procured on CIF basis; the payment will be made 100% via establishing the LC in favor of manufacturer at sight.

During the audit of Faisalabad Medical University (Allied Hospital) for the year 2017-18, it was observed that Rs. 3,828,175 was drawn for purchase of parts required for use in repair of simulator machine. Expenditure was held irregular due to the following reasons:

- LC for purchase of parts was opened in the name of M/s Teksmid International System Sharjah instead of manufacturer.
- The origin of purchased parts was neither mentioned in the work order dated 16.02.2018 nor available in the proforma invoice dated 29.01.2018.

- The warranty certificates issued by the manufacturer for purchased parts was not found enclosed with the bill.
- Amount was drawn without obtaining financial sanctions from the competent authority in violation of Rule 17.2 of PFR Vol-1.
- Expenditure was charged from object head “ AO-3942- Cost of Other Store” instead of head A13101- Repair of Machinery and Equipment.
- No stock entry for the purchased items was recorded in the relevant stock register nor repair work was entered in the history sheet of equipment.
- The replaced parts were neither accounted for in the dead stock register nor any inspection certificate was found attach with the bill.

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

The matter was brought to the notice of departmental representative during September, 2018. It was replied that advertisement for repair was floated in the press and website of the authority. M/s Mediquips being the sole agent in Pakistan submitted estimates and Perfoma Invoice of TEKSMED International. LC was opened accordingly. Reply was not satisfactory being evasive.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter should be looked into, needful done, irregularity be got regularized with the sanction of the competent

authority besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

(PDP-28063 Faisalabad Medical University, Faisalabad 2017-18)

28.4.63 Irregular purchase of Medical equipment through LC-Rs. 126.56 million

As per Rule 2.33 of PFR, Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss, arising from fraud or negligence on the part of any other Government servant to the extent to which it may shown that he contributed to the loss by his own action or negligence.

During audit of the accounts of Sheikh Zayed Hospital Lahore for the financial year 2016-17, it was observed that an expenditure of Rs.126,564,678 was shown incurred on purchase Medical Equipment the financial year 2016-17.

Following irregularities were noticed:

- Record was produced to audit in piecemeal. Only LC files were produced but the detail specifications of equipment technically approved from competent authority was not produced to audit. Whereabouts of the schemes PC-1 etc under which the equipments were procured were not shown to audit. In the absence of necessary record audit cannot ensure that the purchase of equipments was made in accordance with the approved technical specification.
- LCs were required to be opened through Liaison Officer, government of the Punjab S&GAD department.

- Equipments were procured from the local contractors but LCs had been opened in the Name of SZH, in this way the contractors had got benefits of exemption of Custom duties.
- As the contractors/ suppliers had got exempted from custom duties they were liable to deposit Income Tax.
- After installation, satisfactory reports from the end user were not produced to audit.
- Import documents were not produced to verify that the equipments were directly imported by the supplier and supplier is eligible for income tax exemption.
- Date of deliveries and installation status of the machinery and equipment was not known. In the absence of delivery dates audit was unable to verify that late delivery charges had been recovered from suppliers or otherwise.
- The equipments were not found accounted for in the fixed Asset Register of the entity.
- Price reasonability certificate were not in record.
- The number of times LCs were revised and the reasons were not known.
- No authority has certified that equipments purchased were of latest models manufactured.
- Commercial invoices were not available in record.
- Professional tax was not deposited by the concerned suppliers.

Audit was of the view that in the absence of technical specification approved by the competent authority of Health department and relevant import documents and installation status of equipments, chances of

purchase of obsolete models and supply of equipments by firms other than sole distributors of the foreign manufacturers cannot be ruled out.

Audit pointed out the irregularity in October 2017. In reply to preliminary observation, detailed reply will be submitted after verification of record.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit required that complete purchase record including bidding documents, approved technical specifications and import documents be produced along with paid vouchers. The lapse was pointed out in October-2017. The management stated that detailed reply will be submitted after verification of record.

(PDP-26539 Sheikh Zayed Medical Complex, Lahore 2016-17)

28.4.64 *Unauthorized mode of payment of salaries through manual bills-Rs.3.28 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.

Scrutiny of manual salary bills and acquaintance rolls of Principal Public Health Nursing School, Attock for the period 2002-18, revealed that the salaries of officers/officials were paid on manual bills instead of paying the same through their bank accounts on computerized payroll system. This resulted in unauthorized mode of payment of salaries of Rs.3,275,098 due to weak financial and internal controls. Further, the Department did not have internal supervisory mechanism to check whether or not the salaries being paid according to the sanctioned strength.

Matter was pointed out in October 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the matter be investigated and responsibility be fixed for drawl of salaries through manual bills besides condonation of irregularity be sought from the Finance Department.

28.4.65 *Unauthorized/irregular distribution of hospital share Rs. 15.87 million*

According to Government of the Punjab, Health Department Notification No. SO (H&D)8-19/89(P) dated 03.09.2008, the apportionment of share of fee realized from private and paying patients in the government hospitals was as under:

- i) Government Share = 45%
- ii) Doctors Share =35%
- iii) Para-Medical Staff Share = 20%

During audit of Specialized Healthcare and Medical Education, it was observed that the share out of 45% of share money was not distributed according to the approved apportionment irregularly.

Sr. No.	Name of formation	Period of audit	PDP No.	Details	Amount (Rs.)
1.	Teaching Hospital Shahdara	2017-18	24796	MS was drawing 1/3 rd of share from all departments and drawing Rs.300000 to 400000/month	12,342,522
2.	Teaching Hospital Said Mitha Lahore	2017-18	25055	The share distributed but detail not produced	3,523,627
Total					15,866,149

Audit is of the view that practice of distribution of hospital share, in violation of government instructions, was unjustified.

The lapse was pointed out during July to October 2018, the managements stated that the reply would be submitted after thorough examination of record.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

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

**28.4.66 *Unjustified appointments of part time consultants-
Rs. 6.35 million***

As per Para 7.3 under heading “Alternative Work Arrangement” of HR Manual of PKLI, Part Time Working: Where conveniently possible, the hospital may employ part time staff to cover weekends, holidays and personal situations.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018, it was observed that an amount of Rs.6,353,750 (Annexure-75) was paid to locum (Part time) doctors despite the facts that 147 nos. of medical personals were on the payroll of the hospital and they were being paid Rs.48,243,000 pm. Moreover, patient’s turnover was as low as 471 patients in IPD during 6 months (27.12.2017 to 30.06.2018). In the prevailing situation engagement of locum (Part time) doctors stood irregular and unjustifiable.

The above lapse occurred due to weak supervisory and financial controls of the PKLI management.

Due to the above lapse, public money was wasted on superfluous affairs.

When pointed out in July to September 2018, PKLI&RC management replied that Locum (Part Time) Consultants have been a driving force in the development and expansion procedures of PKLI & RC. They have also been playing the role of 'Brand Ambassadors' of PKLI's noble cause, after their return to various parts of the world including middle east, USA and European countries etc. These consultants not only have involved in regular clinical operations of PKLI & RC but have also been sharing their knowledge and experiences with PKLI's staff, while bringing in innovative ideas and major improvements in the policies, procedures and SOPs of the PKLI hospital projects. They have also played pivotal role in managing necessary arrangements for the inauguration of HPTC in March 2017 and PKLI hospital on 25th December 2017. They have also supervised progress and quality of the overall patient care systems, policies and procedures, which included regular monitoring of the hospital systems and correct/timely implementation of clinical policies and procedures. However, from October 2018 onwards, PKLI's management has stopped further hiring of Locum Consultants, in light of the prevailing changed scenario.

The reply of the management was evasive, in the first part of the reply the management tried to make these locum consultants inevitable for the Institute but later on they said that after October 2018 PKLI&RC management has stopped hiring of locum consultant in the prevailing changed scenario. From the reply audit apprehend that entire locum appointments were made on political motives and with the change in political scenario they stopped hiring of locum consultants.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the

finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter be probed into at administrative level for fixing responsibility, effecting recovery besides action against the responsible.

(PDP no.27786-PKLI&RC-up to June 2018)

28.4.67 Irregular Appointment of Consultant Anesthesia-Rs.5.6 million.

As per Para-3 (ii) under heading “Grounds For Rejection of Job Applicants” of HR Manual of PKLI , an applicant may be rejected at short listing stage if the applicant is less than 18 or above 60 years of age.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018, it was observed that Dr. Masooma Saeed was appointed as Consultant anesthesia in PKLI on 23-12-2017 at a gross salary of Rs.800,000 pm. The appointment was held irregular on the following grounds:

1. The post was not advertised in the print or electronic media.
2. Interview panel was constituted by the CEO/President of the Institute who is the husband of the Consultant Anesthesia.
3. Dr. Masooma Saeed has joined the position on 23.12.2017 whereas, approval of Director HR was sought on 30.12.2017 after joining the post.
4. She was over age at the time of appointment.
5. All the three references sought for appointment of Dr. Masooma Saeed were the employees of the PKLI&RC and working under the PKLI&RC chief.

6. Dr. Aitzaz Ud Din, one of the members of interview committee, referred Dr. Masooma for the post.
7. As per PMDC registration certificate, the incumbent was only MBBS not anesthesia specialist. Her foreign qualification should be got recognized from PMDC showing equivalency as anesthesia specialist.
8. Dr. Masooma Saeed was a foreign nationality holder but before joining the post she did not give up her foreign nationality.

The above lapse occurred due to weak supervisory controls of the PKLI management.

The above lapse was a clear violation of HR manual of the PKLI&RC.

When pointed out in July to September 2018, PKLI&RC management replied that as per amendment in HR Manual in 8th Meeting of the BOG, held on 13.08.2016, applicants above 60 years of age can be appointed. Position of 'Consultants Anesthesia, was advertised in the daily "JANG". Interview panel for the post of 'Consultant Anesthesia' was not constituted by Dr. Saeed Akhtar. Dr. Masooma was already recommended for hiring by the interview panel before 23rd December 2017 however due to pressure of operations of the inauguration, taking place on 25th December, approval was obtained on 30th December 2017. The referees of Dr. Masooma Saeed are from her previous organizations. Dr. Masooma had went through a formal 4 years' training in Anesthesia at Texas Tech University and therefore she is 'US Board Eligible'. Since, this is needed at PKLI therefore she has applied for 'PMDC Registration' which will be approved in due course of time. There exists no rule in PKLI's HR Manual and/or other policies at the PKLI & RC which restrict a job applicant, on the basis of dual nationality therefore PKLI being an

‘Equal Opportunity Employer’ allows all professionals possessing dual nationalities to freely apply for any job position at PKLI.

The reply of the management was not acceptable as neither in HR Manual nor in 8th BOG meeting, PKLI&RC management had mentioned age limits for appointments or retirements. As per PKLI&RC Rules 90 years old man can apply for the job and below the age of 18 years can also be applied for the job. Most of the referrer of the incumbent belongs to PKLI&RC and working under CEO (Her Husband) management admitted that at the time of appointment she had no PMDC certificate. PKLI&RC rules are silent about dual nationality, however, law of the land is clear in the issue. Hence appointment of the incumbent stood irregular.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

(PDP no.27787-PKLI&RC-up to June 2018)

28.4.68 *Unjustified and irregular appointments of foreign nurses -Rs. 19.08 million*

As per 7th BOG meeting held on 28.06.2016 HR Manual of the Institute was approved and in 10th meeting held on 04.03.2017 HR staffing plan was approved by the BOG.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018, it was observed that PKLI management had appointed 22 foreign national employees in the management of the Institute. Almost entire foreign national employees belong to Philippine. The appointments were held irregular and unjustified on the following grounds:

- Appointment of Foreign national employees was unjustified in the prevailing unemployment ratio of the country.

- All the foreign nationals were appointed without advertisement rather they were appointed on the basis of self contacts.
- Entire appointments were made without interviewing the candidates on the dates fixed for the purpose as evident from the email of Dr. Amer Yar Khan to Mr. Rashid Ghafoor on 25.09.2017 regarding hiring approval of Philippine nurses. Interview pro forma attached with the files showed that these were filled in after the approval of the competent authority.
- As per World Health Organization (WHO) report on international recruitment of health personal for the year 2011, 25% Pakistani nurses are working abroad, instead of hiring these Pakistani nurses having international experiences, PKLI&RC management gave preference to Philippine nurses who have no international experience. PKLI&RC is following a reverse brain drain strategy in case of doctors while this was altogether ignored while recruiting nursing staff.
- Job offer letters to foreign nurses were awarded prior to conducting interviews.
- Security clearance of the foreign nationals was not obtained from the respective agencies of the country.
- Lucrative salary package was being given to foreign national staff nurses as compare to Pakistani national staff nurses appointed in the institute.
- Salary structure of foreign nurses was not approved from the BOG.

- PKLI&RC management did not obtained PNC registration certificate before awarding appointment letters to foreigner nursing staff.
- Equivalence of qualification certificates of the respective degrees was not obtained from the respective institutions like BISEs' Universities.
- Testimonial of the Philippine staff nurses were also not got verified from their institutions.
- Certifications of Board of Nursing, Philippine were not obtained for each of the nurse.

The above lapse occurred due to weak administrative and financial controls of the PKLI management.

Due to the above lapse Pakistani talent was not only deprived off from getting job opportunities but also low salaries were being given to local employees as compare to foreigners.

When pointed out in July to September 2018, PKLI&RC management replied that as per Section 3.2(D)(4) "Recruitment of Foreign Nationals" of PKLI's HR Manual the President/ CEO has the authority to take appropriate decisions with regards to the hiring of foreign nationals in the best interest of the Hospital. As indicated above, hiring of all foreign nationals had been formally approved by the CEO, in the best interest of the hospital. Further, As per Section 3.2(D)(3) "For Recruitment through Headhunters, Websites etc." of PKLI's HR Manual, employees can be hired from sources other than advertisement, like the Headhunters, Websites and Recruitment Agencies etc. These staff nurses were hired through a recruitment agency M/s Alvi Associate by making payment of Rs.7,500,000. Pay package of foreign nurses is only 16% more than the

monthly remuneration of local nurses. We, however, are in a process of getting their PNC registration certificate and if found not suitable then PKLI, as employer, reserves right to terminate the employment contract.

The reply of the management was not acceptable being against the fundamental rights and against the orders of honorable Supreme Court of Pakistan dated 19.01.1993, circulated by the S&GAD vide No.SOR-III-2/91 dated: 05.10.1995. Moreover, services of M/s Alvi Associates were hired for Rs.7,500,000 just for processing VISA and managing air travel for foreign nurses. The same may either be justified or get it recovered from the person held responsible.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter be looked into for fixing responsibility and effecting recovery from the person held responsible besides taking remedial measures.

(PDP no.27775-PKLI&RC-up to June 2018)

28.4.69 *Irregular Appointment of consultant urologist- Rs.8.00 million.*

As per Para-3 (ii) under heading “Grounds For Rejection of Job Applicants” of HR Manual of PKLI , an applicant may be rejected at short listing stage if the applicant is less than 18 or above 60 years of age.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018, it was observed that Dr. Bashir Ahmad Azher was appointed as consultant urology vide letter no. PKLI/HO/??/2017 dated: 02.12.2017 on contract basis for two years at a

lump sum pay package of Rs.1,000,000 pm. His appointment was held irregular on the following grounds:

- At the time of appointment, he was of the age of 71 years 10 months.
- He sent his CV from America which indicated that his selection was made on self contact basis not on the basis of advertisement.
- He accepted job offer in April 2017 whereas he was interviewed in August 2017.
- He was a foreign national and before joining he did not forego his foreign nationality.
- Before joining in PKLI&RC he did not obtained PMDC certificate showing specialist in urology.

The above lapse occurred due to weak supervisory controls of the PKLI management.

The above lapse was showed that appointments were made on pick and choose basis.

When pointed out in July to September 2018, PKLI&RC management replied that as per an amendment in the Section 3.2(C) of HR Manual applicants above 60 years of age can be appointed. Dr. Bashir Ahmad Azher had sent his CV from America however it does not indicate that his selection was made on self-contact basis and not on the basis of advertisement. As per Section 3.2(D)(3) “For Recruitment through Headhunters, Websites etc.” of PKLI’s HR Manual employees can be hired from sources other than advertisement, like the Headhunters, Websites, Web Search and Recruitment Agencies etc. The audit observation “He accepted job offer in April 2017 whereas, he interviewed

in August 2017” is incorrect because PKLI had offered job to Dr. Bashir Ahmad Azhar on 7th August 2017. His interviews had also been conducted on 5th August 2017. We presume that the objection that he was offered a job is coming from a ‘Letter of Recommendation’ in which date is written as 11-4-2017; it should be noted that in the USA, from where this letter was generated, the month is written first and date is written later, meaning, this letter of recommendation is actually dated November 4th, 2017. Even if this letter was dated in April it could have been done by any doctor who had the intention of applying to PKLI. There exists no rule in PKLI’s HR Manual and/or other policies at the PKLI & RC which restrict a job applicant, on the basis of dual nationality. He has now applied for registration of his recent qualification and revision of records with the PMDC.

The reply of the management was evasive. In its reply, the management neither admitted the facts nor denied the audit observation. Hence, reply was not acceptable to audit.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter being serious in nature be probed into at administrative level to arrive at factual position, fixing responsibility, taking remedial measures besides action against the responsible.

(PDP no.27783-PKLI&RC-up to June 2018)

28.4.70 Irregular appointment of Chairman Urology and kidney transplant department-Rs.8.40 million

As per Para-3 under heading “Advertisement of position” of HR Manual of PKLI , the post shall be advertised.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018, it was observed that Dr. Saeed Akhtar was appointed as Chairman Urology and Kidney Transplant department in PKLI on 23-12-2017 at a gross salary of Rs.1,200,000 pm. The appointment was held irregular on the following grounds:

1. The post was stated to have been advertised in the print and electronic media but newspapers in original were not shown to audit.
2. The position of consultant of Urology was stated to have been advertised but the management had offered the post of Chairman of Urology and Kidney Transplant.
3. Dr. Saeed Akhtar himself constituted interview panel for the post of Urologist and all his juniors were the members of the interviewer panel for interview of Dr. Saeed Akhtar.
4. Position of Chairman, Department of Urology and Kidney Transplant was offered to Dr. saeed Akhtar vide no.054/2017 dated: 23.12.2017 whereas, Dr. Saeed Akhtar joined the position of Chief Executive Officer (CEO) on 23.12.2017.
5. All the three officers made reference for Dr. Saeed Akhtar belonged to PKLI&RC and junior to the said doctor. Further reference report was submitted after the appointment of the doctor
6. The incumbent was a foreign nationality holder but before joining the post he did not forego his foreign nationality.

The above lapse occurred due to weak supervisory controls of the PKLI management.

The above lapse was a clear violation of HR manual of the PKLI&RC.

When pointed out in July to September 2018, PKLI&RC management replied that positions of ‘Consultants’ was advertised in the daily “JANG” on 18.06.2017, however, Position of the ‘Chairman’ was not advertised. The HR Department constituted interview panel for the post of Urologist. As per employment contract of Dr. Saeed Akhtar joined PKLI & RC as ‘Chairman Urology & Kidney Transplant’. Dr. Saeed Akhtar is an internationally renowned urologist and all his references were international Professors/Consultants and HR Manual however sets no other restriction, either related with seniority of the references as compared to the employment candidate and/or their employment with PKLI. As there exists no such rule in PKLI’s policies, therefore dual nationals can be employed by PKLI without any restrictions.

The reply of the management was neither based on facts nor supported with record as one of the referrer of Dr. Saeed Akhtar was Dr. Bashir A. Azhar who was also the interviewer of the post. The management further admitted that the CEO/President of PKLI&RC approved the interview panel. Moreover, the management admitted that post of Chairman was not advertised.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter may be looked into for fixing responsibility, taking remedial measures besides action against the responsible and recovery of the amount.

(PDP no.27782-PKLI&RC-up to June 2018)

28.4.71 *Enhancement of auction amount- Rs.2.56 million*

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

During audit of Sahiwal Medical College and Allied Institutions, for the period 2017-18, it was observed that cycle stand auction was awarded for Rs.1,280,786 @ Rs.10 motorcycle and @ Rs. 20 car and double rate was to be charged after 24 hours. The verification of receipts of contractor revealed that the contractor had been charging double rates than the awarded rate. The tender amount was, thus, required to be doubled from Rs.1,280,786 to Rs.2,561,572.

Audit was of the view that weak internal controls resulted in irregularity.

The lapse was pointed out to the concerned formation in October 2018. The management stated that detailed reply would be given after examination of record.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that responsibility be fixed for non- adherence of government Instructions besides strengthening financial and internal controls.

(PDP. No.30317-Sahawal Medical College and Allied Institutions-2017-18)

28.4.72 *Unjustified payments to M/s Shagufta & Munir Associates-Rs.500,000*

Rule 2.10(a) (1) of PFR Vol 1 provides that same vigilance should be exercised in respect of expenditure incurred from Government revenue

as a person of ordinary prudence would exercise in respect of the expenditure of its own money.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018, it was observed that the an amount of Rs.500,000 was paid to M/s Shagufta & Munir Associates vide cheque no.27659742 dated: 15.06.2015 from Meezan bank account no. 6556 for preparation of conceptual design despite the fact that their technical bid was rejected as per agenda item no. 4 & 5 of minutes of meeting of construction committee held on 07.05.2015.

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

Due to the above lapse PKLI&RC had to sustain loss to the above extent.

When pointed out in July to September 2018, PKLI&RC management replied that the payment of Rs.500,000 was made to M/s. Shagufta & Munir Associate on account of preparation of conceptual design after seeking the approval of Construction Committee.

The management had admitted the facts in its reply by giving reason that the firm had prepared conceptual design but the construction committee has rejected the same.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter may be looked into for fixing responsibility, effecting recovery besides action against the responsible.

(PDP no.27864-PKLI&RC-up to June 2018)

Performance

28.4.73 *Trifling medical facilities against payment of huge salaries-Rs.1,259.29 million*

As per advertisement appear in the newspapers on the eve of inauguration of the hospital, Govt. of the Punjab along with PKLI&RC management had claimed that millions of lives are going to be treated in the hospital with a slogan “Changing million of lives”.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018 audit observed that the PKLI&RC had been inaugurated on 25.12.2017 and 1841 no. of HR personnel was deployed on various services of the hospital. Salary and other benefits for the month of June 2018 come to Rs.1,259,290,457. Audit further observed that since inauguration of the hospital only 471 patients were admitted in the hospital. Out of which only 06 kidney transplant operation stated to have been performed in last 6 months up to June 2018. No liver transplant operation was done by the hospital doctors up till June 2018. Treatment expenses on 471 admitted patients cost Rs.2,673,653 (this cost includes only HR expenses). Such a huge expenditure on treatment of the patients is amazing in such a hospital established for treatment of poor.

Sr. No.	Name of office	No. of employees in June 2018	Salary expenditure	Residence expenditure	Transport expense
1	PKLI&RC	1452	902,392,071	28,680,000	21,755,230
2	HPTC	91	141,360,309	-	-
3	HPTP	298	165,102,847	-	-
Total		1841	1,208,855,227	28,680,000	21,755,230
G-Total					1,259,290,457

Further, as per Shaukat Khanum Memorial Cancer Hospital and Research Center (SKMH&RC) “facts and statistics” available on web-site of the hospital, 12,054 patients admitted in the hospital and Rs.3,421,062,934 were spent on hospital HR in the year 2017. Per patient

cost was Rs.283,811 as compare to PKLI&RC per patient cost which was Rs.2,673,653. The per patient cost of PKLI&RC was 942% higher than SKCM

Salaries (clinical)	1,698,362,385
Consultant fee	760,226,224
Salaries (Admn)	842,179,963
Salaries (Marketing)	120,294,362
Total	3,421,062,934
Total HR expense per patient	283,811

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

The above lapse indicated that PKLI&RC management was doing least to reduce the operating cost.

When pointed out in July to September 2018, PKLI&RC management replied that IDAP had committed to complete the 'PKLI & RC's Hospital Project' and hand over the hospital buildings for supporting 131 beds' operations by 25thDecember 2017. Keeping in view this commitment, HR department had to make available all human resources, at least 2 (two) months before the actual beginning of operations. Moreover, since inauguration, only 471 patients have been admitted in the hospital, not because of the lack of human resources but due to inadequate infrastructure, including the number of rooms, beds and medical equipment etc.

In response to the observation PKLI&RC management tried to make IDAP responsible for inappropriate high expenditure of salaries. Hence reply was not acceptable to audit.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the

finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter being serious in nature be probed into to arrive at factual position and taking remedial measures besides action against the person held responsible.

(PDP no.27847-PKLI&RC-up to June 2018)

**28.4.74 *Loss to Government due to non raising of funds-
Rs.3,800 million***

As per agreement made on 11.12.2014 between Government of the Punjab and PKLI&RC, GoPb is willing to provide a fund of Rs.13 Billion to the institute for construction and establishment of state of the Art medical and surgical facility for kidney and liver patients of Pakistan. Further, as per clause “e” of agreement made with Government of the Punjab and PKLI&RC, the Govt. of the Punjab will pay 25% of recurrent annual running cost of the Institute and rest of the funds shall be generated by the Institute from clinical business and other fund generating activities including donations but for first three years Government of the Punjab will provide all expenses after adjusting the Institute’s own generated funds.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018 it was observed that Govt. of the Punjab and PKLI&RC had entered in an agreement on 11.12.2014 with the condition that Govt. of the Punjab would provide Rs.13 billion for construction and establishment of the PKLI&RC but GoPb bailed out the Institute with a fund of Rs.3,800,000,000 even after lapse of three years which was completed in December 2017.

The above lapse was a clear violation of the provision of agreement made between GoPb and PKLI&RC.

In response to the preliminary audit observation, PKLI&RC management replied that it is a general understanding that period of three years would start from the day when PKLI & RC will be fully operational. Since PKLI & RC is not yet fully operational because of delayed handing over of building and related ancillaries as well as related medical equipment are not yet procured/delivered on the part of IDAP, hence the start of the period of business and generation of funds should not be treated as started since Jan 2018.

The reply of the management is based on general understanding and not on factual position as mentioned in the agreement made between GoPb and PKLI&RC. Hence, payment made after the lapse of three years stood irregular.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

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

(PDP No.27758-PKLI&RC Lahore- 2017-18)

**28.4.75 *Unjustified expenditure on fund raising campaign -
Rs. 520,000***

As per agreement made on 11.12.2014 between Govt. of the Punjab and PKLI&RC, GoPb is willing to provide a fund of Rs.13 billion to the institute for construction and establishment of state of the Art medical and surgical facility to kidney and liver patients of Pakistan. Further, As per clause “e” of agreement made with Govt. of the Punjab

and PKLI&RC, the Govt. of the Punjab will pay 25% of recurrent annual running cost of the Institute and rest of the funds shall be generated by the Institute from clinical business and other fund generating activities including donations but for first three years Govt. of the Punjab will provide all expenses after adjusting the Institute's own generated funds.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018 it was observed that the Institute had spent Rs.520,000 for fund raising campaign but not a single penny could be raised out of this campaign. Entire expenditure had gone waste. Moreover, list of participant was also not produced to audit for scrutiny.

Sr. no.	Date	Voucher No.	Particular	Amount
1.	03-Jul-15	205	Adv to Mr. Ali Amin for Marriot hotel payment for fund raising	400,000
2.	09-Jul-15	221	Adv to Mr. Ali Amin for Marriot hotel payment for fund raising	120,000
Total				520,000

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

Due to the above lapse above stated amount was gone waste.

In response to the preliminary audit observation, PKLI&RC management replied that subject expense is pertinent to year 2015 incurred on Iftar Dinner to create awareness about the burden of Kidney and Liver Diseases in the country.

The reply of the management was not tenable as the PKLI&RC management failed to collect any fund and wasted the public money on *Iftar* dinner held for fund raising. Moreover, 200 dignitaries had participated in the *Iftar* dinner but no list of dignitaries found available with record to verify the management contention.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter be looked into for fixing responsibility and taking action against the responsible besides recovery of the amount from the defaulter.

(PDP No.27769-PKLI&RC Lahore- 2017-18)

28.4.76 *Poor/fake test results of pathology laboratory of PKLI&RC*

According to the Sample Rejection Policy of PKLI&RC, Senior Technician along with Assistant manager will decide about rejecting the fresh samples. Clinician of relevant patient will be informed about the sample and its fresh requirement. The whole process must be recorded in Fresh Sample Log Sheet. Moreover, PKLI&RC management has approved Test Turn Round time policy, wherein; specific time period was fixed for certain tests.

During Audit of PKLI&RC Lahore for the period up to June 2018, it was observed from perusal of Fresh Sample Log Sheets for the month of August and March 2018, as under.

- The test results were generated even without receiving/ labeling the samples. (A sample of 30 was verified with the EMR of the patients and it was found that samples of 4 patients were either not received or defected, however their test results showed that HBV/HCV were detected.)
- There was a discrepancy between the manual log sheets and those that were mailed to the relevant clinician. The

sample rejection report is based upon the mailed log sheets and thus the data about sample rejection and fresh sample receiving is not accurate.

- Delayed notifications to the relevant clinician about the sample rejection were observed. In most of the cases the delay was more than the three months, whereas,
- Specified time for reporting of the test is one month.
- No record was found in Fresh Sample Log Sheets regarding the receiving of the repeat Fresh sample. Due to non-collection of fresh samples, Audit apprehended that the patients were not getting standard screening and treatment as claimed by the PKLI&RC.
- The process of collection and transportation of samples from peripheral sites to PKLI&RC Lab was defective as most of the samples were clotted, hemolyzed or received late.
- JCI(Standard AOP.5.9.1)and ISO recommend Proficiency Testing of laboratory to determine the performance of a laboratory and to check the validity and accuracy of test results. The validity and reliability of test results from the Certifying Agency has not yet been conducted by PKLI&RC.
- Fresh sample log sheets were not maintained before March 2018.

The above lapse occurred due to poor planning and weak supervisory control of the PKLI&RC management.

In these circumstances, authenticity of lab results could not be verified by audit. Furthermore, the non-validity and undependability of tests put the whole process of Diagnosis, Treatment and Prognosis, under suspicion.

When pointed out in July to September 2018, PKLI&RC management replied that nothing was wrong with patient's record.

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

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

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

(PDP no.27851-PKLI&RC-up to June 2018)

28.4.77 *Unjustified expenditure incurred on lab test from Chughtai Lahore Lab-Rs.4.50 million*

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

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018, it was observed that an amount of Rs.4,497,799 was paid to M/s Chughtai Lab in April 2017 on account of tests conducted from the lab. The expenditure was held irregular on the grounds that PKLI&RC is stated to be a state of the art

hospital and started its working in December 2017, made lab test outside from a private lab.

Sr. No.	Date	Voucher No.	Particular	Folio/ Cheque No	Amount (Rs.)
1	16-Aug-17	BPV-17-08-68	Payment made to Chughtais Lahore Lab (Pvt) Ltd against laboratory tests for clinical investigation in April 2017 after tax deduction -	/ 0806522517	2,943,241
2	8-Nov-17	BPV-17-11-55	Payment made against laboratory tests conducted by Chughtais Lahore Lab (Pvt) Ltd for clinical investigation in April 2017 after tax deduction -	/ 8060458759	1,554,558
Total					4,497,799

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

Above lapse indicated that labs of the PKLI&RC either not established or not working properly.

When pointed out in July to September 2018, PKLI&RC management replied that PKLI&RC was started in December 2017 and initially the pathology requirements were met by using the HPTC/HPTP lab. Afterwards the PKLI lab itself starts functioning and HPTC/HPTP lab machinery moved to PKLI lab. Since now PKLI lab mostly doing most of the test by itself, so outsourcing is reduced significantly. The reply of the management was self-explanatory and cannot not be admitted by audit.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that either justify expenditure with the support of record or get it recovered from the person held responsible.

(PDP No.27849-PKLI&RC-up to June 2018)

28.4.78 *Research work made without any outcome-Rs.7.25 million*

Section 5 of the Advance Studies & Research Board Regulations, 2008 says that at the end identify local ethical issues involved in research on humans and animals and propose solutions and guidelines. As per Rule of Purchase statutes of KMU, Lahore the article of stock found surplus to stock entry should be immediately be taken to stock register with reference to physical verification report the item found short should be investigated by the Chairperson/Head of the Department through the Department technical committee and made good/recovered from the person found responsible for the shortage under intimation to the treasurer's office.

During audit of King Edward Medical University, Lahore for the period 2017-18, it was observed that an expenditure of Rs.7,248,000 was incurred on payments in connection with research work. The expenditure was held wasteful as neither outcome of research work nor no proposed solution or guidelines issued as a result of research work were available on record.

Audit was of the view that weak supervisory and financial controls resulted in nil outcomes of the research work.

When pointed out the lapse in October 2018, The management of the entity replied that detailed reply will be submitted after checking the record.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the department should probe the matter to fix the responsibility besides strengthening of supervisory and financial controls.

(PDP No.28504- KEMU Lahore-2017-18)

28.4.79 Poor execution of development scheme-Rs.199.88 million

According to Para 2.6 of Chapter 2 of the Performance Audit Manual, economy refers to acquisition of resources at the lowest cost keeping in view the objectives of the organization. It implies that the resources should be acquired at the right cost, at right time, at right place, in right quantity and of right quality.

During the audit of accounts of Holy Family Hospital Rawalpindi, for the year 2017-18, it was observed that the project “Establishment of Plastic Surgery/Burn Centre at Holy Family Hospital Rawalpindi” the implementation schedule of the project was for two year starting from 2016-17 to be completed up to 2017-18. However it was not made operational after expiry of the implementation period of the project.

As per first revision of the Project the capital cost estimates were as under:

1.	Building (Renovation):	Rs.18.195 million
2.	Equipment	Rs.177.695 million
	Total Project Cost	<u>Rs.195.880 million</u>

The Following deficiencies were noticed:

- It was observed that cheques for Rs.58,937,121 were issued on 22.06.2018 for opening of LCs regarding the project and for making payment to various firms but the same were not presented in Government Treasury in time hence the entire amount was lapsed which ultimately resulted in non-completion of the stated project.
- Equipment purchase was kept in store in very poor condition and was not being utilized.
- The equipments were not supplied by the firms but no action has been taken against the firms.
- Equipments were purchased from local market through quotations.
- The project was required to be completed at a cost of Rs 195.880 million but up to 6/2018, total outlay of the Project had moved to –Rs.210.867 million.
- The LCs against an amount of Rs.58.93 million could not be opened which resulted in a huge impact of cost over run factor. It reflects that not only project was poorly executed but also no due care was made towards value for money factor for its completion.

This resulted due to weak financial and internal controls and poor performance of the institution.

When pointed out in September 2018, the department submitted that the annotated reply would be submitted after scrutiny of record.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends to justify the abnormal delay in execution of the project and fix the responsibility.

(PDP No.28156 RMU and Allied Institution Rawalpindi-2017-18)

28.4.80 *Approval of agenda items by the unauthorized participants*

As per order No.SO(AMI)5-80/2012 dated 06.07.2012, an administrative committee comprising on following officers for Rawalpindi Institute of Cardiology, Rawalpindi was constituted under Section 6(10) of Punjab Medical and Health Institution Act, 2003 till the composition of Board of Management.

1. Secretary Health or his representative not below the rank of Additional Secretary.
2. Secretary Finance or his representative not below the rank of Additional Secretary.
3. Commissioner Rawalpindi Division Rawalpindi.
4. Chief Executive RIC Rawalpindi.

During audit of Rawalpindi Institute of Cardiology, Rawalpindi for the period 2016-18, it was observed that meetings of Administrative Committee were held during the financial year 2016-17 and 2017-18. The meetings were attended by the officers who were not authorized. Important issues were decided by the unauthorized persons. Therefore, all the decisions made by the members were held illegal and unauthorized.

Audit was of the view that disregard to the composition of the Board of Management resulted in unauthorized approval of agenda items.

Audit pointed out the irregularity in October 2017. The DDO noted the observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that responsibility be fixed for non-adherence to Government instructions besides regularization of the matter from Finance Department and strengthening of financial and internal control system.

(PDP No 25351-Rawalpindi Institute of Cardiology (RIC), Rawalpindi-2016-17)
(PDP No 28890-Rawalpindi Institute of Cardiology (RIC), Rawalpindi-2017-18)

28.4.81 *Non completion of the project-Rs.1,156.81 million*

As per PC-I of the project the gestation period of the project was 2010-2014.

During audit of accounts of the Medical Superintendent, DHQ Teaching Hospital, Sargodha for the year 2016-17, a perusal of the PC-I of the project revealed that subject project was required to be completed up to June 2014 for Rs.1156.808 million but the same could not be completed up till June 2017. After completion of building portion in 2014, the management was required to make purchases of hospital machinery and equipment for Rs.641.596 million. Out of provision of Rs.641.596 million the local management could purchase hospital machinery & equipments worth Rs.197,931,546. Neither rest of the machinery & equipments was purchased by the management nor PC-I was got revised accordingly.

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

Preliminary audit observation was communicated to local management in September 2017. In response to the observation, the management noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 04.09.2018, the para was kept pending for completion of PC-IV. Further progress was not reported by the department.

Audit recommends that irregularity be got condoned with the sanction of Finance Department.

(PDP No.23577 DHQ Teaching Hospital Sargodha-2016-17)

28.4.82 *Non-transparent collection of lease money due to non-vocation of stay orders – Rs 28.01 million*

According to Rule 4 of the Punjab Procurement Rules, 2014, A procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

During audit of accounts of Mayo Hospital, Lahore for the year 2016-17, it was observed that the auction proceedings for the award of contracts for leases of canteens, car parking stand etc were advertised in newspapers. But before opening of bids, the contractors moved to court and obtained stay order. From the dates of stay order, the auction money valuing Rs 28,009,080 was collected on monthly/daily basis with 10% increase from last average monthly rents.

Audit was of the view that stay orders were not got vacated within audit period which showed weak management intension towards getting back possession of precious income resources.

The matter was brought into the notice of departmental representative during March, 2018. It was replied that the contractors obtained stay order before tendering process despite this lease money was obtained with 10 % increase. Reply was not satisfactory because no strenuous efforts were made to get back possession of precious income resources during period under report.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter being very serious should be investigated at appropriate level and strenuous efforts be made to get back the possessions to initiate transparent and legal allocation of awards of leases besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

(PDP No.25336 Mayo Hospital & Principle School of Nursing Lahore-2016-17)

**28.4.83 *Non-installation/functioning of medical equipment-
Rs.81.804 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. 81,804,143 was 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 date. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
1	Mayo Hospital & Principal School of Nursing, Lahore	2016-17	25339	Equipment's were not started functioning	81,804,143
2	Mayo Hospital & Principal School of Nursing, Lahore	2016-17	25349	Non-functional medical equipment	0
Total					81,804,143

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

The irregularities were pointed out during March 2018. The formations at Sr. No 01 replied that all equipments are functional and Sr. No. 2 noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter being serious should be investigated at appropriate level, needful done and all the medical equipment's be got functional on immediate grounds for necessary service delivery to the patients besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

Internal control weakness

28.4.84 Irregular receipt of user charges-Rs.1,509.99 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. KMU Act 2005 states that the Syndicate shall have power to hold control and administer the property and Funds of the University. Section 18 of KMU states that the Treasurer shall manage the property, the finance and investment of the University.

During audit of Specialized Health Care & Medical Education Department, for the period 2016-17 & 2017-18, (Annexure-76), 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.

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 the concerned formations during October, November 2017 and July, November 2018. The formations at Sr. Nos. 1, 2, 9 to 12 and 14 to 21 noted the observations for compliance. The formations at Sr. Nos. 3 to 8 and 11 to 13 stated that regularization of user charges has already been sent to Government which is under process. The formation at Sr. No.20 replied that as per instruction of the Govt. of the Punjab, 45% share of the Govt. was also transferred in to PLA. The remaining portion was not transferable. The formation at Sr. No.22, stated that detail reply would be submitted after checking the record

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

The matter was further reported to the administrative department. In DAC meetings held on 15.05.2018 and 28.09.2018, the para at Sr. No.1 was kept pending for policy decision from competent authority. The para at Sr. No. 19 was kept pending for regularization from Finance

Department. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

28.4.85 *Unlawful purchase of medical equipment and medicine from black listed firm-Rs. 414.82 million*

According clause 15.3 I of the Instructions to Bidders (ITB) of the Standard Bidding Document for purchase of equipment and machinery issued by the Government of the Punjab, Health Department 's Notification No. SO(Stand) 588/2015 dated. 29.10.2015, the Bidder shall submit an affidavit on legal stamp paper of Rs.20/- that their firm has not been blacklisted in the past on any ground by any Government (Federal, Provincial), a local body or a public sector organization. On account of submission of false statement, the Bidder shall be disqualified forthwith and subsequently black listed.

During the audit of Specialized Healthcare & Medical Education Department, it was observed that MRI Systems and Angiography Systems were purchased from M/s Shirazi Trading under development schemes. As per information available on the PPRA Website [PPRA Services Portal (Blacklisted Removed Firm)] as on 08.03.2017, M/s Sherazi Trading failed to make the supply of CT Scan and MRI at GMMMC Hospital Sukhar and was permanently black listed by Health Department Government of Sindh on 21.05.2014. The column for the date of removal of black listing was blank until 08.03.2018 which showed that the black listing was not removed by the competent authority. Being black listed,

the firm was not eligible to participate in the bidding process but despite this, the firm was allowed to participate and awarded the purchase order for the procurements of MRI System and Angiography Machine. Moreover, medicine was purchased from M/s Seico Scientific traders. The Expenditure was held irregular and non-transparent because as per information available on the PPRA Website [PPRA Services Portal (Blacklisted Removed Firm)] black listed by Health. The column for the date of removal of black listing was blank until 9/2018 which showed that the black listing was not removed by the competent authority. Being black listed, the firm was not eligible to participate in the bidding process but despite this, the firm was allowed to participate and awarded the purchase order for medicine.

Sr. No.	Name of formation	Period of Audit	PDP No.	Description	Amount (Rs.)
1.	Mayo Hospital and Principal School of Nursing Lahore.	2016-17	25319	MRI System and one Angiography System from M/s Shirazi Trading under development scheme “Construction of surgical tower”	240,391,200
2.	Faisalabad Medical University Faisalabad	2017-18	28046	MRI System and Angiography System was purchased from M/s Shirazi Trading	171,959,600
3.	RMU & Allied Institutions Rawalpindi	2017-18	28180	Purchase of medicine from M/s. Seico	2,464,608
Total					414,815,408

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

The matter was brought into the notice of departmental representative during March, 2018. The formation at Sr. No. 1 & 2, stated that detail reply would be submitted later on. The formation at Sr. No. 3, noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter should be investigated, irregularity be got regularized with the sanction of the competent authority besides strengthening financial and supervisory controls.

28.4.86 Non-replacement of expired and substandard medicines-Rs.5.98 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 medicines valuing Rs.5,984,400 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.	FJMU & Allied Institutions Lahore	2017-18	26572	3,554,800
2.	Govt Kot Khawaja Saeed Teaching Hospital Lahore	2017-18	28005	2,429,600
Total				5,984,400

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 and September 2018. The formation at Sr. No. 1 replied that all the steps required regarding replacement of stock of substandard medicines have been taken by the nominated Drug Inspector of the Hospital as per terms

& conditions of the tenders. The formations at Sr. No. 2 noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the department should probe the matter to ascertain reasons for non replacement of the medicine and seek needful replacement.

28.4.87 Non-receipt of equipment's, X-Ray unit and other store items-Rs.1,017.76 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. 1,017,764,495 was incurred for the purchase of medical equipments, X-Ray unit and other store items but said store items were not supplied by the firms/contractors. Audit was of the view that non observance 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.	Amount (Rs.)
1.	Rawalpindi Institute of Cardiology Rawalpindi	2017-18	28869	459,667,490
2.	QAMC & Allied Institutions Bahawalpur	2016-17	23217	282,050,000

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
3.	Nishtar Medical university & Allied Institutions Multan	2016-17	23480	102,975,037
4.	DHQ Teaching Hospital Sargodha	2017-18	26632	99,550,770
5.	Faisalabad Institute of Cardiology Faisalabad.	2017-18	28025	36,095,475
6.	QAMC & Allied Institutions Bahawalpur	2016-17	23202	10,204,056
7.	Rawalpindi Institute of Cardiology Rawalpindi	2017-18	28892	9,024,600
8.	QAMC & Allied Institutions Bahawalpur	2016-17	23200	6,934,248
9.	Faisalabad Institute of Cardiology Faisalabad.	2017-18	28024	6,300,000
10.	Faisalabad Institute of Cardiology Faisalabad.	2017-18	28022	3,049,239
11.	QAMC & Allied Institutions Bahawalpur	2016-17	23199	1,913,580
Total				1,017,764,495

Due to weak financial and supervisory control, the material valuing Rs.613.687 million was not received.

The lapses were pointed out to concerned formations in September and October 2018. The formations at Sr. No. 1 to 3 noted the observation for compliance. The formation at Sr. No. 4 replied that that M/s Vertex Pvt. Ltd. was directed telephonically and through written reminders for supply of spare parts of sternum saw machines. They were rejected by the Technical Advisory Committee in Tender 2017-18 for the purchase of fine surgical instruments and sternum saw machines as a penalty by reasoning “the firm failed to arrange spare parts of their supplied sternum saw machine”. Furthermore the above said firm will be blacklisted in case of non-arrangement of spare parts of their supplied sternum saw machines. The formation at Sr. No. 5 replied that the local representative of the principal firm “M/s Iqbal and Company” requested extension of the shipment and expiry date. M/s Iqbal and Company was directed to deposit the exchange rate difference and cost of amendment charges coupled with

paying late delivery charges vide letter No.272/Acct./FIC/FSD dated 28-08-2018. M/s Iqbal and Company is willing to pay these charges. Accordingly the date of shipment and date of expiry of said L/C has been extended upto 31.10.2018. The rest of formations offered vague and evasive replies.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that either the entire material may be 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.

28.4.88 *Non disposal of unserviceable vehicles/machinery & equipment-Rs.23.25 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 (Annexure-77).

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 November 2017, September and October 2018. In reply to preliminary observation, all the formations noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 04.09.2018, the para at Sr. No.17 was kept pending for certificate from Building Department regarding non-availability of space for parking alongwith tender/advertisement process. Further progress was not reported by the department. The para at Sr. No. 19 was kept pending for compliance. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

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.

28.4.89 Non submission of vouched account to Treasury Office-Rs.5,289.76 million

As per Finance Department letter no. SO (TT) 6-1/2007 dated: 26.07.2010, the operator of SDA will be required to submit monthly accounts of expenditure supported with copies of paid vouchers to concerned AG/DAO/TO for post audit purpose by 15th of month following the month in which expenditure was incurred.

During audit of Health Department, it was observed that vouched accounts of Rs.5,289,758,948 were not submitted to the concerned AG/DAO/TO for post audit by the formations as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	RMU & Allied Institution Rawalpindi	2017-18	28157	1,586,266,884
2	RMU & Allied Institution Rawalpindi	2017-18	28181	1,413,720,000
3	Gulab Devi Chest Hospital Lahore	2011-17	23393	1,323,839,324
4	RMU & Allied Institution Rawalpindi	2017-18	28165	799,980,589
5	Mayo Hospital Lahore	2017-18	29487	165,952,151
Total				5,289,758,948

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 March and September 2018. The formations at Sr. No. 1& 4 noted the observation for compliance. The formation at Sr. No. 2 replied that the Treasurer is conducting pre-audit of the vouchers. The SDA is a government grant against which the operators of SDA are required to submit monthly accounts of expenditure supported with copies of paid vouchers to concerned AG/DAO/T.O. for post audit purpose by 15th of month following the month in which expenditure was incurred. The formation at Sr. No.03 replied that in terms of para 8.15(d) of PFR Vol-I the Grant in Aid is subject to certification audit. A certificate of utilization of Grant-in-Aid is however, furnished to the A.G.Punjab through Health Department. However, vouched accounts are available and will be shown to audit during next meeting. The formation at Sr. No. 05 replied that LCs were in progress and vouched accounts will be submitted to AG after completion of LC's. All record was duly produced to audit for scrutiny. LCs are in process in BOP. As soon as the LCs are completed and the store is received in hospital, the vouched account will be duly submitted to AG. There is no delay on the part of this office.

The matter was further reported to the administrative department. In DAC meeting held on 15.05.2018, the para at Sr. No.3 was kept pending for advice from Law and Parliamentary Affairs Department. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends to make compliance besides strengthening financial and internal controls.

28.4.90 *Undue retention of government money-Rs.1,092.90 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 withdrawal 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.

During audit of Health Department, it was observed that funds to the tune of Rs. 1,092,900,249 (Annexure-78) were drawn from government treasury, collected by auction of canteens parking stand and amounts shifted into commercial bank accounts opened without obtaining prior approval of finance department in violation of aforesaid rules.

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 during September, 2018, November 2017 and from March to October 2018. The formation at Sr. No. 1 replied that stated that 10907-9 it is salary account Services Hospital, Lahore the balance of Rs.179,547,442/- is the salary for the month of June of the officers/officials working in Services Hospital, Lahore which is payable after 30.6.2017. 03-5 it is salary account Services Institute of Medical Sciences, Lahore the balance of Rs.79,697,495/- is the salary for the month of June of the officers/officials working in Services Institute of Medical Sciences, Lahore which is payable after 30.6.2017. Further amount No. 2728-1 belongs to contingency account SIMS as all

the deductions of the Contingent bills are deposited into this account No. 1936-5 belongs to contingency account Services Hospital, Lahore and all the receipts of the Hospital are deposited into this account. The balance shows in this account is the receipts of the hospital as 45% share of the government will be transferred after 30th of the June-2017. Account No. 4970-0 is auditorium rental account. The amount in this account will be utilized on annual function of the SIMS college. Account No. 5869-1 is Faisal Masood Gold Medal Account, this amount will be used for the position holder of the MBBS final year students in shape of Gold Medal. Account No. 5191-8 LC is SIMS, the amount shown in this account belongs to different LCs which will be utilized after completion of the project as most of the LC's are in pipeline. Account No. 5190-6 LC is SHL, the amount shown in this account belongs to different LC's which will be utilized after completion of the project. Because most of the LC's are in pipeline funds, therefore shifted to BOP for opening of LC. The formation at Sr. No.6 replied that out of total amount of Rs. 20,452,451 pointed out Rs. 15425705 has been deposited into government treasury and the remaining amount was distributed as share money. Departmental reply was not based on facts as no document in support of its reply was produced to audit. The formation at Sr. No. 08 replied that some bills are pending for payment due to verification of equipment. As soon as verification process is completed the payment will be made. Furthermore, some amount is lying as profit. The formations at Sr. No. 2 to 5, 7, 9 to 14 noted the observations for compliance. The formations at Sr. No. 15 replied that LCs were opened for purchase of lab and medical equipment's. Most of the equipment's have been received remaining shipments are in transit. Bank would release payment as and when consignments are received. There is no undue retention of Government receipt. The formations at Sr. No. 16 replied that balance amount pertains

to the four LCs which have not been matured. The formations at Sr. No. 17 to 20 replied that detail reply will be submitted after checking the record.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

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.

28.4.91 Poor/weak mechanism of collection of hospital receipts-Rs.99.34 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 accounts of Rawalpindi Medical University and Allied Institution, Rawalpindi for the period 2016-17, it was observed that receipt to the stated extent was received by the hospital. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount Rs
1	Rawalpindi Medical University and Allied Institution, Rawalpindi	2016-17	23295	39,241,873
2	Rawalpindi Medical University and Allied Institution, Rawalpindi	2016-17	23277	60,099,100
Total				99,340,973

Following internal control weaknesses were observed.

- Receipt books of the hospital were not issued according to serial number/sequence to maintain continuity. Store keeper/almoner did not realize the sensitivity of the matter and issued receipt books from store randomly.
- Receipt books were issued without the approval of Medical Superintendent and no limit for issuance of maximum number of books at one time was fixed by the authority.
- Receipt books were got printed from private printing press instead from Government Printing Press which is sensitive. Chances of issuance of receipts from other than cash counters/collection centre of the hospital could not be ignored.
- Various investigations of Lab, X-Ray, Ultrasounds and CT Scans were allowed free of cost but relevant orders/discounts slips from competent authority were not found attached with the counterfoils of receipt books. Hence, audit could not authenticate whether the entire discount was allowed by competent authority or otherwise.
- Carbon paper receipt books were not used for collection of hospital receipts for strong internal controls on receipts. Hence, due to non-use of receipts books having two counterfoils (like cheque book), chances of amount deposited into treasury other than actually received could not be ruled out.
- Amount received in cash counters of hospital receipts (Lab. USG, X-Ray, OPD, antenatal etc.) was not checked by any responsible officer/official to verify whether prescribed rates were charged and total of the amount was accurate or

otherwise. Hence pre-audit of receipt of the hospital was totally ignored during the entire period under audit.

- Cahier of the hospital collected receipts of various cash counters of the hospitals and issued another receipt to cash counters (USG, Lab. ECG. C.T Scan etc.) at the time of receiving the amount and thus two receipts were being issued against one rupees actually received. During the period under audit, receipts of Rs. 31,362,694 were issued by the cashier only as receiving/acknowledgment to cash collection counters (USG, Lab. ECG. C.T Scan etc.). Issuance of two receipts against collection of one rupee destroys the actual picture of accounts. Audit was of the view that against collection of one rupee in hospital only one receipt should be issued. For acknowledgement any other strong mechanism should be adopted.
- Almoner of the hospital was working as store keeper while all work of almoner was being performed by the cashier which was against their job descriptions and required reconsideration to avoid any undesirable situation.

The matter was pointed out in November 2017 and the formation replied that detailed reply will be given after consulting the original record. Recommendation pointed out by audit will be considered in future.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter may kindly be justified or regularized from competent authority under intimation to audit.

**28.4.92 *Expenditure charged to irrelevant object head-
Rs.128.35 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 Health 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 (detail in Annexure-79).

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 in November 2017 and February to November 2018. Almost all the formations noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 04.09.2018, the para at Sr. No.12 was kept pending for probe. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the department should probe the matter to fix the responsibility and seek condonation of irregularity from Finance Department.

28.4.93 *Irregular payment of pending liabilities-Rs.1,673.56 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 Specialized Health Care & Medical Education 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 (Annexure-80).

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 November 2017 and August to September 2018. The formations at Sr. No. 1 to 3, 6 to 11, 13 to 15, 18 & 19 noted the observations for compliance. The formation at Sr. No.4 & 5 replied that all bills of pending liabilities have

already been entered in PFR form 27. Pending liabilities occurred due to later receiving of 2nd excess & surrender statement. DTL of several medicines were not received well before time. Further, purchase of life saving drugs was quiet essential due to which pending liabilities were created.

The formation at Sr. No. 12 replied that a committee had already been constituted by VC RMU & Allied institutions RWP regarding liabilities be approved. Register of pending liability under PFR had already been maintained and available for verification by audit. The formations at Sr. No. 16 & 17 replied that the budget allocated was almost utilized but due to budgetary constraints some bills cheques could not be cleared.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends to regularize the expenditure with the sanction of the competent authority beside fixing responsibility.

28.4.94 *Poor Human Resource Management-Rs.48.27 million*

According to Finance Department letter No. FD.SR.IV-B-1/76 (Prov) dated 16.03.1988, shifting of headquarter of a civil servant can only be allowed for a period not exceeding three months with the prior approval of Finance Department and in case a government servant is required to work at a station other than his headquarters for a period in excess of three months, the proper course for the department would be to approach Finance Department with full justification for creation of the post at the required station and abolition of the post at the original headquarters.

During audit of Specialized Health Care & Medical Education Department, it was observed that pay & allowances amounting to Rs. 48,274,656 were paid to officers/officials who were deputed to perform temporary duty more than three months outside the department. The detail is as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount Rs
1	Rawalpindi Medical College & Allied Institutions Rawalpindi	2016-17	23279	19,820,580
2	Mayo Hospital Lahore	2016-17	25344	15,990,804
3	Postgraduate Nursing School Lahore	2016-17	24324	4,432,896
4	Rawalpindi Medical College & Allied Institutions Rawalpindi	2016-17	23240	1,900,560
5	Govt. Teaching Said Mitha Lahore	2017-18	25057	2,963,316
6	Teaching Hospital Shahdara Lahore	2017-18	24799	2,814,264
7	Rawalpindi Medical College & Allied Institutions Rawalpindi	2016-17	23305	352,236
Total				48,274,656

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 in November 2017 and July 2018. The formations at Sr. No.1 to 7 noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends to regularize the expenditure with the sanction of the competent authority beside fixing responsibility.

28.4.95 Non-accountal of stock articles-Rs.13.59 million

As per Finance Department letter dated 26.09.1992 lays down that if the entries in the stock register are not present at the time of audit or if the concerned officials are not present at the time of audit or the record is

not shown to audit, the entries made and record produced afterwards would not be accepted.

During audit of Specialized Health Care & Medical Education Department, it was observed that expenditure of Rs.13,586,443 was incurred on the purchase of equipments and miscellaneous store items but the stock entries of these items were not found in stock register. Detail is as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Items	Amount (Rs.)
1.	Nishtar Medical University Multan	2017-18	25155	Surgical/Disposable items	6,285,735
2.	QAMC & Allied Institutions Bahawalpur	2016-17	23168	Misc. items	3,483,879
3.	Postgraduate Nursing College Lahore	2014-17	24326	Stationery, printing material	1,919,297
4.	Postgraduate Institute of Allied Health Sciences Faisalabad	2017-18	28537	Stationery	1,034,059
5.	Faisalabad Medical University Faisalabad	2017-18	28133	Sports material and electronic item	863,473
Total					13,586,443

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 in September 2017 and August & October 2018. The formations at Sr. No.1 to 4 noted the observation for compliance. The formation at Sr. No. 5 stated that reply will be submitted after investigation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends to regularize the expenditure with the sanction of the competent authority beside fixing responsibility.

28.4.96 Non-reconciliation of expenditure/verification of deposits

According to para 2.4 of PFR Vol-I, in the case of payments into the Treasury, the Disbursing Officer should compare the Treasury Officer's receipt on the challans with the entry in the cash book before initialing it, and when such payments are appreciable, he should obtain from the Treasury a monthly list of payments which should be compared with the posting in the cash book.

During audit of Specialized Health Care & Medical Education Department, it was observed that expenditure figures were not reconciled/verified with A.G office and concerned DAO in violation of government instructions. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.
1.	Teaching Hospital Said Mitha Lahore	2017-18	25048
2.	Faisalabad Medical University Faisalabad	2017-18	28144
3.	RMU & Allied Institution Rawalpindi	2017-18	28215
4.	Director General Nursing Punjab Lahore	2016-17	23462
5.	RMU & Allied Institution Rawalpindi	2017-18	28252
6.	Govt. Mian Nawaz Sharif Hospital Yakki Gate Lahore	2016-17	25372

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

The matter was pointed out to concerned formations in February to September 2018. All the formations noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the account/expenditure may be reconciled at the earliest besides strengthening of financial and supervisory controls.

28.4.97 *Loss to government due to illegal occupation of government residences*

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 Specialized Health Care & Medical Education Department, it was observed that residence were occupied illegally by unauthorized occupants since long which contributed loss to the Government in the shape of rent in millions due to illegal occupation. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Brief Description of Para
1	DG Khan Medical College & Allied Institutions DG Khan	2017-18	28858	Mosque residences since establishment of College
2	DG Khan Medical College & Allied Institutions DG Khan	2017-18	28859	Govt. Residences in DHQ

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 November 2018. The formation noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that action be taken against the responsible, the illegally occupied land be got vacated, recovery be effected from the concerned besides fixing responsibility against the responsible.

**28.4.98 Irregular payment of low power factor penalty
Rs.3.21 million**

According to WAPADA tariff C-2, average power factor of the consumer governed by this tariff at the point of supply shall not be less than 90 percent. In the event of said power factor below 90% of the sanctioned load, the consumer shall pay penalty of 2% decrease in power factor below 90%.

During audit of Specialized Health Care & Medical Education Department, it was observed that an amount of Rs.3,213,003 was paid to MEPCO on account of “low power factor penalty” irregularly. No remedial measures were taken by the management to avoid the payments of penalty. Detail is as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	QAMC & Allied Institutions Bahawalpur	2016-17	23211	2,387,754
2	QAMC & Allied Institutions Bahawalpur	2016-17	23208	825,249
Total				3,213,003

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

The matter was pointed out to concerned formation in November 2017. The formation noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter may be looked into and amount be deposited into relevant account.

28.4.99 Irregular opening of bank accounts other than Bank of Punjab- Rs.1,085.19 million

As per Government of the Punjab, Finance Department's letter No.FD(W&M)1-170(Vol-XI), dated Lahore December 09, 2013 addressed to Secretary to the Government of Punjab, Higher Education Department and Health Department Lahore alongwith others contained instructions that immediate arrangements may please be made to transfer all funds/accounts/long term/short term investment of the institutions of government of the Punjab to the Bank of Punjab under the policy as duly approved by the Chief Minister Punjab.

During audit of Specialized Health Care & Medical Education Department, it was observed that bank accounts valuing Rs.1,085,191,806 were opened by the formations with banks other than BOP in violation of the instruction of Finance Department whereas it was required to place bank account with the Bank of Punjab instead of other banks. The detail is as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	Rawalpindi Institute of Cardiology R/Pindi	2017-18	28871	247,868,785
2	RMU & Allied Institution Rawalpindi	2017-18	28160	103,190,903
3	RMU & Allied Institution Rawalpindi	2017-18	28238	5,322,921
4	RMU & Allied Institution Rawalpindi	2017-18	28218	0
5	S.Z.M. College/Hospital Rahim Yar Khan	2016-18	28463	14,880,740
6	University of Health Science, Lahore	2017-18	24845	713,928,457
Total				1,085,191,806

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

The matter was pointed out to concerned formation in September and October 2018. All the formations noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that responsibility be fixed for opening of bank accounts other than Bank of Punjab, the amount be transferred in Bank of Punjab besides getting the irregularity condoned from competent authority.

28.4.100 *Non-opening of LC for purchase of machinery and equipment- Rs. 19.13 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 Faisalabad Institute of Cardiology for the year 2017-18, it was observed that a letter of acceptance of tender for purchase of Heart Lung Machine on CIF basis Faisalabad was issued to M/s Mediland Pakistan (Pvt.) Ltd. vide No. 6836/FIC/FSD dated 02.02.2018 in which the firm was intimated that the rates were accepted and asked for deposit of 5% performance security/bank guarantee valid till expiry of warranty i.e., 05 years from the date of installation of the equipment within 05 days. The firm did not deposit the 05% performance security/bank guarantee and a reminder vide No.16261/FIC/Fsd dated 06.06.2018 had also been issued. The failure to furnish the required security was a breach of contract. It appeared that the firm had no

intention to provide the equipment. The CDR of the firm needs to be forfeited or 5% performance security may be obtained for opening LC. No action had so far been taken against the firm.

Similarly, Advance Acceptance of Tender for Purchase of fine surgical instruments on C&F basis Faisalabad was issued to M/s Coral Medical, Rawalpindi Vide No 10912/FIC/CD dated 03-04-2018. The firm deposited Rs.55,500 as security deposit. Neither contract made with the firm on Stamp Paper was shown to audit nor L.C was opened in the schedule bank for purchase of fine surgical instruments. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Brif description of Para	Amount (Rs.)
1	Faisalabad Institute of Cardiology Faisalabad.	2017-18	28032	Non opening of LC for Health Lung Machine	18,098,250
2	Faisalabad Institute of Cardiology Faisalabad.	2017-18	28031	Non opening of LC for fine surgical instrument	1,028,835
Total					19,127,085

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

The matter was pointed out to the concerned formation in September 2018. As regards Sr. No 1, it was replied that the Heart Lung Machine procurement process was initiated on C & F basis (through L/C) out of receipt with permission of the Board of Management. The cheque Rs.17,019,655 bearing No.D255278 dated 17-05-2018 out of PLA was submitted in the District Accounts Office for passing and payment. The said cheque was not passed by District Account Office till 30-06-2018 on the plea that all the cheque of SDA and PLA above Rs.10.00 million not to be paid as per Govt. instructions till the 30-06-2018. Accordingly the L/C was not established. However the case will be placed before the BOM

after getting the receipt budget approval for further proceedings. Formation at Sr. No. 2 replied that the sanction of advance drawl for opening of L/C for procurement of fine surgical instrument valuing €7,621 by the BOM was made in the 50th meeting held on 02-07-2018 in financial year 2018-19. Now the annual Budget of PLA and SDA will be approved by the BOM in the upcoming meetings after approval of annual Budget of SDA by the Govt. of the Punjab. After approval of consolidated budget of SDA and PLA advance drawl will be made for opening the LC.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that needful may be done and compliance shown to audit.

28.4.101 *Un-necessary hiring of security and janitorial services- Rs165.15 million*

According to Rule 2.33 of PFR Vol-I every Govt. Servant should realize fully & clearly that he will held personally responsible for any loss sustained by Govt. through Fraud or Negligence on his part.

During the audit of Specialized Health Care & Medical Education Department, it was observed that the formations hired the security services and janitorial services for cleanness from the private firms whereas the department incurred heavy expenditure on payment of salaries to security guards and sanitary workers which were already employed by the hospital management on regular/daily wages basis. This resulted into irregular expenditure of Rs.165,151,902 being extra burden on pubic exchequer due to un-necessary hiring of security and janitorial services.

The detail is as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Brief Description of Para	Amount (Rs.)
1	Faisalabad Medical University Faisalabad	2016-18	28049	security & janitorial services	90,328,357
2	Faisalabad Medical University Faisalabad	2017-18	28098	security & janitorial services	50,325,396
3	Sheikh Zayed Medical College/Hospital R.Y. Khan	2017-18	28431	Security services	15,338,514
4	Faisalabad Medical University	2017-18	28115	janitorial services	9,159,635
Total					165,151,902

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

The matter was brought to the notice of departmental representative during September and October 2018. The formation at Sr. No. 1 replied that Allied Hospital is a Tertiary Care Hospital and consisted of 1385 beds. The posts of 102 security guards are sanctioned. There are 50 security points which require security alerts. Many posts are vacant due to transfer / retirements. Similarly, there are 283 sanctioned posts of sanitary workers. In addition Government has also directed vide letter dated 26.09.2013 that security and janitorial services may be out sourced. The formation at Sr. No. 02 replied that Government has directed vide letter dated 26.09.2013 that security and janitorial services may be out sourced. The formation at Sr.No. 03 noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter should be investigated, deployment plan for engagements of sanitary workers and security guards revisited to save public exchequer from extra burden. The irregularity be got regularized with the sanction of the competent authority besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

28.4.102 *Non refund of unutilization amount into government treasury- Rs. 28.64 million*

According to the PFR Vol-I Rule 2.10(b)(5) “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 accounts of Shaikh Zayed Hospital for the period 2017-18, it was observed that government granted grant in aid to Sheikh Zayed Hospital during the period 2016-17 on account of Poor Patient of Kidney and audit observed the following shortcomings:

1. An amount of Rs. 25,647,210 was laying unspent out of grant in aid given by the government of Punjab from 2012 to 2016 in current account. Audit was of the view that unspent balances if not utilized were required to be deposited back into government treasury so that funds could have been utilized for some other useful purposes.
2. Audit observed that hospital management made LP contract with the firms for the supply of day to day medicine. It was observed that hospital management made purchases of medicine from other contractor than LP Contractors like

United Medical Supplies without any discount which caused loss of Rs. 374,148 (18% Discount from other LP Contractor).

3. Audit further observed that medicines were shown issued without proper receiving of the patients by other than patient without any application, ID Card etc. which require justification.

Similarly, another grant-in-aid was received on account of Poor Patient and was being kept in National bank of Pakistan A/C No 6-2 and audit observed the following shortcomings:

1. An amount of Rs 2,990,799 was laying unspent out of grant in aid given by the Government of Punjab despite lapse of considerable time. Audit was of the view that unspent balances if funds not under utilization were required to be deposited back into government treasury so that funds may be utilized for some other useful purposes.
2. Audit further observed that medicines were shown issued without proper receiving of the patients by other than patient without any application, ID Card etc. which require justification.
3. Audit observed that Hospital management made LP contract with the firms for the supply of day to day medicine but audit observed that hospital management made purchases of medicine from other contractor than LP Contractors- Like from United Medical Supplies without any discount caused loss of Rs 292003(18% Discount) from other LP Contractor). Detail is as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Brief description of Para	Amount (Rs.)
1	Shaik Zayed Medical Complex Lahore	2017-18	26377	Grant in Aid retained in A/C No.16-0 for kidney transplant &misc diseases.	25,647,210

Sr. No.	Name of formation	Period of Audit	PDP No.	Brief description of Para	Amount (Rs.)
2	Shaik Zayed Medical Complex Lahore	2017-18	26378	Grant in Aid retained in A/C No.6-2 for kidney transplant &misc diseases.	2,990,799
Total					28,638,009

Audit was of the view that weak internal controls resulted in non-refund of unutilized amount.

The matter was brought to the notice of the formation in September, 2018. The management noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends the department to look into the matter to find out the surplus amount not utilized or to be utilized and deposit the unutilized amount since 2012 to 2016 into government treasury so that it may be utilized for other poor patients and get recover the loss of non availing discount and deposit it into government treasury besides devise a smooth mechanism for proper receiving of the medicines by the patient or its relative on proper authorization.

28.4.103 *Loss to government due to ignoring of lowest bidder and non recovery of income tax and Punjab Sales Tax Rs.7.44 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 Specialized Health Care & Medical Education Department, it was observed that procurement of security services was

awarded to the firms by ignoring the lowest bidders. Moreover, income tax and punjab sales tax were not recovered from the contractors. The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Brief Description of Para	Loss due to ignorance of lowest bidder Rs	Income Tax/PST Rs	Total Amount Rs
1	FJMU Sir Ganga Ram Hospital Lahore	2017-18	26557	Loss due to ignorance of lowest bidder security services	1,831,555	2,238,039	4,069,594
2	University of Health Sciences	2017-18	24835	Loss due to ignorance of lowest bidder on supplies of items	1,977,085	-	1,977,085
3	DG Khan Medical College & Allied Institutions DG Khan	2016-17	23687	Security services	-	611,000	611,000
4	DG Khan Medical College & Allied Institutions DG Khan	2016-17	23674	Security services	-	781,289	781,289
Total							7,438,968

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

The matter was brought to the notice of concerned formations during October 2017, July and August 2018. The formation at Sr. No. 1 replied that Technical Evaluation Report of firm may be uploaded on PPRA website for the information of participants in tender. In case no grievance is received the proposal of the hospital of rejecting 2 firms having less rates of per guard from minimum wages rate may be accepted. Similar nature of situation if dealt by any other institution and decision taken on it may be sorted and brought to the notice of the committee. Departmental reply was not based on facts as no document in support of

its reply was produced to audit. The formations at Sr. No.2 to 4 noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 31.07.2018, the para at Sr. No.4 was kept pending for probe at administrative level. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that responsibility be fixed and recovery of the same be made from concerned under intimation to audit besides strengthening of supervisory, financial and internal controls to avoid such lapses in future.

Recoveries and overpayments

28.4.104 Non/less deduction of taxes by PKLI-Rs.2,814.84 million

According to section 153 (1) (C) of income tax ordinance 2001 every person making a payment in full or part including a payment by way of advance to a resident person on the execution of a contract shall at the time of making the payment deduct tax from gross amount payable (including sales tax if any).

The income should have been deducted on the gross amount including PST as per criteria.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018, the recovery of GST and Income Tax was either less or not recovered from the vendor. The details are as under.

Sr. No.	PDP No.	Nature of irregularity	Amount (Rs.)
1	27912	Non deposit/recovery of GST Rs.223,742 in to government account & less recovery of GST Rs.351,138/-	574,880

Sr. No.	PDP No.	Nature of irregularity	Amount (Rs.)
2	27852	Less deduction of income tax Rs.890.00 million and Non submission of deposit challan of PST @ 16% Rs.2255.00 million	2,255,000,000
3	27823	Non deduction of withholding Income Tax – Rs.223,628	223,628
4	27810	Non deduction of withholding Income Tax – Rs.552,897 Non deduction of stamp duty – Rs.42,585 and Acceptance of stock without inspection by the Inspection Committee – Rs.13,822,437	13,822,437
5	27817	Non deduction of withholding Income Tax – Rs.249,120	7,163,995
6	27853	Less deduction of income tax for Rs. 464.00 million	464,000,000
7	27858	Less deduction of income tax than due Rs. 2,571,201	2,571,201
8	27854	Less deduction of income tax Rs. 1960722 Non deposit of PST 16% Rs. 27611509	29,572,231
9	27856	Less deduction of income tax without adding GST/PST for tax calculation-Rs.27,366,319	27,366,319
10	27859	Less deduction of income tax Rs.1.341 million	1,341,000
11	27811	Unlawful payment of GST – Rs.13,199,437	13,199,437
Total			2,814,835,128

Audit was of the view that weak management and financial internal controls resulted into irregular payments.

As regards Sr. No. 2, it was replied that PKLI&RC has the status of exempt entity for the levy of PST considering PRA notification no. PRA/STE.4/2012 dated 28th December 2015. Therefore, the question for calculation of income tax inclusive of PST does not arise and in such cases the amount excluding GST/PST be considered as gross amount for calculation of income tax. The reply of the management was not supported with rules, hence, not acceptable to audit.

As regards Sr. No.3, it was replied that photocopies of bill of lading, deposit receipt of tax, commercial invoice and packing list have already been produced to Audit for scrutiny. It was pertinent to mention that the original record was the property of the vendor. However, the

procurement department of PKLI&RC has compared/verified the contents from original record and all the import documents backed by signed and stamped undertaking has been given by the vendor. All goods received in PKLI are being inspected by Inspection team consist of Consumer & Procurement department representatives and noted in GD/GRN which are readily available for perusal of Auditors.

Reply of the formation was not based on facts as packing list and commercial invoice were not produced. Moreover, the commercial invoice is inevitable to verify whether the items were supplied without value addition or not. There was no inspection committee duly approved by the BOG and notified in black & white. The GRN proves that inspection committee was non-existent. As regards the other points, the reply was silent. The documents in question were not produced even during verification after discussion/exit meeting.

The remaining replies were not admitted being vague and evasive.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that either get further clarification from FBR or recovery be effected besides taking action against the responsible.

28.4.105 *Non deposit of government receipts/funds-Rs. 62.94 million*

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

During audit of Specialized Health Care Department, it was observed that an amount of Rs.62,938,053 on account of auction money,

rent and college fee was collected but not deposited into Government accounts. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
1	Sheikh Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28450	Non deposit of Auction Money of hostel tuck shop	2,000,000
2	Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2017-18	30216	Non deposit of Auction money of canteen	768,645
4	DG Khan Medical College & Allied Institution DG Khan	2016-17	23678	Rent, Electricity Charges of HBL Housed and ATM machines	0
11	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore.	2017-18	26584	Govt. receipt in PLA	167169653
12	Public Health Nursing School Lahore	2016-17	25491	Undisbursed stipend	6,088,126
13	Quaid-e Azam Medical College & Allied Institutions , Bahawalpur	2016-17	23188	Govt. receipt.	58,204,675
14	Teaching Hospital Said Mitha Lahore	2017-18	25063	Govt. receipt.	1,064,447
15	Quaid-e Azam Medical College & Allied Institutions , Bahawalpur	2016-17	23183	Govt. receipt.	2,530,081
16	Principal Rawalpindi Medical College & Allied Institutions, Rawalpindi	2016-17	23269	Govt. receipt.	1,138,850
Total					62,938,053

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 formations in November 2017 and October 2018. The formations at Sr. Nos. 1 to 4 and 7 to 16 noted the observations for compliance. The formations at Sr. Nos. 5 & 6 replied that detailed reply would be submitted after checking of record.

The matter was further reported to the administrative department. In DAC meeting held on 31.07.2018, the para at Sr. No.4 was kept pending for probe at administrative level. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends investigation at administrative level, fixing responsibility for the lapse besides immediate recovery of loss involved.

28.4.106 *Irregular payment of pay and allowances-Rs.535.40 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.

According to Finance Department's letter No. SO(AB-II)3-23/2003 dated 14.6.2004, extra 50% stipend of basic pay for strengthening of Emergency Medical Services (SEMS) shall be payable to the incumbents of newly created posts and already existing posts. According to Rule 5 of the West Pakistan Government staff vehicles (use and maintenance) Rules 1969, Government vehicle shall not be driven except by a driver specially appointed by the Department for the purpose. Further, as per S&GAD letter No. MTO(S&GAD)80-11-7/17- dated 19.11.2004, it was clearly stated therein that official vehicles should not be driven by unauthorized persons, including family members of the officers and in case of breach of these instructions, the vehicles will be withdrawn and disciplinary action taken. As per regulations for the appointment of Faculty/Professional staff/Examiner/Principals/Dean/Administrative staff in undergraduate Medical and Dental Institutions of Pakistan 2011, dated

22.12.2011 prescribed qualification for Registrar/Senior registrar in MBBS or equivalent medical qualification recognized/registered by the PM&DC, PM&DC level III qualification in respective subject or general FCPS/MS/MD or other equivalent level III qualifications in the specialty approved by SRC and recognized/regulated by PM&DC. Refer to Finance Department Letters No. FD.SR I/9-47/2013 dated 01.10.2013, No. FD.SR I/9-21/2016 dated 09.11.2016 and clarifications on the subject states that where the Ph.D/D.Sc/M.Phil/LLM qualification has been fixed as the prescribed qualification of a post, such post holders shall not be entitled for the same allowance. As per Finance Department Government of the Punjab notification vide No FD[M-I] 1-15/82-P dated Lahore 15th Jan.2000, regarding maintenance of record for official Residences and deduction of house rent allowance and rent free accommodation , wherein It is clarified in article no-4 ‘ ‘ In case of designated residence , the officer/ official for when residence is meant, cannot draw house rent allowance and will have to pay “5%” house rent even if he does not avail the facility and residence remains vacant during the period.

During audit of Specialized Health Care & Medical Education Department for the period 2016-17 & 2017-18, it was observed that an amount of Rs. 535,398,493 (Annexure-81) was paid to various doctors and staff of the hospitals on account of anesthesia allowance, non-practicing allowance, house rent allowance, special healthcare allowance and incentive allowance etc. irregularly in contravention of rules.

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

The matter was pointed out to concerned formations in November 2017 & October 2018, The formation at Sr. No. 1 replied that as per instructions received from Govt. of the Punjab Health Department, the

anesthetist allowance is admissible to those doctors who are working in Anesthesia Department weather they are anesthetist or not. Formation at Sr. No. 2 replied that detail reply will be submitted after checking of record and Sr. No. 3 noted the observation for compliance.

The formation at Sr. No.4 noted the observation for compliance. The formation at Sr. No. 5 replied that allowance was being made as per approval of BOG. Reply of department was not tenable because as per ordinance 2002, of UHS no excess allowance shall be effective until the approval chancellor. Audit recommends that approval got obtained from the Chancellor and until that payment may stop further. The formation at Sr. No. 06 & 07 did not response to the observation. The formations at Sr. No. 8, 9 & 10, 15 &16 noted the observation for compliance. The formations at Sr. No.11 and 15 noted the observation for compliance. The formation at Sr. No. 12 did offer any reply, at Sr. No.13 replied that incentive allowance was paid after approval of Board and at Sr. No. 14 replied that same observation already pointed out in the last year and converted into D.P. Final action would be taken as per PAC directive. The formation at Sr. No.17 stated that original record was with Internal Audit Team, detailed reply would be submitted as and when the record will be received back. The formations at Sr. No.20, stated that detailed reply would be submitted after clarification from the Health Department (SHC&ME) about Qualification allowance to doctors on qualifications of FCPS and authenticity of above said letters. The formation at Sr. No.22, replied that these posts were very much being utilized in the hospital kitchen because the diet was being provided to the patients on donation. Meal is being cooked and served by cooks and masalchies.

The matter was further reported to the administrative department. In DAC meeting held on 06.11.2018, the department in respect of para at Sr. No.4 reported that non-practicing certificates had been obtained from

the doctors. The committee kept the para pending for production of said certificates. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends stoppage of the irregular payment forthwith and recovery be effected and deposited into government treasury besides strengthening financial and internal controls.

28.4.107 *Un-authorized payment of GST-Rs.183.91 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. 183,907,583 (Annexure-82) 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 & November 2017 and March 2018 to November 2018. The formations at Sr. Nos. 1, 2, 5 to 9, 11, 14 to 17, 19 & 22 noted the observations for compliance, Sr. No. 13 offered no comments and Sr. No. 10 replied that matter had already been taken with MEPCO. The rest of the formations offered vague replies.

The matter was further reported to the administrative department. In DAC meetings held on 31.07.2018, 04.09.2018, 28.09.2018 and

06.11.2018, the para at Sr. No.28 was kept pending. The paras at Sr. Nos. 12 & 29 were kept pending for follow up the case with LESCO. The paras at Sr. Nos. 26 & 30 were kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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.

28.4.108 Un-authorized payment of share money-Rs. 25.24 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. The details are as under:

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
1	Shaik Zayed Medical Complex, Lahore	2017-18	26369	Overpayment of Share @ 60% instead of 35% to doctors entitled from Hospital receipt – require recovery of RS.10.600 million	10,600,939

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
2	Principal Services Institute of Medical Sciences, Lahore	2016-17	23345	unjustified payment of share of fee	6,559,674
3	Principal Services Institute of Medical Sciences, Lahore	2016-17	23344	unauthorized distribution of share money	4,148,543
4	D.G Khan Medical College & Allied institutions DG khan	2017-18	28848	unauthorized payment of share money to administrative staff	1,311,560
5	Sheikh Zayed Hospital, Lahore	2016-17	26552	unjustified payment of share of fee	1,057,943
6	Medical Superintendent Govt. Said Mitha Teaching Hospital, Lahore	2015-17	23515	irregular payment of NPA to doctors in receipt of Hospital share	636,000
7	Shaik Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28441	unauthorized payment of share with NPA	623,711
8	Khawaja Muhammad Safdar Medical College & Allied Institution , Sialkot	2017-18	30222	unjustified payment of share fee	302,222
Total					25,240,592

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.25,240,592 was made to the non-entitled doctors/ staff.

The matter was pointed out to concerned formations in October & November 2017 and September 2018 to November 2018. The formations at Sr. No. 2, 3 and 6 to 8 noted the observations for compliance, at Sr. No. 4 & 5 replied that detail reply would be submitted later on and at Sr. No. 1 offered no comments.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

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

**28.4.109 *Non/less recovery of rent and utility charges-
Rs. 61.59 million***

According to Rule 4.1 of PFR Vol-I, the departmental authorities should see that all sums due to government are correctly assessed and regularly received and checked against the demands and they are paid to government treasury accordingly.

During audit of Health Department, it was observed that government dues 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/not recovered.

Audit was of the view that weak internal controls on recoveries resulted in non/less recovery of Rs. 61,585,484 (Annexure-83).

The matter was pointed out to concerned formations in .The formations at Sr. Nos. 1, 4, 5, 6, 10, 14, 15, 16, 18, 20, 22 & 24 noted the observation for compliance, at Sr. No 3, 8, 17 replied that detail replied would be submitted later on, at Sr. No. 7 offered no comment. The rest of the formations offered vague replies.

The matter was further reported to the administrative department. In DAC meetings held on 04.09.2018 and 06.11.2018, the para at Sr. No. 4 was kept pending being sub-judice. The para at Sr. No. 6 was kept pending for fact finding inquiry. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

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.

28.4.110 *Inadmissible drawl of pay and allowances-Rs. 278.68 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. 278,675,988 (Annexure-84) 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 during July 2017 to November 2018. The formations at Sr. Nos. 41 & 143 replied that incentive allowance was paid after approval of the Board, the formation at Sr. No.17 replied that M.Phil, MRCP and FCPS allowances were being paid according to rule. Most of the formations noted the observations for compliance. The rest of the formations offered vague replies.

The matter was further reported to the administrative department. In DAC meetings held on 15.05.2018, 31.07.2018, 04.09.2018 and 06.11.2018, the paras at Sr. Nos. 29, 51, 70, 95 & 104 were kept pending for recovery. The amount of the para at Sr. No. 69 was reduced to

Rs.491,307 after verification of record. The amount of the para at Sr. No. 76 was reduced to Rs.73,525 after verification of recovery of Rs. 477,975. The amount of the para at Sr. No. 148 was reduced to Rs.100,000 after verification of recovery of Rs.265,000 and verification of record of Rs.86,745,000. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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.

28.4.111 Non/less deduction of income tax-Rs.332.61 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. Moreover, as per Excise & Taxation Officer letter no.1527 dated 25.5.1998, the contractors making supplies of goods and services are required to pay Professional tax at the prescribed rate.

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 money was also not deducted.

Audit was of the view that weak internal controls on taxation resulted in none/less deduction of income tax amounting to Rs. 332,609,490 (Annexure-85).

The matter was pointed out to concerned formations from September to November 2017 and February to November 2018. The formations at Sr. Nos. 7, 11 to 13, 15 to 21, 26, 27, 29, 31 to 33, 34, 38, 39, 43 to 47, 49, 51 to 59, 60, 61, 66, 67, 70 to 72, 75, 77, 79, 84 to 88, 90

to 103 noted the observations for compliance, at Sr. No. 7, 9, 14 to 24, 41, 63 to 69, 76 and 80 offered no reply. The formation at Sr. No. 1 replied that tax was deducted as per rule. The formation at Sr. No. 3, replied that clarification letter has written to FBR. The formation at Sr. No. 6 replied that tax was deducted in the light of FBR clarification. The formation at Sr. No. 22 replied that come tax from employees salary is being deducted on monthly basis and deposited into Government treasury. The rest of the formations offered vague replies.

The matter was further reported to the administrative department. In DAC meetings held on 15.05.2018, 04.09.2018 and 06.11.2018, the contention of the department in respect of para at Sr. No. 17 was accepted and the amount of para was reduced to Rs.1,760,792. The para at Sr. No. 19 was kept pending for clarification from FBR. The paras at Sr. Nos. 31, 32, 43, 59, 85 & 93 were kept pending for recovery. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should strengthen its internal controls on taxation, effect recoveries and deposit the same into government treasury.

28.4.112 Non-deduction of Punjab Sales Tax-Rs.66.05 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. 66,054,767 (Annexure-86).

The matter was pointed out to concerned formations in October & November 2017 and February to November 2018. The formations at Sr. Nos. 8 to 11 , 13,16,17 noted for compliance. The formations at Sr. Nos. 4, 7, 15, 28 & 30 offered no reply. The formations at Sr. No 41 reply would be submitted after scrutiny of record. The rest of the formations offered vague replies.

The matter was further reported to the administrative department. In DAC meetings held on 31.07.2018 and 06.11.2018, the para at Sr. No. 31 was kept pending for recovery. The amount of the para at Sr. No. 36 was reduced to Rs. 19,879 after verification of recovery of Rs. 57,801. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

28.4.113 *Non deduction of HRA and non-recovery of penal rent –Rs. 17.99 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 Rs.17,993,707 (Annexure-87) 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.

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 September to October 2017 & March 2018 to September 2018. The formations at Sr. Nos. 1, 6 to 9, 11, 12 and 14 to 17 noted the observation for compliance, at Sr. Nos. 4, 13 and 21 replied that detail reply would be submitted later on, at Sr. No. replied that matters under subjudice, at Sr.No.18 reluctant to reply and at Sr. No. 5 replied that the doctor Capt. Muhammad Afar Khan PMO availed his facility and all deductions i.e., CA, HA, & 5% was made according to rules. The rest of the formations offered vague replies.

The matter was further reported to the administrative department. In DAC meeting held on 04.09.2018, the para at Sr. No.7 kept pending for recovery and vacation of the official residences from illegal occupants. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

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.

28.4.114 Less/non recovery of share of university from affiliated institutions-Rs.180.94 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, it was observed that government dues of Rs.180,944,765 relating to share of UHS from the annual fees of the affiliated institutions were less/non recovered. The detail is as under.

Sr. No	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	UHS Lahore	2017-18	24829	163,977,080
2	UHS Lahore	2017-18	24832	14,817,000
3	UHS Lahore	2016-17	23549	2,150,685
Total				180,944,765

Audit was of the view that disregard to the Statutes for Affiliation of Medical Institutions, 2011, resulted in non-recovery of share from affiliated institutions.

The matter was pointed out to concerned formation in October 2017 and July 2018. The formation noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that department should strengthen its internal controls, effect recoveries of the stated amounts and deposit the same into relevant fund.

28.4.115 *Loss due to purchases at higher rates-Rs. 253.20 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 for same items during the same period (Annexure-88). Moreover, in some cases purchases were made at higher rates by ignoring the rates of the lowest bidders.

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 November 2017, July, 2018 and March 2018 to October 2018. The formations at Sr. Nos. 3 to 5, 8, 10 and 15 to 17 noted the observation for compliance, at Sr. No 7, 11, 13, 14, 18, 19 & 22 only noted the observation, at Sr. No 12, not reply was given, at Sr. No. 1 & 6 stated that detail reply would be submitted later on at Sr. No. 9 replied that comparison of rate with other formation is not required under PPRA rules and at Sr. No 2 replied that purchase was made at approved rates. The rest of the formations offered vague replies.

The matter was further reported to the administrative department. In DAC meeting held on 06.11.2018, the para at Sr. No. 22 was kept pending for recovery. Further progress was not reported by the

department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should strengthen its internal controls, probe the matter to fix the responsibility and effect recovery of the stated amount.

28.4.116 Non recovery of liquidated damages-Rs. 137.52 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 period given in the tender documents and the purchase orders. The 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. 137,519,326 (Annexure-89).

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 in .The formations at Sr. Nos. 1, 7, 11, 13, 15, 16, 17, 21, 22, 27 & 29 noted the observations for compliance, at Sr. No 2, 4, 6, 9, 12, 14, 18, 25, 26, 30 & 31 only noted the observations, at 3 & 4 replied that detail reply would be submitted later on at Sr. No 19 replied that necessary record will be checked and compliance would be shown to audit. The rest of the formations offered vague replies.

The matter was further reported to the administrative department. In DAC meeting held on 04.09.2018, the para at Sr. No.11 was kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

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

28.4.117 Irregular distribution of share money Rs.55.46 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. According to Government of the Punjab Health Department's letter no. SO (H & D) 8-19/89 (P) dated October 10 1996, distribution of fee realized from private and paying patients treated in government hospitals is made as under:-

- (a) Government share 45%
- (b) Doctors Share 35%
- Para-medical staff shares 20%

During audit of Health Department, it was observed that the share money of Rs.55,456,847 was distributed without observing the share money formula. The x-ray films cost was not deducted from the share money. Moreover, share money was not distributed by the formation. Detail is as under:

Sr. No	Name of formation	Period of audit	PDP No.	Brief Description of Para	Amount (Rs.)
1	Shaikh Zayed Medical Complex Lahore	2017-18	26385	Irregular distribution of share money	35,022,773

Sr. No	Name of formation	Period of audit	PDP No.	Brief Description of Para	Amount (Rs.)
2	Children Hospital and Institute of Child Health, Lahore	2017-18	25092	Non distribution of share money	15,084,515
3	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2016-17	25328	Non deduction of X-Ray film cost from share money	2,945,453
4	Children Hospital and child institute of Child Health , Lahore	2017-18	25087	Non deduction of X-Ray film cost from share money	2,404,106
Total					55,456,847

Audit was of the view that non-observance of government instructions and weak financial and supervisory controls resulted in irregular distribution of share money.

The matter was pointed out to concerned formations in March & July 2018. The formations at Sr.No.01 to 04 noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the department should adhere to government instructions besides recovery of the stated amount.

28.4.118 Non recovery of outstanding dues-Rs. 186.90 million

Rule 4.7(i) 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 various formations did not recover auction amount, student fees, and other charges

from their respective contractors and students of Rs. 186,902,266 (Annexure-90).

Audit was of the view that disregard to the government rules and ineffective recovery mechanism resulted in non-recovery of dues.

The matter was pointed out to concerned formations in September 2017 to November 2017 and March 2018 to November 2018. The formations at Sr. Nos. 1, 3, 6, 8, 11, 12, 15, 16, 17, 19, 29, 22, 24, 26, 27, 29, 32, 35, 36, 38, 40, 41, 43 to 47 & 50 to 53 noted the observations for compliance at Sr. Nos. 5, 13, 18, 23, 39, 42 & 47 stated that detailed reply would be submitted later on and at Sr. No. 33 replied that recovery is in process. The rest of the formations offered vague replies.

The matter was further reported to the administrative department. In DAC meetings held on 04.09.2018 and 06.11.2018, the para at Sr. No.1 was kept pending for compliance. The para at Sr. No. 3 was kept pending for verification of CDRs from concerned banks. The paras at Sr. Nos. 19 & 26 were kept pending for fact finding report by the Administrative Department. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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.

28.4.119 *Non-levy of stamp duty-Rs.6.45 million*

Government of the Punjab vide Section 22(A)(b) of Schedule-I of Stamp Act 1899 read with Finance Act 1995 (Act-VI of 1995) levied stamp duty on the contracts entered into for procurement of stores and

materials by a contractor with government, agencies or organizations set up or controlled by the provincial government at the rate of 25 paisa for every Rs.100 or part thereof of the amount of contract.

During audit of Specialized Healthcare and Medical Education Department, it was observed that various managements entered into contracts with various firms/contractors for procurement of stores but the stamp duty amounting to Rs. 6,450,953 at prescribed rates was not recovered. The detail is as under:

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
1	Nishtar Medical university & Allied Institutions Multan	2016-17	23466	Non recovery of stamp duty	2,583,715
2	Principal Rawalpindi Medical College & Allied institutions, Rawalpindi	2016-17	23228	Unjustified deduction of stamp duty from bills of firms as withholding tax	1,468,727
3	Khawaja Muhammad Safdar Medical College & Allied Institution , Sialkot	2017-18	30224	Non recovery of stamp duty	631,436
4	Faisalabad Medical University Faisalabad	2017-18	28074	Non recovery of stamp duty	429,899
5	Punjab institute of preventive ophthalmology, Lahore	2016-17	23382	Non receipt of stamp duty on contracts	226,055
6	Teaching Hospital, Said Mitha Lahore	2017-18	25066	Non receipt of stamp duty on contracts	293,173
7	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2017-18	25213	Non recovery of income tax and stamp duty	258,172
8	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2017-18	29509	Non recovery of stamp duty	171,720
9	King Edward Medical University, Lahore	2017-18	28524	Less deduction of stamp duty	143,922
10	Teaching Hospital, Shahdhara Lahore	2017-18	24810	Non receipt of stamp duty on contracts	142,377
11	Shaik Zayed Medical Complex, Lahore	2017-18	26396	Non recovery of stamp duty	101,757
Total					6,450,953

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 November 2017 & February 2018 to November 2018. The formations at Sr.Nos.2, 4, 5, 7, 8, 10 &11 noted the observations for compliance, at Sr. No.1, 6 & 9 stated that detail reply would be submitted after scrutiny of record. The rest of the formations offered vague replies.

The matter was further reported to the administrative department. In DAC meeting held on 31.07.2018, the amount of the para at Sr. No.5 was reduced to Rs.226,055 after verification of recovery of stamp duty amounting to Rs.116,603. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

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

28.4.120 *Non-recovery of medical treatment charges-Rs.5.34 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 Rawalpindi Institute of Cardiology Rawalpindi, it was observed that an amount of Rs. 5,340,155 was outstanding against various government departments/autonomous bodies on account of medical treatment charges of their employees.

The details are as under:

Sr. No	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Rawalpindi institute of cardiology Rawalpindi	2017-18	28876	3,475,877
2	Rawalpindi Institute of Cardiology(RIC) R/Pindi	2016-17	23108	1,864,278
Total				5,340,155

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

The matter was pointed out to concerned formations in October 2017 & 2018. The formation only noted the observations.

The matter was further reported to the administrative department. In DAC meeting held on 15.05.2018, the amount of the para at Sr. No.2 was reduced to Rs.1,864,278 after verification of recovery of Rs.672,059. Further progress was not reported by the department. As regards para at Sr. No. 1, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the department should strengthen its internal controls to recover the outstanding dues from the respective institutions.

28.4.121 *Loss due to non-recovery of cost of risk purchases- Rs. 13.34 million*

According to Rule 4.7(1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to government, which have to be brought to account, are correctly and promptly assessed, realized and credited to government account. 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 Specialized Healthcare and Medical Education 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. 13,340,843 was not recovered from the firms. The detail is as under.

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
1	Nishtar Medical University, Multan	2017-18	25139	no recovery of risk purchase, lower shelf life and purchase from prequalified firm	7,060,436
2	RMU & Allied institutions Rawalpindi	2017-18	28173	Non recovery of account of Risk purchase	2,452,209
3	Nishtar Medical University, Multan	2017-18	25151	Non deduction of Risk purchase cost	2,431,130
4	Teaching Hospital, Shahdhara Lahore	2017-18	24805	Non recovery on account of Risk purchase	656,739
5	S.M Hussain Govt. T.B Santorium Samli Muree	2016-18	25103	Non recovery of cost of Risk purchase	304,319
6	Teaching Hospital, Said Mitha Lahore	2017-18	25067	Non recovery on account of Risk purchase	278,060
7	Faisalabad Medical University Faisalabad	2017-18	28078	Non recovery of risk purchase of surgical /Disposable item	157,950
Total					13,340,843

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 July 2018 to September 2018 .The formations at Sr. No 1 to 5 & 7 noted the observation for compliance and at Sr. No. 6 stated that detailed reply would be submitted after scrutiny of record.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the department should effect recovery of the risk purchases from the concerned contractors and deposit the same into relevant funds/Treasury.

28.4.122 *Unauthorized retention/ deposit of government receipts into PLA/Receipt Account-Rs.167.89 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 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. As per Special Drawing Accounts (SDAs) policy implemented w.e.f.1.10.2007 all the balances in SDA accounts are lapsable at the end of each financial year. As per clarification obtained by Internal Audit wing from Finance Department vide letter No. IAW/1-437/2013 (Main), dated 27.04.2018 states that “The case has been examined in consultation with Establishment and Budget wing of Finance Department. Finance Department advises that amounts of recoveries affected are to be deposited in SDA of the institution concerned”. As per Rule 5.3.4 (1) of Accounting Polices and Procures Manual, Public monies collected as a result of an overpayment previously made by the Government in the same financial year must be adjusted to reflect the correct level of expenditure that was originally incurred. Such receipt must not be treated as revenue. And Rule 5.3.4 (2) states that a refund received by the Government for goods and services purchased represents a reduction in the original expenditure incurred by the Government. Refunds received must not be considered as revenue. As per Rule 4.1 of PFR Vol-I, the departmental controlling officers should accordingly see that all sums due to Government are regularly received and checked against demands, and that they are paid into the treasury.

During audit of Specialized Healthcare and Medical Education Department, it was observed that recovery on account of stamp duty,

income tax, and overpayment/undisbursed amount on account of Pay & Allowances was collected for Rs. 167,890,241 (Annexure-91) from concerned and deposited into PLA/receipt account of Hospitals irregularly instead of depositing the same into Government Treasury.

Audit was of the view that budget for specified expenditure i.e. Pay & Allowances was provided by the Government through SDA, therefore, the recovery should be deposited into Government treasury as per above stated clarification of Finance Department.

The lapses were pointed out to concerned formations during November 2017 to October 2018. The formations at Sr. Nos. 1-11 and 16, noted the observation for compliance. The formation at Sr. No.12, replied that Doctors Hostel was meant to accommodate Post Graduate Trainee free of cost. No electricity and gas charges are collected from the PG Trainees. The audit contention that 100 % electricity charges paid to FESCO and gas charges paid to SNGPL should be recovered from the resident and deposited into Govt. Treasury is contrary to Govt. policy. Only Medical Officers living in the Doctor Hostel are required to pay room rent of Rs.300 along with utility charges. A sum of Rs.1000 was being charged from each doctor living in the Doctor Hostel as room rent and utility charges through deduction from their monthly salary. Reply of the Department was not tenable. Recovery of electricity charges had been made according to sub-meter readings in addition to Rs.1,000 from doctors residing in hostel but the same were recovered and kept in PLA irregularly. The formation at Sr. No.13, replied that Faisalabad Institute of Cardiology, Faisalabad being autonomous institution was required to deposit all its receipt generated into PLA under Rule 17 (1) of The Punjab Medical and Health Institutions Rules 2003. The formation at Sr.No.14, stated that as per prospectus of UHS Govt. of the Punjab the fee / receipt mentioned in prospectus already transferred to PLA. The remaining

portion of the fee was not transferable. The formation at Sr. No. 15, replied that all the receipt generated by the institution would be deposited into PLA. The replies were not acceptable as the same were neither supported with documentary evidences nor were in line with the rules and regulations.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that unauthorized deposit of the recovered amount in PLA/receipt should be withdrawn and deposited into government treasury as the recovery was effected against the expenditure incurred out of SDA besides the irregularity be got regularized with the sanction of the competent authority.

28.4.123 Recovery due to excess/overpayment on account of procurement of goods and services-Rs 41.24 million

According to rule 7.28 &7.29 of DFR vol-1 before signing the bill the officer/official should compare the quantities in the bill those recorded in the measurement book and see that all rates are correctly entered and that calculations have been checked arithmetically to be correct.

During audit of Specialized Healthcare and Medical Education Department, it was observed that management of formations paid excess amount of Rs.41,239,036 to the contractor/firms for procurement of goods and services against agreed rate/supply of store. The detail is as under:-

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
1	DHQ Teaching Hospital Sargodha	2016-17	23568	Excess payment to security services company	1,945,140

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
2	Principal Services Institute of Medical Sciences, Lahore	2016-17	23314	Excess payment on account of repair of generator	1,773,579
3	Sahiwal Medical college and Allied Institutions, Sahiwal	2017-18	30259	Irregular/Excess payment due rate difference of medicine	1,390,414
4	Principal Services Institute of Medical Sciences, Lahore	2016-17	23358	Excess payment due rate difference	1,325,028
5	Ghulab Devi Chest Hospital, Lahore	2017-18	24818	Excess payment of salary than contractual provision settled	306,108
6	Principal Rawalpindi Medical College & Allied institutions, Rawalpindi	2017-18	23227	Irregular excess drawl of POL beyond ceiling	181,340
7	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2016-17	25364	Overpayment to contractor for work raising and repair of boundary wall	156,015
Total					41,239,036

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 November 2017 & March to November 2018. The formations at Sr. No. 1 to 7 noted for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 4.9.2018, the para at Sr. No.1 was kept pending for inquiry by Administrative Department. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that overpayment should be recovered and deposited into Government treasury.

28.4.124 Irregular payment of low power factor penalty worth-Rs.2.09 million

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

During audit of Specialized Healthcare and Medical Education Department, it was observed that Low power factor penalty of Rs.2,092,637 was irregularly paid to WAPDA by the hospital authorities. No remedial steps were taken by the hospital authorities to avoid the penalty charges causing undue burden on public exchequer. The details are as under:

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
1	QAMC & Allied Institutions Bahawalpur	2016-17	23187	Irregular payment of low power factor penalty	1,453,042
2	D.G Khan Medical College & Allied institutions DG khan	2017-18	28849	irregular payment of low power factor penalty	423,059
3	Children Hospital, Multan	2017-18	25122	irregular payment of low power factor penalty to LESCO	216,536
Total					2,092,637

Audit was of the view that irregular payments made due to weak supervisory and financial controls.

Audit pointed out the matter in November 2017 and August to November 2018. The formation at Sr. No.01 replied that the matter has been approached to the WAPDA authority for necessary adjustment of penalty charges capacitor have been installed and no penalty on low power

factor in being paid. The formations at Sr. No. 2 & 3 noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that low power factor penalty recovered/adjusted in next bills.

28.4.125 Loss due to non-supply janitorial service, medicines and store articles-Rs.10.96 million

According to Rule 15.18 of PFR Vol-I, balances of stores must not be held in excess of the requirement of a reasonable period or in excess of any prescribed maximum limit.

During audit of health department, it was observed that an expenditure of Rs.10,963,757 was incurred by different formations on purchase of medicines and other store article and despite lapse of considerable period, the medicine and other store articles were not supplied. The detail is as under:

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
1	Lady Aitcheson Hospital, Lahore	2017-18	28398	Non supply of janitorial cleaning material	7,464,000
2	Khawaja Muhammad Safdar Medical College & Allied Institution , Sialkot	2017-18	30232	store not received to hospital	2,722,520
3	RMU & Allied institutions Rawalpindi	2017-18	28163	non supply of additional quantity of medicine by firm	539,037
4	Faisalabad Institute of Cardiology Faisalabad	2017-18	28029	No supply of 100 nos LED panel light 40 watts worth	238,200
Total					10,963,757

Audit was of the view that irregular payments made due to weak supervisory and financial controls.

Audit pointed out the matter during September 2018 & October 2018. The formation at Sr. No. 2 offered no reply, at Sr. No. 3 replied that detailed reply would be submitted later on, at Sr. No. 4 replied that LED light was not available in local market.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that low power factor penalty recovered/adjusted in next bills.

28.4.126 *Purchase of medicines having less shelf life and non recovery of low shelf life penalty- Rs 11.51 million*

As per terms and conditions of the bidding document, the shelf life must be up to 85% for the locally manufactured drugs and 75% for the imported drugs. In case where the manufacturing date is not mentioned on product label, the product must have at least 18 months shelf life at the time of supply received. In addition to that, lower limit of the shelf life must be up to 80% and 70% with imposition of 1% penalty charges of actual shortfall in shelf life below prescribed limit for locally manufactured and imported medicines respectively.

During audit of health department, it was observed that an amount of Rs.13,776,018 was incurred on purchase of medicines having less shelf life. The payment was made to contractor without deducting/imposing penalty of Rs. 11,505,918.

The detail is as under:-

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
1	Nishtar Medical University, Multan	2017-18	25136	Non recovery of shelf life charges on supply of lab kits/diagnostic material and medicines	5,894,703
2	RMU & Allied institutions Rawalpindi	2017-18	28154	recovery on account of shelf life	3,917,732
3	RMU & Allied institutions Rawalpindi	2017-18	28175	recovery on account of shelf life	767,603
4	RMU & Allied institutions Rawalpindi	2017-18	28162	recovery on account of shelf life	350,126
5	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2017-18	29505	Purchase of Drug having less shelf life	312,494
6	Children Hospital and child institute of Child Health , Lahore	2017-18	25097	non deduction of shelf life on purchase of medicines	263,260
Total					11,505,918

Audit was of the view that the omission caused due to weak supervisory and financial internal controls.

Audit pointed out the matter during July 2018 to September 2018. The formation at Sr. No.3 & 5 noted the observation for compliance, at 5r.No.6 offered no reply, at Sr. No 2 & 4 stated that detail reply would be submitted later of.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that recovery of low shelf life should be recovered and deposited into Government treasury.

28.4.127 Loss of revenue due to non-auction of medical store/canteen/parking stand-Rs.32.72 million

Rule 4.7(i) of PFR Vol-I provides that the departmental controlling officer should see that all sums due to government are regularly received and checked against demands and they are paid into the treasury.

During audit of Specialized Health Care & Medical Education Department, it was observed that the canteens, medical store and parking stand were not auctioned. Therefore, recoveries were not effected from the contractors which resulted in loss to government for Rs. 32,718,239. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
1	Nishtar Medical University, Multan	2017-18	25143	loss due to non auction of canteen and non recovery of rent	7,678,313
2	Shaik Zayed Medical Complex, Lahore	2016-17	26526	Loss to Govt due to award of contract of pharmacy at cheapest rates	7,392,000
3	Sheikh Zayed Hospital, Lahore	2016-17	26525	non auction of canteen/cafeteria	5,483,000
4	Shaik Zayed Medical Complex, Lahore	2017-18	26379	Loss to Hospital due to Non auction of Cafeteria as running by hospital management through their arrangement	3,920,926
5	Lady Willington Hospital, Lahore	2017-18	30505	loss of reverie due to non auction of cooperative medical and store	2,500,000
6	Shaik Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28462	non auction of hostel tuck ships and canteen	2,500,000
7	Shaik Zayed Medical Complex, Lahore	2017-18	26363	Loss due to non open auction of Cycle Stand and due to non increase in lease rent -	1,548,000

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
8	Post Graduate institute of Allied Health Sciences Faisalabad	2017-18	28530	Non auction of college canteen	1,076,000
9	S.M Hussain Govt. T.B Santorium Samli Muree	2016-18	25104	loss due to non auction of fallen chil trees	470,000
10	Shaik Zayed Medical Complex, Lahore	2017-18	26391	Loss due to non open auction of Pharmacy and non recovery of lease rent	150,000
11	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2017-18	25230	non recovery of sale points due non auction of sale points in lack	0
Total					32,718,239

Audit was of the view that weak management controls led to loss of government revenue.

Audit pointed out the matter during July 2018 to October 2018. The management at Sr. No. 1 did not reply. The managements at Sr. Nos. 2, 4 to 6, 9 and 10 noted for compliance at Sr. No. 3, replied that detail reply will submitted after scrutiny of record and at Sr.No.11 replied that committee has been constituted to check the site for action and compliance will be shown to audit.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that responsibility be fixed for non-auction of canteens and medical store, loss sustained by the government be recovered besides strengthening of financial and supervisory controls.

28.4.128 Irregular excess expenditure than the provision in PC-I-Rs.45.25 million.

According to PC-I of scheme “Strengthening of academic and research facilities of health sciences Lahore at Kala Shah Kaku” funds for Rs.14.500 million were approved for purchase of transport.

During Audit of Specialized Health Care & Medical Education Department, it was observed that for the purchase of transport under development scheme “strengthening of academic and research facilities of health sciences Lahore at Kala Shah Kaku” funds for Rs.14.500 million were approved. The expenditure incurred for purchase of transport was Rs.15,310,000 which exceeded for Rs.810,000 from approved allocation. The expenditure was incurred without revision of PC-I. The excess expenditure was met out of allocation made for other activities which was irregular. The detail is as under:-

Sr. No.	Name of formation	Period of audit	PDP No.	Description of scheme	Amount (Rs.)
1.	University of Health Science, Lahore	2016-17	23536	The expenditure incurred for purchase of transport was Rs.15,310,000/- which exceeds for Rs.810,000/- from approved allocation without revision of PC-I.	810,000
2.	Medical Superintendent Allied Hospital, Faisalabad	2017-18	28057	15 anesthesia machines were purchased from M/s Vertex Medical @ Euro 318,065 without any provision in PC-I.	44,449,583
Total					45,259,583

Audit pointed out the irregularity in October 2017. The formation at Sr. No.1, did not return audit observation dully replied and discussed despite of the repeated requests. The formation at Sr. No.2, replied that anesthesia machines were purchased as per requirement and provision in PC-1

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter should be looked into, irregularity got regularized with the sanction of the competent authority besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

28.4.129 *Overpayment due to incorrect application of base and current rates of labor and bricks-Rs.13.04 million*

According to agreement clause 55(1) where any variation (increase or decrease) to the extent of 5% or more, in the price of any of the items mentioned in sub clause (2) below takes place after the acceptance of tender and before the completion of contractor, the amount payable under the contract shall be adjustable to the extent of the actual variation in the cost of the item concerned. And as per sub para 4 the price variation under this clause shall be worked out on the basis of price of the item concerned as notified or placed at website by the Finance Department, Government of the Punjab for the particular month and particular District. (the agreement by the university authority is different and clause 70.1 deal with increase or decrease of cost)

During Audit of University of Health Sciences Lahore for the period 2016-17, it was observed that an amount of Rs.13,043,192 was paid vide cheque No. 28776933 dated 29.03.2017 on account of variation in rates of un-skilled labour and bricks to contractor for construction of management block and boys hostel at Kala Shah Kaku compus of University. The contract was awarded in July 2014 with completion period of 24 months. The contractor claimed rate variation on base and current

rate of government of Pakistan Federal Bureau of Statistics monthly statistical bulletin according to appendix-c to bid. The contractor worked out variation in price taking base and current rate of Federal Bureau of Statistics which were not applicable. The rates notified by the Punjab Finance department were applicable in this regard and agreement form approved by Punjab government was required to be adopted. The contractor already submitted rate in tender equal to or above the rate approved by the Finance department in June 2016. The approved rates of the Finance department were less from base rates of contractor. No escalation was due but stated amount was paid to contractor applying incorrect rates which resulted into over payment.

Material	Base rates as on 6/2014		Current rates charged 6/2016	Current rates of FD 6/2016
	Rates as per contract	Rates approved by FD		
Labour	500	345	600	500
Bricks	7850	6400	8550	7000

Audit pointed out the irregularity in October 2017. The University authorities did not return audit observation duly replied and discussed despite repeated requests.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit requires that recovery may be made from the contractor along with interest.

(PDP No. 23528- University of Health Sciences Lahore – 2016–17)

28.4.130 Recovery on account de-escalation-Rs.9.65 million

According to agreement clause 55(1) where any variation (increase or decrease) to the extent of 5% or more, in the price of any of the items mentioned in sub clause (2) below takes place after the acceptance of

tender and before the completion of contractor, the amount payable under the contract shall be adjustable to the extent of the actual variation in the cost of the item concerned. And as per sub para 4 the price variation under this clause shall be worked out on the basis of price of the item concerned as notified or placed at website by the Finance Department, Government of the Punjab for the particular month and particular District. (the agreement by the university authority is different and clause 70.1 deal with increase or decrease of cost)

During Audit of University of Health Sciences Lahore for the period 2016-17, it was observed that work for construction of management block and boys hostel at Kala Shah Kaku compus of University was awarded to contractor in July 2014. The rates of diesel, cement and steel decreased during the cruency of the contract but de-escalation charges Rs.9.650 million were not recovered from the contractor. The recovery may be made from the contractor along with interest.

Audit pointed out the irregularity in October 2017, the University authorities did not return audit observation duly replied and discussed despite repeated requests.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit requires that recovery may be made from the contractor along with interest.

(PDP No.25530- University of Health Sciences Lahore – 2016–17)

28.4.131 *Free tests in excess of the prescribed limit-Rs.7.97 million*

As per notification of Office of the Principle Quaid-e-Azam, Medical College, B.V Hospital, Jubilee Female Hospital, Bahawalpur vide

No. 7691-98, dated: 19-02-2011. Wherein, Article No. II, it was directed that more or less 25% of general ward patients will have to pay Institutional. While, the rest of 75% poor patients will remain free as such.

During audit of Qaid-e-Azam Medical College & Allied Institutions, Bahawalpur for the period 2017-18, it was noticed during the inspection of the receipt books and monthly statement of different tests of different laboratories, C.T scan, E.T.T in CCU ward, angiography, ultra sound, x-ray and receipt deposit record of almoners that a huge number of free tests had been sanctioned in general ward by the respective doctors without keeping in view the prescribed limit i.e 75% in violation of the above said notification. It resulted into loss of Rs. 7,969,385 due to irregular and un-authorized sanction of free test fee beyond the required provision.

The matter was pointed out in August 2018. The department reported that C.M Punjab directed that all the health facility should be provided all the poor patients. The reply of the department is not tenable because the department did not produce any relevant notification to provide medical facility to all persons. The sanction of free test was made in excess than the above said prescribed limit i.e 75%.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends to probe the matter and fix responsibility at the person held at fault and recover the loss to the respective persons or condone the irregularity with the sanction of the Finance department.

(PDP No.25231-Qaid-e-Azam Medical College & Allied Institutions, Bahawalpur– 2017–18)

28.4.132 *Recovery due to non-supply of additional quantity of medicine-Rs. 1.56 million*

According to the annexure –G, clause 7.1 of (General conditions of contract) of the standard bidding documents for the procurement of drugs/medicine and surgical disposable items 2017-18, before commencing supplies, the supplier shall provide samples free of cost, if and as specified in the schedule of requirements of the product to the designated office or staff as the case may be. Moreover, under section(e), regarding Testing /Verification Procedures, “after delivery of drugs and medicines at the purchaser’s premises, the consignee shall send the samples from all batches of each consignment of the supplied store to the Drug Testing Laboratory, Punjab for testing. The cost of the lab test will be borne by the supplier.

During audit of accounts of Vice Chancellor Rawalpindi Medical University, Rawalpindi (MS Holy Family Hospital Rawalpindi) for the financial year 2017-18, it was observed that medicine from the stock received by the institution were sent to the Drug Testing Laboratory for DTL test. The supplied articles were sent out of the quantity provided by the contractor against supply orders. No separate quantity of medicine was provided by the contractor for sending to Drug testing laboratory for carrying out DTL. In this way sending the samples out of the stock of the institution (duly paid) resulted in loss to the institution to the extent of Rs.1,561,463.

When pointed out in September 2018, the department noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that recovery on account of the quantity of medicine sent for DTL out of the institutional stock instead of obtaining from the supplier may be effected from the supplying firms and deposited in government treasury,

(PDP No.28149 – Rawalpindi Medical University, Rawalpindi – 2017–18)

**28.4.133 *Non-replacement of expired medicine/surgical items-
Rs. 30.66 million.***

As per terms and conditions of the bidding documents under Article No 9 (V), the supplier will be responsible for free replacement of stock if it is not found to be the same specification as required in the invited bids. 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. As per clause 18 of award letter the testing of all samples from D.T.L. shall be at the expense of the contracting firms. If the facility for the test / analysis is not available with laboratories, the batch release certificate and test analysis report of quality control / quality assurance department of the manufacturer shall be relied upon read with clause 24 of award letter the firm/ manufacturer will be bound to furnish a warranty certificate on form 2-A with regard to the potency and suitability of drugs of human consumption in accordance with the act 1976 rules.

During audit of Specialized Healthcare and Medical Education Department, it was observed that expenditure to the tune of Rs. 30,657,048 was incurred on procurement of medicine, which expired due to non-utilization by the department and non-replacement of near to expiry medicine/surgical items by the concerned firm.

The detail is as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Description	Amount (Rs.)
1.	Institute of Mental Health, Lahore	2017-18	24854	Non replacement of tablets declared against the specification. Also rejected by the inspection committee due to sub-standard tablets.	5,065,490
2.	Rawalpindi Medical University & Allied Institutions Rawalpindi	2017-18	28148	Non replacement of expired medicine	9,224,632
3.	Executive Director Faisalabad Institute of Cardiology, Faisalabad	2017-18	28036	ECG Chart Electrodes Stent BMS, Snare Catheter System and sevoflurane 2500 ml valuing Rs.1,479,000were expired due to non-utilization and non-replacement of expired items	1,479,000
4.	Sheikh Zayed Medical College/Hospital Rahim Yar Khan	2017-18	28434	non-replacement of expired items	9,406,555
5.	Faisalabad Medical University Faisalabad	2017-18	28090	non-replacement of expired items	391,000
6.	-Nishtar Medical University, Multan	2017-18	25133	The drug powder has developed light brown color hence the hospital stopped its use because some batches of this drug were causing adverse effects on patients.	4,688,871
7.	Mayo Hospital and College of Nursing, Mayo Hospital, Lahore	2017-18	29503	Non-replace of sub-standard medicine free of cost	401,500
Total					30,657,048

Audit was of the view that due to negligence on the part of management the institution/government was put to loss.

The lapses were pointed out during August and September 2018. The formation at Sr. No. 1, replied that the medicine had been received but

DTL report substandard 03 No. of batches for which company made a suit against DTL report. Until the decision of appeal, the company will not replace medicine. The reply of the department is not relevant to the observation because the medicine had been declared sub-standard by the drug testing lab and not useable. No evidence for court proceeding was produced to Audit. The reason for non- replacement of sub- standard medicine sustained a loss to meet the purchase quantity of medicines. The formation at Sr. No. 3, replied that replacement is under process if fresh stock will not be provided then the action will be taken as per terms & conditions. The formation at Sr. No. 5, replied that the cases were under process with Provincial Quality Control Board. The rest of the formations noted the observation for compliance. 4 and 6 noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that loss be recovered from the respective firms besides taking appropriate action against them under the rules, the internal and financial controls needs to be strengthened.

28.4.134 *Loss to government due to non-deduction of sales tax and non retention/deduction of sales tax at source- Rs.4.31 million*

As per Sales Tax Act 1990, the rate of sale tax was 17%. Further, as per Letter No.(Tax)1-19/97 dated 04.08.2007 of the Finance Department, the Government has decided to deduct the 1/5 of total tax due while making payment to supplier against production of GST invoice and bill.

During audit of Specialized Healthcare and Medical Education Department, scrutiny of paid vouchers of following formations revealed that department deducted less amounts on account of sales tax.

Sr. No	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore	2017-18	26581	2,750,034
2	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore	2017-18	26593	782,791
3	UHS Lahore	2016-17	23553	778,107
Total				4,310,932

Audit was of the view that weak financial and supervisory controls resulted in loss to public exchequer.

Audit pointed out the matter during October 2017 and August and November 2018. The management at Sr. No. 1 offered vague reply. The managements at Sr. Nos. 2 & 3 noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that less deducted amount of Government Taxes be recovered besides strengthening of internal controls.

28.4.135 *Loss due to irregular issuance of necessary cleaning supplies to the contractor of janitorial services – Rs.39.66 million*

As per contract award letter the contractor provide sanitary services with material. As per rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or

negligence on his part, and that he will also be held personally responsible for any loss, arising from fraud or negligence.

During audit of Specialized Healthcare and Medical Education Department, it was observed that necessary cleaning supplies were issued to the janitorial services contractor by the management of hospitals in violation of the above mentioned contract agreement. It was further observed that contract was awarded at much higher rate without keeping in view the previous rate of sanitary workers with material per person. However, the heavy loss of Rs. 39,659,392 was caused to government due to payment of huge difference in rate. The detail is as under:

Sr. No	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2017-18	25201	2,842,808
2.	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2017-18	25207	726,295
3.	Lady Aitcheson Hospital, Lahore	2017-18	28400	674,711
4.	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2016-17	25335	15,381,093
5.	University of Health Sciences Lahore	2016-17	23540	3,636,713
6.	Children Hospital, Lahore	2017-18	25080	4,711,776
7.	DHQ Teaching Hospital Sargodha	2017-18	26639	11,685,996
Total				39,659,392

The Audit was of the view that cleaning supplies were issued irregular and un-justified by violating the contract agreement and resulted into loss sustain to the public exchequer.

Audit pointed out the matter during October, 2017 and August to October 2018. The managements at Sr. Nos. 1 & 2 replied that detail reply shall be submitted in SDAC and at Sr. No. 3, noted the observation for compliance. The management at Sr. No. 4 replied that all codal formalities were fulfilled i.e., tender was advertised on PPRA Website but only single

bidder participated, the management at Sr. No. 5 did not offer any reply and the management at Sr. No. 6 replied by the executive that comparison was not justified

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends to effect the cost of material of all issued cleaning supplies material from the payment of the contractor in addition to probe the matter to fix the responsibility.

28.4.136 Loss to hospital due to purchase of LP medicines at higher rates than rates of bulk supply in huge quantity- Rs 44.74 million

Rule 2.10 (a) of Punjab Financial Rules Vol-I, provide that sanctioning authority should observe fundamental cannons of financial propriety on incurring expenditure from government revenues. Same vigilance should be exercised in respect of expenditure from the public accounts as the persons of ordinary prudence would exercise in respect of expenditure out of his own money.

During audit of Specialized Healthcare and Medical Education Department, comparison of rates of LP medicines with rates of bulk supply rates revealed that rates of LP medicines were quite higher than bulk supply rates due to weak annual planning. The rates of bulk supply medicines were not finalized in the beginning of the financial year and resultantly, the affairs of the hospital were being run on LP basis.

The detail is as under:

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
1	Nishtar Medical University, Multan	2017-18	25134	Purchase of LP medicines at higher rate than rates of bulk supply and vice versa	19,698,198
2	Nishtar Medical University, Multan	2017-18	25157	Loss to hospital due to less obtaining discount on LP medicines	12,691,870
3	DHQ Teaching Hospital Sargodha	2016-17	23593	Award of LP contract at higher rates	6,548,205
4	Sahiwal Medical college and Allied Institutions, Sahiwal	2017-18	30294	purchase of medicines at higher rates by ignoring the lowest offer	3,680,113
5	Khawaja Muhammad Safdar Medical College & Allied Institution , Sialkot	2017-18	30195	Purchase of medicine at high rates through local purchase	2,118,370
Total					44,736,756

Audit was of the view that irregular payments made due to weak supervisory and financial controls.

Audit pointed out the matter during September 2017 & March to October 2018. The formations at Sr. Nos. 3 & 4 noted the observations for compliance. The rest of formations offered no reply.

The matter was further reported to the administrative department. In DAC meeting held on 04.09.2018, the para at Sr. No.3 was kept pending for probe at administrative level. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that loss due to purchase of LP medicines at higher rate should be recovered besides rates of bulk supply medicines may be finalized in the beginning of the financial year so that purchase of medicines on LP basis can be avoided.

28.4.137 Loss due to non-functional equipments-Rs.24.66 million

According to Rule 2.33 of PFR Vol-I, every government servant should realized fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part. Rule 15.1 of PFR Vol-1 requires that the departmental officers entrusted with the care, use or consumption of stores are responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to them. They are also responsible for keeping them in proper custody and in good and efficient condition and for protecting them from deterioration. They should also take proper precautions to prevent loss of public stores by fire or other accidents. Any loss of or damage to Government stores should forthwith be reported by them to their immediate superiors.

During audit of Specialized Healthcare and Medical Education Department, it was observed that Medical equipments were purchased but non-functional despite lapse of considerable time and not installed/ repaired. No serious efforts were made for the working of medical equipment/machines. Further, no penalty was imposed on the contractor. The details are as under.

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
1	Children Hospital and the Institute of Child Health Multan	2017-18	25121	Non- functional of MRI	426,000
2	Faisalabad Medical University	2017-18	28102	Non-functioning of 13 number bio medical equipment	0
3	Mayo Hospital and College of Nursing, Mayo Hospital, Lahore	2017-18	29497	Non-Functioning of CT scan Machine	2,307,078
4	Sheikh Zayed Medical College/Hospital Rahim Yar Khan	2017-18	28427	Non-Functioning of CT scan Machine	13,547,808

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
5	Faisalabad Medical University	2017-18	28072	Non-functioning of 28 number bio medical equipment	0
6	Faisalabad Medical University, Faisalabad	2017-18	28080	Loss due to non-functional of CT Scan and MRI machine	8,376,352
Total					24,657,238

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 August, 2017, August, 2018, September, 2018, November 2017, October 2018. The formations at Sr. No.1, noted for compliance, at Sr. No.4 offered no reply, and at Sr. No. 2,5 replied that the matter would be investigated. The rest of the formations offered vague replies.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter should be looked into, irregularity got regularized with the sanction of the competent authority besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

28.4.138 *Overpayment of electricity and gas charges- Rs.767,953*

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 the scrutiny of utility bills of Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot for the year 2017-18, it was

observed that contingent voucher relating to A03301-Gas Charges and A03303 Electricity Charges, the payment was made over and above the current amount. The details are as under:

C. B. No.	Reference No.	Billing Month	Current Amount (Rs.)	Paid (Rs.)	O/payment (Rs.)
Gas	AT06032799	July-2017	114,452	358,352	243,900
Electricity	28124331011800	March-2018	670,577	1,194,630	524,053
Total					767,953

Audit was of the view that disregard to the Canons of Financial Propriety resulted in overpayments of gas charges.

Audit pointed out the lapse in October 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the department should adhere to the “Canons of Financial Propriety” and get the overpaid amounts adjusted from concerned departments.

(PDP No.30226 – Khawaja Muhammad Safdar Medical College & Allied Institution Sialkot–2017-18)

Others

28.4.139 Loss to PKLI&RC due to fixation of Extravagant Salaries-Rs. 58.98 million

Rule 2.10(a) (1) of PFR Vol 1 provides that same vigilance should be exercised in respect of expenditure incurred from Government revenue as a person of ordinary prudence would exercise in respect of the expenditure of its own money. Further, as per staffing plan prepared by M/s Shifa Consultancy and NCBMS, salaries of PKLI staff were determined on the basis of salary structure being followed in healthcare

sector. The survey to determine the salary structure was carried out by Abacus Consultants on the direction of PKLI&RC. This survey included 07 Hospitals namely, Shaukat Khanam Memorial Hospital and Research Center Lahore, Shifa International Hospital Islamabad, Agha Khan University Hospital Karachi, Agha Khan Health services Position title, Sheikh Zayed Hospital Lahore, Indus Hospital Titles and Liaquat National Hospital Karachi. Three of these are JCI Accredited Hospitals.

During the scrutiny of the salary survey and the pay roll for the month of June 2018, audit observed that the PKLI management had failed to comply with results of survey and fixed excessive salaries as compared to the market salaries which resulted in over payment to the above extent.

The above lapse occurred due to weak financial controls of the PKLI&RC management.

The above lapse indicated that the PKLI&RC management had deliberately fixed excessive salaries by ignoring salary survey due to which an amount to the above extent was paid in excess.

When pointed out in July to September 2018, PKLI&RC management replied that entire compensation and benefits' framework plan of PKLI is based on the 'Staffing/ Budgeting Plan' provided by the JV (Joint Venture) of 'Shifa Consulting and NCBMS', that was engaged by PKLI & RC through PPRA and has no relationship with the above mentioned Survey from Abacus Consulting. PKLI's Staffing Plan has been approved by PKLI's Board of Governors in 10th Meeting, held in March 2017 and is used as a benchmark for computing salaries data. Additionally, this salary structure is only fixed for 2 years, in order to give mental comfort to employees who are relocating from abroad that they have a guaranteed salary figure and after this all his earnings will be based on his clinical services.

The reply of the management was an evidence that during the course of audit management did not provide record as demanded by audit. M/s Shifa Consulting and NCBMS had mentioned in staffing plan about a salary survey on the basis of which salaries were fixed but the same was not produced to audit. However, salary survey made by Abacus was based on survey of 7 hospitals including 3 JCI accredited hospitals. If inflation rate for 3 years @ 6% per year be subtracted, even then salaries were at higher side. Hence reply was not acceptable to audit.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter may be looked into to arrive at factual position, fixing responsibility and effecting recoveries besides action against the responsible.

(PDP no.27762-PKLI&RC-up to June 2018)

**28.4.140 *Loss to PKLI&RC due to overstaffing of Nurses-
Rs. 27.97 million***

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

During Audit of PKLI&RC for the period up to June-18, it was observed that for only 40 beds in ER, IPD, OT, SICU and PACU, 113 nurses were hired. The required number of nurses to be hired according to the practice in vogue in public sector hospitals came to 35 nurses whereas PKLI management had hired 78 nurses in excess than the practice in vogue in public sector hospitals and their own requirement. The number of

nurses in PKLI was more than the requirement as compared to hiring of nurses in developed countries such as USA and Australia.

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

Sr. #	Department	Bed Capacity*	Staffing Numbers	PKLI Registered Nurse/Bed ratio	Sheikh Zayed Hospital. R/N ratio per bed
(1)	(2)	(3)	(4)	(5)	(6)
1	ER	5	19 (3 shifts)	one nurse for one bed	
2	IPD 1	12	19 (3 shifts)	one nurse for 2 beds	one nurse for 10 beds(Liver)
3	IPD 2	7	16 (3 shifts)	one nurse for 1.3 beds	one nurse for 7 beds(Kidney)
4	OT	2	19 (3 shifts)	one nurse for 0.3 bed	one nurse for one bed
5	PACU (Recovery)	4	10 (3 shifts)	one nurse for 1.25 beds	
6	SICU	6	30 (3 shifts)	one nurse for 0.6 bed	one nurse for 2.25 beds
7	Day Care	7	8	one nurse for one bed	

Sr. #	No. of Nurses to be Hired for three shifts according to the SZH	Excess Staff Hired	Salary pm(weighted average as per staffing plan)	Excess Salary(no of staff * weighted avg. salary pm) Rs	No of Months since establishment (up to 8/2018)	Excess Payment for 08 months
(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	6	13		-	8	
2	6	13	56,250	731,250	8	5,850,000
3	3	13	56,250	731,250	8	5,850,000
4	6	13	61,250	796,250	8	6,370,000
5	6	4	61,250	245,000	8	
6	8	22	56,250	1,237,500	8	9,900,000
7	2	6		-	8	
Total				3,741,250		27,970,000

Sr. #	Department	Bed Capacity*	Staffing Numbers	Registered Nurse/ Bed ratio	California RN to patient ratio (specific ratios for specific hospital units) per shift
(1)	(2)	(3)	(4)	(5)	(6)
1.	ER	5	19(3 shifts)	one nurse for one bed	1:4
2.	IPD 1	12	19(3 shifts)	one nurse for 2 beds	1:4
3.	IPD 2	7	16(3 shifts)	one nurse for 1.3 beds	1:4
4.	OT	2	19(3 shifts)	one nurse for 0.3 bed	1:1
5.	PACU	4	10(3 shifts)	one nurse for 1.25 beds	1:2
6.	SICU	6	30(3 shifts)	one nurse for 0.6 bed	1:2

Sr. #	Department	Bed Capacity*	Staffing Numbers	Registered Nurse/ Bed ratio	California RN to patient ratio (specific ratios for specific hospital units) per shift
7.	Day Care	7	8	one nurse for one bed	1:5
8.	OPD	38	29	one nurse for 1.3 beds	1:5
9.	Radiology	??	15		
10.	Dialysis	16	16(3 shifts)	one nurse for one bed	1:3
11.	HPTC	??	23		

Sr. No.	No. of Nurses to be Hired according to the standard	Excess Staff Hired	Salary pm(weighted average as per staffing plan)	Excess Salary (no of staff * weighted avg. salary pm) Rs	No of Months since establishment (up to 8/2018)	Excess Payment for 8months
(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	6	13	56,250	731,250	8	5,850,000
2	4	15	56,250	843,750	8	6,750,000
3	3	13	56,250	731,250	8	5,850,000
4	6	13	61,250	796,250	8	6,370,000
5	6	4	61,250	245,000	8	1,960,000
6	12	18	56,250	1,012,500	8	8,100,000
7	2	6	56,250	337,500	8	2,700,000
8	8	30	56,250	1,687,500	8	13,500,000
9			56,250	0		
10	16	0	56,250	0		0
Total				6,385,000		51,080,000

Table 5.2 Patient: Nurse ratios (all shifts) and skill mix on NHS ward by country.

	Scotland	England	Wales	Northern Ireland	All NHS nurses
Mean patients per nurse	8.8	8.5	10.5	7.	8.8
RNs as percentage of all staff	60	59	56	66	60
N=number of nurses	180	543	150	125	998

Source: Employment Research RCN 2009

Table 5.1: Average staffing and patient data—NHS wards 2009

	Day	Night
Number of beds	24	24
Total number of patients	23	22
Occupancy	97%	92%
Number of registered nurses	3.3	2.5

	Day	Night
Number of HCAs/auxiliaries	2.2	1.5
Total staff on duty (RNs + HCAs)	5.4	3.9
RNs as % of all nursing staff	60%	62%
Patients per registered nurses (mean across all RNs)	7.9	10.6
Patients per member of nursing staff (mean across total staff)	4.4	6.1
Number of cases	713	324

Source: Ball and Pike, Employment Research/RCN 2009

Due to the above lapse excessive nurses were hired and Rs.27,970,000 were paid to excessive nurses during last 08 months starting from January 2018 to August 2018.

When pointed out in July to September 2018, PKLI&RC management replied that HR Department had recruited nurses for 131 beds and not for 43 beds. IDAP had committed to complete PKLI&RC Project and hand over the building comprising of 131 beds.

The management admitted the facts and tried to hold the IDAP responsible for overstaffing of nurses.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommended that matter being serious in nature be probed at administrative level to arrive at factual position, taking remedial measures and effecting recovery from the person held responsible.

(PDP no.27765-PKLI&RC-up to June 2018)

28.4.141 Unjustified hiring of consultancy for construction of 3 star hotel out of public ex-chequer-Rs.1.99 million Recovery of Rs. 391,804

Rule 2.10(a) (1) of PFR Vol-I provides that same vigilance should be exercised in respect of expenditure incurred from Government revenue

as a person of ordinary prudence would exercise in respect of the expenditure of its own money.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018, it was observed that PKLI management is going to construct 3 star hotel in the premises of the hospital. The idea behind construction of hotel within the hospital premises was to generate funds. For construction of 3 star hotel, the PKLI&RC management had hired consultant for preparation of feasibility study report containing the information regarding investors, cost & returns, market analysis, scope of potential product, training and maintenance arrangements of operational facilities.

Sr. no.	Name of consultancy firm	Voucher no.	Cheque no.	Date	Amount
1	Abacus	BPV-18-05-157	8060539029	29.05.18	399,800
2	Abacus	BPV-18-08-43	8060576909	08.08.18	599,700
Total paid					999,500

The hiring of consultant for preparation of feasibility report on construction of 3 star hotel was held irregular on the following grounds:

- The consultant was hired without verifying its technical proposal with the support of record. Whatever the consultant present in his technical bid, PKLI&RC management had accepted it without having evidence of the same.
- As per clause 14.1 of contract agreement, the consultant was required to complete the assignment within 45 days. He was entrusted work vide letter no. 1803/18 dated: 18.03.2018 to complete the work up to 01.05.2018. However, the consultant failed to complete his assignment until September 2018. Despite forfeiture of his earnest money Rs.99,950 and performance guarantee of Rs.99,950,

the management had made payment of Rs.999,5000 to the consultant irregularly.

- The construction of 3 star hotel within the hospital premises out of Govt. grant is unjustified. This kind of affairs might divert the attention of PKLI&RC management from patient care to profit earning activities.
- PST amounting to Rs.159,920 and income tax amounting to Rs.31,984 was not withheld while making payment to the consultant.

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

Due to the above lapse not only PKLI&RC management but the government also had to sustain loss to the stated extent.

When pointed out in July to September 2018, PKLI&RC management replied that hotel is being constructed to accommodate Pakistani as well as foreign patients. Besides this facility, institute could earn revenue out of this project. Management is going to outsource the hotel management to avoid diverting the management attention. The delay in feasibility report was on the part of PKLI&RC and not on the part of consultant.

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

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the management must sought specific permission to construct 3 star hotel on the donated land of Punjab Govt.

and out of Govt. funding. Moreover, fix responsibility against the person for delay in feasibility report besides recovery of permissible taxes.

(PDP no.27821-PKLI&RC-up to June 2018)

28.4.142 Unjustified opening of TRUST account-Rs.1.00 million

As per section 6 (2) of PKLI&RC Act 2014, members of the BOG of PKLI&RC will be nominated by the BOG of the PKLI TRUST.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018, it was observed that PKLI&RC TRUST was got registered with Registrar Joint Stock Companies City District Govt., Lahore on 28.11.2014 and the PKLI&RC Act, 2014 was passed on 02.01.2015. It was astonishing to note that TRUST account, which was established in November 2014, was opened on 13.04.2015 out of Govt. grant. How TRUST was got registered by the Registrar Joint stock Companies without having its bank account.

The above lapse occurred due to weak supervisory and financial controls of the government.

Due to the above lapse, audit could not verify the establishment of TRUST.

When pointed out in July to September 2018, PKLI&RC management replied that opening of bank account of Trust at the time of registration is not mandatory as per Societies Registration Act 1860. However, the Trust having no funds to launch fund raising campaign and to meet other operational expenses, a seed money of Rs. 1,000,000 was received from PKLI as loan. Later, the Trust generated the funds from donations and the loan was subsequently repaid on 30th June 2018 vide cheque no. 71688857 drawn on Faysal Bank Limited.

The reply of the management was self explanatory. The BOG PKLI&RC Trust did not donate a single penny to Trust account and approached the Punjab Govt. for establishing a state of the art hospital to be constructed for the poor. The Punjab Govt. without knowing the capability not only allotted 60 acres of Punjab Govt. precious land but also provided funds more than Rs.20 billion.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter be probed at an appropriate level to arrive at factual position.

(PDP No.27768-PKLI&RC-up to June 2018)

28.4.143 *Non submission of vouched account to AG Punjab through respective SDA maintaining authorities*

As per Finance Department letter No. So (TT) 6-1/2007 dated: 26.07.2010, the operator of SDA will be required to submit monthly accounts of expenditure supported with copies of paid vouchers to concerned AG/DAO/TO for post audit purpose by 15th of month following the month in which expenditure was incurred.

During audit of Pakistan kidney and liver institute and Research center, Lahore for the period up to June 2018, it was observed that Finance Department Govt. of the Punjab has released an amount of Rs.20,256,859,000 (Annexure-92) for construction of PKLI&RC against various letters through SDA accounts of Secretary SHC&ME and DG Health Services. The AG Punjab while releasing authorities in favour of PKLI&RC directed that monthly account of expenditure supported with copies of paid vouchers be submitted to AG Punjab for post audit by 15th

of each month. But no such vouched account was submitted to AG Punjab through respective SDA maintaining authorities.

The above lapse occurred due to weak financial controls of the Govt.

The above lapse was a clear violation of Govt. As well as AG Punjab instructions.

When pointed out in July to September 2018, PKLI&RC management replied that the secretary health office being drawing authority is responsible for submission of vouched account to AG Punjab for post audit.

The reply of the management was not acceptable, as PKLI&RC management did not submit its vouched account to secretary concerned for on-ward submission to AG Punjab.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that requisite vouched account be submitted to AG Punjab under intimation to audit.

(PDP no.27824-PKLI&RC-up to June 2018)

28.4.144 *Unnecessary influence of government authorities in the affairs of the Institution*

As per rule 5(2) of PKLI&RC Act 2014, the Board shall exercise complete autonomy in the performance of its functions and the government shall not interfere in the affairs of the Institute.

During audit of PKLI&RC, Lahore for the period upto June 2018, a perusal of the minutes of 3rd & 5th meetings of BOGs, 4th meeting of the steering committee and meeting under the Chairmanship of the Chief

Secretary Punjab held on 10.12.2015, revealed that the autonomy of the institution was compromised contrary to the envisioned spirit of the above rule. Audit observed that unnecessary exercise of influence of the government authorities in the affairs of the institution on various occasions had bearing on adherence to procurement rules and cost of the project.

Audit was of the view that non adherence to the provision of above rule led to the undermining of the autonomy of the institution.

In response of preliminary observations issued in September 2018, the management offered vague and evasive reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the observance of provisions of PKLI Act would enable the institution to run its affairs in an efficient and effective manner.

(PDP No.27850-PKLI&RC-up to June 2018)

28.4.145 *Variation in Bank statement and Cash book figures*

As per section 4 (z) of the PKLI&RC Act 2014, the Institute shall function to fund, subsidize, aid, assist, establish, maintain, run, administer and manage trusts, funds, grants and other benefactions in the furtherance of the objectives of the Institute.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018, it was observed from the perusal of bank statement and cash books that an amount of Rs.5,986,584,868 was booked in the cash book but cheques to that extent were not submitted to bank for payments. Similarly Rs.3,381,568,975

were paid by the bank in excess of expenditure than booked in the cash book.

Sr no	Bank name	Account #	Account description	Expenditure as per Bank	Expenditure as per Cash book	Diff
1	BOP	85504-16	PKLI&RC	11,017,932,748	16,771,264,489	(5,753,331,741)
2	BOP	85504-27	PKLI&RC (HPTC)	633,134,008	704,427,816	(71,293,808)
3	BOP	85504-38	PKLI&RC (HPTP)	1,337,935,394	757,021,035	580,914,359
4	Meezan Bank	101616556	PKLI&RC	1,200,625,814	1,362,585,133	(161,959,319)
5	Meezan Bank	101568900	PKLI&RC	1,051,289,562	20,913,487	1,030,376,075
6	Faysal Bank	77862	PKLI&RC	4,191,312,636	2,552,745,642	1,638,566,994
7	MCB Bank	11170	PKLI&RC	323,085,436	191,373,889	131,711,547
8	Faysal Bank	90375	PKLI&RC (Donation)	5,613,448		5,613,448
Total				19,760,929,046		
Excess				(5,986,584,868)		
Less				3,381,568,975		

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

Due to the above lapse audit could not verify the accounts of the PKLI&RC.

When pointed out in July to September 2018, PKLI&RC management replied that audit may reconcile the book and bank balances on monthly/yearly basis by giving the weight-age of amount of un-presented Cheques by the vendors.

The reply of the management was not tenable as neither cash books were being maintained in hard shape nor detail of un-presented cheques was available/recorded. In the absence of hard cash book duly signed by any authorized officer audit could not verify the variation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the

finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter may be looked into for taking remedial measures.

(PDP no.27825-PKLI&RC-up to June 2018)

28.4.146 Non submission of procurement process to NAB

According to Section 33B of NAB Ordinance 1999, the procurements having minimum monetary value of Rs.50 million or more shall be reported to NAB along with following documents:

- (a) Prequalification Report with Executive Summary
- (b) Contracts/Bid Evaluation Report with Executive Summary
- (c) Technical Evaluation Report.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018, it was observed that various contracts over Rs. 50 million amounting to Rs. 13,157,028,320 were made with different contractors but copies of procurement process with copies of contract were not submitted to NAB for scrutiny and review.

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

The above lapse was a clear violation of above mentioned direction.

When pointed out in July to September 2018, PKLI&RC management replied that Forensic Audit team (including NAB) already collected all such information's/details of payments made to vendors for their own record and onward submission in the Supreme Court of Pakistan.

The reply of the management was not acceptable without supporting record.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that needful may be done under intimation to audit.

(PDP no.27826-PKLI&RC-up to June 2018)

28.4.147 Excess approval than the actual incurred expenditure-Rs.16.71 million

As per 10th and final bill of the work site office paid to M/s Rizcon engineering vide BPV 16-6-2016 dated 30.06.2016 the final cost/value of work done was Rs. 14,144,485.

During scrutiny of record of office of the PKLI Lahore, it was observed that in the 10th and final bill presented in Board of Governor meeting held on 04.03.2017, the total expenditure was shown as Rs.16,713,756 in instead of Rs.14,144,485. The difference of amount Rs.2,267,436 may be explained/justified with documentary proof under intimation to audit.

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

Due to the above lapse, accounts of the management could not be authenticated.

When pointed out in July to September 2018, reply of the department was evasive. In the Annexure-C of the 9th BOG meeting, the total expenditure of Rs. 16,713,756 instead of Rs. 14,144,485 was booked/locked. During discussion, the fate of difference of extra booking of expenditure amounting to Rs. 2,267,436 was not produced to Audit.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter be probed at administrative level to arrive at factual position, fixing responsibility, taking remedial measures, effecting recovery if any besides action against the person held responsible.

(PDP no.27831-PKLI&RC-up to June 2018)

28.4.148 Non-refund of un-spent balance Rs.11.96 million

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

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore, it was observed that LESCO had produced vouched account amounting to Rs.233,497,214. Moreover, the LESCO authority booked the expenditure Rs.279,269,307 against receipt of Rs.291,225,285 from PKLI. Resultantly either vouched account of Rs. 11,956,000 may be produced for audit verification or refund the un spent amount to Government account under intimation to audit.

Description	Expenditure as per WAPDA	Vouched account produced & exp verified by audit	Difference (Unspent balance)
Civil work	68,235,073	66,020,259	2,214,814
Shifting charges of material (Labor +O/head)	33,881,591	4,045,040	29,836,551
misc exp	7,744,681	2,714,654	5,030,027
DM W/H CKMs by Project Director GSC LESCO GSC House Gulberg-III Lahore store charges of LESCO (Materials)	169,407,961	160,717,261	8,690,700
Gross total	279,269,307	233,497,214	45,772,093 + 11,955,907

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

Due to the above lapse, Govt. fund were retained by the LESCO unnecessarily.

When pointed out in July to September 2018, the department explained that on the direction of the steering committee headed by the Minister of Specialized Healthcare, construction of 132 KVA was assigned to LESCO as total job being the only entity capable of undertaking such work. LESCO has requisite technical and professional expertise for such work. They have standardized technical specifications for different load requirements. Moreover, LESCO is making grid station through ages and so far, they have made/maintaining over 250 grid stations all over Pakistan. Therefore, payment was made to LESCO against their demand notice as per procedure in vogue.

The reply of the department was irrelevant. During discussion department admitted that the Audit of accounts by such work would be responsibility of “Executing Agency” which was LESCO in this case, so the Audit argued that all Paras pertaining to work “Grid Station” should be sent to LESCO for its proper reply and recovery made (if any). The compliance in this regard is still awaited.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that all paras pertaining to work “Grid Station” should be sent to LESCO for its proper reply and recovery made.

(PDP no.27832-PKLI&RC-up to June 2018)

**28.4.149 *Non-transfer of donation into donation account-
Rs.3.30 million***

Sr. No.I of “Testing/Verification Procedures” provides that after delivery of drugs and medicines at the Procuring Agency’s premises, the Consignee shall send the samples from all batches of each consignment of the supplied store to the Drugs Testing Laboratory, Punjab/NIH Islamabad/Drug Testing Lab at Sunder (As required by Procuring Agency) for testing.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018, it was observed that donation to the tune of Rs.3,300,000 (PCR tests of 1500 patients @ Rs.2200 per test) was adjusted against the bill of M/s AGP amounting to Rs.44,135,630. But it was not transferred to donation A/C 90375 maintained in Faysal Bank, Gulberg-III Branch so that it may be utilized for the purpose for which donation was received.

Audit was of the view that the irregularities were due to weak supervisory and financial controls.

When pointed out in July to September 2018, the management stated that donation to the tune of Rs. 3,300,000 (PCR tests of 1500 patients @ Rs.2200 per test) was adjusted against the bill of M/s AGP amounting to Rs. 44,135,630 and as donation is for HPTP the same is credited to other Income of HPTP.

Reply of the formation was not relevant to the point raised in audit observation. The observation was relating to non-transfer of donation into donation A/C 90375 for which the reply was silent.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the

finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit stresses upon transfer of the amount into donation account mentioned above so that it may be utilized for conducting PCR tests of poor patients.

(PDP no.27834-PKLI&RC-up to June 2018)

28.4.150 *Non verification of educational certificates from respective BISEs'/Universities*

As per sub rule (2) of rule 21-A of Punjab Civil Servant appointment and conditions of services Rules, 1974, an appointment by initial recruitment shall be subject to verification of character and antecedents of the person appointed to the satisfaction of the appointing authority.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018, it was observed that more than 1000 number of grade-1 to 12 officers/officials are working in this office but their educational certificates were not got verified from the respective institutes.

The above lapse occurred due to weak supervisory controls of the management.

Due to the above lapse audit could not verify the appointments as genuine.

When pointed out in July to September 2018, PKLI&RC management replied that PKLI&RC has planned to implement verification of education certificate from respective BISE/Universities very soon.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the

finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that needful be done under intimation to audit.

(PDP no.27836-PKLI&RC-up to June 2018)

28.4.151 *Unknown whereabouts of government grant in shape of cheque*

As per Rule 2.2 and 2.3 of PFR-Vol-I all cash transactions should be entered in the Cash Book as soon as they occur and attested in token of check. The Cash Book should be closed regularly and completely checked. In token of the check of the Cash Book, the last entry checked therein should be initialed (with date) by the Government servant concerned on each occasion and the counting should be made on the last working day of each month immediately after closing the cash account of the month.

During audit of Pakistan Kidney and Liver Institute and Research Center, Lahore for the period up to June 2018, it was observed that Finance Department Govt. of the Punjab released an amount of Rs.4,000,000,000 under ODP scheme no. 1006 titled “Pakistan Kidney & Liver Institute and Research Center” vide no. P&E-II/2-5/16-17/ODP dated: 17.05.2017 to SDA account of Secretary, SHC&ME for on-ward submission to the management of PKLI&RC. But a perusal of the accounts of the PKLI&RC revealed that the same was not accounted for in the accounts.

The above lapse occurred due to weak financial controls of the Govt.

Due to non accountal of the same in the books of accounts of PKLI&RC, audit could not authenticate the accounts of the hospital.

When pointed out in July to September 2018, PKLI&RC management replied that cheque of Rs. 4,000,000,000 received under

ODP scheme no. 1006 titled “Pakistan Kidney and Liver Institute and Research Center” vide no. P&E-II/2-5/16-17/ODP dated: 17.05.2017 was not honored by the bank and was subsequently cancelled and hence no funds were transferred to PKLI’s account in respect of above-mentioned release.

The reply of the management was not tenable as the management had failed to produce original cancelled cheque, reasons recorded by the bank for cancellation of cheque and cheque issued in lieu of cancelled cheque.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter may be looked into to arrive at factual position, fixing responsibility, taking remedial measures, besides action against the responsible.

(PDP no.27838-PKLI&RC-up to June 2018)

**28.4.152 *Loss due to placement of funds in current accounts-
Rs.213.16 million***

According to rule 2.33 of PFR Vol-I every govt. servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Govt. through fraud or negligence, on his part. Financial foresight and prudence is very crucial for institute like hospitals. Due to rapid devaluation of Pak rupees, it is very important that deposits kept idle in the bank may be used most efficiently. As per Memorandum of Association and Rules & Regulations of Gulab Devi Chest Hospital, Lahore (Registered under the Societies Registration Act XXI of 1860), the hospital shall be financed (1) Earning of the hospital arising from its working and activities.

During audit of Specialized Healthcare & Medical Education Department for the period 2011-18, it was observed that Hospital management withdrew amount from Treasury/SDA as grant-in-aid for further disbursement of amount to the employees as salary, medicine for needy patients and also withdrew from main Hospital Account, Government Grant and Public Zakat Account and kept the withdrawn amount in private bank accounts (current accounts) at National Bank of Pakistan and MCB Bank instead of keeping the amount into PLS accounts. Audit calculated a loss of Rs. 213,160,895 which hospital management might had earned if funds were kept in PLS Accounts. The details of the loss are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1.	Shaikh Zayed Medical Complex, Lahore,	2017-18	26360	768,924
2.	Gulab Devi Chest Hospital Lahore,	2011-17	23388	212,391,971
Total				213,160,895

It was a lapse on account of financial management against the Financial foresight and prudence and due to inefficient/defective financial management loss to the stated extent was sustained by the institutions.

The lapses were pointed out during March and Aug, 2018. The formation at Sr. No.1, replied that only the payment of salaries was withdrawn from Treasury/ SDA account as grant in aid. The reply was not tenable as accounts mentioned in the para were current accounts. The formation at Sr. No.2, replied that the Hospital funds were placed in the current Accounts for recurring expenditures. The reply of the department was not acceptable as deposits kept idle in the bank be used most efficiently.

The matter was further reported to the administrative department. In DAC meeting held on 15.05.2018, the para at Sr. No.2 was kept

pending for shifting of funds from current account to profit and loss account. Further progress was not reported by the department. As regards para at Sr. No. 1, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends to inquire the matter for providing undue benefit to bank and put the institutions to loss by keeping the fund in current account instead of PLS Account/NIDA Account, besides recovery of the loss from responsible besides strengthening internal and financial controls.

28.4.153 Variation of expenditure as per SAP/R-3 and expenditure statement-Rs.1.19 million

Director Finance shall co-ordinate and supervises all financial and accounting matters of the institution in terms of Sr. 1 (ii) of Schedule-IV of Punjab Medical &Health Institute Rules 2003 and Rule 4.1 of PFR volume-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 accounts of Medical Superintendent Benazir Bhutto Hospital Rawalpindi under the Administrative Control of Principal Rawalpindi Medical College & Allied Institutions Rawalpindi for the financial year 2016-17, it was observed that in some head of accounts variation of expenditure was appearing as per SAP/R3 and expenditure statement of the department. The details are as under:

Head of Account	Expenditure as per Expenditure Statement June 2017	Expenditure as per SAP/R3	Variation
Advertising and Publicity	187,354	210,293	22,939
Electricity	34,619,906	34,985,690	365,784
Purchase of drug and medicines	269,584,502	270,388,301	803,799
Total			1,192,522

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

Matter was pointed out in November 2017. It was replied that due to Eid holidays, the govt. of the Punjab/District Accounts Office, Rawalpindi extended the last date of the closing of financial year 2016-17 i.e. from 30.06.2017 to 07.07.2017, (7 days extension) so the cheques were issued from the central accounts office (RMC & Allied Hospital, Rawalpindi) uptill 07.07.2017. The reply was not acceptable as expenditure as per SAP/R-3 was complete, up dated and all transactions after period of extension were also included.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter may kindly taken up with the concerned District Accounts Office for reconciliation/rectification and updated and reconciled expenditure of above mentioned head of account be produced to audit besides strengthening of internal controls.

(PDP No.23242 Principal Rawalpindi Medical College & Allied Institutions, Rawalpindi-2016-17)

28.4.154 *Doubtful receipt due to duplicate issuance of receipt books-Rs.2.14 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 accounts of Medical Superintendent Holy Family Hospital Rawalpindi under the Administrative Control of Principal Rawalpindi Medical College & Allied Institutions Rawalpindi for the

financial year 2016-17, while scrutiny of list of receipts books issued from stock/Almoner to various cash counters (Lab, ECG, X-Ray, CT Scan, Eye, OPD etc.), it was observed that 30 numbers of Receipt Books were issued to having duplicate books numbers. Further, Receipt Book No.18856 was issued in triplicate to three departments i.e. Almoner, Laboratory and Ultrasound OPD. The receipts books were got printed from Private Printing Press and received without taking into consideration serial numbers of books. Huge amounts were received on these receipts books i.e. millions of rupees from canteen, car parking stand contractors and further room rent charges, CT Scan charges etc. Hence, issuance of duplicate receipts books was a sensitive matter and management totally ignored the same. The matter needs detailed investigation as chances of misappropriation and fraud in this matter could not be ignored.

Total Hospital Receipt during 2016-17 as per Receipt Statement	No. of Books Issued during 2016-17	Average Income per Receipt Book	Duplicate No. of Books Issued	Amount of Duplicate Receipt Book Rs. (Approx.)
Rs.101,492,307	1471	68,955	31	2,137,605

Lapse was occurred due to weak supervisory and financial controls.

Matter was pointed out in November 2017. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter may kindly be probed In at department level and fix the responsibility on person at fault under intimation to audit. Compliance be shown to audit.

(PDP No.23280 Principal Rawalpindi Medical College & Allied Institutions, Rawalpindi)

28.4.155 *Payment of penalty to PMDC-Rs. 22.41 million*

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, and that he will also be held person ally 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.

The scrutiny of the record of the Principal, Dera Ghazi Khan Medical College, D.G. Khan for the financial year 2016-17 revealed that the administration had to pay an amount of Rs.22,408,814 as penalty to PMDC for Registration of so called over admitted 500 students. Audit held the expenditure irregular on following grounds:

1. Why was the case of registration of the first year students of MBBS class not initiated at the time of starting of session or at the time of inauguration of the Medical College?
2. No effort was on the record to wave off this penalty of PMDC.
3. The case of waving off this penalty of PMDC should have been taken up with PMDC through Government of the Punjab.

The lapse was occurred due to failure of administrative/financial control.

Audit pointed out the lapse in October 2017. The management replied that payment was made after the approval of the Secretary Govt. SHE&ME.

The matter was further reported to the administrative department. In DAC meeting held on 31.07.2018, the para was kept pending for policy decision. Further progress was not reported by the department till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

The matter may be investigated at Administrative Departmental level to fix responsibility against those at fault and take disciplinary action under relevant disciplinary rule besides efforts may be made to recover the entire amount from PMDC.

(PDP No.23670-Medical College & Allied Institution, D.G.Khan-2016-17)

28.4.156 *Non-maintenance of cash books of commercial bank accounts*

Rule 6.3.4.1 of the Accounting Policies and Procedures Manual requires that a monthly reconciliation of bank accounts is a necessary part of financial management and is also an effective measure for detecting and deterring fraud and irregularities. As per Rule 2.2 of PFR, Vol-I, a simple Cash Book in P.F.R. Form I should be kept in every office receiving or disbursing money on behalf of Government regularly or frequently for recording all transactions of moneys received by Government Servants in their official capacity, and subsequent remittance to the treasury or to the bank, as well transactions of moneys withdrawn from the treasury or the bank by bills and their subsequent disbursement. All cash transactions should be entered in the Cash Book as soon as they occur and attested in token of check. The Cash Book should be closed regularly and completely checked. In token of the check of the Cash Book, the last entry checked therein should be initialed (with date) by the Government servant concerned on each occasion. The entries in the Cash Book of the cheques drawn from the Audit Office or amount withdrawn from the treasuries

should be compared and checked with the list of the Cheques or Treasury Schedules issued by the Audit Office/Treasury Office. A certificate to this effect be recorded in the Cash Book. At the end of each month the head of the 'office "should personally verify the cash balance and record below the closing entries in the Cash Book a certificate to that effect over his dated signature specifying both in words and figures the actual cash balance. Section 14(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that audit can require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, Finance Department vide letter No.FD(M-I)III-2/87(P-III-P-V) dated 29.03.2010, communicated the directions of PAC, that record be produce to Audit on time for its verification otherwise disciplinary action may be taken against the concerned Principal Accounting Officer / DDO.

During audit of D.G. Khan Medical College & Allied Institutions (D.G. Khan Medical College) for the period 2017-18, it was observed that there were thirty-seven bank accounts which being maintained by the management with various commercial banks since long but the cash books of the same were not found maintained which is a serious violation of the prescribed instructions of the Government. The cash books of bank accounts along with Bank Reconciliation Statement duly supported with Bank Statements should be provided to Audit. In the absence of above, audit could not verify the receipt and expenditure made from the above said bank accounts. This matter was again and again highlighted in previous Audit Reports of D.G. Khan Medical College, D.G. Khan but the compliance of the prescribed government instructions had not yet been made till date of Audit i.e. 06.11.2018. Audit held that the matter be

investigated at administrative level besides fixing of responsibility and complete internal audit of the same under intimation to Audit.

Audit was of the view that weak supervisory, management and financial controls led the irregularity.

Audit pointed out the irregularity in November 2018, the DDO noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that responsibility be fixed for non-adherence of Government instructions besides compliance of the prescribed Government instructions and strengthening of supervisory, management and financial control system.

(PDP No.28857 Medical College & Allied Institution, D.G.Khan-2017-18)

28.4.157 Defective maintenance of Pass Book of PLA reconciliation of expenditure statement-Rs.224.62 million

Rule 6.3.4.1 of the Accounting Policies and Procedures Manual requires that a monthly reconciliation of bank accounts is a necessary part of financial management and is also an effective measure for detecting and deterring fraud and irregularities. As per Rule 2.2 of PFR, Vol-I, a simple Cash Book in P.F.R. Form I should be kept in every office receiving or disbursing money on behalf of Government regularly or frequently for recording all transactions of moneys received by Government Servants in their official capacity, and subsequent remittance to the treasury or to the bank, as well transactions of moneys withdrawn from the treasury or the bank by bills and their subsequent disbursement. All cash transactions should be entered in the Cash Book as soon as they occur and attested in

token of check. The Cash Book should be closed regularly and completely checked. In token of the check of the Cash Book, the last entry checked therein should be initialed (with date) by the Government servant concerned on each occasion. The entries in the Cash Book of the cheques drawn from the Audit Office or amount withdrawn from the treasuries should be compared and checked with the list of the Cheques or Treasury Schedules issued by the Audit Office/Treasury Office. A certificate to this effect be recorded in the Cash Book. At the end of each month the head of the 'office "should personally verify the cash balance and record below the closing entries in the Cash Book a certificate to that effect over his dated signature specifying both in words and figures the actual cash balance

During audit of health department, it was observed that cash book of PLA had shortcomings. The details are as under.

Sr. No	Name of formation	Period of audit	PDP No.	Nature of para	Amount (Rs.)
1.	D.G. Khan Medical College & Allied Institutions	2017-18	28850	Defective maintenance of Pass Book of PLA	1,111,734
2.	Teaching Hospital Shahdhara, Lahore	do	24800	variation between cash book and bank account	2,390,407
3.	DHQ Teaching Hospital, Sargodha	do	26659	Non preparation of Expenditure statement	99,550,770
4.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	do	30200	Amount not taken in Cash Book	1,081,645
5.	Rawalpindi Institute of Cardiology (RIC), Rawalpindi	do	28891	Variation in expenditure booked by Department & Reconciled Expenditure Stat	109,540,991
6.	Rawalpindi Institute of Cardiology (RIC), Rawalpindi	2016-17	23130	Variation in expenditure booked by Department & Reconciled Expenditure Stat	1,425,548
7.	Principal Rawalpindi Medical College & Allied Institutions, Rawalpindi	2016-17	23303	Variation of Expenditure as per SAP and Expenditure Statement	528,960
8.	Principal Rawalpindi Medical College & Allied Institutions, Rawalpindi	2016-17	23296	Variation of Receipt	7,879,179
Total					224,620,968

Audit was of the view weak supervisory controls resulted in defective maintenance of pass book.

When the irregularities were pointed out to the concerned formations, the managements noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 15.05.2018, the para at Sr. No.6 was kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that responsibility be fixed for non-adherence of Government instructions besides compliance of the prescribed Government instructions and strengthening of supervisory, management and financial control system.

28.4.158 *Non verification of deposits- Rs. 60.02 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. Further, as per para 2.4 of PFR, VOL-I, In the case of payments into the Treasury the Disbursing Officer should compare the Treasury Officer's receipt on the challans with the entry in the cash book before initialing it, and when such payments are appreciable, he should obtain from the Treasury a monthly list of payments which should be compared with the posting in the cash book.

During audit of D.G. Khan Medical College & Allied Institutions for the period 2017-18, it was observed that deposits for Rs.60,016,778 had not been got verified from the Treasury till the close of audit. Further,

the monthly income statements were also not prepared & verified from the Treasury. Audit held that the compliance be made under intimation to Audit. The above said detail was pointed out on a test check basis. If any similar case/detail missed then it is the responsibility of the DDO to include the missing details under intimation to Audit.

Non observation of rules due to weak financial controls resulted in un-authentic deposit of monthly receipts for Rs.60,016,778.

Audit pointed out the irregularity in November 2018, the management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the verification of the deposits be made besides compliance of the prescribed government instructions and strengthening of financial and supervisory controls.

(PDP No.28839 Medical College & Allied Institution, D.G.Khan-2017-18)

28.4.159 Irregular expenditure on works- Rs. 120.41 million

According to Para 3 of Govt. of Punjab C&W Department letter No.SOB-I(C&W)/2-24/2006 dated 7th April 2007, before finalization of work bill, Sub Divisional Officer to Chief Engineer would certify to the extent as mentioned below that the work has been executed as per laid down specifications:

i.	Sub Engineer & Sub Divisional Officer	100%
ii.	Executive Engineer	75%
iii.	Superintending Engineer	50%
iv.	Chief Engineer	25%

During the course of audit of King Edward Medical University Lahore for the financial year 2017-18, test review of different works bills revealed that payments were made to the contractors without requisite 75%, 50% and 25% certification from Executive Engineer, Superintending Engineer and Chief Engineers in respective MBs of the relevant works. This resulted into irregular expenditure of Rs 120.411 million to the public exchequer.

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

When pointed out the lapse in October 2018, management of the entity stated that detailed reply would be submitted after checking the record.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends to regularize the expenditure from the competent authority under intimation to audit besides strengthening of supervisory and financial controls.

(PDP No.28512 King Edward Medical University, Lahore -2017-18)

28.4.160 *Non-imposition of penalty for delay in completion of Project- Rs. 67.91 million*

As per clause 39 of contract agreement, the contractor shall pay, as compensation, an amount equal to one percent of the amount of the contract subject to the maximum of 10% or such smaller amount as the Engineer Incharge may decide, for delay in completion of work.

During audit of accounts of King Edward Medical University Lahore for the period 2017-18, it was observed that different development projects were started but not completed within stipulated time. No penalty

was imposed on the contractors for delay in completion of work which sustained a loss of Rs. 67.912 million.

Contractor	Project	Total Cost	Completion Time	Penalty 10%
SCC Pvt Ltd	Construction of Girls Hostel 300 Students (HEC)	181.309	June 2017	18.130
Nexus Co.	Construction of Girls Hostel 430 Students (Punjab Govt)	242.309	June 2017	24.230
Progressive International	Strengthening of KEMU	228.622	June 2012	22.862
Sh.Gulzar Ahmad	Rehabilitation of Bio-Chemistry Deptt	26.900	Oct 2017	2.690
Total				67.912

Audit was of the view that weak supervisory and financial controls resulted in non imposition of penalty of delay in completion of project.

When pointed out the lapse in October 2018, management of the entity replied that detail reply will be submitted after checking the record.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends to recover the stated amount from the concerned besides strengthening of supervisory and financial controls.

(PDP No.28494 King Edward Medical University, Lahore)

28.4.161 Non-adjustment of temporary advances- Rs 1.59 million

Rule 2.20 of PFR vol-I provides that 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 particulars of the claim.

During the audit of Faisalabad Medical University for the year 2017-18, scrutiny of the advance payment registers revealed that temporary advances for immediate expenses were paid to different officers but the utilization account was not submitted despite lapse of considerable time. This resulted into loss of Rs 1,587,455 due to non-adjustment of temporary advances.

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

The matter was brought to the notice of departmental representative during September, 2018. It was replied that matter would be investigated and reply submitted after scrutiny of record.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter should be investigated, either the adjustment account obtained or amount recovered and deposited into relevant account besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

(PDP No.28131 Faisalabad Medical University Faisalabad-2017-18)

28.4.162 *Unlawful meeting of administrative committee and approvals-Rs. 188.90 million and 57 appointments*

As per section 6(10) of the Punjab Medical and Health Institutions Act 2003, the Chief Minister of the Punjab may constitute an Administration Committee to perform functions of the Board till such time the Board becomes functional or for the period the Board is unable to perform its functions due to any reasons.

During audit of Sheikh Zayed Medical College and Allied Institutions Rahim Yar Khan for the financial year 2016-18, it was noticed that meeting of Administrative Committee was held on 16-06-2017 unlawfully and the committee accorded irregular approval for purchase/payment/advance payment of Rs.188,879,473. Moreover, approval for renewal of contract/adhoc appointments for 57 employees was granted contrary to the above rules as government neither constituted Board of Management nor Administrative Committee for the period 02-05-2017 to 01-11-2017.

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

When pointed out the matter in October 2018, the department did not offer any reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the position may be clarified and regularized from competent authority under report to audit besides strengthening of supervisory and financial internal controls.

(PDP No.28430 Sheikh Zayed Medical College/Hospital Rahim Yar Khan-2016-18)

28.4.163 Irregular expenditure on rent of building Rs.28.59 million

As per Section No.5 (2, 3, 5 & 6) of Punjab Rented Premises Act 2009, a landlord shall present the tenancy agreement before the Rent Registrar. The Rent Registrar shall enter the particulars of the tenancy in a register, affix his official seal on the tenancy agreement, retain a copy thereof and return the original tenancy agreement to the landlord A tenancy agreement entered in the office of a Rent Registrar or a certified

copy thereof shall be a proof of the relationship of landlord and tenant. Any agreement which may be executed between the landlord and the tenant in respect of the premises shall be presented before the Rent Registrar in the same manner as provided in sub-section (2). Further, according to Note 3 of Serial No. 3 of Punjab Delegation of Financial Powers Rules, 2016, Hiring of buildings on rent would be subject to the conditions that (a) the accommodation is according to the scale approved by the Government, (b) the rent does not exceed the tax assessed by the Excise, Taxation for the purpose of Urban Immovable Property Tax. In case the rent exceeds as assessed by the Excise, Taxation and Narcotics Department, the Administrative Department shall give rent reasonability certificate and, (c) non-availability certificate by the C&W Department that there is no official building available for housing a particular office. As per Section 35(a)(ii) and 15(ii) of Schedule-I of Stamp Act 1899 read with Finance Act 1995 (Act-VI of 1995) Government of the Punjab, where the lease purpose to be for a term of not less than one year but not more than three years, stamp duty shall be charged @ 2% the amount or value of the average annual rent reserved. 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. Section 155 b(1) of Income Tax ordinance 2001 read with Finance Act 2013 provides that any payment made on account of rent of immovable property where the gross amount of rent exceeds Rs.2,000,000 the Tax was calculated @ Rs.210,000+20% of the gross amount exceeding Rs.2,000,000.

During audit of Specialized Healthcare Department, it was observed that an amount Rs.28,591,127 was paid to contractor on account of hiring of building on rent whereas NOC of building, Excise, Taxation and Narcotics Control Department, ownership documents, map of building

were not available. Moreover, deduction of stamp duty and withholding tax was not recovered from the contractors. Detail is as under:

Sr. No.	Nam of formation	Period of Audit	PDP No.	Brief Description of Para	Amount Rs
1	Sheikh Zayed Medical College/Hospital R. Y. Khan	2016-18	28466	Lease agreement was not registered/rent assessment certification was not obtained/stamp duty not recovered	14,866,091
2	Services Institute of Medical Sciences Lahore	2016-17	23334	NOC of building department, map , covered area, register of ownership, withholding tax deduction proof was not available	8,717,436
3	Shaikh Zayed Medical Complex Lahore	2017-18	26394	Rent assessment certificate of excise and taxation was not produce.	404,928
4	King Edward Medical University, Lahore	2017-18	28495	Non availability certificate, rent assessment certificate,	4,602,672
Total					28,591,127

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

The matter was pointed out to concerned formations in November 2017 and August to October 2018. The formation at Sr. No.01 noted the observation for compliance. The formation at Sr. No. 2 replied that the approval for rented/hiring the building for rent was obtained from competent authority. Map of occupied portion and copies of the registration/ownership documents also available and produced to the audit. Tax was deducted as per rules no less tax is deducted. Due to the above said justification the para may be drooped. The formation at Sr. No. 3 noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that irregularity may be got regularized with the sanction of the competent authority.

28.4.164 Wasteful expenditure due to defective audit certificate - Rs.3.24 million

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

During audit of the Pakistan Kidney & Liver Institute (PKLI) Lahore, it was observed that BOG, steering committee & management of the institute had allowed and approved to spend huge amount of Rs.3,242,857 on account of payment of audit fee to various CA firms during 2015 to 2017 (four times). But no financial irregularity like overpayment, weakness in the internal control of HR, Project Director, Finance (less deduction of Income Tax & PST) use of rich specification in construction work, at a time appointment of three consultants for civil work in addition to contract agreement with IDAP, high pay package of engineering staff, HR, & Hospital staff etc were pointed out by any CA firm in the audit. Resultantly, management of the hospital had accepted the defective certificate of CA firms which raises questions.

S. No	Firm	Nature	For the year	Gross audit fee Rs.	Status
1.	PWC (AF Ferguson)	External	2015	800,000	Paid
2.	Ernst & Young (EY)	Internal	2015	800,000	Paid
3.	Ernst & Young (EY)	External	2016	904,762	Paid
4.	Deloitte	Internal	2016	738,095	Paid
Total				3,242,857	

When pointed out in July to September 2018, the management replied that as per article 19 (2 & 3) of PKLI&RC Act 2014, it was the prime responsibility of the institution that accounts of the Institute shall be

audited every year through a third party. Chartered accountant or firm of chartered accountants and the Auditors shall present their annual audit report to the Patron in Chief (CM) and the Board shall appoint a reputed firm of chartered accountants as Auditor of the Institute and shall fix the remuneration of the Auditor.

The reply of the department was evasive. The department in their reply only produced/explained the definition/function of “External Auditor” and “Internal Auditor” instead of giving proper reply as pointed out by the Audit in his observation. Moreover, the department did not produce the all Audit reports which conducted by the Private Firms as mentioned in the Audit Para for verification of facts that what kind of observations taken by those Firms and what remedy adopted by the department in the light of their observations. The reply of the department clearly proved that the management had incurred huge wasteful expenditure.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that copies of entire internal as well as external audit reports prepared by paid auditors be produced to audit along with feedback received from the patron in chief on the reports.

(PDP No.27914-PKLI&RC-up to June 2018)

28.4.165 *Unjustified payment of construction Cost at higher rates @ Rs. 13,083 per square feet*

According to rule 2.33 of Punjab Financial Rule Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

During scrutiny of record of office of the PKLI Lahore, it was observed that management of PKLI/IDAP had paid average construction cost per Sq. Ft equal to Rs.13,083 which is very much high than the construction work for V.V.I.P construction work @ Rs.5,000 per sq. feet. The act of the management was held irregular. The construction work both physically and documentation may be got authenticated from C&W department who possesses technical expertise.

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

Due to the above lapse, construction work was carried out at exorbitant rates.

When pointed out in July to September 2018, the management replied that contention of the Audit that average construction cost per sq.ft was Rs.13,083 is not based on facts and the calculation is being made in isolation. There is a difference between project cost and construction cost. Project cost includes development, construction and commissioning of services. Whereas, construction includes building grey structure and finishes. Secondly, in any ordinary structure/house there are 5 to 6 services (electricity, water, sewerage, gas and telephone etc.).Whereas, hospital has more than 18 services and even basic services cannot be compared i.e. electricity always has more than 50% backup including UPS, water supply is provided through water treatment plant, sewerage is disposed of through sewerage treatment plant. There are many other arguments that can be stated. However, it may be safely concluded that comparison of a JCI designed hospital cannot be made with any ordinary structure. Notwithstanding above, the executing agency of PKLI hospital, namely IDAP vide their letter has intimated that average construction cost incurred on PKLI hospital is around Rs. 9000.00/ sqft. It is further added that project is executed by IDAP in terms of PPRA rule 64-A and as per Government of the Punjab, Finance Department vide its letter No.

FD(M-I)II-17/84 dated 10th February, 2016 clarified that in cases where lump sum release/transfer of fund to an executing agency has been made by a department, the audit of accounts/expenditures by such work would be the responsibility of the “Executing Agency” which is IDAP in this case. Moreover, the audit of IDAP for the period up to February 2018 has already been conducted by the D.G. Audit Works, Lahore hence, it is prerogative of that team to raise such type of observations.

Department admitted in reply that the executing agency of PKLI hospital namely IDAP, intimated that average construction cost incurred on PKLI hospital around Rs. 9000 per sq. ft. whereas the Audit pointed out the construction cost Rs. 13083 per sq. ft. which declared most highly cost per sq ft. Audit stressed that the construction work be physically and documentary be authenticated from C&W department which is highly qualified department in Pakistan but the same has not been done.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter be probed at administrative level to arrive at factual position, fixing responsibility, taking remedial measures, effecting recovery if any besides action against the person held responsible.

(PDP No.27894-PKLI&RC-up to June 2018)

28.4.166 *Illegal encroachment of hospital shop and loss due to non recovery of rent of shop-Rs. 1.68 million*

According to Government Rules vide Para 4.7(i) of PFR-I, it is primarily the responsibility of the department authorities to see that all revenue or other debts due to Government, which have to be brought to

account, are correctly and promptly assessed, realized and credited to Government account. Moreover, Para 2.37 of PFR, Vol-I says that the payments shall be required in all cases where a Government department renders services or made supplies to a non-Government body/institution.

During audit of Sheikh Zayed Medical College and Allied Institutions Rahim Yar Khan for the financial year 2016-18, it was observed that a shop in front of mosque was illegally occupied by someone and running business with the name of Ashrif & Nadeem Medical Store. Neither shop was vacated nor auctioned for the period under audit which resulted into loss to govt. exchequer of Rs.1680,000 approximately (Rs.70,000 per month rent x 2 years)

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

When pointed out the matter in October 2018, the department noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter may be justified and recover the loss on account of rent of the shop from the concerned and also vacate the shop from illegal occupants besides strengthening supervisory and financial internal control.

(PDP No.28428Sheikh Zayed Medical College/Hospital Rahim Yar Khan-2016-18)

28.4.167 *Bank reconciliation statement not prepared*

As per para 6.3.4.1 of the Accounting Policies and Procedures Manual (NAM), a monthly reconciliation of bank accounts is a necessary part of financial management and is also an effective measure for detecting and deterring fraud and irregularities.

During audit of Sheikh Zayed Medical College and Allied Institutions Rahim Yar Khan for the financial year 2016-18, it was noticed that the institute was operating six bank accounts having transactions of millions of rupees as per list provided by the management. Five bank accounts were in Pak Rupee and one in USD but in violation of above rules management did not bother to prepare bank reconciliation statement on monthly basis. Further, the institute is operating bank account No. 6580098738700048 in BOP Model Town Branch which is used to open LCs. The institute transfer amount in this bank account from SDA of open LC and on the LC maturity date the bank transfer fund from this bank account. Its closing balance shall be equal to un-matured LCs but a difference was calculated by audit of Rs. (6,540,682) and Rs.22,023,680 on 30-6-2018 and 30-6-2017 respectively which needs to be reconciled.

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

When pointed out the matter in October 2018, the department noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter needs to be justified and reconcile the bank accounts on monthly basis besides strengthening of supervisory and financial internal controls

(PDP No.28482Sheikh Zayed Medical College/Hospital Rahim Yar Khan-2016-18)

28.4.168 Irregular purchase of LP medicine-Rs. 61.29 million

Rule 2.31(a) of Punjab Financial Rules VOL-1 provides that a drawer of bill for pay, allowances, contingent and other expenses will be held personally responsible for any over charges

During audit of accounts of the Medical Superintendent, DHQ Teaching Hospital, Sargodha for the year 2017-18, it was revealed that purchase of LP Medicines amounting to Rs.61,291,116 was made without obtaining recommendation of the doctor/prescription of the doctor which needs justification.

Sr. No.	Name of formation	Period of Audit	PDP No.	Description	Amount (Rs.)
1.	Medical Superintendent, DHQ Teaching Hospital, Sargodha	2017-18	26636	Without recommendation of Doctor's description	14,486,911
2.	Medical Superintendent, DHQ Teaching Hospital, Sargodha	2017-18	26637	Purchase of substandard medicine	12,339,967
3.	Medical Superintendent DHQ Teaching Hospital Sargodha	2016-17	23592	LP medicine without recommendation of doctors	34,464,238
4.	Faisalabad Medical University (Allied Hospital) Faisalabad	2017-18	28064	Non replacement of substandard medicine	8,859,242
Total					61,291,116

The matter was pointed out to the formations during audit during September 2017 to 2018. The formations at Sr. No.4 replied that cases of sub-standard medicines was currently pending with PQCB and letters for replacements to all firms have been written. The cases for injection Anomed and bicarbonate solution are being challenged by the respective firms and decision is lying pending at the level of PQCB. The rest of the formations noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 04.09.2018, the para at Sr. No.3 was kept pending for fact finding inquiry. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter needs to be enquired at Administrative level, responsibility be fixed for irregular purchase of medicines and regularization of the matter from competent authority.

28.4.169 Doubtful consumption due to discrepancies in expense register-Rs. 258,196

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

During audit of Rawalpindi Institute of Cardiology, Rawalpindi for the period 2016-17, it was observed from the scrutiny of expense register with treatment register of ITC Ward, ER Ward, HDU Ward & NC Ward that the quantity was found short for Rs.258,196 at various occasion. The short quantity be recovered from the concerned under intimation to audit. The above said issue was pointed out on a test check basis. It is the responsibility of the DDO to investigate the matter for all the wards internally and its outcomes be shown to Audit besides compliance of the above said instructions.

Due to weak supervisory, management and financial controls, the Government sustained loss for Rs.258,196.

Audit pointed out the irregularity in October 2017. The DDO noted the observation.

The matter was further reported to the administrative department. In DAC meeting held on 15.05.2018, the para was kept pending for compliance. Further progress was not reported by the department till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that responsibility be fixed for non adherence of government instructions and recovery be made from the concerned besides strengthening of supervisory, management and financial controls to avoid such lapses in future.

(PDP No.23131 Rawalpindi Institute of Cardiology (RIC), Rawalpindi-2016-17)

28.4.170 *Non disposal of donation articles*

Rule 15.3 of PFR, Vol-I provides that 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.

It was observed during the physical verification of the store & stock register of linen items of the Lady Aitchison Hospital, Lahore that huge number of quantitative of necessary articles had been delivered as donation by the different donors under the period of Audit. The different articles were lying in store in scattered form and not in an accountable position. The room of the linen store was full of donation articles which were neither disbursed to the needy patients nor accounts were maintained of receipt and consumption of donated articles.

The matter was pointed out in October, 2018, the department noted the observation for compliance. Hence, the department admitted the observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends to disposed off the same to needy patients.

(PDP No.28423 Lady Aitchison Hospital, Lahore)

28.4.171 Non forfeiture of bid securities worth-Rs.892,404.

As per PPRA rules, Article No. 27 regarding bid security provides that the procuring agency may require the bidders to furnish a bid security not exceeds 05% of the estimated price.

As per bidding document, Article no. 20 (20-1) bid security is 02 % of estimated cost in the shape of pay order/ bank draft/ deposited challan/irrevocable from any schedule bank.

An examination of the C.D.R register and contract agreement files on account of purchases of medicines for M.S, Lady Aitchison Hospital, Lahore revealed that a sum of Rs.892,404 on account of CDRs pertaining to different suppliers were still outstanding for the period 2016-17 onwards which were neither returned to the suppliers nor forfeited in favor of Govt. inspite of passing a period of almost 2 years in violation of above rule. It resulted into blockage of public money.

The matter was pointed out in October, 2018. The department noted the observation for compliance. Hence, the department admitted the observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that outstanding amount of security should be forfeited and deposited into Govt. accounts.

(PDP No.28419 Lady Aitchison Hospital, Lahore)

28.4.172 *Doubtful issuance/use of injunction Oxytocin in wards*

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 examination of accounts of Qaid-e-Azam Medical College and allied Institutions, Bahawalpur it was observed that injection Oxytocin was issued to Gyane wards. The scrutiny of record revealed that its use in all the concerned wards was different. The consumption pattern of said injunction indicated that maintenance of record was not correct and its consumption was being shown according to will of concerned staff. The situation is alarming and it was due to non conduction of internal/clinical audit of consumption of medicine. The management is required to conduct audit of issued medicine in periodical intervals through a team of experts to avoid fake issue. The recovery of extra use of medicine shown in expense register needs to be recovered.

Audit pointed out the irregularity in November 2017. In reply to preliminary observation, it was stated that the inj. Oxytocin was issued according to the actual needs and there is no loss.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter may be investigated and recovery be made from the concerned. Financial and internal control system be strengthen.

(PDP No.23218Qaid-e-Azam Medical College &Allied Institutions, Bahawalpur-2016-17)

28.4.173 *Doubtful consumption of cath lab disposable Rs. 3.36 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 examination of accounts of Qaid-e-Azam Medical College and allied Institutions, Bahawalpur it was observed that disposable used in cath lab during Angiography procedure valuing Rs.3,355,533 were issued from store. These disposable were made re-useable after sterilization. The record of cath lab revealed that sterilized disposable were used for Angiography of 184 poor patients while the remaining quantity was neither shown consumed nor accounted for on stock of the department. Due to non accountal of disposable article, institution sustained loss for Rs.3,355,533.

Audit pointed out the irregularity in November 2017, In reply to preliminary observation, detail reply will be submitted later on.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter may be investigated and recovery be made from the concerned. Financial and internal control system be strengthen.

(PDP No.23170 Qaid-e-Azam Medical College & Allied Institutions, Bahawalpur-2016-17)

28.4.174 *Irregular expenditure on work charged employees Rs.45.33 million*

Rule 1.103 of Building & Road department code provides that in order to meet the demand for extra supervision which may arise from time to time as well as to insure that the building and road establishment shall

be capable of contraction as well expansion as the expenditure of on works diminishes are increases, the permanent establishment to such an extent as may be necessary and varying in strength from time to time according to the nature of work to be done.

The scrutiny of the record of the M.S, BVH, Bahawalpur for the year 2017-18 revealed that a sum of Rs. 45,334,602 had been drawn from the SDA grants/PLA accounts from the major head of accounts A133 (Repair of Office Building & Structure) and charged to the sub-head A13370 (Others payment to the work charge staff) and shown as incurred expenditure for payment of M&R work charged employees. Following observations were made:

- i. Sanctioned strength of the M&R daily work charges employees dully approved by the B.O.M on monthly basis was not produced to audit to verify the number of employees' claim drawn, which fluctuate in each month and reason for variation regarding increase or decrease not period to Audit.
- ii. No construction work regarding any project or expansion as the expenditure of the work is being continued in the BVH, Bahawalpur. The expenditure was charged to the major head of account repair of office building is entirely irregular.
- iii. Daily wages rate duly approved by the Deputy Commissioner Office was not produced to Audit for verification of the claim drawn in each month.
- iv. Place of duty roster of the under observation M&R work charged employees was not produced to Audit to assess the need for employment.

- v. Attendance sheet of the employees was also not found in the record.
- vi. Disbursement roles with copy of ID card were not produced to Audit.
- vii. List of work activity plan required to be continued in BVH for engagement of under observation M&R work charged employees.
- viii. The matter was noted that only funds were allocated from the SDA accounts Rs. 150,000,000 as per budget demand and incurred expenditures Rs.45,334,602. The expenditures of difference amount of Rs.3,333,856 was charged to the PLA account without approval of fund from PLA.
- ix. The expenditure was charged to the irrelevant head of account A13370 (Other payment to work charge staff) and paid daily wages laborers irregularly without re-appropriation of funds.

The matter was pointed out in August, 2018. The department reported that detailed reply will be submitted in SDAC. The reply of the department is not tenable. However, the department admitted the observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends to condone the irregularity with the sanction of Finance department. In addition to produce the above said complete record for verification.

(PDP No.25215 Qaid-e-Azam Medical College & Allied Institutions, Bahawalpur-2017-18)

28.4.175 Irregular Payment from funds Amounting to Rs.227.89 million

The main objective of Public Zakat Account No.214-4 is to the collection of Zakat from the Public whole year especially during the month of Shaban & Ramzan and utilized for purchase of medicine, diet, disposables and lab items etc for the treatment of poor and entitled patients.

During audit of Health Department, it was observed that an amount of Rs.227,889,589 was drawn on against salaries of the employees of the hospital regularly on quarterly and half yearly basis and loans from funds with the condition that “on receipt of Grant in Aid from Punjab Government, the requisite amount will be returned back to the concerned accounts”. The details are as under.

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Amount (Rs.)
1	Gulab Devi Chest Hospital Lahore	2011-17	23390	Salaries of the Employees	93,900,000
2	Gulab Devi Chest Hospital Lahore	2011-17	23391	Returned of Loans	122,900,000
3	Post Graduate Institute of Allied Health Sciences, Faisalabad	2014-18	28529	loans taken from student funds	2,195,406
4	Medical College & Allied Institutions, D.G.Khan	2016-17	23672	Hostel Funds	8,894,183
Total					227,889,589

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 March, 2018 and October, 2017. The formations at Sr. Nos.1 & 2 replied that the matter will be placed before the Managing Committee for decision and compliance. The formation at Sr. No. 3 noted the observation for

compliance. Sr. No. 4 replied that the all the expenses relate to Hospital matter.

The matter was further reported to the administrative department. In DAC meetings held on 15.05.2018 and 31.07.2018, the para at Sr. No.1 was kept pending for clarification from Management Committee. The para at Sr. No. 2 was kept pending for regularization from Management Committee. The para at Sr. No. 4 was kept pending for verification of record. Further progress was not reported by the department. As regards para at Sr. No. 3, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the loans taken from the funds may be returned back immediately and practice for taking the loans from the Public Zakat Account may also be discontinued under intimation to audit.

28.4.176 *Retention of SDA Balance into the Commercial Bank Account Amounting to Rs.135.55 million*

As per Special Drawing Accounts (SDAs) policy implemented w.e.f. 1.10.2007 all the balances in SDA accounts are lapsable at the end of each financial year.

During audit of accounts of Grant in Aid provided by the Government of Punjab to Gulab Devi Chest Hospital, Lahore for the year 2011-17, it was observed that the an amount of Rs. 1,309,300,000 was drawn during 2011-17 against Grant in Aid from the SDA No.19 of Director General Health Services, Lahore for payment of salaries of employees of the hospital and deposited into the Muslim Commercial Bank Account No.201-7 Government Grant (Salary Account). Scrutiny of Bank Statements revealed that detailed below balance amounting to Rs.135,553,646 was kept in bank account.

Year	Receipts of Grant in Aid as per Cash Book Rs.	Balance Amount as per Bank on Ist July Rs.
2011-12	125,650,000	354,970
2012-13	156,000,000	13,757,289
2013-14	132,600,000	7,158,772
2014-15	306,000,000	44,824,665
2015-16	283,050,000	35,189,139
2016-17	306,000,000	34,268,811
Grand	1,309,300,000	135,553,646

Audit was of the view that disregard to the government instructions resulted in irregular retention of SDA funds in commercial bank.

The matter was brought to the notice of the DDO in March, 2018. The department replied that the Gulab Devi Hospital is a trust Hospital and Non-Government as such no SDA Account is maintained by this Hospital. The amount of Grant-in-Aid is kept in MCB Bank as per policy of the Management Committee. The balances shown in the para will be verified and replied to audit in due course.

The matter was further reported to the administrative department. In DAC meeting held on 15.05.2018, the para was kept pending for recoupment of amount in question to the relevant SDA. Further progress was not reported by the department till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

. Audit recommends that the amount of Grant in Aid kept in bank was provided through SDA of Health Department may be refund back to the SDA before closing of financial year or clarification in this regards may be seek from the Finance Department under intimation to audit.

(PDP No.23392-Gulab Devi Chest Hospital Lahore-2016-17)

28.4.177 Unlawful purchase and consumption of banned medicine-Rs. 1.17 million.

According to the Drug Regulatory Authority of Pakistan vide letter No. 13-38/2018OC the above said batch/products was banned, containing

Valsartan as an Active Ingredients. According to government rules 2.33 of PFR Vol-I every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by the Govt. through fraud or negligence on his part.

During the course of audit of Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot, for the period 2017-18, it was noticed that medicines were costing rupees to above stated extent was incurred on purchase of medicine from M/s Sami Pharmaceuticals (Pvt.) Limited as detailed below:

Sr. No	Description	Batch No	Qty Purchased	Rate	Amount	Used	Balance in Hand	Amount not recovered
1	Sevia-H 80 Tab.	004C	100,000	6.43	643,000	44,530	55,470	356,672
2	Sevia-80 Tab.	002D	100,000	5.29	529,000	1,160	98,840	522,864
Total			200,000		1,172,000	45,690	154,310	879,536

According to the Drug Regulatory Authority of Pakistan vide letter No. 13-38/2018OC the above said batch / products containing Valsartan as an Active Ingredients which was purchased by the management of the hospital. Neither the remaining stock valuing Rs. 879,536 was returned to the contractor i.e Sami Pharmaceutical nor recovery effected. Furthermore, it was also noticed that 45,690 tablets as impurity was detected in the active ingredients i.e “Valsartan” were prescribed to patients by the consultants. The same tablets were declared substandard by authority. The management of the respective institution remained negligent of obtaining replacement/ recover the cost of such medicine.

Audit was of the view that disregard to the government instructions resulted in irregular purchase and consumption of banned medicine.

Audit pointed out the lapse in October 2018, but management noted the observation for compliance. However, audit recommends that action may be taken as desired above and compliance shown to audit.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

The matter may be inquired into, responsibility fixed and amount recovered.

(PDP No.30189 Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot-2017-18)

28.4.178 *Doubtful consumption of medicine and disposable surgical items-Rs.175.94 million*

Rule 15.1 of PFR vol I provides that The departmental officers entrusted with the care, use or consumption of stores are responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to them. They are also responsible for keeping them in proper custody and in good and efficient condition and for protecting them from deterioration. They should also take proper precautions to prevent loss of public stores by fire or other accidents. Any loss of or damage to Government stores should forthwith be reported by them to their immediate superiors. Rule 4.7(1) of PFR vol I provides that, 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 Institute of Medical Sciences, Lahore for the financial year 2016-17, it was observed that medicine and disposable items amounting to Rs.359,522,704 were issued from main store of medicine and disposable to the Wards and sub stores but the consumption account amounting Rs.183,587,362 (85,679,520+97,907,843) received from the wards did not match with main store issuance and found

difference amounting Rs.175,935,342 (359522704-183,587,362) which was serious irregularity. Authenticity of receipt and issuance presented to audit could not be termed as legitimate. Furthermore, it was observed that some medicine and disposable surgical items amounting to Rs.75,083,961 (72,173,931+2,910,030) were used in excess which showed that bogus expense account was produced to audit. It is recommended that the matter may be inquired at administrative level to fix the responsibility regarding production of bogus expense account and misappropriation. The loss to the Govt. may be recovered from the person held responsible and disciplinary action may be initiated under intimation to audit.

Audit was of the view that weak internal controls on stores and stock resulted in doubtful consumption of medicine and surgical items.

In reply to the preliminary audit observation, the department stated that compliance will be shown in due course of time. The formation admitted the irregularity.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

It is recommended that the matter may be inquired at administrative level to fix the responsibility held responsible besides reconciliation will be made keeping the points raised above under intimation to audit.

Audit recommends that the department should strengthen its internal controls, probe the matter and take corrective measures.

(PDP No.23370 Principal Services Institute of Medical Sciences, Lahore-2016-17)

28.4.179 ***Unauthorized expenditure from different accounts without approval of Board of Governors-Rs.170.98 million***

Section 24 (v) of University of Health Sciences, Lahore (Amended) Ordinance 2002, states that the Board of Governors shall have the powers to consider and approve plans of work and annual budget of the University.

During audit of University of Health Sciences Lahore for the period 2017-18, it was observed that the expenditure was made from different sources of funded accounts (below mentioned) for period 2017-18 but it was not approved by the Board of Governors whereas the Executive Committee was responsible to consider and submit the annual report, to the Board. Therefore, the expenditure was held irregular and unauthorized.

Sr No.	Project/Account Name	Amount	Remarks
1	ILEM – UHS/3149085557	55,848,687	Funded by Primary & Secondary Health Care Department, Government of Punjab
2	SARF UHS / 3149085575	115,495,225	HEC funded
Total		170,979,912	

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

Matter was pointed out in July 2018. The department stated that detailed reply would be given after consultation of record.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the matter be inquired into, responsibility be fixed and amount recovered.

(PDP No.24834 University of Health Science, Lahore-2017-18)

28.4.180 *Wasteful/Doubtful Expenditure on Re-Conduct of MCAT Entry Test for-Rs.44.06 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. As Section 18 (2) (i) of University of Health Sciences, Lahore (Amended) Ordinance 2002, states that the Treasurer shall manage the property, the finance and investment of the University.

During audit of University of Health Sciences, Lahore for the period 2017-18, it was revealed that the expenditure was made of Rs.44,058,787 on re-conducting MCAT entry test without producing any reason/justification to Audit whereas an expenditure of Rs.59,809,811 had already been incurred on MCAT entry test held on 20.08.2017. No record/reason regarding extra expenditure was produced to Audit.

Due to weak supervisory and financial controls resulted in extra expenditure of Rs. 44,058,787 was incurred.

The matter was pointed out in July, 2018. The department replied that MCAT has been re-conducted on the direction of Honorable High Court. Reply of the department was not tenable because reasons for re-conducting entry test was not provided to Audit besides fixing of responsibility. It is pertinent to mention here that most of the expenditure was incurred twice on same items purchased i.e printers, air conditioners and paid honorarium of staff without deduction of income tax as incurred on first entry test.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

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

(PDP No.24828 University of Health Science, Lahore)

28.4.181 Irregular award of construction work without obtaining technical sanction from the competent authority- Rs.663.91 million

According to sr.no. 1 (a) (special powers to works department) of the delegation of powers rule 2006 amended up to 2015, the Chief Engineer was competent authority to sanction estimates technically.

During Audit of Health Department, it was observed that development work was carried out valuing Rs.663,909,164 by the formations whereas technical sanction was required to be obtained from the technical person not below the rank of Chief Engineer which was not got obtained. The detail is as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Brief Description of Para	Amount (Rs.)
1	University of Health Sciences Lahore	2016-17	23532	Without obtaining Technical Sanction	642,599,000
2	University of Health Sciences Lahore	2016-17	23542	Without obtaining Technical Sanction	5,851,000
3	Govt. Said Mitha Hospital Lahore	2017-18	25061	Without obtaining Technical Sanction	1,447,600
4	King Edward Medical University	2017-18	28523	Without obtaining Technical Sanction	14,011,564
Total					663,909,164

Audit was of the view that weak internal controls on “Construction Works” resulted in irregular expenditure without Technical Sanction from the competent authority.

The irregularity was pointed out to concerned formation in October 2017 & July 2018. The formations Sr. Nos.1 & 2 did not reply. The formation at Sr. No. 3 noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit requires that estimate may be got sanctioned from the competent authority and post facto sanction may also be obtained from the Finance department.

28.4.182 *Non-taking of action against Firms which did not supply medicine worth-Rs.2.55 million.*

As per terms and conditions of the tender standard bidding documents, No. 06 and supply orders. Stores not supplied within stipulated period will be purchased from open market, at the risk and cost of the firm and difference of cost will be made good from the firm. Habitual of delaying supply will be black listed and tender security will be forfeited. 2% penalty of the value of stores will be charged for each month and part of month during which period the delay of the store is delayed.

During audit of accounts of Executive Director Faisalabad Institute of Cardiology, for the year 2017-18, it was observed that supply orders were issued in Nov 2017, Jan 2018, and Feb 2018 but medicine like Tab. Paracetamol 500 mg, Injection Insulin 100 mg, Inj Ceftriaxone Sodium and Inj Dertrac water 5% 1000ml valuing Rs.2,551,344 etc. had not so far been supplied but no action against the defaulter firms had been taken as per contract agreement.

Audit was of the view that weak internal controls on “Procurements” resulted in non-supply of the medicine.

Audit pointed out the matter in September, 2018. The DDO noted the observation for compliance and informed about the decision made for blacklisting and forfeiture of Securities/Performance Guarantees.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the implementation of decision made by management may also be put into action under report to audit. Compliance of audit observation may be made under report to audit.

(PDP No.28023 Faisalabad Institute of Cardiology, Faisalabad-2017-18)

28.4.183 *Poor execution of development scheme, construction of surgical tower-Rs 2.39 million*

According to Para 2.6 of Chapter 2 of the Performance Audit Manual, economy refers to acquisition of resources at the lowest cost keeping in view the objectives of the organization. It implies that the resources should be acquired at the right cost, at right time, at right place, in right quantity and of right quality.

During the audit of accounts of Mayo Hospital Lahore for the year 2016-17, performance study of development scheme “ Construction of Surgical Tower at Mayo Hospital Lahore” revealed that the Original PC-1 of the scheme was approved by the PDWP in its meeting dated 25.11.2004 at a cost of Rs 546.624 million with a gestation period of 12 months. The 5th revised PC-1 was approved at a cost of Rs 2,932.040 million by PDWP on 27.3.217 with an implementation period of 12 month. Following deficiencies were noticed:

- The scheme was executed without defining exact measureable objectives for service deliveries in original as well as in revised PC-Is.

- In Original PC-1, the gestation period of the scheme was 12 months i.e w.e.f 25.11.2004 to 24.11.2005. The 5th revised PC-1 was approved on 27.03.2017 with a completion period of 12 months. On 26.02.2018, despite lapse of more than 12 years, the building portion was not handed over by the Building Department.
- The project was required to be completed at a cost of Rs.546.624 million in 2005 but until 27.03.2017, total outlay of the Project had moved to Rs.2,932.040 million. Thus a huge impact of cost run over factor valuing Rs 2,385.416 million (as detailed below) had already invoked which reflects that not only project was poorly executed but also no due care was made towards value for money factor for its completion.

Planned Provisions as per original PC-1 dated 8.12.2204		Planned Provisions as per 5 th Revised PC-1 dated 27.03.2017		Increase due to time run over and cost run over factor (Rs) in million
Description	Amount (Rs) in million	Description	Amount (Rs) in million	
Building Portion	374.924	Building Portion	1,101.000	726.076
Equipment / Furniture	171.700	Equipment / Furniture	1,822.157	1,650.457
O * & M Budg	0	O * & M Budg	8.883	8.883
Total	546.624	Total	2,932.040	2,385.416

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

The matter was brought into the notice of departmental representative during March, 2018. It was replied that Justification for revisions had been explained in the final 5th revised PC-1 of the scheme. Reply was not satisfactory because public exchequer sustained a heavy loss due to poor execution of scheme.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter should be investigated at appropriate level. The loss sustained by the public exchequer due to time and cost run over factors be got written off from competent authority besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

(PDP No.25323Mayo Hospital & Principal School of Nursing, Lahore-2016-17)

28.4.184 Non identification of commonly used medicine purchased through LP to be made part of bulk purchase for-Rs.17.54 million

As per letter vide no. SO (P-1) H/3-64/2008 dated 12-08-2013 regarding Policy and operational guidelines for local purchase of medicine (day to day) Local purchase is permitted for emergencies and indoor patients department on the prescription of authorized medical practitioner. The policy also requires hospital to document all items to be purchased under local purchase system in a given financial year. The complete documentation of incidences of local purchases will help government to identify commonly used medicines that would eventually be made part of the bulk purchases.

During audit of Holy family Hospital Rawalpindi, for the period 2017-18, it was observed that similar medicine was indented and purchased repeatedly as it was a commonly used medicine but these were not identified and made part of bulk purchase in contravention of the direction of the government. The policy also requires hospital to document all items to be purchased under local purchase system in a given financial

year. The complete documentation of incidences of local purchases will help government to identify commonly used medicines that would eventually be made part of the bulk purchases.

Audit was of the view that disregard to the government instructions resulted in non-identification of commonly used medicine purchased through LP to be made part of bulk purchase.

When pointed out in September 2018, the department noted for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that Irregular expenditure be got regularized with the sanctioned of competent authority.

(PDP No.28199 RMU & Allied Institutions Rawalpindi-2017-18)

28.4.185 *Irregular local purchase of medicines for Outdoor Patients – Rs.2.58 million*

As per letter vide no. SO (P-1) H/3-64/2008 dated 12.08.2013 regarding Policy and operational guidelines for local purchase of medicine (day to day), Local purchase is permitted for emergencies and indoor patients department on the prescription of authorized medical practitioner. The policy also requires hospital to document all items to be purchased under local purchase system in a give financial year. The complete documentation of incidences of local purchases will help government to identify commonly used medicines that would eventual be made part of the bulk purchases.

During audit of Services Institute of Medical Sciences, Lahore for the financial year 2016-17, it is was observed that medicines valuing

Rs.2,577,673 were purchased through LP for outdoor patients which was not admissible to them according to government instructions referred above. This result into irregular expenditure of Rs.2,577,673. Furthermore, NAC from the store pharmacist and approval of MS for local purchase were not got verified.

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

In reply to the preliminary audit observation, the department stated that all the relevant record was available and produced to Audit Team. The reply was not tenable because during audit, it was noticed LP medicine purchased for outdoor patients were not related to cancer, HEP-B, C and insulin diabetics is admissible for OPD Patients.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter may be inquired into, responsibility fixed against concerned at fault for the lapses pointed out above and irregularity got regularized from Finance Department under intimation to audit.

(PDP No.23349 Principle Services Institute of Medical Sciences, Lahore)

28.4.186 *Doubtful Payment of Utility Bills-Rs. 14.43 million*

Rule 2.33 of P.F.R Vol-1 also requires that every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through negligence on his part. 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 accounts of Medical Superintendent Lady Willington Hospital Lahore, for the financial year 2017-18 it was observed that an amount to the stated extent was paid by the department on account of utilities. But relevant paid bills to the concerned companies were not found attached with the bills to verify the genuineness of payment. Hence audit could not authenticate the legitimacy of the expenditure incurred.

Audit pointed out the lapse in October 2018. The department noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that recovery be made from the concerned and credited into government treasury under intimation to audit besides strengthening the financial and internal controls.

(PDP No.30512 Lady Willington Hospital, Lahore-2017-18)

28.4.187 *Undue retention/embezzlement of government money-Rs.61.07 million*

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

During audit of Specialized Healthcare and Medical Education Department, for the financial year 2016-17 and 2017-18, the management was requested to check the receipt of other department of the hospital

retained by almoner and deposited into Govt. treasury. Audit was of the view that retention of heavy amount was unlawful and without cogent reasons and it was apprehended that the said amount was used for private purposes.

Sr. No	Name of formation	Period of Audit	PDP Nos	Nature of recovery	Amount Rs.
1	Sahiwal Medical College and Allied Institutions Sahiwal	2017-18	30315	Receipt of hospital	6730600
2	Govt. Main Nawaz Sharif Hospital, Yakki Gate, Lahore,	2017-18	24769	Receipt of hospital	18,926,207
3	Government Teaching Hospital Shahdhara, Lahore	2017-18	24804	Receipt of hospital	658,005
4	Khawaja Muhammad Safdar Medical College (KMSMC) & Allied Institutions, Sialkot	2017-18	30183	Receipt of hospital	13,224,260
5	Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2017-18	30185	College Receipts not deposited	2,829,220
6	QAMC Bahawalpur	2016-17	23224	Hospital Receipts	390,800
7	King Edward Medical University Lahore	2017-18	28507	Student Fee	3,283,120
8	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2017-18	30191	Receipt of hospital	6,397,952
9	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore	2017-18	26585	Non deposit of Admission & tuition fee and room rent into PLA	8,629,706
Total					61,069,870

Audit was of the view that disregard to provisions of the Act, resulted in unlawful retention of government money.

The lapses were pointed out during July 2017 to October 2018, in most of the cases the management noted the observation.in remaining paras the replies were vague and evasive.

The matter was further reported to the administrative department. In DAC meeting held on 06.11.2018, the para at Sr. No. 2 was kept pending for probe at administrative level. Further progress was not

reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that recovery be made besides fixing of responsibility for non observation of prescribed Government instructions and strengthening of supervisory and financial controls to avoid such recurrences in future.

**28.4.188 Unjustified overpayment of electricity charges-
Rs.1.13 million**

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

During audit of accounts of Government Nawaz Sharif Hospital Yakki Gate Lahore, for the financial year 2017-18, examination of paid electricity bills revealed that an amount of Rs. 3,482,000 was drawn from treasury and paid to LESCO in respect of electricity charges for the month of May 2018. When calculated the actual cost of electricity charges including all surcharge and taxes, the actual amount of bill was Rs.2,347,286 (detail below) whereas the hospital paid electricity charges as claimed by LESCO without calculating the actual cost of electricity. Resultantly, the hospital paid Rs.1,134,714 in excess to LESCO which may be recovered.

Energy/fixed charges	Rs. 1,529,760
Extra Tax FC-Sur	Rs. 61,920
E-Duty TR-Sur	Rs. 402,240
NJS	Rs. 14,400

GST	Rs. 338,966
Total Cos to Electricity	Rs. 2,347,286
Bill Paid	Rs. 3,482,000
Excess Paid	Rs. 1,134,714

Audit was of the view that disregard to the “Canons of Financial Propriety” resulted in overpayment of electricity charges.

When audit pointed out the matter in July 2018, the DDO noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 06.11.2018, the committee kept the para pending with the direction to adjust the excess payment and to pursue the matter for exemption of GST from the LESCO. Further progress was not reported by the department. As regards remaining paras, the department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends to get the matter regularized from the finance department and fix responsibility for non-adhering to the rules under report to audit besides strengthening of supervisory and financial internal controls.

(PDP No.24781 Govt. Main Nawaz Sharif Hospital, Yakki Gate, Lahore-2017-18)

28.4.189 Excess drawl than sanctioned amount-Rs 30.66 million

Rule 17.2 (1) of the PFR Vol-1 requires that there must be an act of sanction of an authority competent to sanction. As per Rule 2.20 ibid also requires that 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 the Institute of Child Health and the Children Hospital, Multan for the year 2017-18, it was observed that payment of Rs. 55,929,406 was made on account of electricity charges to MEPCO. But the credit history of the meter revealed that against the sanctioned bill amount of Rs 26,262,539 an amount of Rs 55,929,406 was paid. Thus Rs.30,664,867 was paid to MEPCO over and above sanctioned amount which resulted into unauthorized payment to MEPCO. It is pertinent to mention that payment was not made directly to MEPCO. The cheque of electricity bills was drawn from the account office in the name of M.S of the hospital and then deposited to MEPCO account. It is further added that an amount of Rs. 9,455,632 was paid second time in April 2018 after the payment of Rs.4,557,106 in same month April 2018, which required justification.

Due to weak supervisory and financial controls overpayment was made to the MEPCO of Rs. 30,664,867.

Matter was pointed out in August, 2018. The department noted the observation in its reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should strengthen its internal controls, probe the matter to fix the responsibility and take corrective measures.

(PDP No.25125 Children Hospital and Institute of Child Health, Multan-2017-18)

28.4.190 Undue retention of government money-Rs. 64.54 million

According to Clause 17(1) of the Punjab Medical & Health Institutions Act, 2003, all receipts generated by the institutions, donation

and contribution received shall be kept in personal ledger account (PLA) of the institutions.

During audit of Services Institute of Medical Sciences college, Lahore for the financial year 2016-17, examination of bank statements of receipt revealed that an amounts Rs. 64535693 was retained in the account No 1550-0 on account of various funds received from MBBS students and kept in the Punjab bank ltd Jail Road Branch as on 30.6.2017 without approval of funds rate and funds rules of expenditure.

Audit was of the view that total retention of heavy amount valuing Rs. 64535693 was unlawful and without any cogent reasons which seems that the amounts were transferred from SDA account to Punjab Bank accounts to save the funds .

In reply to the preliminary audit observation, the department stated that as per prospectus of UHS Govt. of the Punjab the fee/receipt mentioned in prospectus already transferred to PLA. The remaining portion of the fee was not transferable. Therefore, on the basis of the above said justification the para may be dropped. Reply of the formation is not acceptable because rate of Funds, rules of the funds and its utilization was not approved nor made from the competent authority.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the department should strengthen its internal controls and take corrective measures.

(PDP No.23366 Principle Services Institute of Medical Sciences, Lahore)

**28.4.191 *Irregular award of hospital waste/garbage contract–
Rs.50.92 million***

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

During audit of Secretary Specialized Health Care & Medical Education Department for the period 2017-18, it was noticed that contract for collection & disposal of hospital waste/garbage was awarded by the hospital authorities which was held irregular due to the reasons as under:

- i. That NOC/permission required from Environmental Protection Agency was not obtained. Environmental Protection Act 1997 (xxxiv 1997) and Hospital Waste Management Rules – 2005 were not followed. Contract Agreement on stamp paper was not executed.
- ii. No previous performance report was found/produced.
- iii. Inspection report was not prepared and produced which was a self-explanatory contravention of defacing inspection process and it showed that there was accountability of contractor. The contractor was bound to transfer waste/garbage materials from the generation sites to the incinerator but the waste/garbage material was dumped in a 16 marla plot adjacent to the emergency which polluting the whole atmosphere/environment.
- iv. In view of clause 20, it was observed that Sanitary Inspector has lodged various complaints against the contractor's performance. But no action was taken for the better control of agreed contracted clauses.
- v. In clause 23 the cost of any violation was Rs.5000 for each violation which was required to be deposited with the

cashier on spot. There were enormous violations but no penalty was imposed.

- vi. As per clause 25, the contractor was bound to move the waste/garbage materials within 24 hours, but contractor dumped the said wastage in the hospital premises permanently without any reason/approval from the authorities.
- vii. The proof of provision of workers in violation of para numbers 30 and 85 of agreement was not shown.
- viii. Contractor occupied hospital area (approximately 16 marals) commercial place. No monthly rent was fixed by the management in terms & condition. Electricity was also provided. So rent and electricity charges needs to recovered from the contractor amounting to Rs. 2760,000.
- ix. Tender was not published on PPRA website.
- x. CDR worth of Rs.500,000 was not shown to audit.

Sr. No	Name of formation	Period of Audit	PDP No	Amount (Rs.)
1.	Principal Nishter Medical University Multan	2017-18	25156	44,905,000
2.	Principal Services Institute of Medical Sciences, Lahore	2017-18	23365	6,019,589
Total				50,924,589

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

When pointed out in August 2018, the formation noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the

finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that irregularity may be got condoned/ be got regularized and record may traced and be shown to audit for verification at an early besides adoption of remedial measures.

**28.4.192 Irregular expenditure on furniture and fixture-
Rs. 7.95 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 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. As per clause 17.1 of bidding document bids submitted by supplier along with 2% earnest money of estimated price in shape of CDR. As per clause 40.3 of bidding document provides that in case of late delivery of goods beyond the period specified in the schedule of requirement penalty @0.1% per day of the cost not exceeding 10% of the purchase.

During audit of Services Institute of Medical Sciences, Lahore for the financial year 2016-17, it was observed that an amount of Rs.7,954,841 was incurred on purchase of Furniture and Fixture. In this regard, following irregularities were observed:

- i. The 2% earnest money amounting Rs.86,400 was attached with the financial bid whereas the 2% earnest money of estimated price for Rs.160,000 was required to qualify in shape of CDR by the M/S Qazzafi Surgical.

- ii. The 2% earnest money for Rs.160,000 of bidding amount in shape of CDR was not found with the financial bid of M/S Medi Source.
- iii. The quantity of patient attendant bench was enhanced up to 370 irregularly by the M/s Qazafi surgical whereas originally required 170 benches which was more than 15% of original quantity.
- iv. Late delivery charges amount for Rs.74,479 were less deducted.
- v. Withholding tax amounting Rs.32,785 was less deducted.
- vi. The quantity of IV stand was enhanced up to 300 irregularly by the M/s Pieces Engineering whereas originally required 150 IV stands which were more than 15 % of original quantity.
- vii. Market rate analysis was not placed on record.
- viii. Attendance sheet of the bidders was not on record.
- ix. The professional tax certificates were neither available nor shown to audit.
- x. The advance payment for Rs.400,350 was made to the TEVTA Wood Working Center Gujrat but the advance payment approval from the Finance Department was not on record. Further, the vouched account was also not on record.

Audit was of the view that the lapse was due to failure of supervisory & financial controls.

In reply to the preliminary audit observation, the department stated that compliance will be shown with due course of time. The formation admitted the irregularity.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

It is recommends that the matter may be inquired at Administrative level to fix the responsibility held responsible besides recovery of taxes and LD charges and regularization from Finance Department under intimation to audit.

PDP No.23318 Principal Services institute of Medical Sciences Lahore –2016-17)

28.4.193 *Irregular expenditure on IT Equipment – Rs.1.97 million*

As per rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss, arising from fraud or negligence 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. As per clause 17.1 of bidding document bids submitted by supplier along with 2% earnest money of estimated price in shape of CDR. As per clause 40.3 of bidding document provides that in case of late delivery of goods beyond the period specified in the schedule of requirement penalty @ 0.1% per day of the cost not exceeding 10% of the purchase.

During audit of Services Institute of Medical Sciences, Lahore for the financial year 2016-17, it was observed that an amount of

Rs.1,965,316 was incurred on purchases of IT Equipment. In this regard, following irregularities were observed.

- i. The technical analysis was not conducted as per quality and performance.
- ii. The desktop computer of obsolete model i.e. I-3 whereas I-7 were purchased whereas new models were available in the market.
- iii. The technical advisory committee rejected all the firms except M/s Jillani Enterprises whereas quality wise all the items were of same standard e.g. printer HP laser jet of M/s Expert Networks Lahore offered print speed up to 40/38 ppm whereas accepted jillani enterprises offered speed 26 ppm.
- iv. Market rate analysis was not placed on record.
- v. The items were purchased at the high rate than market.
- vi. Attendance sheet of the bidders was not on record.
- vii. Withholding Tax Rs. 750 was less deducted.
- viii. The professional tax certificates were neither available nor shown to audit.

Audit was of the view that the lapse was due to failure of supervisory & financial controls.

In reply to the preliminary audit observation, the department stated that compliance will be shown with due course of time. The formation admitted the irregularity. It is recommended that the matter may be inquired at Administrative level to fix the responsibility held responsible besides regularization from Finance Department under intimation to audit.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

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

(PDP No.23320 Principal Services institute of Medical Sciences Lahore -2016-17)

28.4.194 Irregular expenditure on Security Equipment – Rs.5.05 million

As per rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part. Moreover, as per clause 17.1 of bidding document bids submitted by supplier along with 2% earnest money of estimated price in shape of CDR. As per clause 40.3 of bidding document provides that in case of late delivery of goods beyond the period specified in the schedule of requirement penalty @ 0.1% per day of the cost not exceeding 10% of the purchase.

During audit of Services Institute of Medical Sciences, Lahore for the financial year 2016-17, it was observed that an amount of Rs.5,051,100 was incurred on purchases of Security Equipment. In this regard, following irregularities were observed:

- i. The 2% earnest money amounting Rs.135,000 was attached with the financial bid. Whereas the 2% earnest money of estimated price for Rs.200,000 was required in shape of CDR by M/s Vital to qualify for participating in tendering process.
- ii. The technical analysis was not conducted as per quality and performance.

- iii. No technical member was included in the technical committee to evaluate the equipment technically.
- iv. The technical advisory committee rejected all the firms except M/s vital.
- v. Late delivery charges amount for Rs. 198,399 was less deducted.
- vi. Market rate analysis was not placed on record.
- vii. The items were purchased at the high rate than market.
- viii. Attendance sheet of the bidders was not on record.
- ix. The professional tax certificates were neither available nor shown to audit.
- x. The Stock entry and issuance of Security Equipment amounting to Rs.5,051,100 was not shown to audit.

Audit was of the view that the lapse was due to failure of supervisory & financial controls.

In reply to the preliminary audit observation, the department stated that compliance will be shown with due course of time. The formation admitted the irregularity. It is recommended that the matter may be inquired at Administrative level to fix the responsibility held responsible besides recovery of LD charges and regularization from Finance Department under intimation to audit.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

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

(PDP No.23322 Principal Services institute of Medical Sciences Lahore –2016-17)

28.4.195 Irregular expenditure on purchase of machinery and equipment and medicine-Rs.158.14 million

As per rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss, arising from fraud or negligence 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. As per clause 17.1 of bidding document bids submitted by supplier along with 2% earnest money of estimated price in shape of CDR.

During audit of Services Institute of Medical Sciences, Lahore for the financial year 2016-17, it was observed that an amount of Rs. 158,139,148 was incurred on purchases of Local purchase of medicine and machinery and equipment. The details are as under.

Sr. No.	Name of formation	Period of audit	PDP No.	Brief description of observation	Income Tax amount Rs.	Amount (Rs.)
1	Services Institute of Medical Sciences, Lahore	2016-17	23332	local purchase medicine	1,037,957	105,510,000
2	Services Institute of Medical Sciences, Lahore	2016-17	23330	X-Ray Films	1,037,957	20,048,700
3	Services Institute of Medical Sciences, Lahore	2016-17	23328	IT, security	283006	26,690,698
4	Services Institute of Medical Sciences, Lahore	2016-17	23326	Computer items	0	1,600,600
5	Services Institute of Medical Sciences, Lahore	2016-17	23316	Machinery and Equipment	0	4,289,150
Total						158,139,148

The expenditure was held irregular as:

- The technical analysis was not conducted as per quality and performance.
- No technical member was included in technical committee to evaluate the equipment technically.
- Market rate analysis was not placed on record.
- The items were purchased at the rates higher than the market.
- Attendance sheet of the bidders was not found on record.
- Empty or replaced tonners were not available.
- Replaced articles register was not maintained.
- Professional tax certificates were not available.

Audit was of the view that the lapse was due to failure of supervisory & financial controls.

The matter was pointed out to concerned formation during November 2017. The management noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the department should seek regularization of expenditure from the competent authority.

**28.4.196 *Non transparent expenditure on janitorial services-
Rs.20.34 million and excess payment of Rs.4.79
million***

Rule 4 of PPR 2014 requires that a procuring agency, while making any procurement, shall ensure that the procurement is made in a

fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

During audit of Specialized Healthcare & Medical Education Department for the period 2016-17 & 2017-18, it was observed that a sum of Rs.25,121,864 was paid on account of payment of janitorial services in the formations detail below whereas the payment was irregular as the attendance sheets of employees, bidding documents, biometric machine and android application for supervision of attendance of janitors, weekly cleaning review sheets, payment for OPD janitors in 2nd shift, detail of covered areas and verification reports were not maintained by the management. Moreover, hiring of janitorial staff from private firms in the presence of hospital regular sanitary staff was extra burden on the hospital. The detail is as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Brief description of Para	Amount of irregularity Rs	Excess Paid Rs	Amount (Rs.)
1	Mayo Hospital Lahore	2017-18	29493	Irregular/excess payment	15,122,528	2,180,000	17,302,528
2	Services Institute of Medical Sciences Lahore	2016-17	23335	Irregular expenditure and excess payment to find Shift	5,212,892	2,606,444	7,819,336
Total					20,335,420	4,786,444	25,121,864

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

The matter was brought to the notice of the formations in November 2017 and September 2018. The formation at Sr. No. 01 replied that Agreement was extended accordingly to rules and regulations. CNIC No were not required with the bills / attendance as per agreement. Bio matric machine has been working which may be seen and para may be

dropped. Covered area was duly mentioned in the contract. Cleaning review sheet is available which may be seen. Bid amount was exclusive of PST as per rate quoted by contract. Payment was made according to the contractual period in the agreement. No overpayment is involved. 10% performance guarantee is available which may be seen. Formation at Sr. No. 2 noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that irregularly may be got regularized with the sanction of the competent authority in addition to recovery of excess payment.

28.4.197 Irregular/Unjustified Expenditure on account of Stipend-Rs.71.24 million

According to Rule 2.32 of PFR Vol-I, it is not sufficient that a Government servant accounts should be correct to his own satisfaction. He has to satisfy not only himself but also the Accountant-General that a claim which has been accepted is valid, that a voucher is a complete proof of the payment which it supports, and that an amount is correct in all respects. Director Finance shall co-ordinate and supervises all financial and accounting matters of the institution in terms of Sr. 1 (ii) of Schedule-IV of Punjab Medical &Health Institute Rules 2003.

During audit of accounts of Vice Chancellor Rawalpindi Medical University, Rawalpindi (Principal Rawalpindi Medical College Rawalpindi) for the financial year 2016-17, it was observed that an amount to the stated extent was drawn on account of stipend from the cost centre RI 4599 (Vice Chancellor Rawalpindi Medical University,

Rawalpindi). But actually the expenditure pertained to other cost centers i.e. School of Nursing Holy Family Hospital (RI 4600), School of Nursing Benazir Bhutto Hospital (RI 4602) and School of Nursing District Headquarter (RI 4601). Hence, the expenditure was wrongly charged to cost centers RI 4599 and thus in books of accounts expenditure of this cost centre was overstated while the others were understated.

Sr. No.	Name of formation	Period of audit	PDP No.	Description	Amount (Rs.)
1.	Vice Chancellor Rawalpindi Medical University, Rawalpindi	2016-17	23233	Stipend was charged to Improper cost centre of hospitals.	33,986,577
2.	Medical Superintendent Holy Family Hospital Rawalpindi	201-17	23284	reconciliation of stipend payments were neither maintained nor produced	37,250,155
Total					71,236,732

The Lapses were occurred due to weak supervisory and internal controls.

The lapses were pointed out to the concerned formations during November 2017. The formation at Sr. No.1, replied that the funds were released in the last quarter of the financial year 2016-17 by the FD through administrative department in cost centre RI-4599. The transfer of funds from cost centre to cost centre requires times. For timely payment of stipend and avoid operational difficulties in accordance with the instruction given payment is made. Reply was not acceptable as expenditure of other cost centers was charged to RI 4599 (Vice Chancellor Rawalpindi Medical University, Rawalpindi / Principal Rawalpindi Medical College Rawalpindi). Expenditure of this cost centre was over stated while the other was understated in books of accounts of government due to wrong booking. The formation at Sr. No.2, replied that the matter would be scrutinized.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that matter may be justified along with relevant documents besides regularization from competent authority.

28.4.198 *Undue financial benefit due to payment of imbalance rates-Rs.3.70 million*

As per clause 47-A of the contract agreement (standard agreement of Punjab works department) if the contractor quotes disproportionate rates which deviate from the rates provided in the sanctioned estimate, the payment of items whose rates are higher shall be made at the rates depicted in the T.S. estimate on execution of such items. The balance amount will be with held till completion of work.

During Audit of University of Health Sciences Lahore for the period 2016-17, it was observed that work for construction of management block, boys hostel and academic block, girls hotel at Kala Shah Kaku campus of University was awarded to contractor in July 2014 and March 2016 respectively. The contractor offered very high rates for some items. The University paid bills on higher rates rather on MRS rates mentioned in the estimate. It resulted into excess payment to the stated extent deviating from the government instructions.

Audit was of the view that weak internal controls on “Construction Works” resulted in Undue financial benefit due to payment of imbalance rates.

Audit pointed out the irregularity in October 2017. The University authorities did not return audit observation dully replied and discussed despite of the repeated requests.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit requires that irregular payment be got regularized from the Finance department and recovery of interest may be made from the contractor.

(PDP No.23544-University Of Health Sciences Lahore –2017-18)

28.4.199 Irregular purchase of books and journals-Rs.7.78 million

According to the letter issued by the National Library of Pakistan, Constitution Avenue Islamabad Vide No.F.5-3/2016-P&R dated 19.04.2016 that the book sellers/suppliers will provide on demand the original or authenticated photocopies of foreign publisher’s invoices up to 20% or foreign publisher’s catalogues of publications/library materials listed in bill whenever so requested for price verification.

Examination of the record of Sheikh Zayed hospital Lahore for the financial year 2016-17 revealed that books and journals were purchased from M/s Allied books and Student services.

Bill/invoice No.	Date	Supplier	Amount (Rs)
5175 Supplier invoice number	27.5.2016	Allied book	521,571
749	18.01.2017	Student services	7,262,498
Total			7,784,069

Following irregularities were noticed:

- Original or authenticated photocopies of invoices of foreign publishers were not on record for price verification of imported books amounting to Rs.521,571.

- Stock register of books was not produced to verify that original books published by foreign publishers were received.
- Purchase of 56 medical journals was made for a sum of Rs.7,262,498. As per agreement the supplier was required to supply all the issues of these medical journals for the year-2017. 80% payment was made in advance and the remaining 20% was required to be made after the completion of supply in December-2017. No record was produced to audit to verify that all the journals had been timely received.
- In case of non supply in time, the management of the hospital was required to purchase the missing journals from open market at the risk and cost of supplier whereas for the journals not supplied and not available in market original cost of the journal plus 15% penalty was required to be recovered. No record was produced to audit regarding the date of issuance of medical journals by the foreign publishers and their date of supply to hospital. Apparently it seems that no such journals were supplied. Chances of misappropriation cannot be ruled out.
- Performa invoices and rates approved by the Ministry of Education not provided.
- As the same medical journals were also purchased by the sister organizations, hence, price reasonability must be ensured by obtaining purchase rates from sister organizations. The supplier was selected without obtaining competitive rates.

Audit was of the view that advance payment was made and record was deliberately not shown to audit.

Audit pointed out the irregularity in October 2017. In reply to preliminary observation, the management stated that detailed reply would be submitted after verification of record.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the loss be made good from the responsible person(s).

(PDP No.26553-Sheikh Zayed Hospital Lahore – 2017-18)

28.4.200 *Loss to government due to unauthorized payment to contractor of janitorial services-Rs.1.26 million.*

According to Govt. Rules vide 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. Further, Rule 2.33 of PFR Vol-I stated 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, 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 KSMC and Allied Institutions, Sialkot for the period 2017-18, it was transpired by the scrutiny of record that janitorial services of hospitals were outsourced to M/s Rizwan Brothers &

Enterprises. It was observed that above rules were not strictly adhered to by the local management as payments were made in full against claims submitted by the contractor leaving no balance outstanding. But surprisingly a sum of Rs.1,263,652 was claimed as arrears of previous months and the amount was released to the contractor just for misappropriation of Govt. funds. Therefore, the said inadmissible payments resulted into financial loss to the Government which warranted for recovery at the earliest from the defaulters.

Audit was of the view that non adherence to above rules and weak supervisory and internal financial controls on payments resulted into financial indiscipline in the institution to the stated extent.

Audit pointed out the lapse in October 2018, but management noted the observation for compliance. However, audit recommends that action may be taken as desired above and compliance shown to audit.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the matter may be investigated at higher level, responsibility fixed against the officers/officials held guilty and amount recovered either from the contractor concerned or from DDO concerned to be refunded to Govt. under intimation to audit besides strengthening of supervisory & financial internal controls on payments.

(PDP No.30201- Khawaja Safdar Medical College Sialkot – 2017-18)

**28.4.201 *Irregular expenditure on entertainment charges-
Rs.3.18 million***

Para 2(V) of Finance Department letter No. FD.SO(Goods)44-4-2011 dated 11.09.15 states that in all officials meetings only tea with biscuits shall be served.

During audit of Secretary Specialized Health Care & Medical Education Department, Lahore for the financial year 2017-18, scrutiny of contingent paid vouchers relating to entertainment & gift revealed that an expenditure of Rs. 3,177,364 was incurred under the head entertainment & gift. The expenditure to stated extent was held irregular on the following grounds:

1. The purchase of chicken sandwich, patties, fruit cakes coffee, juices etc. was not admissible as stated in above referred letter.
2. Meetings notices for which entertainment expenditure was incurred was not available on record.
3. The income tax @ 4.5% Rs.142,981 and GST @ 17% Rs.540,151 was not deducted from the supplier.

Audit was of the view that disregard to the government instructions resulted in irregular expenditure on entertainment.

In response to preliminary observation issued in August 2018, the management replied that lunch and dinner were served to foreign delegations as per demand and meeting notices are available and tax is not applicable on paid vouchers. However, detailed reply shall be submitted after scrutiny of record. The reply was not acceptable being irrelevant.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Matter needs to be probed and responsibility for violation of financial rules also be fixed against the officers concerned, irregularity be regularized with the sanction of competent authority under intimation to audit besides strengthening supervisory and financial controls to avoid such recurrences in future.

(PDP No.30738 Secretary Specialized Health Care & Medical Education Lahore – 2017-18)

28.4.202 *Irregular/un-authorized consumption of POL over & above prescribed limit-Rs.1.00 million*

As Government of the Punjab S &GAD Department letter dated 22.09.1999, the per month limit of POL for officials use of vehicles of following officers is as under:

Secretaries	200 Liters
Additional Secretaries	175 Liters
Deputy Secretaries	150 Liters
Staff Officers to CS/ACS	200 Liters

During audit of Secretary Specialized Healthcare & Medical Education Department, Lahore for the financial year 2017-18, it was observed that above government instructions were not adhered to by the Department while incurring & sanctioning expenditure on the purchase of POL for the vehicles. The scrutiny of record pertaining to petrol account of the department indicated that POL pricing to rupees noted above was drawn/consumed over & above the limit imposed by the Government which is quite unjustified and objectionable on the part of department who did not abide by the Govt. instructions.

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

The irregularity was pointed out in July 2018. The department simply noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Matter needs to be probe and responsibility for violation of financial rules also be fixed against the officers concerned, irregularity be regularized with the sanction of competent authority, under intimation to audit besides strengthening supervisory and financial controls to avoid such recurrences in future.

(PDP No.30735-Secretary Specialized Healthcare & Medical Education Lahore-2017-18)

CHAPTER 29

TRANSPORT DEPARTMENT

29.1 *Introduction*

Transport Department was established in the year 1987, previously it existed as Transport Cell in the Services, General Administration and Information Department under the supervision of the Additional Chief Secretary Government of the Punjab. The functions of the department are as under:

- Legislation of transport policy and planning.
- Control of Punjab Provincial Transport Authority and Regional Transport Authorities in the Province, Punjab Road Transport Corporation and Urban Transport Companies established under Chapter V-A of the Motor Vehicles Ordinance, 1965.
- To plan, design, operate, regulate and establish Masstransit system in the province.
- To grant Route Permits and fix fare/freights,
- Inspection and checking of Public Service Vehicles.
- Payment of compensation in accident cases of Private/Public sectors and allied matters.
- Policy formulation regarding student's concession and Nationalization of Road Transport.
- Inspection and certification of road worthy vehicles.
- Maintenance/management of Public Bus Stands throughout the Province.

29.2. *Comments on Budget & Accounts (Variance Analysis)*

Introduction

The Appropriation Accounts for the year 2017-18 of Transport 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 2017-18 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)
PC21007	258.421	(11.201)	247.220	201.609	(45.610)
PC21010	791.092	(405.199)	385.893	223.547	(162.345)
PC22036	96,247.720	(33,321.957)	62,925.763	40,588.522	(22,337.240)
PC12043	1,657.542	(43.403)	1,614.139	1,598.538	(15.601)
Total	98,954.775	(33,781.760)	65,173.015	42,612.217	(22,560.798)

Overview of Expenditure

The final budget of Transport Department for the year ended 30 June, 2018 was Rs. 65,173.015 million. Out of this, actual expenditure was Rs. 42,612.217million.

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	1,049,513,000	425,156,535	(624,356,465)	59.49
Development	97,905,262,000	42,187,060,508	(55,718,201,492)	56.91
Total	98,954,775,000	42,612,217,043	(56,342,557,957)	56.94

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	633,113,000	425,156,535	(207,956,465)	32.85
Development	64,539,902,000	42,187,060,508	(22,352,841,492)	34.63
Total	65,173,015,000	42,612,217,043	(22,560,797,957)	34.62

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (22,560.798) million at the close of the year 2017-18 under grants PC21010, PC21007, PC12043& PC22036 were not surrendered in time by the Department.

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

Audit Report on the accounts of Government of the Punjab, Transport Department Audit Years 2013-14& 2014-15 have not yet been discussed in PAC. Moreover, there is no other Report yet printed in any of the previous years. However, the department is requested to reconcile the matter with Audit Department regarding any discrepancy.

29.4 AUDIT PARAS

Non production of record

29.4.1 *Non production of record*

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

During audit of following offices for the period upto 2017-18, the auditable record was not provided to Audit for scrutiny. The details are as under:

Sr. No.	Name of formation	PDP No.	Nature of record not produced
1	Secretary Transport Lahore	22577	Auditable record of SDA
2	Director Transport Planning Unit, Lahore	22339	Record of development portion of TPU
3	Director Transport Planning Unit, Lahore	23125	Record of Procurement of HR
4	Director Transport Planning Unit, Lahore	23124	Record related to refurnish of office
5	Director Transport Planning Unit, Lahore	23126	Record of purchase of IT
6	Director Transport Planning Unit, Lahore	23128	log books

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

Audit pointed out the irregularity in July and August 2018. The formation at Sr. No.1 stated that the matter would be looked into and detailed reply would be submitted. The formations at Sr. Nos. 2 to 6 noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends to take disciplinary action against the responsible persons besides production of required record and issuance of instruction to field offices for non-occurrence of such kind of situation.

Irregularities & non-compliance

29.4.2 Non-refund of loans by PRTC to government-Rs. 35.52 billion

Rule 2.10 (a) provides that sanctioning authority should observe fundamental canons of financial propriety on incurring expenditure from government revenues. Same vigilance should be exercised in respect of expenditure from the public accounts as the persons of ordinary prudence would exercise in respect of expenditure out of his own money. Further as per Punjab Budget Book allotment figures, loans to PRTC for meeting salaries, pension, professional fee of high court cases, security agency, stationery/utilities and audit fee etc. was given which was to be refunded to the government.

During examination of the record of the Punjab Road Transport Corporation, Lahore for the year 2016-17 it was noticed that an amount

of Rs.35,522,143,476 including interest amount of Rs.18,271,121,476 was lying outstanding against the PRTC since long which was neither returned or repaid to government so far nor necessary steps were taken to settle the issue which indicates weak financial and internal control.

When pointed out in March, 2018, it was replied by the executive authorities that loans were given to PRTC against properties of PRTC which was not acceptable as the issue required final settlement.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report.

Audit recommends that the issue of huge amount of loan may either be settled or recover the said loan and deposit it into government treasury without further loss of time.

(PDP No 22384- PRTC-2016-17)

29.4.3 *Non-deciding fate of undisbursed pension lying in Bank of Punjab-Rs.79.09 million*

Rule 2.10 (a) provide that sanctioning authority should observe fundamental cannons of financial propriety on incurring expenditure from government revenues. Same vigilance should be exercised in respect of expenditure from the public accounts as the persons of ordinary prudence would exercise in respect of expenditure out of his own money. Further as per agreement made between Bank of Punjab and PRTC, the Bank of the Punjab was to disburse monthly pension to the employees of the PRTC on agreed service charges. The amount was retained in current account.

During examination of record of the Punjab Road Transport Corporation, Lahore for the period 2016-17, it was noticed that PRTC was transferring pension liability considering a uniform number of 11660

pensioners to the Bank of Punjab, Kasuri Tower, every month without observing the closing balance of bank account. Further, it was not known to the administration as how many pensioners were alive or died and how many pensioners were receiving the pension. As a result, a considerable amount i.e. Rs 79,086,883 was retained in the Bank of Punjab as undisbursed amount. Audit was of the view that due to mismanagement of the pension fund, a huge amount of undisbursed pension was lying in the account of Bank of Punjab in current account as against the average undisbursed amount of Rs 1,374,651 on account of payment of late comer pensioners as observed during 2016-17. It was also observed that a huge amount was retained in the current account without any interest which indicates weak financial and internal control.

When pointed out in March 2018, the management replied that undisbursed amount was lying in BOP. The reply was not tenable as at the time of transfer of pension fund, the closing balance lying in bank was not considered, resulting that a huge amount had piled up since 2000.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends to conduct an internal audit to ascertain the factual position of pensioners besides taking remedial measures for transferring of pension funds according to actual requirement.

(PDP No 22385- PRTC-2016-17)

29.4.4 Irregular expenditure due to violation of Punjab Procurement Rules-Rs.11.66 million

According to Rule 12 (1) PPR 2014, procuring agencies shall advertise procurement of more than one hundred thousand rupees and upto

the limit of two hundred thousand rupees, on the website of the authority in the manner and the format specified by regulation but if deemed in public interest, procuring agency may also advertise the procurement in at least one daily newspaper and split up may be avoided.

During examination of the accounts of Transport Department for the period 2016-18, it was observed that an amount of Rs.11,664,031 was incurred on purchase of stationery, furniture, vehicle and consultant fee without fulfilling the requirements of procurements i.e. advertising and tendering policy.

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	Director Transport Planning Unit, Lahore	2016-17	23123	Irregular purchase of vehicle	7,140,000
2	Director Transport Planning Unit, Lahore	2016-17	23121	Irregular purchase of furniture	2,900,625
3	Director Transport Planning Unit, Lahore	2016-17	22340	Irregular expenditure due to non-observing of PPRA Rules	715,032
4	Director Transport Planning Unit, Lahore	2016-17	23122	Irregular payment of consultant fee in violation of PPRA Rules	675,000
5	Secretary, PTA, Lahore.	2017-18	22634	Irregular expenditure on account of stationary	233,374
Total					11,664,031

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

Audit pointed out the lapse in July and August 2018. The managements noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the

finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends either to justify the position or irregularities be got regularized from the Finance Department besides strengthening of supervisory and management controls to avoid such kind of violation of rules.

29.4.5 Irregular expenditure on account of consultancy fee and advertising-Rs.8.22 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. Further, as per Rule 2.33 ibid, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

During audit of Secretary Transport Department, Lahore, for the period 2017-18, it was noticed that payment amounting to Rs.8,220,002 had been made on account of consultancy fee and Advertising & Publicity.

The details are as under:

Sr. No.	Name of formation	Period of Audit	PDP No.	Description	Amount (Rs.)
1.	Secretary Transport Department	2017-18	22578	Consultancy fee	7,060,002
2.	Secretary Transport Department	2017-18	22579	Advertising & Publicity	1160,000
Total					8,220,002

Following shortcomings were noticed;

- Advertisement was not floated in print media as well as PPRA website.

- Expenditure was not made as required under rule 45(4) of PPRA Act 2014.
- Expenditure was made out of regular budget instead of ADP budget.
- PST was deducted @ 5% instead of 16%.
- Income tax was not deducted.
- GST deposits were not got confirmed from Sales Tax Department.
- The procurement record of consultant was not produce to audit.

Audit pointed out the lapse in July 2018. The DDO replied that the matter would be looked into and detailed reply would be submitted later on.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends either to clarify the position or expenditure be got regularized from the competent authority.

29.4.6 *Irregular expenditure on repair of vehicles, furniture, machinery & equipment-Rs. 3.302 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 examination of the record of following formations for the period 2017-18, it was observed that an amount of Rs.1,216,671 was drawn and shown incurred on repair of vehicles. The details are as under:

Sr. No.	Name of Formation	PDP No.	Description	Amount (Rs.)
1.	Secretary Transport Department	22580	Repair of vehicles	396,369
2.	Secretary Transport Department	22581	Repair of machinery and Equipments	410,101
3.	Secretary Transport Department	22582	Repair of furniture	215,325
4.	Transport Planning Unit(TPU)	23129	Repair of vehicles and M&E	2,280,000
Total				3,301,795

The expenditure was irregular on the following grounds:

- Repairs were made from unregistered firms.
- The replaced items were neither accounted for in the stock register of unserviceable articles nor these were disposed of by auction as required under Rule 15.3 of PFR Vol-I.
- Quotations were collected without General Sales Tax.
- Quotations were arranged on personal level.
- History sheets were defectively maintained as make No., chassis No. year of manufacture, type of Body, Model and details of tools available were not mentioned in the history sheet.
- Actual payee receipt showing acknowledgement for receiving the payment were not found available.
- Physical verification of furniture was not carried out.

Audit pointed out the lapse in July and August 2018. The managements noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends either to justify the position or get the irregularity regularized from the competent authority.

29.4.7 Non-maintenance of log book irregular/doubtful expenditure on POL- Rs.1.34 million

According to Para 20 of West Pakistan Staff Vehicle (Use and Maintenance) Rules 1969 log book containing petrol account, history sheet and all expenditure incurred thereon should be maintained for each Govt. vehicle.

During examination of record of following offices for the period 2017-18, it was observed that POL to the tune of Rs.1,335,043 was consumed by departments in government vehicles but log books of the vehicles were neither maintained as required under the law nor produced to audit. In some cases the POL was also drawn for the generators but the same was not properly accounted for in the log books which indicated weak internal/financial controls:

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1.	Secretary Transport Department	22585	1,047,041
2.	Secretary, DRTA, Lahore	22607	288002
Total			1,335,043

Audit pointed out the lapse in July, 2018. The management noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends either to justify the position or fix responsibility for non-maintenance of proper log books besides ensuring properly maintenance of log books in future.

29.4.8 Irregular expenditure on account of survey – Rs.330,000

As per Rule 59-D (III)(IV) of PPRA Rules as amended up to 2014, for reasons of extreme urgency brought about by events unforeseeable by the procuring agency, the time limits laid down for open and limited bidding methods cannot be met, however, the circumstances invoked to justify extreme urgency must not be attributable to the procuring agency; and the Provincial Cabinet, for reason to be recorded in writing, approves any specific procurement to be made on urgent basis and shall fix the time for such urgency.

Contrary to above, during audit-cum-verification of record related to PDP No. 22339/Pb conducted in the light of direction of SDAC Meeting held on 9.8.2018, it was observed that Project Director, Establishment of the Transport Planning Unit (TPU) at the Transport Department, Lahore had spent an amount of Rs. 330,000 on the account of survey conducted at Sahiwal District by engaging 33 person @ Rs.10,000 for the period 31.05.2016 to 20.04.2017. The payment was held irregular on the following grounds:

- PPRA rules were not observed.
- No advertisement in newspapers was made available to Audit.
- No qualification was fixed by the department.

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

Audit pointed out the irregularity in August 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 15.05.2018, the para was kept pending for compliance. Further progress was not reported by the department.

Audit recommends either to justify the position or get it regularized from competent authority besides strengthening the financial and internal control system.

(PDP No 23132- Transport Planning Unit(TPU)-2017-18)

29.4.9 *Irregular expenditure on account of entertainment charges-Rs. 181,761*

Rule 2.33 of PFR Vol-1 requires that every government servant will be held personally responsible for any loss sustained by government through fraud or negligence on his part, and that he will be held personally responsible for any loss arising from fraud or negligence on the part of any other government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence. Further purchases should be made in most economical manner; when stores are purchased from open market. The system of open competitive tender should as far as possible be adopted and purchases should be made from the lowest tender as per rule 15.2 (d) of PFR Vol-I.

Contrary to above, during audit-cum-verification of record related to PDP No. 22339/Pb conducted in the light of direction of SDAC meeting held on 9.8.2018, it was observed that Project Director, Establishment of the Transport Planning Unit (TPU) at Transport Department, Lahore had spent an amount of Rs.181,761 under head “6301-Entertainment” for presentation to the dignitaries and honorable visitors without observing codal formalities i.e. quotations, open tendering etc. Moreover, no schedule of meetings and actual meeting details were provided to audit for verification.

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

Audit pointed out the lapse in July, 2018. The DDO noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report.

Audit recommends to justify the position besides providing relevant record and strengthening the financial and internal control system.

(PDP No 23130- Transport Planning Unit(TPU)-2017-18)

29.4.10 Irregular expenditure on POL-Rs. 126,193

According to Notification No.MTO (S&GAD)AT-II dated 22.09.1999, issued by the Services & General Administration Department, Government of the Punjab, Lahore, the limit of POL for official use of vehicles by the following officers has been revised to control over consumption and expenditure incurred on POL:

S. No.	Designation	From	To
1.	Secretary to Govt. of Punjab	150 liters	200 liters
2.	Additional Secretary to Govt Punjab	125 liters	175 liters
3.	Deputy Secretary to Govt Punjab	125 liters	150 liters
4.	Staff Officers to SS/ ACS	125 liters	200 liters

Contrary to above, during examination of record of Provincial Transport Authority, Lahore for the year 2017-18, it was observed that expenditure on account of POL consumed by certain vehicles holders to the extent of Rs. 126,193 was incurred over and above the prescribed limit of POL. This resulted into irregular expenditure on account of POL in excess than the ceiling fixed by the government which indicates weak financial and internal controls of the department.

Audit pointed out the irregularity in July 2018. The management replied that the observation is under consideration and detailed reply or action would be taken as per law in due course of time.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommend either to justify the position or recover the amount pointed out from the concerned besides strengthening the internal controls to avoid recurrence in future.

(PDP No 22633- Secretary Provincial Transport Authority (PTA), Lahore -2017-18)

Internal control weaknesses

29.4.11 Non vacation of lands occupied by encroachers- Rs.160 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 person of ordinary prudence would exercise in respect of his own money.

During examination of record of the Punjab Road Transport Corporation, Lahore for the year 2016-17, it was noticed that as per list of court cases provided to audit it came to notice that eight properties of the PRTC approximately valuing Rs. 160,000,000 were occupied/encroached illegally. The following observations were raised:

- Detail of pending cases was not provided.
- Who is custodian of the properties these days.
- Agreements were not shown.

- The status of court cases were not known and
- Who is handling/persuing the court cases.

When pointed out in March, 2018, it was replied by the executive authorities that the cases were pending in courts.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that cases may be pursued in court of law vigorously besides adoption of remedial measures.

(PDP No 22387- PRTC-2016-17)

29.4.12 Excess expenditure-Rs.6.54 million

According to Rule 17.15 of PFR Vol-I, no Government servant may, without previously obtaining an extra appropriation, incur expenditure in excess of the amount provided for expenditure under the head concerned and when a Government servant exceeds the annual appropriation he may be held responsible for the excess.

During scrutiny of expenditure statements of the following formations for the period 2017-18, it was observed that an amount of Rs. 6,543,317 was spent in excess of the budget allocation under various heads of expenditure, which was a serious financial irregularity on part of the department:

Sr. No.	Name of formation	PDP No.	Amount (Rs.)
1.	Secretary Transport Department	22584	2,789,418
2.	Secretary Provincial Transport	22632	3753899
Total			6,543,317

Audit was of the view that weak budgetary controls resulted in excess expenditure than budget allocation.

Audit pointed out the lapse in July 2018. The DDOs noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report.

Audit recommends either to justify the irregularity or get it regularized from the Finance Department besides fixing responsibility.

29.4.13 *Non-surrender of savings within stipulated time-Rs.18.76 million*

As per rule 17.20 of PFR, Vol-I, the department incurring the expenditure is responsible to notify the savings and surrenders in time while para 14.3 of Punjab Budget Manual requires that the Heads of Departments should submit to the Finance Department the First Statement of Excesses & Surrenders by 1st January and the Second Statement of Excesses and Surrenders by 31st March.

Contrary to above during examination of expenditure statements for the year 2017-18 it was observed that Secretary Provincial Transport Authority (PTA), Lahore had neither utilized the budgeted amount of Rs. 18,755,391 nor surrendered the saving within the prescribed time limit.

Audit was of the view that disregard to the provision of rules resulted in non surrendering of savings. Had the savings been surrendered in time, the funds could have been used for some other useful purposes.

Audit pointed out the irregularity in July 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the

finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that the irregularity may either be justified or regularized from Finance Department.

(PDP No 22631- Secretary Provincial Transport Authority (PTA), Lahore -2017-18)

Recoveries and overpayments

29.4.14 Non-recovery of parking fee from firms-Rs. 57.00 million (approx.)

As per Rule 4.1 of PFR Vol-I, it is the responsibility of the DDO that all sums due to government are regularly received and checked against demand and that they are paid in to government treasury.

During examination/checking of record/dispatch register of the Punjab Road Transport Corporation, Lahore for the period 2016-17, it came to notice that a letter regarding recovery of Parking fee was written to the New Khan Metro Bus Co., Dawooee City Bus, Baloch Transport Co and Makkas Metro Bus vide dispatch No. 618 dt. 26.01.2012. Likewise, a letter was also written to the XEN, Garrison Sui Gas Northern Gas Pipe Ltd for payment of land rent charges of CP station Jalilabad vide dispatch No. 636 dt. 30.05.2012. During verbal discussion it was stated by the higher authorities that properties of the PRTC were handed over to the Board of Revenue in year 1997 vide Transport letter No. SORT-II /2-89/97 dt. 25.06.1997. The contention of the department was not accepted on the following grounds:

- That if the properties were transferred to the BOR then why the PRTC wrote letter for recovery in year 2012 and why the dispatch register of PRTC was used.
- That after transfer of properties, who is responsible for collection of such parking fee.

- Why the said two letters were not shown to audit.
- Why agreements with firm were not shown.
- It may be informed whether amount was being recovered or not.
- Although the assests were transferred to BOR but government outstanding dues against defaulters are still pending for recovery.

When pointed out in March 2018, the management replied that the buildings were transferred to BOR. The reply is not accepted on the ground that although the assests were transferred to BOR but a huge government dues against 5 defaulters are lying for recovery which indicates weak financial and internal control.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends that amount may be recovered and be deposited into government treasury without further loss of time and record may be shown to audit besides adoption of remedial measures.

(PDP No. 22386- PRTC-2016-17)

29.4.15 *Non recovery of share of expenditure-Rs.1.39 million incurred on POL & repair of 100 KVA generator and electricity charges-Rs.1.90 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, 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 the audit of Transport Planning Unit (TPU), Lahore for the year 2016-17, it was observed that the following offices were located in the building of Transport House but all the expenditure like POL, oil, & repair & maintenance of generators 100 KVA and electricity expenditures was charged to TPU. The generator and electricity facility was being used by these offices in addition to office of TPU. The Government provides annual budget on yearly basis to the following offices under the head of POL, repair and maintenance of Machinery & equipment:

1. Secretary Transport Department (Government of Punjab).
2. Provincial Transport Authority (PTA).
3. District Regional Transport Authority (DRTA).
4. Punjab Road Transport Corporation (PRTC).

Audit was of the view that expenditure of Rs.1,904,956 incurred by the Transport Planning Unit (TPU) should be shared by the other offices from their budgeted allocations in lieu of using services failing which generator power supply should be disconnected immediately or cost be shared by Secretary Transport:

Sr. No.	Name of formation	PDP No.	Violation	Amount (Rs.)
1.	Transport Planning Unit (TPU)	22342	Generator 100 KVA was purchased from the development portion of TPU since 2012.	1,394,920
2.	Transport Planning Unit (TPU)	22343	Electricity charges since 2011-17	510,036
Total				1,904,956

When pointed out in March 2018, the management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends either to justify the position or introduce the method of sharing of expenditure with other offices.

29.4.16 *Non recovery of Punjab sales tax on services-Rs. 355,092*

According to Sr. No 38 of the second schedule of Punjab Sales Tax on Services Act, 2012 (amended vide Finance Act 2014), sales tax is deductible @ 16% on services. Moreover , as per rule 8 ibid , the drawing and disbursing officer (DDO) while preparing the bill for the accounting office shall indicate the amount of sales tax withheld under these rules.

Contrary to above, during audit-cum-verification of record related to PDP No. 22339/Pb conducted in the light of direction of SDAC Meeting held on 9.8.2018, it was observed that an amount of Rs.2,219,330 was paid to contractors on account of office renovation under head –other building without deduction of Sales Tax @ 16% by the DDO (withholding agent) from the bills of service providing contractors. This resulted into non-realization of sales tax on services to the extent of Rs.355,092 which indicated weak supervisory and internal controls of the department.

Audit pointed out the irregularity in August, 2018. The department noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December, 2018.

Audit recommends either to justify the position or recover the amount pointed out besides strengthening of financial and internal controls.

(PDP No 23127- Transport Planning Unit (TPU)-2017-18)

CHAPTER 30

WOMEN DEVELOPMENT DEPARTMENT

30.1 *Introduction*

Women Development Department was established during April 2012 and is mandated to lead the province towards Women Empowerment and Gender Equality following PWEF.

The department functions, under the Punjab Government Rules of Business 2011 as amended upto 2017 are as follows:

- Legislation, policy formulation and sectoral planning for women development.
- Transformation of the government into an organization that actively practices and promotes gender equality and women empowerment.
- Implementation of administrative and institutional reforms and departmental restructuring for promoting gender equality.
- Mainstreaming gender equality perspective across public policies, laws, programs, and projects by departments and agencies of the government with a focus on women empowerment.
- Promotion, coordination and monitoring of execution of national and provincial policies and commitments on gender reforms and women development.
- Provision of technical support and expertise for gender mainstreaming in all departments of the government and its agencies.

- Expansion of investment in women's socio-political and economic development to achieve the goal of gender equity.
- Collection of quantitative and qualitative data and conducting of research on the status of women in the Punjab to highlight issues at appropriate forum.
- Building of partnership with line departments, non-governmental and civil society organizations to deliver on the rights and entitlement of women.
- Pursuance of means and measures to increase participation of women in political process and encouragement of effective representation of women in political and administrative spheres.
- Collaboration with legal, judicial, law enforcement and other relevant governmental and non-government agencies to facilitate women's access to formal legal and justice system.

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

Introduction

The Appropriation Accounts for the year 2017-18 of Women Development 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 2017-18 against the total of three grants/appropriations was as follows:

(Rupees in millions)

Grant No. (1)	Original Grant (2)	Supplementary Grant/Re-Appropriation (3)	Final Grant (4)	Actual Expenditures (5)	Excess/ (Savings) 6(5-4)
PC21010	120.498	(38.954)	81.544	81.721	0.177
PC21031	119.852	(45.187)	74.665	72.419	(2.246)
PC21036	575.000	(285.795)	289.205	236.008	(53.197)
Total	815.350	(369.936)	445.414	390.148	(55.266)

Overview of Expenditure

The final budget of Women Development for the year ended 30 June, 2018 was Rs. 445.414million. Out of this, actual expenditure was Rs. 390.148million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type (1)	Original Grant (2)	Actual Expenditure (3)	Excess/ (Savings) (4)	Variance % (5)
Current	240,350,000	154,140,222	(86,209,778)	35.86
Development	575,000,000	236,008,271	(338,991,729)	58.95
Total	815,350,000	390,148,493	(425,201,507)	52.14

This composition changed due to supplementary grants and 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	156,209,000	154,140,222	(2,068,778)	1.32
Development	289,205,000	236,008,271	(53,196,729)	18.39
Total	445,414,000	390,148,493	(55,265,507)	12.4

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (55.443) million at the close of the year 2017-18 under grants PC21031 & PC22036 were not surrendered in time by the Department.

Excess expenditure requiring regularization

As per Para 13.2 (ii) of Punjab Budget Manual, the total expenditure incurred on a purpose does not exceed the grant or grants provided for that purpose. However, excess expenditure amounting to Rs.0.177 million for the year 2017-18 under grant PC21010 had not been got regularized so far. This was breach of legislative control over appropriations.

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

Audit report on the accounts of Government of the Punjab, Women Development Department Audit Year 2013-14 has not yet been discussed in PAC. Moreover, there is no other Report yet printed in any of the previous years. However, the department is requested to reconcile the matter with Audit Department regarding any discrepancy.

30.4 AUDIT PARAS

Non production of record

30.4.1 Non production of record

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

During audit of Women Development Department, following auditable record was not produced to Audit despite requests:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Record not produced
1	Secretary Women Development Department, Lahore	2016-17	24186	Non-maintenance of SDA Cash Book and Non-reconciliation of SDA expenditure
2	Secretary Women Development Department, Lahore	2016-17	24181	Amount Transferred from SDA account (Secretary Women Development) to Endowment Fund (Director Women Development) related record such as PC-I for which purpose endowment fund was transferred, bank account statements and vouched account.
3	Directorate of Women Development Deptt: Lahore	2014-17	23782	Purchase of furniture under development scheme related record such as Inspection Report, APR, Stock register of receiptents and end user.

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Record not produced
4	Directorate of Women Development Deptt: Lahore	2014-17	23784	Vouched Account relating to development scheme "Domestic Worker Training"
5	Secretary Women Development Department, Lahore	2016-17	24182	Vouched account relating to Advance TA/I
	Secretary Women Development Department, Lahore	2016-17	24185	Unjustified arrear of pay & allowances

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

The matter was pointed out in March 2018. The managements noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

Irregularity & non-compliance

30.4.2 Irregular payment to DGPR-Rs. 100.04 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 Women Development Punjab, Lahore for the period 2014-17, scrutiny of advertisement and publicity bill revealed that an amount of Rs. 10,0037,000 was paid to DGPR Lahore for ADP scheme titled "Awareness Campaign on Punjab Women Empowerment Initiatives 2014-17". In this regard following irregularities were noticed:

- TV Commercials and CD was not produced.
- All campaign was made through DGPR Lahore. The Secretary, Women Development Department only issued releases to DGPR Lahore without any mention of time and number of spots, the advertisements were required to be aired.
- Certificate by the DGPR that all campaign was made accurately/accordingly as per release order.
- Director Women Development Department had not prepared any survey reports and monitoring of the campaign after awareness through mass media.

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

The matter was pointed out in March 2018. The management noted the observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter needs to be investigated at an appropriate level for fixing responsibility of the above lapse besides production of record and regularization of the expenditure from Finance Department.

(PDP No.23783 – Directorate of Women Development Deptt: Lahore – 2014-17)

30.4.3 Irregular expenditure due to violation of Punjab Procurement Rules-Rs.4.87million

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. Moreover, as per Rule 12(1) (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 the public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

During audit of Women Development Department, it was observed that an amount of Rs. 3,958,632 was paid out of SDA for making arrangements on the eve of Celebration of International Women Day on 8th March 2017 and an amount of Rs. 907,400 was paid to the consultant services on account of report making on Gender Policy Formulation without advertisement on PPRA website. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Caption	Amount (Rs.)
1	Secretary Women Development Department, Lahore	2016-17	24180	Expenditure on International Women Day	3,958,632
2	Secretary Women Development Department, Lahore	2016-17	24179	Expenditure on account of Consultancy Services	907,400
Total					4,866,032

Moreover, in respect of Sr. No. 1, PST amounting to Rs. 633,381 and withholding Tax of Rs. 593,794 was not deducted at source. The recording of the event was not shown to audit as evidence for holding the event.

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 March 2018. The management noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

**30.4.4 *Irregular expenditure on account of rent of building-
Rs.4.38 million***

As per note below Rule 5 of Punjab Delegation of Financial Rules, 2009, (i) the accommodation is according to the scale approved by the Government, (ii) the rent does not exceed the tax assessed by the Excise, Taxation and Narcotics Control Department for the purpose of urban immovable property tax. In case the rent exceeds from the rent assessed by the Excise, Taxation and Narcotics Control Department, the Administrative Department shall give rent reasonability certificate (iii) the rent is made on the basis of property tax, and (iv) non-availability certified.

During audit of Secretary Women Development Punjab, Lahore for the period 2016-17, it was observed that a sum of Rs.4,378, 243 was paid to owner of the building on account of rent. The expenditure was held irregular on the grounds that rent assessment certificate was not obtained from Excise, Taxation and Narcotics Control Department. Moreover, NOC from Communication & Works Department regarding non availability of building for office was not obtained. Furthermore, income tax was not deducted.

The details are as under:

Sr.No.	Cheque No.	Dated	Voucher No.	Amount (Rs.)
1	2767710	22.08.16	01/36	345,417
2	2801568	25.10.16	02/36	690,834
3	2802257	01.11.16	03/36	690,834
4	2826802	24.01.17	04/36	378,737
5	2857224	16.02.17	05/36	1,136,211
6	2976780	19.06.17	06/36	1,136,211
Total				4,378,244

The above lapses were violations of the above cited rules and occurred due to weak financial and supervisory controls.

The matter was pointed out in March 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

(PDP No.24178 – Secretary Women Development Department, Lahore – 2016-17)

30.4.5 Non accountal of stores-Rs.2.17 million

As per Rules 15.4(a) of PFR Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible Government Servant. The passing and the receiving Government servants should see that the quantities are correct and their quality good, and record a certificate to this effect. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers.

During audit of D.G. Women Development Punjab, Lahore for the period 2014-17, it was observed that expenditure of Rs. 2,170,082 was incurred on purchase of IT equipment out of Development head vide cheque No.2465399 dated 12.02.2015 but stock entries were not found available in stock registers. Moreover, the consumption account was also not produced to audit.

Audit was of the view that weak management and financial internal control resulted into non accountal of stores.

The matter was pointed out in March 2018. The management noted the observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that matter should be justified besides doing the needful.

(PDP No.25314 – Directorate Women Development Department, Lahore – 2014-17)

30.4.6 Poor Human Resource Management -Rs.1.58 million

According to Rule 3.3 of T.A rules read with Government of the Punjab, Finance Department letter No. FD-SR (IV)/ 8-1/ 76, dated 16-01-1998, shifting of headquarter of a government servant to work at a station other than that for which his post was originally sanctioned, for a period not exceeding three months, was not admissible without prior approval of Finance Department.

During audit of Director Women Development Punjab, Lahore for the period 2014-17, it was observed that some officials were temporarily attached with other offices (as per list provided by the department) for

many years but after three months the officers/officials did not return back and are still drawing pay & allowances from Director Women Development Punjab, Lahore. Audit held to justify the matter besides calling back the above said employee to their original headquarter.

Name	Designation	Actual Posting	Presently Posting	Date of Attachment
Salman Shah	Computer Operator	DWD	Secretary DWD	9.12.2015
UmerYasin	Junior Clerk	DWD	Secretary DWD	2012
Umer Saeed	Driver	DWD	Secretary DWD	23.1.17

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

The matter was pointed out in March 2018. The management noted the observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that efforts be made to discontinue temporary posting of the employees and get them reposted at their original place of posting.

(PDP No.25315 – Directorate Women Development Department, Lahore – 2014-17)

Internal Control Weakness

30.4.7 Excess expenditure-Rs.26.28 million

As per Rule 17.15 of the PFR Vol-I, no Government servant may, without previously obtaining an extra appropriation, incur expenditure in excess of the amount provided for expenditure under the heads concerned, and when a Government servant exceeds the annual appropriation he may be held responsible for the excess.

During audit of Women Development Department, it was observed that expenditure of Rs. 26,283,158 was made over and above budget allocation. This resulted into irregular expenditure to the Government. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Directorate of Women Development Department Lahore	2014-17	23787	23,910,163
2.	Secretary Women Development Department, Lahore	2016-17	24184	2,372,995
Total				26,283,158

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

The matter was pointed out in March 2017. The managements noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the expenditure be got regularized from competent authority under intimation to audit.

30.4.8 Lapse of fund due to non-surrendering of savings- Rs. 15.46 million

According to Para No. 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 2nd statement of excesses and surrenders by 31st March.

During audit of Director Women Development Punjab, Lahore for the period 2014-17, scrutiny of advertisement and publicity bill revealed

that an amount Rs.107,843,000 was released for ADP scheme titled “Awareness Campaign on Punjab Women Empowerment Initiatives 2014-17”. An amount of Rs. 15,463,000 was lapsed due to non-surrendering of savings at the close of project. The details are as under:

Years	Government Grants		
	Budget	Exp	Surrender
2014-15	40,000,000	32,200,000	7,800,000
2015-16	24,000,000	24,000,000	-
2016-17	43,843,000	36,180,000	7,663,000
Total	107,843,000	92,380,000	15,463,000

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

The matter was pointed out in March 2018. The management noted the observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the irregularity be got condoned from the Finance Department.

(PDP No.23781 – Directorate of Women Development Deptt: Lahore – 2014-17)

Recoveries and overpayments

30.4.9 Non deduction of PST on services-Rs. 3.16

According to Second Schedule of Punjab Sales Tax on Services Act 2012, 16% sales tax on services is required to be deducted from the payments made to service providers.

During audit of Director Women Development Punjab, Lahore for the period 2014-17, it was noticed that an amount Rs. 3,163,200 was paid

to Punjab Vocational Training Council on account of services rendered but Provincial Sales Tax (PST) @ 16% amounting to Rs.3,163,200 was not deducted. The details are as under:

Sr. No.	Domestic worker Training-4024				PST 16% (Rs.)
1.	2824088	26.12.2016	PVTC	7,815,000	1,250,400
2.	2824088	26.12.2016	PVTC	4,140,000	662,400
3.	2899950	28.4.2017	PVTC	7,815,000	1,250,400
Total				19,770,000	3,163,200

Audit was of the view that weak supervisory and financial controls resulted in non-recovery of PST.

The matter was pointed out in March 2018. The management noted the observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that amount of Punjab Sales Tax be recovered from the concerned and deposited into relevant head of account.

(PDP No.23785 – Directorate of Women Development Deptt: Lahore – 2014-17)

30.4.10 Un-justified payment of law charges-Rs.200,000

Rule 2.33 of PFR Vol-I provides that every government servant shall be personally responsible for any loss sustained by the government through fraud or negligence on his part. Moreover, as per Rule 2.31 ibid, a drawer of pay and allowances, contingent and other expenses will be held personally responsible for any over charges, frauds and misappropriations.

During audit of Director Women Development Punjab, Lahore for the period 2014-17, it was observed that an amount Rs. 200,000

(A03917-Law Charges) was drawn through SNE where as one post of law officer already existed in the office and the office was paying to the officer. So, the expenditure incurred on Law charges was held unjustified.

Detail of law officer and law charges

Year	Law officer(salary)	Law charges
2015-16	210,000	100,000
2016-17	296,000	100,000
Total	506,000	200,000

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

The matter was pointed out in March 2018. The management noted the observation.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should strengthen its internal controls and effect recovery or seek regularization of the expenditure of Rs. 200,000.

(PDP No.23786 – Directorate of Women Development Deptt: Lahore – 2014-17)

CHAPTER 31

YOUTH AFFAIRS, SPORTS, ARCHAEOLOGY AND TOURISM DEPARTMENT

31.1 *Introduction*

In October 2011 new Department comprising Youth Affairs, Sports, Archaeology, Department of Tourist Services & Tourism was created. Uptil 2003 sports was the subject of Education Department. In September 2003, Sports Department was established. In February 2011, Sports Department was disbanded and all the responsibilities, assets, liabilities and functions were transferred to Higher Education Department. On 14th October 2012 Sports became the subject of a new Department Youth Affairs, Sports, Archaeology & Tourism. The functions includes:

- To help in building healthy and tolerant society through promotion of sports.
- To conserve / preserve the cultural heritage of Punjab and develop it to have healthy share in the economic growth of Punjab and Pakistan.
- To develop and promote tourism in Pakistan to attract tourists to our historical & cultural heritage.
- To provide entertainment and recreation facilities to the people, and
- To spread benefits of tourism among the public for employment creation and poverty reduction with ultimate aim of contributing to our national economic growth.

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

Introduction

The Appropriation Accounts for the year 2017-18 of Youth Affairs, Sports and Archeology indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2017-18 against the total of one grant/appropriation was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
(1)	(2)	(3)	(4)	(5)	(6)
PC21010	48.788	(6.529)	42.259	40.204	(2.055)
Total	48.788	(6.529)	42.259	40.204	(2.055)

Overview of Expenditure

The final budget of Youth Affairs, Sports and Archeology for the year ended 30 June, 2018 was Rs. 42.259 million. Out of this, actual expenditure was Rs. 40.204 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	48,788,000	40,204,205	(8,583,795)	18.00
Total	48,788,000	40,204,205	(8,583,795)	18.00

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
(1)	(2)	(3)	(4)	(5)
Current	42,259,000	40,204,205	(2,054,795)	4.86
Total	42,259,000	40,204,205	(2,054,795)	4.86

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (2.055) million at the close of the year 2017-18 under grants PC21010 were not surrendered in time by the Department.

31.3 *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
Total		157	83	74	53

The compliance with PAC Directives in Youth Affairs Department is not very encouraging. The department needs to improve it.

As Youth Affairs was previously under the administrative control of Information and Culture Department, therefore, the compliance status of PAC Directives of Information and Culture Department is presented here.

31.4 AUDIT PARAS

Non production of Record

31.4.1 Non production of record

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

During audit of Youth Affairs, Sports, Archaeology & Tourism Department, following auditable record was not produced to Audit despite requests. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of record
1	Director Northern Circle Archeology, Lahore	2015-17	25676	Non Production of Record of Annual Development Schemes Rs.1,503.745 million
2	Director Northern Circle Archeology, Lahore	2015-17	25665	Non production of record relating to Stock registers of Stationery, printing and cost of others stores, auctions files of canteens
3	D.G. Sports Board Punjab, Lahore	2016-18	26911	Non production of record of development schemes

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

The matter was pointed out in May 2018 and September 2018. The management at Sr. No. 1 did not offer any reply. The managements at Sr. No. 2 & 3 noted the observations.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

Irregularities & non-compliance

31.4.2 Unauthorized deposit of government receipt in BOP-Rs.256.65 million

As per Rule 2.6 of PFR Vol-I, all receipts disbursements and charges of whatever sort connected with the public service must be shown in the cash book and 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. Moreover, as per Rule 4.7(1) *ibid*, 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 Archeology, Lahore for the period 2016-17, it was observed that lease money from different contractors amounting to Rs.256,651,859 was deposited into PLS Account No.0073-PLS-00709-000-1 maintained by Punjab Heritage Foundation

instead of government treasury. The deposit of government receipt was unauthorized on the following grounds:

1. Administrative control of Lahore Fort, Shalimar Gardens and other monuments in Punjab rests with Archeology Department which is under Government of the Punjab. Therefore, receipt was required to be deposited into government treasury.
2. Punjab Heritage Foundation neither existed nor functional since 2005 and deposit of government receipt into Foundation account was not legitimate.
3. Cash book of receipt was not maintained during the period under audit.
4. Balances lying in Bank of Punjab were not invested which resulted in loss to government equal to interest occurred thereon.

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

The matter was pointed out in May 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter be inquired to fix responsibility and receipt be deposited into government treasury besides production of cash book.

(PDP No.25739 – D.G. Archeology, Lahore – 2016-17)

31.4.3 *Irregular expenditure under head A09601-Rs.42.07 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 D.G. Archeology Lahore for the period 2016-17, examination of paid vouchers of security lights work and fixing cameras work at historical places of different districts of Punjab under head A09601 (ADP Scheme) revealed that job of works amounting to Rs. 42,073,346 was carried out by different contractors throughout Punjab at historical places. Following irregularities were observed:

- All the payments were made at D.G Archeology level instead of DDO level where work took place by distributing budget to them.
- Composite Schedule Rates were not observed while making agreement with the contractors.
- Sites were not got verified by audit physically.
- Measurement book not prepared regarding civil works.
- Inspection/completion report of the work was not available.
- Record of security deposit was not shown to audit.
- Items i.e. computers, walk through gate etc. were not entered in assets register and stock register of D.G office and field offices.
- There was a difference of Rs. 5,893,840 (47,967,186-2,073,346) between expenditure statement and cash book.

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

The matter was pointed out in May 2018. The management stated that detailed reply would be submitted later on.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the irregularity be got condoned with the sanction of competent authority besides production of relevant record including measurement book and inspection/completion report.

(PDP No.25745 – D.G. Archeology, Lahore – 2016-17)

31.4.4 *Loss due to contract awarded to 3rd highest bidder- Rs.1.95 million*

According to Rule 4 of Punjab Public 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 2.10 (a) (1) of the Punjab Financial Rules, same vigilance should be exercised in respect of expenditure incurred from government revenues as person of ordinary prudence would exercise in respect of his own money.

During audit of Director General Archaeology for the period 2016-17, it was observed that tender for contract of booking counter Hiran Minar Sheikhupura was floated in the newspaper on 19.08.2016. Six contractors participated in the tendering process. As per tender notice, bids were to be opened on 02.09.2016 but the same were opened on

07.10.2016 i.e. after 35 days of closing date. The contract was awarded to 3rd highest bidder Mr. Falak Sher s/o Muhammad Ramzan and the 1st highest bidder Muhammad Abbas s/o Imam Bakhsh was ignored which resulted in loss to department amounting to Rs. 1,950,000. Moreover, the contract was awarded on 08.02.2017 after lapse of 5 months of opening the tender. The details are as under:

Descriptions	Rate Offered by Mr. Muhammad Abbas S/O Imam Bakhsh	Rate Offered by Mr. Falak Sher S/O Muhammad Ramzan	Duration	Calculation of Loss	Loss (Rs.)
Booking Counter Haran Minar Sheikhpura	6,551,786	55,76,786	6-2-17 to 5-2-19	6,551,786-5,576,786 =975,000 975000 x 2 =1,950,000	1,950,000
Total				1,950,000	1,950,000

Audit was of the view that due to award of contract to 3rd lowest bidder, the department sustained a loss of Rs. 1,950,000.

The matter was pointed out in May 2018. The management did not offer any reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter be inquired to fix responsibility for non-award of contract to highest bidder besides condonation of irregularity from the competent authority.

(PDP No.25743 – D.G. Archeology, Lahore – 2016-17)

31.4.5 Irregular expenditure due to non preparation of rate analysis-Rs.1.63 million

According to Notification issued by Finance Department vide No. RO (Tech) FD 2-3/2004 dated 02.08.2004, rate analysis of non-standardized items should be prepared by applying input rates notified by the Finance Department for the relevant quarter.

During audit of Director Northern Circle Archeology, Lahore for the period 2015-17, it was observed that non schedule items for different works were measured and paid amounting to Rs.1,628,002 without preparation and approval of rate analysis by the competent authority. In the absence of rate analysis, correctness of rates could not be evaluated. The expenditure was therefore held irregular. The details are as under:

LIST OF NON-SCHEDULED ITEMS

Renovation of Rest House Block at Hiran Minar Sheikhpura 2016-17				
Sr. No.	Name of Items	Qty executed	Rate	Amount (Rs)
1.	P/L precast RCC slab of izhar company of approved design	540 sft	132 P.sft	71,280
2.	P/F gypsum false ceiling of approved design complete in all respect	2232.07 sft	60 P.sft	133,924
3.	P/A anti-algae acrylic emulsion two coats with primer coat for protection.....etc	3567.68 sft	38 P.sft	135,571
4.	P/L ceramic tiles motive layed with cement bond material.....complete in all respect.	60.50 rft	260 P.rft	15,730
5.	P/F iron grills with required section.....etc	1508 kg	12717.81 % kg	191,835
SUB-TOTAL				548,340
Renovation of Rest House Block at Hiran Minar Sheikhpura 2015-16				
6.	P/L precast RCC slab of izhar company of approved design	2967 sft	132 P.sft	356,004
7.	P/F gypsum false ceiling of approved design complete in all respect	967.75 sft	60 P.sft	58,065
SUB-TOTAL				414,069
Annual Repair of Dr. Abdul Salam Residence, Jhang				
8.	P/L double layer of Sirki sankandas roof.....etc	01 job	59,249 per job	59,249
9.	Stuck pointing on walls with 1:1 lime surkhi mortar including miner repairs of old bricks.....etc	3544.22 sft	3850.04 % sft	136,454
SUB-TOTAL				195,703

Electrification at Rest House Hiran Mianar District Sheikhpura				
10.	S/F ceiling down light Led 12 watt complete in all respect.....etc	51 Nos.	890	45,390
11.	S/F SMD/LED flood lights.....etc	09 Nos.	4500	40,500
12.	S/f ornamental hanging lantern with lamp.....etc	12 Nos	4500	54,000
SUB-TOTAL				139,890
Repair of old Fountain Structure and Installation of New Fountains at Hiran Minar, Sheikhpura				
13.	P/I of submersible pump IHP	06 Nos	55,000	330,000
TOTAL				1,628,002

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

The matter was pointed out in May 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter be probed at appropriate level besides production of rate analysis.

(PDP No.25668 – Director Northern Circle Archeology, Lahore – 2015-17)

31.4.6 Non maintenance of log books-Rs.1.49 million

According to Rule 49 appendix-14 of PFR-Vol-II under the heading “Maintenance of Official Transport” that:

- The petrol, oil, lubricants and spare parts should be maintained separately for each vehicle.
- Full particulars of journey and distances between two places should be correctly exhibited.
- The purpose of journey indicating the brief particulars of the journey performed should be recorded. The term “official” is not sufficient.

- Average consumption of petrol, oil and lubricants should be worked out and recorded in the Log Books at the close of each month.
- The Log Books should be maintained in the prescribed form.
- The Officers using the Government vehicles should sign the relevant entries in the Log Book.
- The matters of the vehicles should always be kept in order.

During audit of Director Northern Circle Archeology, Lahore for the period 2015-17, it was observed that expenditure of Rs.1,485,959 was incurred on purchase of POL and repair charges of the vehicles. The matter was astonished to note that defective/fake log book on the simple blank register was maintained without showing purpose of journey, date of departure, total distance covered, quantity of POL, name of user with signature and average consumption certificate etc. Following irregularities were also observed:

1. No history sheet of the vehicle was maintained from the beginning up till close of audit.
2. Old parts vehicle register was not maintained to verify the replacement of parts.
3. Movement register of vehicle was also not maintained.

Audit was of the view that non maintenance of log book and history sheet on the prescribed format rendered the whole expenditure on POL and repair charges of vehicle doubtful and fake.

The matter was pointed out in May 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the

finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter be inquired to fix responsibility and either the proper record be produced for verification or recover the stated amount from the concerned.

(PDP No.25659 – Director Northern Circle Archeology, Lahore – 2015-17)

31.4.7 Irregular expenditure due to violation of Punjab Procurement Rules-Rs. 985,075

As per Rule 9 of Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website. Moreover, as per Rule 12 *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 Information and Culture Department, it was observed that expenditure to the extent of Rs.985,075 was incurred on purchase of stationery, printing, uniform, other items and payment to others for services rendered. The expenditure was held irregular as the same was incurred by splitting up the indents to avoid tender. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Items	Amount (Rs.)
1	D.G. Sports Board Punjab, Lahore	2016-18	26912	Stationery, printing, uniform, others	378,692
2	Director Northern Circle Archeology, Lahore	2015-17	25664	Payment to others service rendered	301,920

Sr. No.	Name of formation	Period of audit	PDP No.	Items	Amount (Rs.)
3	D.G. Archeology, Lahore	2016-17	25737	Stationery	178,545
4	D.G. Archeology, Lahore	2016-17	25738	Uniform	125,918
Total					985,075

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 in May and September 2018. The managements at Sr. Nos. 1 & 3 noted the observation. The managements at Sr. Nos. 2 & 4 did not offer any reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

31.4.8 Fake drawl on account of POL and repair charges of off road vehicle-Rs.217,398

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

During audit of Director Northern Circle Archeology, Lahore for the period 2015-17, scrutiny of contingent paid vouchers and sanctioned strength of vehicles revealed that a sum of Rs. 217,398 was drawn for POL and repair charges of vehicle No. LOT-7330 (Toyota Hilux Model 1994) during the period under audit. The amount drawn was

misappropriated as the said vehicle was found condemned/off road w.e.f. 2011. The details are as under:

Sr. No.	Month/ Cheque No.	Description	Amount (Rs.)
1	June, 2017/2971569 dated 21.06.17	Shown as Purchase of different spare parts	35,739
2	June, 2017/2971569 dated 21.06.2017	POL	47,031
3	June, 2017/ Memo No.515 dt 04.06.17	Denting and painting	33,000
4	May, 2017/2916321 dated 04.05.2017	POL	17,491
5	May, 2017	Repair & maintenance & POL	17,703
6	May, 2017	Repair & maintenance & POL	32,909
7	May, 2017	Repair & maintenance & POL	33,525
Total			217,398

Audit was of the view that weak supervisory and financial controls resulted in fake drawl on account of POL and repair charges against the condemned vehicle.

The matter was pointed out in May 2018. The management did not offer any reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that stated amount be recovered and deposited into government treasury besides fixing responsibility on the concerned.

(PDP No.25660 – Director Northern Circle Archeology, Lahore – 2015-17)

31.4.9 Unjustified provision of contingencies in repair works-Rs.142,520

As per Para 2.45 of B&R Code, in estimates for repairs no provision is needed for general and administrative charges for plant and tools like those in original works.

During audit of Director Northern Circle Archeology, Lahore for the period 2015-17, it was observed that irregular provision for contingency @ 3% was made in T.S. estimate and an amount of Rs.142,520 was paid to different contractors pertaining to annual repair and maintenance work in violation of above rule. The details are as under:

Sr. No.	Name of Work	T.S. Amount (Rs.)	3% Contingency (Rs.)
1.	Renovation of Rest House Block at Hiran Minar, Sheikhpura 2016-17	1,938,940	58,168
2.	Renovation of Rest House Block at Hiran Minar, Sheikhpura 2015-16	1,228,070	36,842
3.	Re- electrification at rest house Hiran Minar District, Sheikhpura	475,704	14,271
4.	Annual Repair of Dr. Abdul Salam Residence, Jhang	563,821	16,914
5.	Conservation/Surface treatment of Anarkali Tomb, Lahore	500,137	15,004
6.	Annual Repair of Bangla No.2	44,047	1,321
Total			142,520

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

The matter was pointed out in May 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the matter be probed at appropriate level and the irregularity be got condoned from the Finance Department.

(PDP No.25675 – Director Northern Circle Archeology, Lahore – 2015-17)

Internal control weaknesses

31.4.10 Lapse of funds due to non-surrendering of savings- Rs.41.07 million

According to Para No. 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 2nd statement of excesses and surrenders by 31st March.

During audit of Director General Archeology, Lahore for the period 2016-17, it was observed that an amount of Rs.41,066,420 was lapsed due to non-surrounding of savings well in time.

Audit was of the view that non observance of rules resulted in lapse of government funds.

The matter was pointed out in May 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the irregularity be got condoned from the Finance Department.

(PDP No.25740 – D.G. Archeology, Lahore – 2016-17)

31.4.11 Non deduction of security deposit-Rs. 4.22 million

As per memorandum of work Para (d) Percentage of security deposit to be retained from the bills (i) on the amount of work done upto Rs. 5 million @ 10% (ii) on the amount of work done beyond Rs. 5 million @ 5%.

During audit of D.G. Archeology, Lahore for the period 2016-17, it was observed that security deposit amounting to Rs. 4,217,274 was not deducted/shown to audit. The details are as under:

Sr. No.	Contractor Name	Contract Amount (Rs.)	Security deposit not shown (Rs.)	Remarks
1.	M/S A.S Intl & Designer	12,799,598	1,279,959	10% on work done on each bill

Sr. No.	Contractor Name	Contract Amount (Rs.)	Security deposit not shown (Rs.)	Remarks
2.	M/S Rohoo Construction	21,688,800	2,168,880	10% on work done on each bill
3.	M/S Zahid Universal	7,684,350	768,435	10% on work done on each bill
Total		42,172,748	4,217,274	

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

The matter was pointed out in May 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that recovery of security deposit be made from the contractors concerned.

(PDP No.25742 – D.G. Archeology, Lahore – 2016-17)

31.4.12 Irregular expenditure incurred without budget allocation-Rs.6.40 million

According to Rule 17.18 of PFR Vol-I, no previous claim should be passed during current financial year without getting special budget from Finance Department of pending liabilities. Moreover, as per Appendix 2 Part-1, Sr. No. 4 of PFR-II, in cases where loss is, due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter should also be called strictly to account and his personal liability in the matter carefully assessed.

During audit of Director Northern Circle Archeology, Lahore for the period 2015-17, it was observed that an amount of Rs. 3,746,224 as detailed below was incurred without budget allocation.

Year	Head of Account	Total Budget	Expenditure (Rs.)
2015-16	A01152 Personal Pay of Staff	0	164,150
	A01216 Qualification Allowance	0	128,065
	A0122C Adhoc Relief Allowance	0	2,119,339
	A0122N Personal Allowance	0	246,997
2016-17	A01273 Honoraria	0	170,000
	A0122N Special Conveyance Allowance	0	17,433
	A0122M Adhoc Relief All. 2016	0	3,554,452
	Adhoc Relief All 2015	0	4,339
Total			6,404,775

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

The matter was pointed out in May 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the expenditure be got regularized with the sanction of Finance Department.

(PDP No.25663 – Director Northern Circle Archeology, Lahore – 2015-17)

31.4.13 Unauthorized mode of payments-Rs.1.59 million

As required in Rule 4.49(a) of Punjab STR read with Government of the Punjab Finance Department letter No. F.D (FRV-6/75(P) dated 20.06.2007, all payments (exceeding Rs.100,000) should be made through bank/pay order instead of cash.

During audit of the Directorate General of Sports Punjab, Lahore for the period 2016-18, it was noticed that payments amounting to Rs.1,591,400 were made in cash instead of making through cheques/bank pay order in violation of above government instructions. The details are as under:

Sr. No.	Date	Object Head	Description	Amount (Rs.)
1	21.12.2017	A04114	Superannuation Encashment of LPR	230,520
2	11.04.2018	A04114	Superannuation Encashment of LPR	330,360
3	09.05.2018	A04114	Superannuation Encashment of LPR	230,520
4	17.11.2016	A05216	Financial Assistance to the families	400,000
5	17.11.2016	A05216	Financial Assistance to the families	400,000
Total				1,591,400

Audit was of the view that non observance of government instructions resulted in irregular mode of payment.

The matter was pointed out in September 2018. The management noted the observations.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should seek condonation of irregularity from the Finance Department.

(PDP No.26443 – Director General Sports Board Punjab, Lahore – 2016-18)

**31.4.14 Non-forfeiture of earnest money/call deposit
Rs.703,803**

The limit of acceptance required in tender document was 4.5% above estimated cost.

During audit of Director Northern Circle Archeology, Lahore for the period 2015-17, it was observed that the contractors participating

contrary to above scrutiny of tendering process maintain for different works has disclosed that tenders of a same nature work were called after splitting into three works at an estimated costs. The participated contractors quoted different percentage rates as mentioned below. However, the limit of acceptance required in tender document was 4.5% above estimated cost but non-serious attitude was shown by the contractors by quoted unacceptable rates (above the limit i.e 4.5%) and made the tendering process un-competitive. Therefore, the earnest money amounting to Rs. 703,803 (as security) of bidders quoted beyond permissible limit may be forfeited and re-tendering process to be done in the interest of Government.

Sr. No.	Name of Work	Estimated Amount (Rs.)	Name of contractor	Rate Qoutated
1	Preservation of southern Outside Forfication wall near Sohail Gate, Jhelum	2,633,832	M/s Roshan Zameer	9% above
			M/s SNS Enterprises	7% above
2	Preservation of Darbar inside Sohail Gate store room etc Jhelum	1,166,337	M/s SNS enterprises	15% above
			M/s Roshan Zameer	8% above
			M/s Continental	6% above
3	Providing and fixing of Iron Grill Rohtas fort, Jhelum	4,414,224	M/s Rehman & brother	6.30% above
			M/s Roshan Zameer	8% above

The matter was pointed out in May2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends to probe the matter at management level and effect recovery of earnest money under intimation to Audit.

(PDP No.25669 – Director Northern Circle Archeology, Lahore – 2015-17)

Recoveries and overpayments

31.4.15 Non deduction of taxes-Rs.1.23 million

According to Income Tax Ordinance 2001 and Punjab Sales Tax on Services Act 2012, the departments are required to deduct taxes at prescribed rates at the time of payment. Moreover, Government of 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 contracts entered into for procurement of stores and materials by a contractor with Govt. agencies or organizations set up or controlled by the provincial government at the rate of 25 paise for every Rs.100 or part there of the amount of contract.

During audit of Youth Affairs, Sports, Archaeology & Tourism Department, it was observed that Punjab Sales Tax on services, income tax and stamp duty at the prescribed rates was not deducted at the time of payments to the contractors. The details are as under

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of tax	Amount (Rs.)
1	Director Northern Circle Archeology, Lahore	2015-17	25657	PST	947,058
2	Director Northern Circle Archeology, Lahore	2015-17	25656	Income Tax	174,033
3	D.G. Archeology, Lahore	2016-17	25744	Stamp duty	105,183
Total					1,226,274

Audit was of the view that weak internal controls on taxation resulted in non-deduction of taxes amounting to Rs.1,226,274.

The matter was pointed out to concerned formation in May 2018. The managements at Sr. Nos. 1 & 2 did not offer any comments. The management at Sr. No. 3 noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the

finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that the department should strengthen its internal controls, effect recovery of the stated amount and deposit the same into relevant treasuries and audit may be informed accordingly.

31.4.16 Non recovery of renewal fee from the enlisted contractors-Rs.366,000

As per Notification of Government of Punjab, Finance Department No.RO(Tech)FD/1-2/2011 dated 11.08.2014, the Government of Punjab has fixed the enlistment/renewal fee of contractors of various categories. Wherein rate of renewal fee of class 6 and class D have been fixed Rs.16,000 per annum and Rs.8,000 per annum respectively.

During audit of the Director Northern Circle Archeology, Lahore for the period 2015-17, scrutiny of contractor enlistment file revealed that a sum of Rs.366,000 on account of annual renewal fee was not recovered from the concerned contractors despite lapse of one year.

Audit was of the view that non-observance of government instructions resulted in non recovery of renewal fee.

The matter was pointed out in May 2018. The management did not offer any reply.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends that stated amount be recovered from the concerned contractors under intimation to audit.

(PDP No.25654 – Director Northern Circle Archeology, Lahore – 2015-17)

**31.4.17 *Overpayment due to application of higher rates-
Rs.216,767***

According to the instructions issued by the Finance Department, vide No. RO(Tech)FD-18-23/2004, dated 21.09.2004, rate analysis for the non-standardized items shall be prepared by the Executive Engineer, clearly giving the specifications of the material used and approved by the competent authority not below the rank of Superintending Engineer on the basis of input rates of the relevant quarter placed at website of Finance Department.

During audit of Director Northern Circle Archeology, Lahore for the period 2015-17, it was observed that the payment was made against different works executed by different Conservators of Northern Circle, Lahore. It was observed that the payment had been made for non standardized item of work “Providing and Laying Master Tiles 16 X 16 and P/F of first class burnt bricks 9 X2.25X2.2” etc. In this connection, it is pointed out that audit prepared analysis of rate of this item of work on the basis of input rates of material and labour for MRS Bi-annually and the composite different rates. In this way excess rate was provided in different estimates of works which resulted in overpayment of Rs.216,767 to the different contractors which may be justified or recovered.

The matter was pointed out to concerned formation in May 2018. The management noted the observation for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

Audit recommends to probe the matter at appropriate level and effect recovery under intimation to Audit

(PDP No.25667 & 25670 – Director Northern Circle Archeology, Lahore – 2015-17)

CHAPTER 32

ZAKAT AND USHR DEPARTMENT

32.1 *Introduction*

Zakat and Ushr department is headed by Secretary. Administrator Zakat & Ushr serves as its special institution. The department comprises of two wings viz. Zakat wing and Ushr wing.

The department has been assigned the duties of:

- Execution of the policy laid down and decision taken by the Central and Provincial Councils, supervision and guidance of Local, Tehsil and District Zakat.
- Disbursement of zakat funds to local Zakat Committees, Deeni Madaris and welfare institutions.
- Compilation and collection of data regarding number of beneficiaries and amount utilized.
- Arrangements for training of Chairman and Members of Zakat Committees and officers associated with Zakat work.
- Mobilization of public opinion about voluntary contribution of Zakat.
- Purchase of stores and capital goods for the department.
- Service matters except those entrusted to the services and General Administration Department.
- Valuation of Ushr.
- Compilation and collection of data regarding departmental schemes carried out within jurisdiction of Zakat and Ushr Committees out of Ushr collected by the Committees.

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

Introduction

The Appropriation Accounts for the year 2017-18 of Zakat & Ushr Development 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 2017-18 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	27.445	2.461	29.906	29.395	(0.510)
PC21031	225.907	3.848	229.755	208.464	(21.290)
PC21036	-	1,810.000	1,810.000	905.000	(905.000)
Total	253.352	1,816.309	2,069.661	1,142.860	(926.800)

Overview of Expenditure

The final budget of Zakat & Ushr Development for the year ended 30 June, 2018 was Rs. 2,069.661 million. Out of this, actual expenditure was Rs. 1,142.860 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	253,352,000	237,860,506	(15,491,494)	(6.11)
Development	0	905,000,000	905,000,000	100
Total	253,352,000	1,142,860,506	889,508,506	351.09

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	259,661,000	237,860,506	(21,800,494)	8.39
Development	1,810,000,000	905,000,000	(905,000,000)	50
Total	2,069,661,000	1,142,860,506	(926,800,494)	44.78

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (926.800) million at the close of the year 2017-18 under grants PC21031 were not surrendered in time by the Department.

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

Audit Report on the accounts of Government of the Punjab, Zakat and Ushr Department Audit Year 2013-14 has not yet been discussed in PAC. Moreover, there is no other Report yet printed in any of the previous years. However, the department is requested to reconcile the matter with Audit Department regarding any discrepancy.

32.4 AUDIT PARAS

Non production of record

32.4.1 *Non production of vouched accounts, utilization reports and statement of unspent balances*

As provided in Section 14 of the Auditor-General's (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001, the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information. Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules. Moreover, Note ii & iii of the Accountant General Punjab Lahore authority letters regarding releasing of payment authority of SDA requires submission of monthly account of expenditure supported with copies of paid vouchers by 15th of each month and submission of monthly reconciliation statements duly signed by PAO/DDO with photocopies of pass book by 7th of each month. Furthermore, as per Finance Department letter No.SO(TT)6-1/2009.Pt-IX dated 31.07.2012, all Special Drawing Accounts (SDAs)/ Personal Ledger Accounts (PLAs)/ Assignment Accounts (Aas) holders was advised to get their single signatory accounts converted into "Co-signatory" accounts from the Finance Department by 31st August 2012. Further, section 17.3.1.2 of Accounting Policies and Procedure Manual (APPM) provides that, signing of cheques drawn on the account, by the authorized cheque signatory, and counter signed by a co-signatory from the responsible ministry or department.

During audit of Secretary Zakat & Usher Department, Lahore for the period 2016-17, it was observed that SDA No. 97 was being maintained by the department. The department disbursed/transferred

amounts to Punjab Vocational Training Council (PVTC) vide cheque No. 504584 dated 02.11.2016 and cheque No. 504585 dated 02.05.2017. The PVTC is an autonomous corporate body established by the Punjab Government through PVTC Act of 1998. Following record/information was not produced for scrutiny:

- Vouched account alongwith allied documents relating to amounts transferred.
- Utilization reports and unspent balances.

In the absence of aforesaid record, Audit was unable to ascertain transparency in the relevant transactions.

The matter was pointed out in February 2018. The management noted the observations for compliance.

The matter was further reported to the administrative department. The department neither replied nor convened meeting of the DAC till the finalization of this Report despite issuance of reminders in October, November and December 2018.

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

(PDP No.23703-Secretary, Zakat & Usher Department-2016-17)

Annexure-1

MFDAC

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
AGRICULTURE DEPARTMENT					
1.	Director I.S.C & ES Faisalabad/Kala Shah Kaku	2011-18	27461	No driver on the strength of department	2,481,760
2.	Director General Agriculture (Field) Punjab	2017-18	27196	Abnormal Expenditure on repair of vehicles	1,723,281
3.	Director General Agricultural Research (AARI) Faisalabad	2016-18	29284	Irregular / Un-justified less charging of rent from NBP	816000
4.	Director Agriculture, Extension, Lahore Division, Lahore	2017-18	26414	Irregular/unjustified expenditure incurred on drawl of two posts of driver against one vehicle	221832
5.	Director General Agriculture (Field) Punjab	2017-18	27191	Overstatement of Expenditure	1023416
6.	Director Agriculture, Extension, Lahore Division, Lahore	2017-18	26413	Non completion of building work within the stipulated period by the Building Department	4299650
7.	PirMehr Ali Shah Arid Agriculture University, Rawalpindi	2017-18	27150	Non-submission of PC-IV of the completed ADP schemes	77.571 (M)
8.	Director Regional Agricultural Research Institute, Bahawalpur	2005-06 to 2017-18	29906	Irregular And Illegal Purchase Of Insecticide/ Pesticides Recovery	418471
9.	Under Punjab Agricultural Research Board Project No. 127	2009-14	24669	Irregular and Doubtful drawl	600000
10.	Director Market Committees Provincial Fund Board Lahore	2014-17	24946	Irregular payment on account of pension	8154256
11.	PD Fruit & Vegetable Punjab, Lahore	2014-17	24578	Expenditure was held irregular due to nomenclature of "Fruit & Vegetable Development Project Punjab" not changed	7912300
12.	Deputy Director Agriculture green belt Lahore	2009-10 to 2014-15	24693	Irregular consumption POL/electricity amounting to (Rs.3751404/-Rs-495000/-)Rs-4246404/-	

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
13.	Agricultural Chemist (SODIC), Soil & Water Testing Lab for Research, Lahore	2014-17	24547	Irregular expenditure	1390576
14.	Directorate of Agriculture Crop reporting Service Punjab, Lahore	2015-17	26216	Discrepancy founded during Joint inspection report in data collection	--
15.	Director Water Management Training Institute, Lahore	2017-18	26336	Loss due to accident of vehicle-Rs.400,000	400,000
16.	AD Agriculture, Jhang	2015-18	27044	Non finalization of pesticides & fertilizers adulteration cases	-
17.	Director Rice Research Institute, Kala Shah Kaku	2016-18	29318	Irregular deduction of wages in kind-Rs. 427,831	427,831
18.	Director Rice Research Institute, Kala Shah Kaku	2016-18	29320	Loss due to non deposit of cost of "parali and wheat bhusa" of direct area	-
19.	Director Rice Research Institute, Kala Shah Kaku	2016-18	29238 & 29333	Defective maintenance of crop register and non preparation of expenditure statement	-
20.	Director Agriculture Engineer, Lahore	2012-17	24553	Actual payee receipts not obtained-Rs.7.47 million	7.47 million
BOARD OF REVENUE					
1.	Commissioner Bahawalpur	2017-18	22741	Irregular payment expenditure on bills without machine number	276,135
2.	Commissioner Bahawalpur	2017-18	22747	Irregular expenditure as actual payee receipts (APR) not obtained	85,100
3.	Board of Revenue, Punjab Lahore	2017-18	22448	Excess expenditure due to non deduction surcharge of Electricity and Gas Charges	134,403
4.	Commissioner Multan	2017-18	23319	Non deduction of CA	124,856
5.	Commissioner Bahawalpur	2017-18	22748	Non deduction of CA	37,702
6.	Commissioner Rawalpindi	2017-18	22956	Non deduction of CA	22,746
7.	Senior Member Board of	2017-18	22444	Non-verification of GST	2,786,124

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Revenue Punjab Lahore				
8.	Commissioner Bahawalpur	2017-18	22745	Non-verification of GST	116,375
9.	Deputy Secretary Colony (Accounts Thal) Lahore	2017-18	22329	Non-verification of GST	88,033
10.	Chief Inspector of Stamps Lahore	2017-18	22360	Non-verification of GST	48,298
11.	Director land record Lahore	2017-18	22337	Non-verification of GST	23,326
12.	Commissioner Gujranwala	2017-18	22985	Expenditure charged to irrelevant object head	45,066
13.	Commissioner Rawalpindi	2017-18	22957	Expenditure charged to irrelevant object head	21,996
14.	Commissioner Bahawalpur	2017-18	22749	Unauthorized drawl of house rent allowance	30,745
15.	Senior Member Board of Revenue Punjab Lahore	2017-18	22447	Unauthorized drawl of house rent allowance	30,745
16.	Commissioner Gujranwala	2017-18	22982	Unauthorized drawl of house rent allowance	30,745
17.	Commissioner Multan	2017-18	23318	Unauthorized drawl of house rent allowance	30,745
18.	Commissioner Sargodha	2017-18	22689	Non-deduction of income tax	85,092
19.	Commissioner Faisalabad	2017-18	23381	Non-deduction of income tax	56,400
COOPERATIVES DEPARTMENT					
1	Registrar, Cooperative Societies Punjab, Lahore	2010-17	25474	Variation in expenditure figures	60,000,000
2	Lady Assistant Registrar, Cooperative Societies, Pb. Lahore	2015-17	25764	Irregular payment of rent of non residential building-Rs.452,254	452,254
3	Secretary Cooperatives Department, Lahore	2016-17	28900	Unjustified payment of honorarium-Rs. 331,755	331,755
4	Industrial Assistant Registrar Cooperative Societies, Lahore	2015-17	25471	Non reconciliation of expenditure	-

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
5	Registrar Cooperative Societies, Lahore	2016-17	25481	Irregular/un-authorized payments of pending liabilities- Rs. 271,323	271,323
6	Registrar Cooperative Societies, Lahore	2016-17	25480	Non/less deduction of income tax-Rs. 286,737	286,737
7	Registrar Cooperative Societies, Lahore	2016-17	25482	Non deduction of GST- Rs.201,958	201,958
8	Secretary Cooperatives Department, Lahore	2016-17	28897	Excess reimbursement of utility bills than entitlement and less deduction of income tax on utility bills- Rs. 144,652	144,652
9	Lady Assistant Registrar, Cooperative Societies, Pb. Lahore	2016-17	25761	Non activation of dormant Societies	-
10.	Industrial Assistant Registrar Cooperative Societies, Lahore	2015-17	3	Irregular expenditure than budget allocation	5,191,395
11.	Secretary Cooperatives Department, Lahore	2016-17	5	Expenditure over and above budget allocation	7,572,436
12.	Secretary Cooperatives Department, Lahore	2016-17	6	Non surrendering of savings	7,969,518
ENVIROMENT PROTECTION DEPARTMENT					
1	Deputy Director (Imp.) EPD Lahore	2016-17	24660	Non submission of PC-IV of the completed ADP schemes-Rs.88 million	88 million
2	Director General Environment Protection Agency, Lahore	2016-17	24726	Poor Human Resource Management	-
3	Director general Environment Protection Agency, Lahore	2016-17	24717	Non verification of GST deposits-Rs. 242,401	242,401
4	Deputy Director (Imp.) EPD Lahore	2016-17	24666	Less recovery of income tax-Rs. 422,670	422,670
EXCISE, TAXATION AND NARCOTICS CONTROL DEPARTMENT					
1.	Director Excise &	2016-17	22375	Non deduction of Social	255,180

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Taxation officer Region B, Lahore			Security Benefit	
2.	Director Excise & Taxation officer Region B, Lahore	2016-17	22373	Non-deduction of conveyance allowance	210,000
3.	Director Excise & Taxation Region "B", Lahore	2016-17	22379	Irregular Clearance of pending liabilities of A/C-IV/CDGL-Rs.2.39 million	2.39 million
4.	DG, Excise, Taxation and Narcotics Control Department Lahore	2017-18	22401	Irregular payment	250,000
5.	Secretary Excise, Taxation & Narcotics Control, Lahore	2017-18	22553	Non-confirmation of deposits of payment of GST - Rs.3.24 million	3.24 million
6.	DG Excise & Taxation Lahore	2017-18	22560	Expenditure charged to irrelevant object head	231,734
7.	Director E & T Region B Lahore	2017-18	22383	Expenditure charged to irrelevant object head	198,900
8.	DG, Excise, Taxation and Narcotics Control Department Lahore	2017-18	22402	Defective maintenance of Cash Books	-
9.	DG Excise & Taxation Lahore	2017-18	22565	Non-recovery of excess drawls of POL- Rs.23,893	23,893
10.	DG Excise & Taxation Lahore	2017-18	22561	Non-deduction of sales tax from the un-registered suppliers- Rs.108,000	108,000
FINANCE DEPARTMENT					
1.	Divisional Director Local Fund Audit Sargodha	1999-18	24979	Non deduction of CA	553,320
2.	Divisional Director, Local Fund Audit Sabinal	2009-18	29671	Non deduction of CA	112,745
3.	Divisional Director Local Fund, Rawalpindi	2001-17	25652	Irregular expenditure on POL	426,817
4.	Divisional Director Local Fund Audit Sargodha	1999-18	12	Unauthorized over payment of honorarium	38,315
5.	Divisional Director Local Fund Audit Sargodha	1999-18	6	Irregular expenditure by splitting to avoid tender	102,530
6.	Divisional Director Local Fund Audit Sargodha	1999-18	3	Wasteful of human resources and loss due to non execution of post audit	724,890

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
FOOD DEPARTMENT					
1.	Directorate Food Punjab Lahore	2016-17	25411	Double payment to grower	211,835
2.	Secretary Food Punjab Lahore	2017-18	24992	Unlawful acceptance of dateless GST invoices	252,124
3.	District Food Controller, Nankana Sahib	2016-18	28925	Loss of Rs. 1,525,411 due to non compliance of D.P No. 4.1.9	1,525,411
4.	Punjab Food Authority Lahore	2017-18	26301	Non conducting of Internal Audit Non conducting of Audit by Chartered Accountant and; Non preparation of Financial Statements	-
5.	-Director Food Department Lahore-	2016-17	25406	Non preparation of financial statements/profit & loss account	-
6.	DFC Bahawalpur	2017-18	27704	Compensation for delay in completion of work	226,309
7.	District Food Controller-I, Lahore	2017-18	25188	Non disposal of bardana-Rs. 375,502	375,502
8.	Directorate Food Punjab Lahore	2016-17	25395	Non reconciliation of expenditure figure with AG office	260.53 billion
9.	Directorate Food Punjab Lahore	2016-17	25396	Non reconciliation of expenditure figure with AG office	216,875,782
10.	Directorate Food Punjab Lahore	2016-17	25419	Non reconciliation of expenditure figure with AG office	0
11.	DFC D G Khan	2017-18	29676	Actual Payee Receipts not obtained -Rs.278.90 million	278.90 million
FORESTRY, WILDLIFE & FISHERIES DEPARTMENT					
1	Deputy Director, Fisheries, Lahore	2014-17	24586	Non reconciliation /verification of payments	-
2	AD, Wildlife Breeding Farm Jallo, Lahore	2016-17	24598	Non reconciliation /verification of payments	-
3	D.G, Wildlife & Parks,	2016-17	26226	Non reconciliation	-

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Lahore			/verification of payments	
4	D.G, Wildlife & Parks, Lahore	2016-17	26230	Non reconciliation /verification of payments	-
5	DFO, Sahiwal Division	2016-18	27979	Non reconciliation /verification of payments	-
6	Curator Bahawalpur Zoo, Bahawalpur	2017-18	26452	Irregular expenditure on POL and repair of vehicles	1,673,634
7	Curator Bahawalpur Zoo, Bahawalpur	2017-18	26446	Defective award of Canteen auctions, loss to government exchequer	286,267
8	Assistant Director Sericultur, Lahore	2015-17	24898	Variation in the Stamps/root stamps from cutting to plantation	130,500
9	Assistant Director Sericultur, Lahore	2015-17	24902	Un-authorized purchase of Different store stock items during ban without approval of Austerity Committee/Chief Minister	105,000
HIGHER EDUCATION DEPARTMENT					
1.	Principal, Government Degree College for Women, Hassanabdal	2011-18	29738	Non evaluation of project / scheme by P & D department-	43.503 (M)
2.	Queen Marry College, Lahore	2017-18	30173	Non-examining of monthly schedule of salaries	187,426,073
3.	Govt Fatima Jinnah Degree College For Women Multan	2016-18	27366	Non-examining of monthly schedule of salaries	62,348,675
4.	University of Gujrat, Gujrat	2016-18	28809	Non placement of audit observations to Syndicate and non compliance of previous outstanding audit paras	1,688,740,000
5.	University of Engineering & Technology, Taxila	2017-18	26837	Non placement of audit observations to Syndicate and non compliance of previous outstanding audit paras	1594,850,000
6.	Queen Marry College, Lahore	2017-18	30171	Non placement of audit observations to Syndicate	00

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				and non compliance of previous outstanding audit paras	
7.	Principal, Queen Mary College/ School, Lahore	2017-18	30178	Non-obtaining of Pay Fixation Slips of Gazetted Teaching Staff/Officers for payment of salary	24.234 (M)
8.	Secretary Higher Education Department Lahore	2017-18	27496	Unjustified expenditure on repair of vehicle	1,543,260
9.	UET Lahore	2017-18	28752	Unjustified expenditure on repair of vehicle	307,035
10.	Govt. Sadiq College Women University, Bahawalpur	2015-18	28296	Irregular handling of imprest money	919,680
11.	Government Degree College (Women), WahCantt	2015-18	29478	Irregular expenditure during 07/2014 to 06/2016	304,451
12.	Board of Intermediate and Secondary Education, Gujranwala	2017-18	27515	Unjustified consumption of Latha (White)	268,320
13.	Lahore College for Women University, Lahore	2017-18	28313	Special Audit of Civil Works	1448.21 (M)
14.	University of Engineering & Technology, Lahore	2017-18	28768	Non-payment of sui gas demand notice against budget allocation	20.317 (M) 23.80 (M)
15.	Board of Intermediate & Secondary Education, Sargodha	2017-18	28707	Non provision of completion reports	61.24 (M)
16.	Board of Intermediate & Secondary Education, Lahore	2016-17	24125	Doubtful consumption of POL used in generators	3.50 (M)
17.	Board of Intermediate & Secondary Education, Lahore	2016-17	24119	Un-justified expenditure on assistant to head examiners	8.43 (M)
18.	Board of Intermediate & Secondary Education, Sahiwal	2017-18	26502	Non-disbursement of cheques to examiners	522871
19.	University of Education Lahore	2017-18	26182	Avoidable expenditure on running maintenance of pool vehicle	3.458 (M)
20.	Fatima Jinnah Women University Rawalpindi	2017-18	30538	Non-receipt and distribution of 203 numbers of laptops to students	--
21.	Fatima Jinnah Women University Rawalpindi	2017-18	30546	Non appointment of key post of treasurer	--
22.	Fatima Jinnah Women	2017-18	30561	Non approval of statues of	--

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	University Rawalpindi			the university	
23.	Principal, Queen Mary College/ School, Lahore	2017-18	30163	Non-appointment of school teachers in junior and senior sections against 49 vacant posts on regular/contractual basis resulting into irregular expenditure of rupees in millions	--
24.	Principal, Queen Mary College/ School, Lahore	2017-18	30164	Non-appointment of regular college teaching staff	--
25.	Queen Mary College (W), Lahore	2017-18	30179	Non-deployment of medical officer in dispensary having balance in medical/general fund	18.95 (M)
26.	Queen Marry College/School, Lahore	2017-18	30180	Non-establishment of textbook bank & financial assistance not provided to deserving students having balance	5.60 (M)
27.	Govt Degree College for Women University, Faisalabad	2016-18	29543	Non submission/approval of budget from Syndicate/AdmnDeptt.	518,740,000
28.	Govt Degree College for Women Hassan Abdal, Attock	2011-18	29735	Non submission/approval of budget from Syndicate/AdmnDeptt.	3,550,746
29.	Govt Fatima Jinnah Degree College for Multan	2016-18	27368	Non submission/approval of budget from Syndicate/AdmnDeptt.	1,040,683
30.	University of Gujrat.	2016-18	28792	Non-provision of GP Fund balance to employees/incomplete GP Fund ledger	27.80 (M)
31.	University of Engineering and Technology, Taxila	2017-18	26824	Huge expenditure on overtime	6.014 (M)
32.	Secretary Higher Education Department, Lahore	2017-18	27495	Non-Registration of 03 newly purchased cars	5.751 (M)
33.	University of the Punjab Lahore,	2016-17	23866	Loss due to unauthorized deployment of Vehicles to Academic Staff Association	2.278 (M)
34.	Govt. College of Commerce, Gujrat	2012-18	30428	Loss due to Non allotment of Government residences	416,988
35.	Principal, Government Degree College for Women, Hassanabdal	2011-18	29724	Wasteful expenditure on account of Pay & allowances without duty	152,664
36.	Government College Women University,	2016-18	29581	Unauthorized grant of Additional Charge of	--

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Faisalabad			Treasurer without Approval of the Chancellor	
37.	Government College Women University, Faisalabad	2016-18	29582	Non appointment against Principal Posts of the University i.e. Registrar, Treasurer and Controller of examinations.	-
38.	Govt College for Women University Faisalabad	2016-18	29576	Non Approval of the Statutes of the University	--
39.	BZU, Multan	2017-18	26769	Non Approval of the Statutes of the University	--
40.	GovtSadiq College for Women university Bhawalpur	2015-18	28302	Non Approval of the Statutes of the University	--
41.	GovtSadiq College for Women university Bhawalpur	2015-18	28303	Non Approval of the Statutes of the University	--
42.	GovtSadiq College for Women university Bhawalpur	2015-18	28304	Non Approval of the Statutes of the University	--
43.	Govt. Degree College Lodhran	2008-18	29760	Non establishment of sub-campus of the BZU in the premises of Lodhran College	--
44.	Govt Degree College for Women Hassan AbdalAttock	2011-18	29728	Loss due to non occupation of accommodations	--
45.	Government Women University, Multan	2016-18	29438	Irregular sanction of additional/double duty to administrative staff on key posts	--
46.	Govt College for Women University, Faisalabad,	2016-18	29559	Non-finalization of inquiry report against Mst. TanzeelaQamar	--
47.	BahauddinZakariyaUniver sity, Multan	2017-18	26765	Irregular / unauthorized appointments of teachers to administrative posts	--
48.	University of Engineering and Technology, Taxila	2017-18	26805	Loss to the University	146,250
49.	University of the Punjab Lahore	2016-17	23905	Unjustified increase in Electricity charges	17.316 (M)
50.	Board of Intermediate & Secondary Education Multan	2017-18	29363	Irregular payment of Medical Re-imburement claims	236,000
51.	University of Engineering & Technology, Lahore	2016-17	24025	Non-functional of Business Incubation Center (BIC) funded by HEC	5480200

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
52.	University of Education, Lahore	2017-18	26193	Deprive the constitutional rights due to non compliance of government notification regarding up-gradation post of account assistants of the university	--
53.	Govt. Wilayat Hussain Degree College (Boys), Multan	2015-18	27364	Over payment of conveyance allowance during winter vacation	135,480
54.	Lahore College for Women University, Lahore	2016-17	23454	Un-justified payment of coaches and managers	692,800
55.	Directorate Public Instructions Colleges, Lahore	2015-17	23412	Unauthorized grant of extra ordinary leave for 822 days	--
56.	Govt. College University Lahore	2016-17	24246	Non Placement of Separate meter of Banks, Shops, Cafeterias etc and charging of electricity rates not on commercial rates	--
57.	IT University Lahore	2016-17	25702	Un-authorized Grant of Additional Charges	3,588,480
58.	University of Gujrat	2016-18	28800	Un-authorized Grant of Additional Charges	-
59.	University of Sargodha	2017-18	30347	Un-authorized Grant of Additional Charges	1,265,510
60.	The University of Punjab, Lahore	2016-17	23824	Deficit Budgeting/Non-approval of Revised Budget Estimates for 2017-18 from Senate Deficit Budgeting/Non-approval of Revised Budget Estimates for 2017-18 from Senate	7,745,233,000
61.	UET Lahore	2017-18	28771	Deficit Budgeting/Non-approval of Revised Budget Estimates for 2017-18 from Senate Deficit Budgeting/Non-approval of Revised Budget Estimates for 2017-18 from Senate	-
62.	Govt. Queen Marry College Lahore	2017-18	30161	Irregular drawl / utilization of budget without pre-audit	493,488,108
63.	UET Lahore	2016-17	---	Irregular drawl / utilization of budget without pre-audit	390,513,694
64.	Govt College for Boys, Murree	2013-18	27404	Large drop out as well as low passing ratio	137,887,961
65.	Govt Institute of Commerce, Chinniot	2016-18	29010	Large drop out as well as low passing ratio	10,829,956

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
66.	Govt Institute of Commerce, Chinniot	2016-18	29009	Large drop out as well as low passing ratio	2,048,175
67.	Govt Institute of Commerce College for Women, Bhawalnagar	2012-18	29024	Large drop out as well as low passing ratio	6,928,430
68.	Govt College for Boys, Murree	2013-18	27403	Large drop out as well as low passing ratio	2,172,000
69.	Govt Institute of Commerce College for Women, Bhawalnagar	2012-18	29023	Large drop out as well as low passing ratio	432,264
70.	Govt Jinnah Islamia College, Sialkot	2014-18	26481	Large drop out as well as low passing ratio	-
71.	IT University, Lahore	2016-17	25703	Additional charge allowance	3,234,480
72.	BISE Multan	2017-18	29360	Unauthorized agreement with private insurance company and Irregular payment of group Insurance- 975,500	975,500
73.	University of the Punjab Lahore	2016-17	23907	Irregular Payment on collection of data for publication in Research Journal-Rs.390,000	390,000
74.	Govt. College University, Faisalabad	2016-18	28383	Irregular excess 1387 students' admissions by sub-campuses beyond sanctioned seats	-
75.	BISE Multan	2017-18	29350	Missing 8548 answer sheets of 24 pages each	-
76.	BISE Multan	2017-18	29354	Loss Due to Wastage of 384 rims of Rs.346,368	346,368
77.	Govt. Degree college for Women, Baghbanpura Lahore	2016-17	26001	Loss to government due to illegally affixed flex board in the college premises amounting to Rs.500,000	500,000
78.	University of Punjab	2017-18	29985	Unnecessary expenditure on payment of internet charges- Rs.645,300	645,300
79.	BISE Faisalabad	2017-18	30415	Irregular payment to PBCC-Rs.200,000	200,000
80.	Govt. Institute of Commerce Baghbanpura Lahore	2015-17	26047	Irregular payment of Rs. 881,430 due to non verification of GST deposits-Rs. 122,933	881,430
81.	GCU Faisalabad	2016-18	28387	Irregular deployment of	-

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				university employees to others universities on deputation basis	
82.	Govt. Degree College women Lodhran	2004-18	26771	Irregular deployment of university employees to others universities on deputation basis	-
83.	Govt. Degree College Women Dunyapur Lodhran	2014-18	27517	Irregular deployment of university employees to others universities on deputation basis	-
84.	BISE, Faisalabad	2017-18	30411	Unauthorized grant of BPS-8 to drivers- Rs. 854,292	854,292
85.	Govt. College for boys, Murree	2013-18	27407	Posting of excess staff against the approved criteria of workload	-
86.	Govt. Degree College for boys, Lahore Cantt.	2016-17	25962	Posting of excess staff against the approved criteria of workload	-
87.	Govt. Degree College Kulliat ul Binnat, Lahore	2014-16	24222	Posting of excess staff against the approved criteria of workload	-
88.	Govt. Institute of Commerce College for Women, Bhawalnagar	2012-18	29027	Posting of excess staff against the approved criteria of workload	-
89.	Queen Marry College/School, Lahore	2017-18	30172	Non-submission of financial statement and reports to government	-
90.	Queen Marry College/School, Lahore	2017-18	30166	Non reconciliation	-
91.	BISE, Sahiwal	2017-18	26493	Non reconciliation	-
92.	University of the Punjab, Lahore	2016-17	23822	Non reconciliation	-
93.	BZU Multan	2017-18	26737	Non reconciliation	-
94.	Govt. Islamia College Civil Line Lahore	2016-17	25969	Non reconciliation	-
95.	University of the Punjab	2016-17	23,876	Non-levy of stamp duty	177,314
96.	Bahaud-Din- Zakariya,	2017-18	26763	Non-levy of stamp duty	133,899

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Multan				
97.	Govt. College for Women, Faisalabad	2016-18	29565	Non-levy of stamp duty	102,842
98.	Bhaudding Zakariya University, Multan	2017-18	26741	Non verification of Taxes	188,538,000
99.	University of Engineering & Technology, Lahore	2016-17	23995	Non verification of Sales Tax Invoices	1,514,434
100.	Director of Education colleges Lahore	2016-17	26018	Non verification of Sales Tax Invoices	7,108,839
101.	Government college for Women University Faisalabad	2016-18	29568	Non verification of Sales Tax Invoices	772,091
102.	University of Engineering & Technology, Lahore	2017-18	28756	Delay deposit of GST	210,475
103.	University of Punjab, Lahore	2016-17	23890	Non-obtaining of actual payee receipts	140,246,868
104.	University of Gujrat, Gujrat	2016-18	28817	Non-obtaining of actual payee receipts	7,738,393
105.	Secretary Higher Education Department, LHR	2017-18	27489	Non-obtaining of actual payee receipts	3,012,790
106.	Queen Marry college, Lahore	2017-18	30176	Non-obtaining of actual payee receipts	210,000
HOME DEPARTMENT					
1.	DIG, Security, Lahore	2016-17	23051	Irregular drawl and non deposit of Punjab sale tax	479,700 69,700
2.	PC, Batallion no.2 ,Rawat, Rawalpinidi	2016-18	26984	Recoverable due to excess charges of rates	81,850
3.	Police Training School Farooqabad-	2017-18	29223	Non-submission of transparency certificates to IGP	299.91 (M)
4.	Central Jail, Rawalpindi-2017-18	2017-18	26956	Irregular expenditure on pay and allowances to warders due to non-observance of Tenure Service Policy	5.66 (M)
5.	DPO Hafizabad	2017-18	26916	Non finalization of pending enquiry case	250,000

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
6.	Central Jail, Gujranwala	2017-18	29858	Irregular payment of late payment surcharge on gas bills	237,904
7.	Commandant PC Headquarter Farooqabad, Sheikhpura	2016-18	26048	Undue deduction of conveyance allowance	--
8.	DIG Prison, Multan Region, Multan	2013-18	26693	Irregular holding of posts without job relation	--
9.	District Jail Gujrat	2015-18	27326	Irregular expenditure on pay & allowances to warders due to non-observance	14,592,434
10.	Deputy Inspector General Police Traffic Lahore -	2017-18	27450	Un-authorized expenditure on POL	636,444
11.	Secretary Home Lahore	2017-18	30603	Irregular advance payment of rent of residential building without approval	--
12.	District Jail Rahim Yar Khan	2015-18	28584	Irregular payment of surcharge on gas bills	149,548
13.	Commandant Police Training College, Chung Lahore	2016-17	25597	Irregular expenditure on purchase and installation of Razor wirefinance department	1.699 3.223 (M)
14.	Child Protection & Welfare Bureau Punjab	2017-18	27013	Irregular payment of medical charges from private hospitals (categoryII medical claims)	0.534 (M)
15.	Punjab Prison Staff Training Institute, Lahore	2014-17	25748	Irregular drawl of TA / DA without Sanction Loss	97,970
16.	Central Jail Rawalpindi	2017-18	26963	Irregular expenditure on uneconomical purchases	1.443 (M)
17.	District Jail Lahore	2016-17	25618	Unauthorized expenditure above the sanctioned amount	0.346 (M)
18.	Probationer Officer, District Courts, Sahiwal	2003-18	27435	Irregular expenditure	1.535 (M)
19.	District Jail Chakwal	2016-18	28640	Irregular expenditure on pay and allowances to warders due to non-observance of tenure service policy	1.833 (M)
20.	Commandant PC Training College Chung Lahore	2016-18	27318	Doubtful / irregular expenditure on account of conference & seminar	0.150 (M)
21.	Central Jail Sahiwal	2016-18	27616	Poor performance regarding rehabilitation of Prisoners in Jail	--

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
22.	Commandant PC Headquarter Farooqabad, Sheikhpura	2016-18	26049	Non accountal of diet - Rs.126,148	126,148
23.	CPO Rawalpindi	2017-18	26067	Irregular utilization of Departmental Receipt towards Expenditure for Rs.282,650 and unauthorized deposit of Government receipts into Regimental Fund for Rs.81,750	282,650
24.	Punjab Safe Cities Authority	2015-18	27644	Unauthorized grant of additional charge to various officers	-
25.	Addl. IG Punjab Highway Patrol	2017-18	29193	Wasteful expenditure on payment of rent acquiring store-Rs. 825,000	825,000
26.	CCPO, Lahore	2017-18	28669	Irregular auction of demolished building material-Rs. 305,000 & Non-deduction of advance income tax-Rs.45,750	305,000
27.	District Jail, Gujrat	2015-18	27325	Loss due to non-installation of separate electricity and gas meters for residences	270,000
28.	District Jail Multan	2014-18	27284	Loss due to non-installation of separate electricity and gas meters for residences	-
29.	Superintendent Borstal Institute and Juvenile Jail, Bahawalpur	2017-18	28655	Loss due to non-installation of separate electricity and gas meters for residences	-
30.	Central Jail Sahiwal	2016-18	27612	Loss due to non-installation of separate electricity and gas meters for residences	-
31.	S. P Commander, PC, Battalion no. V, Lahore	2016-18	25880	Recovery for charging Sales Tax on exempted items- Rs. 243,886	243,886
32.	D. G. Child Protection and Welfare Bureau, Punjab, Lahore	2016-17	23081	Non deduction of Professional tax	115,000
33.	Principal Police Training School, Rawalpindi	2014-18	26944	Non deduction of Professional tax	90,000
34.	Directorate of Reclamation	2014-17	24064	Suspected financial	-

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	& Probation Punjab, Lahore			corruption in escape of (18) parolees	
35.	Child Protection and Welfare Bureau, Lahore	2017-18	27033	Non convening of Board of Governors (BOG) meeting	-
36.	Child Protection and Welfare Bureau, Lahore	2017-18	27037	Rules and regulations not made by the Government in contravention of the Act	-
37.	Probationer Officer, Sahiwal	2003-18	27437	Performance and duties of Probation Officer	-
38.	City Police Officer, Multan	2016-17	25031	Doubtful expenditure as actual payee receipts (APR) not obtained	61,286,447
39.	High Security Prison, Sahiwal	2017-18	30574	Doubtful expenditure as actual payee receipts (APR) not obtained	1,086,851
40.	DIG Prison Faisalabad Region Faisalabad	2014-18	29162	Doubtful expenditure as actual payee receipts (APR) not obtained	416,272
41.	DIG Operations Lahore	2017-18	30605	Doubtful expenditure as actual payee receipts (APR) not obtained	322,336
42.	District Police Officer, D.G.Khan	2016-17	24318	Irregular purchase of tyres	4,695,006
43.	District Police Officer, R. Y. Khan	2016-18	29250	Irregular purchase of tyres	3,666,940
44.	District Police Officer, T.T.Singh	2016-18	26852	Irregular purchase of tyres	3,650,282
45.	District Police Officer Jhang	2017-18	25271	Irregular purchase of tyres	1,130,220
46.	DPO Gujrat	2017-18	29168	Non recovery of loss of accidental vehicles	-
47.	Central Jail, Sahiwal	2016-18	27615	Non-utilization of valuable agriculture land of Jail	-
48.	Probationer Officer, Sahiwal	2003-18	27436	Un-necessary allocation of DDO powers to Probation Officer	-
49.	Anti Terrorism Courts-III, Lahore	2009-17	24072	Unlawful acceptance of dateless GST invoices	136,168
50.	D.I.G. Security, Lahore Division	2016-17	23050	Unlawful acceptance of dateless GST invoices	950,979
51.	D.P.O. Hafizabad	2017-18	26925	Non Verification of Sales	712,207

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				Tax invoices	
52.	Principal Police Training School Rawalpindi	2014-18	26950	Non submission of sales tax invoices on prescribed performa	377,868
53.	Principal Police Training School Rawalpindi	2014-18	26949	Unlawful acceptance of dateless GST invoices	377,722
54.	P.C. Battalion 2, Rawat, Rawalpindi	2016-18	26986	Non submission of sales tax invoices on prescribed performa	370,473
55.	DIG Special Branch VVIP Security Lahore	2016-17	25867	Unlawful acceptance of dateless GST invoices	343,503
56.	District Police Officer Jhang	2017-18	25267	Unlawful acceptance of dateless GST invoices	150,829
57.	DPO DG Khan	2016-17	9	Excess expenditure over budget allocation	272,212,692
58.	Central Jail Lahore	2016-17	9	Non surrendering of savings	1,077,310,028
59.	SSP Telecommunication Lahore	2016-17	9	Irregular drawl of encashment of LPR	8,141,848
60.	SSP Telecommunication Lahore	2016-17	12	Irregular payment on account of printing & stationery	4,296,474
61.	SSP Telecommunication Lahore	2016-17	19	Excess expenditure over budget allocation	35,292,159
62.	CCPO Lahore	2016-17	14	Excess expenditure over budget allocation	24,651,962
63.	CCPO Lahore	2016-17	15	Inefficient utilization of funds	974,131
64.	Anti-Terrorism Court No. III, Lahore	2009-17	2	Non surrendering of savings	2,165,276
65.	Anti-Terrorism Court No I, Lahore	2016-17	4	Excess expenditure over budget allocation	245,023
66.	Commandant Elite Police Training School Lahore	2016-17	2	Excess expenditure over budget allocation	27,530,362
67.	SSP Battalion Commander Guard Battalion no. 7,	2016-17	3	Non surrendering of savings	14,922,974

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Lahore				
68.	SSP Battalion Commander Guard Battalion no. 7, Lahore	2016-17	4	Irregular expenditure than budget allocation	7,617,195
69.	Commandant PC, Farooqabad, District Sheikhupura	2016-18	3	Non completion of construction / rehabilitation of metaled roads Punjab constabulary h/q within stipulated period – project cost	18,228,000
70.	Commandant PC, Farooqabad, District Sheikhupura	2016-18	7	Savings not surrender	79,201,664
71.	CPO Rawalpindi	2017-18	19	Excess expenditure than budget allocation	264,958,255
72.	CPO Rawalpindi	2017-18	20	Inefficient utilization of funds	29,882,662
73.	DPO Jhang	2017-18	20	Irregular expenditure than budget allocation	57,568,895
74.	DPO Jhang	2017-18	21	Inefficient utilization of funds	20,657,423
75.	DPO Bhakar	2016-18	16	Irregular excess expenditure than budget allocation	12,817,455
76.	DPO Bhakar	2016-18	17	Inefficient fund utilization	42,229,741
INDUSTRIES, COMMERCE & INVESTMENT DEVELOPMENT DEPARTMENT					
1.	Secretary, Government of the Punjab, Industries, Commerce & Investment Department, Lahore	2016-17	26358	Unauthorized expenditure on account of internet DSL & Wireless Services	204,772
2.	Secretary, Industries, Commerce & Investment Department, Lahore	2016-17	26343	Non-submission of PC-IV for the completed projects/schemes	630.63 (M)
3.	Secretary, Industry, Commerce & Investment Department, Lahore	2016-17	26359	Non-compliance of 291 Previous Audit Paras since 1964	-
4.	D.G. Industries, Prices, Weight & Measures,	2016-17	25539	Irregular expenditure on pending liability-Rs.	409,867

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Lahore			409,867	
5.	D.G. Industries, Prices, Weights& Measures, Lahore	2016-17	25540	Doubtful payment of GST-Rs. 289,177	289,177
6.	D.G. Industries, Price, Weight & Measures, Lahore	2016-17	25542	Poor Human Resource Management-Rs. 782,400	782,400
7.	D.G. Industries, Prices, Weights& Measures, Lahore	2016-17	25535	Unauthorized payment of conveyance allowance-Rs.630,000	630,000
INFORMATION AND CULTURE DEPARTMENT					
1.	Lahore Arts Council Lahore	2016-17	24390	Irregular payment of risk allowance to Security Guards.	880,000
2.	Punjab Institute of Language Art and Culture Lahore	2016-17	24405	Irregular payment of social security allowance	599,650
3.	Lahore Arts Council Lahore	2016-17	24396	Irregular payment of integrated allowance	297,000
4.	Director Lahore Museum, Lahore	2016-17	24412	Irregular Expenditure Amounting	15.32 million
5.	Director Lahore Museum, Lahore	2016-17	24408	Irregular repair of government vehicle	170,585
6.	Director Lahore Museum, Lahore	2016-17	24415	Irregular purchase of library books without advertising the tender through PPRA website	465,718
7.	Lahore Arts Council Lahore	2016-17	24394	Irregular provision for scaffolding in estimates (rate Analysis)-Rs. 308,656	308,656
8.	Punjab Film Censor Board, Lahore	2016-17	25430	Lapse of funds due to non-surrendering of savings-Rs.974,227	974,227
9.	Punjab Institute of Language Art and Culture Lahore	2016-17	24401	Non-establishment of General Provident Fund-Rs. 585,480	585,480
10.	Punjab Institute of Language Art and Culture Lahore	2016-17	24403	Non recovery of electricity charges-Rs. 102,345	102,345
LABOUR AND HUMAN RESOURCE DEPARTMENT					
1.	Punjab Labour Court-I, Lahore	2016-17	24177	Late deposit of cash	108,400

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
2.	DG Labour Welfare Punjab, Lahore	2016-17	1	Excess expenditure over budget allocation	2,740,080
3.	DG Labour Welfare Punjab, Lahore	2016-17	2	Lapse of funds due to non utilization of budget	1,567,092
4.	Punjab Labour Court-I, Lahore	2016-17	3	Lapse of funds due to non utilization of budget	1,261,483
5.	Punjab Labour Court-II, Lahore	2016-17	2	Excess expenditure over budget allocation	574,779
6.	Punjab Labour Court-II, Lahore	2016-17	3	Lapse of funds due to non utilization of budget	2,412,964
7.	Secretary Labour & HR Department	2016-17	2	Lapse of funds due to non utilization of budget	3,339,054
8.	Secretary Labour & HR Department	2016-17	5	Irregular expenditure over and above allocation	10,520,056
LAHORE HIGH COURT					
1.	Senior Civil Judge, Bahawalnagar	2010-16	23037	Embezzlement of receipts of Sherriff's Petti Account & Revenue Deposit of Civil Courts Chishtian	1.23 Million
2.	Lahore High Court, Lahore	2016-17	25306	Unjustified, irregular and unauthorized payment of internet bill of benches	1.00 million
3.	Lahore High Court, Lahore	2016-17	25311	Non-levy of stamp duty-Rs.116,510	116,510
LAW & PARLIAMENTARY AFFAIRS					
1.	Secretary Law & Parliamentary Affairs, Lahore	2016-17	25920	Expenditure on account of refreshment for Chinese delegations from PC Lahore without tendering process	226,180
2.	Secretary Law & Parliamentary Affairs, Lahore	2016-17	25929	Expenditure on purchase of books without tendering process	191, 125
3.	Secretary Law & Parliamentary Affairs, Lahore	2016-17	25935	Irregular expenditure on account of repair	1,345,623
4.	Secretary Law & Parliamentary Affairs, Lahore	2016-17	25933	Irregular expenditure on account of repair	1,104,080
5.	District Attorney-I, Lahore	2013-17	25895	Irregular expenditure on account of repair	122,352
6.	District Attorney-I, Lahore	2013-17	25891	Unauthorized payment of pay & allowances	2.43 million
7.	Solicitor to the Government of the Punjab,	2013-17	25916	Non-deduction of conveyance allowance	92,167

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Lahore			during leave	
8.	Solicitor to the Government of the Punjab, Lahore	2013-17	25908	Doubtful payment of GST-Rs.1.75 million	1.75 million
9.	Solicitor to the Government of the Punjab, Lahore	2013-17	25917	Non auction of condemned vehicles-Rs.500,000	500,000
10.	District Attorney, D G Khan	2003-18	2	Lapse of funds due to non surrendering of savings	19,711,146
LITERACY AND NON FORMAL EDUCATION DEPARTMENT					
1.	Secretary, Literacy and Non-Formal Basic Education, Lahore	2016-18	25042	Less deduction of 5% house maintenance charges	183,618
2.	Secretary, Literacy and Non-Formal Basic Education, Lahore	2016-18	25045	Non-accountal of POL	57,053
3.	Secretary, Literacy and Non-Formal Basic Education, Lahore	2016-18	25046	Non deduction of Income tax and PST-Rs. 313,137	313,137
LIVESTOCK AND DAIRY DEVELOPMENT DEPARTMENT					
1.	Government Poultry Farm, Bahawalnagar	2013-18	29276	Less/non achievement of targets work	--
2.	Superintendent, Livestock experiment station, Jahangirabad, Khanewal	2015-18	30502	Non reconciliation/ verification of payments	--
3.	Superintendent, Livestock experiment station, Jahangirabad, Khanewal	2015-18	30481	Non reconciliation/ verification of payments	--
4.	Additional Director, F&MDRC, Lahore	2015-17	24956	Non reconciliation/ verification of payments	--
5.	Govt. Poultry Farm, Bahawalnagar	2013-18	29270	Non write off of mortality	583,325
6.	Superintendent Live stock experiment station, Jahangirabad, Khanewal	2015-18	30492	Non write off of mortality	214,900
MINES AND MINERALS					
1.	Director Northern Circle Archeology, Lahore	2015-17	25661	Unauthorized / inadmissible payment of conveyance allowance	150,000
2.	Director General Archeology, Lahore	2016-17	25741	Less deduction of 5% house maintenance charges	112,926

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
3.	D.G Mines & Minerals, Lahore	2013-17	23659	Irregular expenditure on purchase of stationery, printing & publication	754,005
4.	D.G Mines & Minerals, Lahore	2013-17	23662	Irregular expenditure on pending liabilities of previous years	854,074
5.	Mines Labour Welfare Commissioner Punjab Lahore	25507	2011-17	Expenditure charged to irrelevant object head	129,613
6.	Mines Labour Welfare Commissioner Punjab Lahore	25504	2011-17	Loss due to non deduction of sales tax- Rs. 624,346	624,346
PLANNING & DEVELOPMENT DEPARTMENT					
1.	DG Bureau of Statistics, Lahore	2014-17	25463	Non recovery of pay	217,012
2.	DG Monitoring and Evaluation, Lahore	2017-18	28903	Poor Human Resource Management	821,784
3.	Punjab Social Protection Authority Lahore	24093	2014-17	Unauthorized sanction of expenditure beyond the prescribed limit	483,800
4.	Punjab Social Protection Authority Lahore	24085	2014-17	Doubtful payment of GST	1.88 (M)
5.	Bureau of Statistics Lahore	25467	2014-17	Non recovery of conveyance allowance	540,000
6.	Bureau of Statistics Lahore	25459	2014-17	Non recovery of conveyance allowance	245,632
7.	DG Bureau of Statistics Lahore	25465	2014-17	Non recovery of Professional Tax	120000
8.	DG Bureau of Statistics, Lahore	25464	2014-17	Deterioration of off road vehicle	350,000
9.	DG Monitoring and Evaluation, Lahore	07	2017-18	Overpayment of special allowance	147,357
10.	Punjab Social Protection Authority Lahore	09	2017-18	Irregular expenditure due to mis-classification	160,285
11.	Secretary, P&D Department, Lahore	14	2017-18	Un-authorized payment of conveyance allowance during leave period	103,720

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
POPULATION WELFARE DEPARTMENT					
1.	Regional Training Institute	2009-17	24920	Doubtful/irregular expenditure incurred on repair	4,511,131
2.	District Population Welfare officer Sialkot	2017-18	26250	Unjustified repair of machinery and equipment	119,300
3.	FHC DHQ Hospital, Faisalabad	2015-18	29303	Non observance of objectives of ADP Scheme	464,683
4.	RHSA/FHC DHQ Hospital, Jhelum	2015-18	29117	Non control over expenditure due to heavy withdrawals during last months of financial year	695,072
5.	D.P.W.O. D.G.Khan	27417	2017-18	Irregular payment of pending liabilities	432509
6.	Regional Training Institute	24926	2009-17	Irregular purchase of items beyond competency	399995
7.	Population Welfare Lahore	26454	2017-18	Non reconciliation of expenditure statements with A.G. Punjab	-
8.	Regional Training Institute	24928	2009-17	Irregular purchases without immediate requirement	388624
9.	Family Health Clinic (RHS-A) DHQ Hospital Khanewal	2014-18	27065	Unjustified payment to the staff of DHQ/THQ hospital	266,072
10.	Family Health Clinic (RHS-A) DHQ Hospital Kasur	2013-18	29103	Unjustified payment to the staff of DHQ/THQ hospital	238,386
11.	Principal, Population Welfare Training Institute, Lahore	24608	2015-17	Non obtaining of actual payee receipts	2.43 (M)
12.	DPWO, D.G.Khan	2017-18	27415	Payments without actual payees receipts	839,699
13.	DPWO, Hafizabad	2017-18	29296	Payments without actual payees receipts	690,567
PRIMARY AND SECONDARY HEALTHCARE					
1.	Transport Manager TMO, Lahore	2012-17	26628	Unjustified payment of leave encashment in cash	415,340
2.	Transport Manager TMO, Lahore	2012-17	26623	Negligence of department due to non- pursuing repairable ambulance vehicles loss to Govt.	4,000,000
3.	Transport Manager TMO, Lahore	2012-17	26624	Unjustified payment of salary	105,424

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
4.	Bacteriologist Lahore	24360	2014-17	Unauthorized expenditure beyond competency	500000
5.	Bacteriologist Lahore	24358	2014-17	Actual payees receipts not obtained	11.48 (M)
6.	Transport Manager TMO, Lahore	26630	2012-17	Excess amount paid to LESCO	168105
7.	Bacteriologist Lahore	24362	2014-17	Irregular withdrawal of POL	114585
8.	Secretary Primary & Secondary Healthcare	24447	2016-17	Loss due to non-levy of stamp duty	650,982
PUBLIC PROSECUTION					
1.	Prosecutor General of Punjab	2016-18	26465	Non deposit of CDRs into DDO bank account	7,224,559
2.	Secretary Public Prosecution, Punjab Lahore	2017-18	27475	Irregular drawl of Pay & Allowances without approval of post of Qasid in BPS-6 in budget of the government	496,292
3.	Secretary Public Prosecution, Punjab Lahore	2017-18	27479	Irregular expenditure on contingent paid staff hired without advertisement	260,107
4.	Secretary Public Prosecution Department, Lahore	2017-18	27473	Irregular expenditure on account of repair of Transport	1,499,842
5.	Secretary, Public Prosecution Department, Lahore	2017-18	27476	Irregular expenditure on account of repair of Machinery	359,992
6.	Prosecutor General of Punjab, Lahore	2016-18	26460	Payment of CA during leave	266,396
7.	Secretary, Public Prosecution Department, Lahore	2017-18	27480	Expenditure charged to irrelevant object head	108,810
8.	Secretary Public Prosecution, Punjab Lahore	2014-17	23777	Expenditure charged to irrelevant object head	61,885
9.	Prosecutor General of Punjab, Lahore	2016-18	26464	Less-deduction of PST	94,080
10.	Secretary, Public Prosecution Department, Lahore	2017-18	27478	Less-deduction of PST	260,575
SERVICES & GENERAL ADMINISTRATIVE DEPARTMENT					
1.	Punjab Library Foundation, Lahore	2010-17	23647	Purchases were made without calling tenders	908,440
2.	Director Anti-corruption,	2016-17	23809	Repair of vehicles was	351,338

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
	Lahore			carried out by avoiding tendering process	
3.	Additional Chief Secretary, S&GAD	2017-18	26096	Non-transparent expenditure on purchase of non-fuel items	4,562,859
4.	Chief Minister Inspection Team Lahore	2017-18	26397	Irregular re-employment and unlawful payment of allowances on contractual re-employment	431,724
5.	Chief Minister Inspection Team Lahore	2016-17	25734	Unauthorized payment of GST on exempted items	112,101
6.	Director Anti Corruption, Gujranwala	2014-18	24734	Irregular purchase of stationery beyond competency	892,939
7.	Govt. Model Town Library, Lahore	2010-17	25673	Missing library books during annual stocktaking	170,758
8.	Punjab Public service Commission, Lahore	2017-18	25017	Loss due to auction of canteen at lesser rate	78,000
9.	Ombudsman Punjab, Lahore	2015-17	25852	GST invoices were issued by the firms without prescribed performa of sale tax invoice and having same number and date.	1,380,801
10.	Ombudsman Punjab, Lahore	2015-17	25862	GST invoices doubtful being as dateless.	680,347
11.	Punjab Service Tribunal, Lahore	2016-17	25728	Payment of GST without GST invoices	347,961
12.	Director Anti-corruption, Lahore	2016-17	23810	GST paid but it was not got confirmed by management from the Sales Tax Department through E-filing	176,782
13.	Punjab Procurement Regulatory Authority, Lahore	23946	2013-17	Non deduction of rent and electricity charges	720,000
14.	Punjab Public service Commission, Lahore	2017-18	25008	Non deduction of GP Fund, benevolent fund and group insurance from regular employees	417,339
15.	Additional Chief Secretary, S&GAD	2017-18	26109	Non deduction of GP Fund, benevolent fund and group insurance from regular employees	249,554
16.	Director Anti-corruption, Lahore	23811	2016-17	Non-finalization of pending inquiry cases	0
17.	Additional Chief Secretary, S&GAD	26105	2017-18	Non reconciliation of expenditure	0

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
18.	Punjab Public service Commission, Lahore	25010	2017-18	Non-levy of stamp duty- Rs.290,609	290609
SCHOOL EDUCATION DEPARTMENT					
1.	Secretary School Education	2017-18	30093	Inadmissible payment of conveyance and orderly allowance	2,700,000
2.	Secretary School Education	2016-17	30243	Inadmissible payment of conveyance and orderly allowance	1,620,000
3.	Secretary School Education	2016-17	30252	Inadmissible payment of conveyance and orderly allowance	132,067
4.	Director Public Instruction (SE) Punjab, Lahore	2014-17	21138	Recovery due to overpayment in respect of Mr. Adnan Ali Mirza Assistant during suspension period	439,047
5.	Directorate of Public Instruction (SE), Punjab, Lahore	2014-17	24139	Overpayment of conveyance and house rent allowances	168,176
6.	National Museum of Science and Technology Lahore	2016-17	25788	Irregular/beyond the competency purchase of Non-recurring items	399972
7.	National Museum of Science and Technology Lahore	2014-17	25789	Irregular/beyond the competency purchase/repair of furniture fixture	250749
8.	National Museum of Science and Technology Lahore	2014-17	25790	Beyond the competency repair of machinery and equipment	242,095
9.	National Museum of Science and Technology Lahore	2014-17	25843	Irregular/beyond the competency purchase of stationery	213890
10.	National Education Equipment Centre, Lahore	25811	2014-17	Poor Human Resource Management	268081
11.	National Museum of Science and Technology Lahore	29022	2017-18	Unauthorized expenditure beyond competence	125,356
12.	Punjab Examination Commission Lahore	30397	2016-18	Non verification of Sales Tax	20.33 (M)
13.	Secretary, School Education Department	30091	2017-18	Non-achievement of physical target/progress of the scheme	0
14.	Secretary, School Education Department	30256	2017-18	Non-accountal of toners & improper maintenance of stock register	74,523

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
15.	Punjab Examination Commission Lahore	30399	2016-18	Non-appointment against vacant posts	0
SOCIAL WELFARE BAIT-UL-MAAL DEPARTMENT.					
1.	Director General Social Welfare & Bait-ul-Mall, Lahore	2016-17	25721	Doubtful expenditure on repair of transport-Rs.369,215	369,215
2.	Supdtt: Dar-ul-Aman (Shelter Home), Lahore	2016-17	23936	Non deduction of HRA, CA and other facilities charges from Warden-Rs.469,384	469,384
3.	Supdtt: Dar-ul-Aman (Shelter Home), Lahore	2016-17	23934	Irregular drawl pay & allowances of computer operator	367,320
4.	Supdtt: Dar-ul-Aman (Shelter Home), Lahore	23933	2016-17	Uneconomical purchase of dietary items	400,917
5.	DD Women Development & Welfare Center (Qasar-e-Behbood), Lahore	23790	2014-17	Non reconciliation of expenditure	-
6.	Social Welfare Officer Socio Economic Rehabilitation Centre for Women & Child Prisoners, Central Jail, Lahore	2014-17	24137	Excess expenditure	700,942
7.	Supdtt: Dar-ul-Aman (Shelter Home), Lahore	2016-17	23935	Excess expenditure	112,513
8.	Director General Social Welfare & Bait-ul-Mall, Lahore	2016-17	25720	Non/less deduction of PST on services	646,113
9.	Deputy Director Women Development & Welfare Center (Qasar-e-Behbood), Lahore	2014-17	23799	Non/less deduction of PST on services	112,800
10.	Director General Social Welfare & Bait-ul-Mall, Lahore	2016-17	26719	GST invoice was not obtained	663,363
11.	DD Women Development & Welfare Center (Qasar-e-Behbood), Lahore	2014-17	23798	GST was not deposited into government treasury	178,129
12.	Director General Social Welfare & Bait-ul-Mall, Lahore	2016-17	25709	Actual payee receipts not obtained	61,778,095
13.	Social Welfare Officer Socio Economic Rehabilitation Centre for Women & Child Prisoners, Central Jail, Lahore	2014-17	23772	Actual payee receipts not obtained	358,955

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
SPECIAL EDUCATION DEPARTMENT					
1.	Govt. Training College for the Teachers of Blind Lahore	2011-17	23045	Rent of hostel residence not recovered from hostel warden	114,000
SPECIALIZED HEALTHCARE					
1.	University of Health Sciences Lahore	2016-17	23560	Irregular expenditure on account of purchase of car	1,682,000
2.	Gulab Davi Chest Hospital, Lahore	2011-17	23395	Irregular payment of CM Grant amounting	911,000
3.	Sahiwal Medical College & Allied Institutions, Sahiwal	2016-17	23166	a) Non creation of Reserve Fund b) Non maintenance of Situation Analysis Report c) Non conducting of Surgical & Teaching Audit on Half Yearly Basis d) Non maintenance of Progress Evaluation Report	-
4.	Sheikh Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28457	Irregular payment of honorarium to staff Rs.1,449,000 and Non deduction of income tax on honorarium Rs.238,575	1,449,000
5.	Sheikh Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28479	Irregular auction of unserviceable vehicles/ stock	1,670,636
6.	Rawalpindi Medical College & Allied Institutions, Rawalpindi.	2016-17	23230	Non Compliance of Rawalpindi Medical University Ordinance 2017	-
7.	Sheikh Zayed Hospital Lahore	2016-17	26543	Irregular Expenditure due to Extension of Contract period and Loss	417,954
8.	Sheikh Zayed Medical Complex, Lahore	2016-17	26530	Unjustified Payment of Addition/Alteration in Masjid work , SZH, ZA Contractor Irregular Expenditure incurred on honoraria paid to contingent staff	254,684

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
9.	Mayo Hospital & Principle School of Nursing Lahore	2016-17	25345	Non-framing of committees for disposal of hospital waste	9.368 (M)
10.	DHQ Teaching Hospital Sargodha	2016-17	23570	Non submission of vouched account by the building department	39.920 (M)
11.	Shaikh Zayed Medical Complex Lahore	2017-18	26395	Irregular supply of electricity and Sui Gas to the residences at the premises of the hospital through bulk supply instead of installing separate meters.	-
12.	Sheikh Zayed Medical College and Allied Institutions Rahim Yar Khan	2016-18	28442	Loss Due to procurement of double security guard services at a time	1,174,368
13.	Principal Rawalpindi Medical College & Allied institutions, Rawalpindi	2016-17	23260	Abnormal/ Unjustified Expenditure on Sui Gas Bills Rs.55,465,000 Recovery of Rs.46,694,750	46,694,750
14.	Principal Rawalpindi Medical College & Allied Institutions, Rawalpindi,	2016-17	23229	Non Compliance of Rawalpindi Medical University Ordinance 2017	-
15.	Principal Rawalpindi Medical College & Allied Institutions, Rawalpindi,	2016-17	23236	Irregular Expenditure without approval of Budget from Syndicate	113,735,409
16.	Medical College & Allied Institution, D.G. Khan,	2017-18	28862	e) Non creation of Reserve Fund f) Non maintenance of Situation Analysis Report g) Non conducting of Surgical & Teaching Audit on Half Yearly Basis h) Non maintenance of Progress Evaluation Report	-
17.	King Edward Medical University, Lahore	2017-18	28505	Unjustified payment of salary to Tenure Track Professors out of university budget	22,335,413
18.	King Edward Medical University, Lahore	2017-18	28503	Poor budgeting	173.684 (M)
19.	Faisalabad Medical University Faisalabad	2017-18	28141	Non-framing of Statutes for the University	-

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
20.	Faisalabad Medical University Faisalabad	2017-18	28140	Non-framing of Regulations for the University	-
21.	Sheikh Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28460	Pending Audit of Model Pharmacy for Six Years	-
22.	Sheikh Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28458	Loss to Government due to defective/dangerous construction of canteen	451,000
23.	Sheikh Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28483	Irregular charge of expenditure to the irrelevant cost center	400,150
24.	DHQ, Teaching Hospital, Sargodha	2016-17	23572	Un-justified permission of free CT scan facility	1,355,715
25.	Rawalpindi Institute of Cardiology (RIC), Rawalpindi	2016-17	23133	Non Existence / Functional of Internal Audit Branch	-
26.	Mayo Hospital and College of Nursing, Mayo Hospital, Lahore	2017-18	29518	Description of Deviation: - Irregular consumption of POL Rs. 215,785 recovery thereof.	215,785
27.	Mayo Hospital and College of Nursing, Mayo Hospital, Lahore	2017-18	29507	Non Collection of Security Rs. 279,000 from the doctors selected for House Job.	279,000
28.	Lady Aitchison Hospital, Lahore	2017-18	28414	Undue retention of Hino Bus	3,500,000
29.	Lady Aitchison Hospital, Lahore	2017-18	28412	Doubtful expenditures of POL charges	825,639
30.	Post Graduate Institute of Allied Health Sciences, Faisalabad	2017-18	28526	Doubtful payment on account of Web Site under the head AO9202-Software to M/s Multiline Services	2,998,987
31.	Post Graduate Institute of Allied Health Sciences, Faisalabad	2017-18	28525	Irregular/unjustified drawl of posts without verification/reconciliation during 2016-17 SNE not approved	-
32.	Qaid-e-Azam Medical College & Allied Institutions, Bahawalpur,	2016-17	23215	Irregular expenditure on purchase of cleaning regents	872,667
33.	Qaid-e-Azam Medical College & Allied Institutions, Bahawalpur	2016-17	23195	Irregular purchase of electric fan heaters	327,400
34.	Qaid-e-Azam Medical College & Allied Institutions, Bahawalpur	2016-17	23194	Doubtful issue of ceiling fans to wards	1,074,500

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
35.	Qaid-e-Azam Medical College & Allied Institutions, Bahawalpur	2017-18	25241	Irregular receipt of x-ray films size 10/14 instead of 11/14	944,000
36.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2017-18	30204	Amount advanced to XEN Building without obtaining sanction of competent authority (BOM) Rs.2,250,000 Vouched account no rendered to College by PWD.	2,250,000
37.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2017-18	30208	Unlawful expenditure without having annual budget approved from competent authority (BOM)	1,243,108,169
38.	University of Health Science, Lahore	2017-18	24833	Unauthorized expenditure without approval of Budget Estimates from the Board of Governors	454,424,824
39.	M.S. Govt. Said Mitha Teaching Hospital, Lahore	2016-17	23524	Improper maintenance of Tender Register & Non Return of CDR for 5% Performance Security to the Contractors	4,722,305
40.	M.S. Govt. Said Mitha Teaching Hospital, Lahore	2016-17	23526	Loss to Govt. Due to Non recording Diagnoses and Treatment in Dental OPD	-
41.	M.S. Govt. Said Mitha Teaching Hospital, Lahore	2016-17	23527	Non-evaluation of performance of employees	-
42.	M.S. Govt. Said Mitha Teaching Hospital, Lahore	2016-17	23525	Loss due to non realization of hospital examination Charges allowing heavy concessions without orders. No mechanism devised for the protection and treatment of the poor patients	-
43.	DHQ Teaching Hospital, Sargodha	2017-18	26651	Loss due to unjustified permission of free CT Scan facility	1,989,052
44.	DHQ Teaching Hospital, Sargodha	2017-18	26666	Un-authorized / unjustified expenditure after expiring of MOU	303,803,536
45.	DHQ Teaching Hospital, Sargodha	2017-18	26650	Revision of PC-I of scheme of up gradation of DHQ Hospital Sargodha as Teaching Hospital	99,550,770
46.	Faisalabad Institute of Cardiology, Faisalabad	2017-18	28018	Non-adjustment/short drawl of SuiGas bill of Canteen	663,023

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				from SDA	
47.	Nishtar Medical University and Allied Institutions, Multan	2016-17	23652	Non-defacing of medicines	31,836,163
48.	Nishtar Medical University and Allied Institutions, Multan	2016-17	23493	Irregular use of Hospital Tractor	868,240
49.	Nishtar Medical University and Allied Institutions, Multan	2017-18	25147	Doubtful consumption of oil for generators	2,895,000
50.	Lady Willingdon Hospital, Lahore	2017-18	30503	Un-Authorized Free USG For Poor Patients	468,700
51.	Director Internal Audit Cell, Health Department, Lahore	2017-18	28043	Undue retention of 02 no of Vehicles	2,500,000
52.	Sahiwal Medical College & Allied Institutions, Sabinal	2016-17	23158	Non Vacation of Residences of Mini Hospital Sahiwal from Illegal Occupants	-
53.	Sheikh Zayed Medical Complex Lahore	2016-17	26548	Award of work Rs.24,008,489 on non standard and non approved contract agreements	24,008,489
54.	Institute of Mental Health, Lahore	2017-18	24862	Irregular purchase of uniform Rs. 519,948 for non entitled persons	519,948
55.	Principal Services institute of Medical Sciences Lahore	2016-17	23310	Irregular expenditure on Linen	6,532,288
56.	Principal Services institute of Medical Sciences Lahore	2016-17	23313	Irregular expenditure on Printing	5,189,204
57.	Post Graduate Nursing College Lahore	2014-17	24336	Irregular expenditure on account of repair of Transport	682,631
58.	Qaid E Azam Medical College and Allied Institutions Bahawalpur	2017-18	25223	Irregular drawl of Rs.135,140 on account of repair of disposal pump (QMC)	135,140
59.	Sheikh Zayed Hospital Lahore	2016-17	26535	Irregular/Un-economical Purchase of Hospital Furniture amounting to Rs.26, 00,000 resulting a loss of Rs.422,768	26, 00,000
60.	Teaching Hospital Shashtra Lahore	2017-18	24807	Irregular contract of medical gases in the	292,704

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
				presence of central contract on higher rates loss to govt.	
61.	DHQ Teaching Hospital Sargodha	2017-18	26640	Evaluation report was not obtained of scheme of up gradation of DHQ Hospital Sargodha as Teaching Hospital	99,550,770
62.	Children Hospital, Lahore	2017-18	25074	Irregular payment of lecture fee to visiting faculty	5,244,783
63.	Children Hospital, Lahore	2017-18	25075	Irregular posting on deputation of a teacher to Children hospital	881,302
64.	Government Teaching Hospital, Shahdra, Lahore	2017-18	24798	Irregular expenditure on repair and maintenance of building	3,200,000
65.	Faisalabad Medical University	2017-18	28126	Irregular expenditure due to non-approval of budgets from Syndicate	6,409.43 (M)
66.	Government Mian Nawaz Sharif Hospital, Lahore	2017-18	24779	Irregular expenditure on repair and maintenance of building	6,159,500
67.	Principal , Public Health Nursing School, Attock	2002-18	28395	Irregular expenditure on repair and maintenance of office building	1,578,900
68.	S.M. Hussain Government T.B. Sanatorium Samli Murree	2016-18	25107	Irregular expenditure on repair and maintenance works	5,710,000
69.	Pakistan Kidney and Liver Institute and Research Center, Lahore	27837	Upto June, 2018	Non-evaluation of Pre-audit of claims/vouchers system in PKLI&RC	0
70.	Principal Postgraduate College of Nursing, Lahore	2014-17	24340	Irregular expenditure made out of examination fund.	319,370
TRANSPORT DEPARTMENT					
1.	Transport Planning Unit(TPU)	2017-18	23131	Irregular expenditure Rs. 58,728 on account of (painting work of office building) under head A13303 other building	58,728
2.	Transport Planning Unit(TPU)	2016-17	22341	Irregular taking over of project vehicles by the transport department put the loss to government	133,000
3.	Transport Planning Unit(TPU)	2016-17	22344	Irregular expenditure of POL Rs. 47,951/- other than purpose recovery thereof	47,951

Sr. No.	Name of Formation	Period of audit	PDP/AIR Para No.	Caption of Para	Amount (Rs.)
4.	Secretary Transport Department	22583	2017-18	Non-confirmation of deposits of payment of GST	171,957
5.	Transport Planning Unit (TPU)	22338	2016-17	Excess drawal of salry	76,671
WOMEN DEVELOPMENT DEPARTMENT					
1.	Secretary Women Development Department	2016-17	24183	Irregular Purchase of Laptop	693,407
YOUTH AFFAIRS, SPORTS AND ARCHEOLOGY					
1.	Director Northern Circle Archeology, Lahore	2015-17	25661	Unauthorized / inadmissible payment of conveyance allowance	150,000
2.	Director General Archeology, Lahore	2016-17	25741	Less deduction of 5% house maintenance charges	112,926
3.	D.G. Archeology, Lahore	25736	2016-17	Non verification of general sales tax	5.08 (M)
4.	Director Northern Circle Archeology, Lahore	25655	2015-17	Non recovery of water and electricity charges	124,160
5.	Director Northern Circle Archeology, Lahore	25666	2015-17	Non recovery/restoration of dismantled material	88,967
6.	Director Northern Circle Archeology, Lahore	25658	2015-17	Deterioration of off road vehicle	500000
ZAKAT AND USHER DEPARTMENT					
1.	Secretary, Zakat & Usher Department	23704	2016-17	Excess expenditure	668,463
2.	Secretary, Zakat & Usher Department	23705	20161-7	Irregular expenditure on account of pending liability	196,088

Annexure-2 (Audit Para No. 2.4.1)

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Record
1.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2017-18	27149	Record of Construction work/repair
2.	D.G. Agriculture (Extension & Adaptive) Punjab, Lahore	2017-18	27205	Vouched Account
3.	Punjab Agriculture Research Board (PARB), Lahore.	2015-17	24572	Vouched account
4.	Director Vegetable (RI), Faisalabad	2010-18	30466	Paid vouchers /Procurement files/Stock register & Progress reports
5.	D.G Agriculture Research, Faisalabad.	2016-18	29288	Vouched Account
6.	Director Agriculture RARI, Bahawalpur	2005-18	29896	PC-1/Supporting Record, Procurement Files etc.
7.	D.G. Agriculture (Extension & Adaptive) Punjab, Lahore	2017-18	27207	Paid vouchers & relevant files
8.	Dy. Director Agriculture green belt Lahore.	2003-17	24691	Sanction Orders , Receipt Books & Deposited Challan of sale of vegetable seed
9.	Directorate of Agricultural (Adaptive Research) Punjab, Lahore	2015-17	24562	Payroll Data
10.	Director Vegetable Research Institute, Faisalabad	2011-18	30457	Cash Books, vouched account & Stock register regarding Adaptability Test Fee
11.	Director Vegetable (RI), Faisalabad	2011-18	30463	Vouched Account
12.	Director Punjab Institute of Agriculture marketing, Lahore	2013-18	29231	Paid Vouchers
13.	Under Punjab Agricultural Research Board Project No. 127	2009-14	24670	Vouched Account
14.	Director RARI, Agriculture, Bahawalpur	2005-18	29899	Succession Certificate, APR etc.
15.	Director RARI, Agriculture, Bahawalpur	2015-18	29901	Sanction of GP Fund advance/admissibility of rules
16.	Director, Rice Research Institute Kala Shah Kaku	2016-18	29324	Detailed Technical Estimates
17.	Director Rice Research Institute Kala Shah Kaku	2016-18	29314	Approved list of vehicle
18.	Director Vegetable (RI), Faislaabad	2011-18	30458	Deposit Challan
19.	Director RARI, Agriculture, Bahawalpur	2005-18	29913	Tour Programme
20.	DG Soil Survey, Punjab, Lahore	2015-17	24504	Inspection reports etc.
21.	Chief (P&E) Cell, Agriculture, Lahore	2014-17	24517	Current Meter reading of Vehicles
22.	DG Agriculture (Field) Punjab, Lahore	2017-18	27199	Vouched account
23.	Director Water Management Training Institute, Lahore	2017-18	26342	TA/DA bills/Office Orders
24.	D.G Agriculture Pest Warning & Quality Control of Pesticides, Punjab	2016-17	27184	Log Books
25.	Directorate of Agricultural (Adaptive	2015-17	24567	Contingent paid bills

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Record
	Research) Punjab, Lahore			
26.	PD Fruit & Vegetable, Lahore	2014-17	24582	Log Books
27.	Deputy Director Agriculture Green belt Lahore	2003-17	24708	Log Books
28.	Director Rice Research Institute Kala Shah Kaku	2016-18	29325	Budget & expenditure Statement
29.	Director I.S.C & E.S Faisalabad/Kala shah kaku	2011-18	27459	Vouched Account/Supporting documents
30.	DG Agriculture (Field) Punjab, Lahore	2017-18	27198	Tour Programme and Schedule of Wapda
31.	Under Punjab Agricultural Research Board Project No. 127	2009-14	24675	Log Books
32.	Deputy Director Agriculture Pet Warning, Lahore	2013-18	26612	Survey of pest control and monitoring
33.	Rice Research Institute Kala Shah Kaku	2016-18	29332	Log Books, Tendering files etc.

Annexure-3 (Audit Para No. 2.4.2)

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2017-18	27149	Violation of Rule 7 of PPRA/Integrity pact not signed	96,000,200
2.	D.G. Agriculture (Field) Punjab	2017-18	27188	Without Annual requirement uploaded on PPRA website/Advertisement published on one newspaper	75,530,750
3.	D.G. Agriculture (Extension & Adaptive) Punjab, Lahore	2017-18	27209	Criteria Evaluation not provided in bidding documents	36,110,716
4.	D.G. Agriculture (Field) Punjab	2017-18	27186	Selection Criteria/PPRA procurements documents	16,138,358
5.	DG Agriculture (Extension & Adaptive) Punjab	2017-18	27211	Criteria for bid evaluation not provided	13,363,225
6.	Director Horticulture Faisalabad	2013-18	27998	Without advertisement on PPRA website	12,156,167
7.	Director Horticulture Faisalabad	2013-18	27995	Without advertisement on PPRA website	9,040,858
8.	Director Horticulture, Faisalabad	2013-18	27993	Without Annual requirement uploaded on PPRA website	8,977,000
9.	D.G. Agriculture (Field) Punjab	2017-18	27187	Without advertisement on PPRA website	7,986,000
10.	DG Agriculture Pest Warning & Quality Control of Pesticides, Punjab	2016-17	27181	Without Annual requirement uploaded on PPRA website	7,182,825
11.	D.G. Soil Survey Punjab	2017-18	26205	Without Annual requirement uploaded on PPRA website	6,565,275
12.	Assistant Soil Fertility Officer, Lahore	2014-18	28002	Without Annual requirement uploaded on PPRA website/announcement of bid evaluation	5,148,879
13.	Deputy Director Agriculture Green belt Lahore	???	24690	Without advertisement on PPRA website	762,928
14.	Director Agricultural Engineering, Lahore	2012-17	24554	Demand /requisition not submitted in violation of PPRA rule 48	3,181,728
15.	Deputy Director Information Faisalabad	2015-18	29094	Without Annual requirement uploaded on PPRA website/By splitting the indents	3,162,256
16.	Director Rice Research Institute Kala Shah Kaku	2016-18	29309	Without advertisement on PPRA website/By collecting quotations	3,096,704
17.	DG Agriculture (Field) Punjab, Lahore	2017-18	27200	Advertisement	2,883,554
18.	Directorate of Agricultural (Adaptive Research), Pb, Lahore	2015-17	24561	Without Annual requirement uploaded on PPRA website	2,249,005

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
19.	Director Rice Research Institute Kala Shah Kaku	2016-18	29321	Technical Estimates not prepared	2,162,047
20.	DG Soil Survey of Punjab, Lahore	2015-17	24505	Criteria for technical evaluation not provided in bidding documents.	2,116,731
21.	Directorate of Agriculture Crop reporting service, Punjab	2015-17	26213	Without response time/No bidding documents	2,000,000
22.	Director Agricultural Engineering, Lahore	2012-17	24555	Advertisement not published	1,905,091
23.	Directorate of Agriculture Crop reporting service, Punjab	2015-17	26212	No bidding documents provided/sold	1,798,400
24.	Agriculture Engineer Faisalabad Division F/Abad	2014-18	27971	Without advertisement on PPRA website	1,712,255
25.	D.G. Agriculture (Extension & Adaptive) Punjab, Lahore	2017-18	27213	Without advertisement on PPRA website	1,708,389
26.	D.G. Soil Survey of Punjab, Lahore	2015-17	24508	Criteria Technical Evaluation not provided in bidding documents	1,701,803
27.	Director Entomological Research Institute, Faisalabad	2016-18	28997	Without Annual requirement uploaded on PPRA website	1,671,114
28.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2017-18	27166	Without tendering process	1,654,378
29.	DG Agricultural Research(Ayub Agriculture Research Institute), Faisalabad	2016-18	29292	Without Annual requirement uploaded on PPRA website	1,344,963
30.	Pir Mehr Ali Shah, Arid Agriculture University, Rawalpindi.	2017-18	27168	Ambiguous comparative statement/bidding offer	1,318,000
31.	Director Barani Agricultural Research Institute, Chakwal	2017-18	26435	Without tendering process/Splitting the indents	1,207,358
32.	A.D. Agriculture Department, Jhang	2015-18	27043	Without tendering process/Splitting the indents	1,000,990
33.	D.G. Agriculture (Field) Punjab	2017-18	27192	Without Annual requirement uploaded on PPRA website	964,684
34.	Director Entomological Research Institute, Faisalabad	2016-18	28998	Avoided PPRA website by splitting the indents	837,522
35.	D.G. Agriculture (Extension & Adaptive) Punjab, Lahore	2017-18	27216	Avoided PPRA website by splitting the indents	797,941
36.	Director ISC& ES Faisalabad/Kala Shah Kaku	2011-18	27457	Without Annual requirement uploaded on PPRA website	732,738
37.	Under Punjab Agricultural Research Board Project No. 127	2009-14	24676	Avoided PPRA website by splitting the indents	515,257
38.	Director Punjab Institute of agriculture marketing, Lahore	2013-18	29086	Annual Planning/Market analysis	456,816
39.	Director Floriculture (Training & Research) Punjab, Lahore	2016-17	24906	Avoided PPRA website by splitting the indents	404,464

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
40.	Punjab Agriculture Research Board (PARB), Lahore	2015-17	24575	Without advertisement on PPRA website	235,480
41.	A.D. Agriculture Department, Jhang	2015-18	27041	Avoided PPRA website by splitting the indents	199,800
42.	Director, Barani Agricultural Research Institute, Chakwal	2017-18	26442	Without advertisement on PPRA website	180,000
43.	Chief (P&E) Cell, Agriculture Deptt, Lahore.	2014-17	24522	Without advertisement on PPRA website	146,938
Total					338,309,587

Annexure-4 (Audit Para No. 2.4.3)

Sr. No.	Name of formations	Period of audit	PDPs No.	Amount (Rs.)
1.	Director Soil Conservation Punjab, Rawalpindi	2016-18	28996	214,376,208
2.	D.G. Agriculture (Field) Punjab	2017-18	27202	70,661,855
3.	D.G. Agriculture (Extension & Adaptive) Punjab, Lahore	2017-18	27210	14,935,000
4.	Director Punjab Institute of Agriculture Marketing, Lahore	2013-18	29088	8,262,032
5.	Director Rice Research Institute Kala Shah Kaku	2016-18	29329	8,234,726
6.	Agriculture Engineer Faisalabad Division F/Abad	2014-18	27968	7,665,008
7.	Directorate of Agricultural (Adaptive Research) Punjab, Lahore	2015-17	24563	6,925,860
8.	Director, Barani Agricultural Research Institute, Chakwal	2017-18	26431	4,217,085
9.	A.D. Agriculture Department, Jhang	2015-18	27039	4,950,840
10.	Cotton Botanist, Cotton Research Institute, Khanpur Distt: R.Y. Khan	2004-18	26199	4,268,018
11.	Deputy Director of Agriculture (PP) Pest Warning and Quality Control of Pesticides B/Pur	2013-18	26613	2,938,402
12.	D.D. of Agriculture (PP) Pest Warning & Quality Control of Pesticides DG Khan	2013-18	26417	2,874,861
13.	PD Fruit 7 vegetable, Punjab, Lahore	2014-17	24581	2,764,438
14.	Director Agriculture (Extension), Lahore	2017-18	26411	2,617,300
15.	D.G Agriculture Research, Faisalabad	2016-18	29293	2,482,248
16.	Deputy Director (Plant Protection) Pest Warning & Quality Control of Pesticides, Lahore	2015-17	24710	1,902,695
17.	Punjab Agriculture Research Board (PARB), Lahore.	2015-17	24577	1,797,173
18.	Director Floriculture, (Training & Research) Punjab, Lahore	2016-17	24907	665,445
19.	Dy. Director Plant Protection Punjab, Lahore	2014-17	24626	521,499
20.	Agriculture Chemist (Trg.) Senior Instructor Lahore	2013-17	26072	367,959
21.	Director Water Management Training Institute, Thokar Niaz Baig, Lahore	2017-18	26337	239,467
22.	Asstt: Director (Stat) Crop Reporting Services, Lahore	2015-17	24911	119,915
Total				363,788,034

Annexure-5 (Audit Para No. 2.4.5)

Sr. No.	Name of formations	Period of audit	PDPs No.	Amount (Rs.)
1.	Deputy Director Agriculture Green belt Lahore	2003-17	24692	22,767,728
2.	A.D. Agriculture Department, Jhang	2015-18	27040	14,963,294
3.	D.D. of Agriculture (PP) Pest Warning & Quality Control of Pesticides DG Khan	2013-18	26416	6,635,433
4.	Director Agriculture RARI, Bahawlpur	2005-18	29907	2,673,373
5.	Cotton Botanist, Cotton Research Institute, KhanpurDistt: R.Y.Khan	2004-18	26200	2,645,087
6.	Directorate of Agricultural (Adaptive Research) Punjab, Lahore	2015-17	24564	2,034,980
7.	PD Fruit & Vegitable	2014-17	24580	1,324,832
8.	Agriculture Engineer Faisalabad Division F/Abad	2014-18	27969	1,302,006
9.	Director, Barani Agricultural Research Institute, Chakwal	2017-18	26437	604,400
10.	Assistant Agriculture Engineer (Well Drilling), Lahore	2015-17	24627	542,018
11.	Director Agriculture (Extension), Lahore	2017-18	26412	453,628
12.	Director Rice Research Institute Kala Shah Kaku	2016-18	29330	417,269
13.	DD of Agriculture (Plant Protection) Pest Warning, Lahore	2015-17	24711	345,996
14.	Dy. Director Plant Protection Punjab, Lahore	2014-17	24624	327,463
15.	D.G. Agriculture Pest Warning & Quality Control of pesticides Punjab	2016-17	27409	293,269
16.	Agriculture Chemist (Trg.) Senior Instructor Lahore	2013-17	26073	218,166
17.	Asstt: Director (Stat) Crop Reporting Services, Lahore	2015-17	24910	141,768
Total				57,690,710

Annexure-6 (Audit Para No. 2.4.40)

Sr. No	Name of formation	Period of audit	PDP No.	Nature of tax	Required rate	Rate applied	Amount (Rs.)
1.	Director Barani Agriculture Research Institute, Chakwal.	2017-18	26430	Punjab Sales Tax	16%	0	9,176,078
2.	Pir Mehr Ali Shah-Arid Agriculture University, Rawalpindi.	2017-18	27169	Punjab Sales Tax	16%	0	978,820
3.	Pir Mehr Ali Shah-Arid Agriculture University, Rawalpindi.	2017-18	27163	Punjab Sales Tax	16%	1%	2,907,432
4.	Director General Agriculture (Extension & Adaptive) Punjab, Lahore	2017-18	27215	Stamp Duty	0.25%	0	915,230
5.	Assistant Soil Fertility Officer, Lahore.	2014-18	28003	Income Tax & GST	4.5% to 17%	0	740,866
6.	Director Regional Agriculture Research Institute, Bahawalpur.	2005-18	29898	Advance Income Tax	5% to 15%	0	702,807
7.	Agriculture Chemist, Soil & Water Testing Laboratory for Research, Lahore.	2014-17	24549	Income Tax	4.5% to 10%		532,109
8.	Deputy Director, Agriculture Green Belt, Lahore.	2003-17	24707	Income Tax, PST, GST	Various	0	371,922
9.	Director Agriculture Engineering Lahore Region, Lahore.	2012-17	24557	Advance Income Tax	10%	0	316,500
10.	Director Horticulture, Faisalabad.	2013-18	27,999	Income Tax	4.5% to 10%	0	305,786
11.	Chief (P&E) Cell, Agriculture Department, Lahore.	2014-17	24520	Income Tax & PST	10% & 16%		270,649
12.	Under Punjab Agriculture Research Board Project No 127	2009-14	24678	Income Tax	Salary Slab	0	218,580
13.	Directorate of Agricultural(Adaptive Research) Punjab , Lahore.	2015-17	24569	Punjab Sales Tax	16%	0	163,444
14.	Rice Research Institute, Kala Shah Kahu.	2016-18	29334	Punjab Sales Tax	16%	0	158,954
15.	Assistant Soil Fertility Officer, Lahore.	2014-18	28004	Income Tax	At Salary Slab Rates	Less than Slab	146,304

Sr. No	Name of formation	Period of audit	PDP No.	Nature of tax	Required rate	Rate applied	Amount (Rs.)
17.	Director General Agriculture (Extension & Adaptive) Punjab, Lahore	2017-18	27217	Income Tax	4.%	4.5%	140,216
18.	Director General Soil Survey of Punjab, Lahore	2017-18	24515	Income Tax			140,088
19.	Agriculture Chemist, Soil & Water Testing Laboratory for Research, Lahore.	2014-17	24550	Stamp Duty	0.25%	0	122,980
20.	Director General Ayub Agriculture Research Institute, Faisalabad.	2016-18	29291	Income Tax	Salary Slab	0	117,530
21.	Deputy Director Information , Faisalabad	2015-18	29098	Income Tax	4.5% 15%	0	117,147
22.	Directorate of Agriculture, Crop Reporting Services Punjab, Lahore.	2015-17	26215	Income Tax	As per slab	7%	113,404
23.	Rice Research Institute, Kala Shah Kahu.	2016-18	29336	Advance Income Tax	10%	0	112,028
24.	Rice Research Institute, Kala Shah Kahu.	2016-18	29323	Stamp Duty	0.25%	0	102,701
25.	Directorate of Agriculture, Crop Reporting Services Punjab, Lahore.	2015-17	26218	Income Tax	4.5%	6.5%	97,032
26.	Agriculture Chemist, Soil & Water Testing Laboratory for Research, Lahore.	2014-17	24552	Professional Tax	Rs 5,000	0	49,000
27.	Director Regional Agricultural Research Institute, Bahawalpur	2005-18	29904	1/5th Sales Tax not deducted	1/5th of sales tax amount	0	526,965
Total							19,544,572

Annexure-7 (Audit Para No. 2.4.41)

Sr. No	Name of formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
1.	Director Market Committees Provincial Fund Board, Lahore.	2014-17	24936	Non recovery of Loans	2,161,938,951
2.	Director General Agriculture (Extension & Adaptive) Punjab, Lahore	2017-18	27206	Non recovery of Cost of Motorcycles	299,750,000
3.	Pir Mehr Ali Shah-Arid Agriculture University, Rawalpindi.	2017-18	27154	Non recovery of expenditure incurred on PHD Scholarship/Salary of absconders	24,728,083
4.	Director General Soil Survey of Punjab, Lahore	2017-18	26202	Non recovery of Pension Contribution from Federal Government	228,829,490
5.	Director General Soil Survey of Punjab, Lahore	2015-17	24501	Non recovery of Pension Contribution from Federal Government	12,481,554
6.	Pir Mehr Ali Shah-Arid Agriculture University, Rawalpindi.	2017-18	27160	Non recovery of expenditure incurred on PHD Scholarship/Salary of absconders	8,679,333
7.	Director General Ayub Agriculture Research Institute, Faisalabad.	2016-18	29281	Electricity Charges recovery due to charging lower rates	5,491,096
8.	Agriculture Engineer, Faisalabad Division , Faisalabad.	2014-18	27964	Outstanding dues against other Government Departments	4,103,326
9.	Director General (Field), Punjab.	2017-18	27203	Recovery of POL	1,859,840
10.	Pir Mehr Ali Shah-Arid Agriculture University, Rawalpindi.	2017-18	27164	Non recovery of Rent of Cafeteria & Shops	1,815,363
11.	Director General Ayub Agriculture Research Institute, Faisalabad.	2016-18	29278	Non recovery of Electricity Charges from residents of Bachelor's Hostel	1,722,453
12.	Deputy Director Plant Protection Punjab, Lahore.	2014-17	24623	Less deposit of Renewal /Registration fee by firms	1,450,000
13.	Director General Soil Survey of Punjab, Lahore	2017-18	26203	Penal Rent	1,443,487
14.	Director General Ayub Agriculture Research Institute,	2016-18	29283	Outstanding recovery of Hostel rent	1,430,429

Sr. No	Name of formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
	Faisalabad.				
15.	Rice Research Institute, Kala Shah Kahu.	2016-18	29311	Input Cost & Fodder recovery from farmers	1,340,542
16.	Director General Soil Survey of Punjab, Lahore	2015-17	24509	Penal Rent	1,092,600
17.	Rice Research Institute, Kala Shah Kahu.	2016-18	29310	Recovery from Pata Daras	749,410
18.	Director Soil Conservation Punjab, Rawalpindi.	2016-18	28991	Penal Rent	684,613
19.	Rice Research Institute, Kala Shah Kahu.	2016-18	29317	Water Charges	507,600
20.	Director General Soil Survey of Punjab, Lahore	2015-17	24512	Utility Charges	456,000
21.	Director General Soil Survey of Punjab, Lahore	2017-18	26207	Utility Charges	422,800
22.	Directorate of Agriculture, Crop Reporting Services Punjab, Lahore.	2015-17	26214	Excess payment of Building Rent	371,670
23.	Director General, Ayub Agriculture Research Institute, Faisalabad.	2016-18	29285	Building rent/Electricity Charges from Police Department regarding Police Choki on the premises of institute.	334,845
24.	Director General, Ayub Agriculture Research Institute, Faisalabad.	2016-18	29287	Outstanding recovery of Bus Charges	254,500
25.	Director Vegetable,(RI), Faisalabad	2011-18	30465	Seed Sale recovery against Government Departments.	243,175
26.	Director Regional Agriculture Research Institute, Bahawalpur.	2005-18	29912	House Rent & CA	148,007
27.	Under Punjab Agriculture Research Board Project No 127	2009-14	24668	Excess claim of daily charges/Hotel Charges	116,228
28.	Directorate of Agriculture, Crop Reporting Services Punjab, Lahore.	2015-17	26217	Overpayment to Contractor	62,727
29.	Punjab Agriculture Research Board, Lahore	2015-17	24571	Non deposit of Unspent balance of closed projects into Govt. Treasury	23,018,816
30.	Punjab Agriculture Research Board, Lahore	2015-17	24573	Non deposit of Unspent balance of closed projects into Govt. Treasury	867,850
31	Under Punjab Agricultural Board Project No 127	2009-14	24679	Non deposit of Unspent balance of	218,133

Sr. No	Name of formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
				closed projects into Govt. Treasury	
32.	Director Barani Agricultural Research Institute, Chakwal.	2017-18	26432	Non recovery of dues in violation of condition of Scheme	3,631,969
33.	Pir Mehr Ali Shah-Arid Agriculture University, Rawalpindi.	2017-18	27162	Non recovery of share amount from affiliated institutes	4,695,210
34.	Director Market Committees Provincial Fund Board, Lahore.	2014-17	24939	Non recovery of contribution share from Market Committees.	97,315,000
Total					2,892,255,100

Annexure-8 (Audit Para No. 2.4.42)

Sr. No	Name of formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
1.	Pir Mehr Ali Shah-Arid Agriculture University, Rawalpindi.	2017-18	27158	Unauthorized Qualification Allowance	15,720,000
2.	Director Regional Agriculture Research Institute, Bahawalpur.	2005-18	29910	Payment of CA to the officers/Officials living in the accommodations situated within the Office premise.	12,638,127
3.	Director Horticulture, Faisalabad.	2013-18	27992	Unauthorized Qualification Allowance	2,830,000
4.	DD(PW), Lahore.	2015-17	24709	Payment of Salary during absent period.	2,768,640
5.	Director Regional Agriculture Research Institute, Bahawalpur.	2005-18	29903	Outstanding Recoveries against Officers/Officials	1,017,244
6.	Director Floriculture, (Training & Research) Punjab, Lahore.	2016-17	24905	Unauthorized Qualification Allowance	690,000
7.	Director Vegetable(RI), Faisalabad	2011-18	30464	Payment of CA to the officers/Officials living in the accommodations situated within the Office premises.	510,000
8.	Director Barani Agriculture Research Institute, Chakwal.	2017-18	26439	Project Allowance not provided in PC-I.	500,000
9.	Director General Agriculture Warning & Quality Control of Pesticides Punjab	2016-17	27183	Overpayment of Salary after retirement	456,075
10.	Deputy Director Information , Faisalabad	2015-18	29093	Unauthorized Qualification Allowance	427,500
11.	Director Regional Agriculture Research Institute, Bahawalpur.	2005-18	29909	Payment of CA to the officers/Officials living in the accommodations situated within the Office premise.	260,000
12.	Director Regional Agriculture Research Institute, Bahawalpur.	2005-18	29911	Outstanding Recoveries against Officers/Officials	257,338
13	Under Punjab Agriculture Research Board Project No 127	2009-14	24674	Incentive Charges above rates than in PC-I	253,000
14.	Director General Soil Survey Punjab	2017-18	26204	Payment of CA to the officers/Officials living in the accommodations situated within the Office premise.	223,020
15.	Deputy Director Information , Faisalabad	2015-18	29096	Payment of CA to the officers availing official vehicles	212,000

Sr. No	Name of formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
16.	Under Punjab Agriculture Research Board Project No 127	2009-14	24669	Incentive Charges above rates than in PC-I	205,596
17.	Agriculture Engineer, Faisalabad Division , Faisalabad.	2014-18	27972	Payment of CA to the officers availing official vehicles	155,000
18.	Rice Research Institute, Kala Shah Kahu.	2016-18	29337	Adhoc Relief Allowances	141,733
19.	Cotton Botanist, Cotton Research Institute, Rahim Yar Khan	2004-18	26198	Payment of CA to the officers/Officials living in the accommodations situated within the Office premise.	125,000
20.	Director General Soil Survey Punjab	2015-17	24516	Payment of CA during leave period.	123,956
21.	Director Vegetable(RI), F/Abad	2011-18	30467	Payment of Social Security Benefit to regular employees.	120,000
22.	Director General Agriculture(Field), Punjab	2017-18	27194	Payment of CA to the officers availing official vehicles	120,000
23.	Director Soil Conservation Punjab, Rawalpindi	2016-18	28994	Payment of CA to the officers availing official vehicles	120,000
24.	Director Entomological Research Institute, Faisalabad	2016-18	29000	Payment of CA to the officers availing official vehicles	120,000
25.	Directorate of Agricultural (Adaptive Research), Lahore.	2.15-17	24558	Payment of salary during absconding period	558,495
Total					40,432,844

Annexure-9 (Audit Para No. 8.4.7)

Sr. No.	Name of formation	Period of audit	PDP No.
1	Directorate Food Punjab Lahore	2016-17	25397
2	DFC Bahawalnagar	2017-18	29702
3	DFC Sahiwal	2017-18	28959
4	DFC Khanewal	2017-18	29808
5	DFC Bahwalapur	2017-18	27699
6	Punjab Food Authority Lahore	2017-18	26286
7	DFC Mianwali	2016-18	30446
8	DFC Sargodha	2016-18	24964
9	DFC Faislabad	2016-18	26329
10	DFC Attock	2017-18	29810
11	DFC Bhakkar	2017-18	29627
12	DFC Layyah	2016-18	25165
13	DFC T.T Singh	2016-18	29620
14	DFC RajanPur	2016-17	24201
15	DFC Gujranwala	2016-18	28940
16	DFC Bhakkar	2017-18	29629
17	Directorate Food Punjab Lahore	2016-17	25409
18	DFC Chakwal	2017-18	27426
19	DFC II Lahore	2016-18	27724
20	DFC Gujrat	2016-18	27730
21	DFC MB Din	2016-18	29788
22	Directorate Food Punjab Lahore	2016-17	25410
23	DFC Pakpattan	2016-18	28912
24	DFC Narowal	2016-18	28930
25	Directorate Food Punjab Lahore	2016-17	25407
26	DFC Bahawalpur	2017-18	27705
27.	Directorate Food Punjab Lahore	2016-17	25424
28.	Directorate Food Punjab Lahore	2016-17	25414
29.	DFC Lodharan	2016-18	29782
30.	DFC Multan	2017-18	27752
31.	Directorate Food Punjab Lahore	2016-17	25427
32.	DFC Gujranwala	2016-18	28937
33.	Directorate Food Punjab Lahore	2016-17	25422
34.	DFC Layyah	2016-18	25171
36.	DFC Sahiwal	2017-18	28971
37.	DFC Nankana	2016-18	28921
38.	DFC Vehari	2017-18	29772
39.	Secretary Food Punjab Lahore	2017-18	24995
40.	DFC Chiniot	2016-18	29666
41.	District Food Controller, Khanewal	2017-18	29804
42.	District Food Controller, Vehari	2017-18	29769

Annexure-10 (Audit Para No. 8.4.11)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1	DFC Mianwali	2016-18	30440	Procurement was made without calling tenders.	6,262,610
2	DFC Khushab	2016-18	27736	Procurement was made without calling tenders.	759,974
3	DFC Layyah	2016-18	25161	Procurement was madewithout calling tenders.	2,810,981
4	DFC Multan	2017-18	27749	Procurement was made without calling tenders.	2,785,888
5	DFC Gujranwala	2016-18	28951	Procurement was made without calling tenders.	688,000
6	DFC Okara	2016-18	26267	Work was carried out without calling tenders.	8,305,380
7	DFC Rahim Yar Khan	2017-18	29684	Procurement was made without calling tenders.	8,382,528
8	DFC Sahiwal	2017-18	28970	Procurement was made without calling tenders.	6,232,550
9	DFC Bahawalnagar	2017-18	29712	Procurement was made without calling tenders.	10,134,761
10	DFC Bahawalpur	2017-18	27709	Procurement was made without calling tenders.	11,065,816
11	DFC Layyah	2016-18	25162	Fumigation was carried out without calling tender	577,635
12	DFC Chiniot	2016-18	29654	Fumigation was carried out without calling tender	2,033,150
13	DFC Gujranwala	2016-18	28935	Fumigation was carried out without calling tender	1,376,225
14	DFC D.G. Khan	2017-18	29674	Fumigation was carried out without calling tender	4,581,587
15	DFC Bahawalpur	2017-18	27694	Fumigation was carried out without calling tender	3,395,400
16	DFC Bahawalnagar	2017-18	29706	Fumigation was carried out without calling tender	2,811,796
17	DFC Sahiwal	2017-18	28953	Fumigation was carried out without calling tender	122,400
18	DFC Rahim Yar Khan	2017-18	29683	Fumigation was made by splitting without calling PPRA tenders.	2,222,500
19	DFC Okara	2016-18	26279	Annual procurement plan and bid evaluation plan was not uploaded PPRA web site	1,391,400
20	DFC Narowal	2016-18	28928	Private Godowns were hired without calling tenders.	20,967,851
21	DFC-II- Lahore	2016-18	27727	Private Godowns were hired without calling tenders.	1,312,570
22	DFC Kasur	2016-18	27677	Private Godowns were hired without calling tenders.	14,306,825

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
23	DFC Gujrat	2016-18	27733	Private Godowns were hired without calling tenders.	4,314,363
24	DFC Sahiwal	2017-18	28952	Land were hired without calling tenders.	3,187,437
25	DFC Bahawalpur	2017-18	27710	Printing work was carried out without calling tenders.	1,807,474
26	DFC Chiniot	2016-18	29652	Building was hired without calling tenders.	596,605
27	DFC Bahawalnagar	2017-18	29705	Land were hired without calling tenders.	1,178,598
28	DFC Bahawalpur	2017-18	27693	Private Godowns was hired without calling tenders.	6,023,735
29	DFC Chiniot	2016-18	29653	Private Godowns was hired without calling tenders.	7,203,511
30	DFC Faisalabad	2016-18	26325	Annual procurement plan was not uploaded PPRA web site.	2,037,599
31	Punjab Food Authority Lahore	2017-18	26291	Annual procurement plan and bid evaluation plan was not uploaded on PPRA web site.	68,961,920
32	Punjab Food Authority Lahore	2017-18	26285	Annual procurement plan and bid evaluation plan was not uploaded PPRA web site. Procurement was made without calling tenders.	94,955,147
33	DFC Sargodha	2016-18	24969	Annual procurement plan was not uploaded PPRA web site.	1,254,205
34	DFC Mianwali	2016-18	30534	Private Godowns was hired without calling tenders.	1,110,535
35	Punjab Food Authority Lahore	2017-18	26294	Annual procurement plan was not uploaded PPRA web site. Minutes of meeting agenda list of participants was not found.	7,244,748
36	Punjab Food Authority Lahore	2017-18	26300	Procurement was made by split up to avoid calling tenders through PPRA website.	780,540
37	Deputy Director Food Lahore	2017-18	29641	Annual procurement plan was not uploaded PPRA website.	254,055
38	Punjab Food Authority Lahore	2017-18	26289	Annual procurement plan and bid evaluation plan was not uploaded PPRA website.	36,548,494
39	Punjab Food Authority Lahore	2017-18	26292	Annual procurement plan and bid evaluation plan was not uploaded PPRA website.	19,640,596
40	DFC M.B.Din	2016-18	29789	Private Godowns was hired without calling tenders.	3,740,232
41	Punjab Food Authority Lahore	2017-18	26284	Annual procurement plan and bid evaluation plan was not uploaded PPRA website.	181,339,267

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
42	DFC Pakpattan	2016-18	28915	Private Godowns were hired without calling tenders.	5,758,055
43	Secretary Food Lahore	2017-18	24996	Procurement was made by split up to avoid calling tenders through PPRA website.	2,139,368
44	DFC Vehari	2017-18	29771	Land was hired without calling tenders	2,721,812
45	DFC Vehari	2017-18	29770	Private Godowns were hired without calling tenders	2,998,260
46	DFC T.T.Singh	2016-18	29623	Fumigation was made by split without calling tenders on PPRA website	862,204
47	DFC T.T.Singh	2016-18	29621	Transport was hired without calling tenders.	85,626,725
48	DFC Bahawalnagar	2017-18	29703	Transport was hired without calling tenders	119,691,190
49	DFC Bhakkar	2017-18	29630	Transport was hired without calling tenders	77,899,716
50	DFC RajanPur	2016-17	24211	Fumigation was carried out without calling tenders on PPRA website	1,074,500
51	DFC RajanPur	2016-17	24208	Procurement was carried out without calling tenders on PPRA website	1,611,456
52	Directorate Food Punjab Lahore	2016-17	25423	Procurement was carried out without calling tenders on PPRA website	149,340
53	Secretary, Food Department, Lahore	2017-18	24994	Bid Security was less collected @ 0.5 % instead of @ 1% to 5% of the estimated price.	20,991,061
Total					876,230,575

Annexure-II (Audit Para No. 8.4.17)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	District Food Controller, Mianwali	2016-18	30449	354,969,439
2	District Food Controller, Gujranwala	2016-18	28944	262,805,967
3	District Food Controller, F/Abad	2016-18	26321	169,531,658
4	District Food Controller-II, Lahore	2016-18	27715	120,360,241
5	District Food Controller, Okara	2016-18	26274	80,090,415
6	District Food Controller, B/Nagar	2017-18	29709	59,813,016
7	District Food Controller, Kasur	2016-18	27686	52,697,278
8	District Food Controller, Vehari	2017-18	29763	51,498,361
9	District Food Controller, Multan	2017-18	27743	49,197,820
10	District Food Controller, Layyah	2016-18	25170	43,800,451
11	District Food Controller, Sahiwal	2017-18	28963	42,999,385
12	District Food Controller, Chinot	2016-18	29661	23,489,568
13	District Food Controller, Sargodha	2016-18	24972	21,670,612
14	District Food Controller, Vehari	2017-18	29761	12,660,326
15	District Food Controller, Khushab	2016-18	27735	10,945,013
16	District Food Controller, S/Pura	2017-18	27669	10,525,000
17	District Food Controller, B/Pur	2017-18	27702	10,289,543
18	District Food Controller, Lodhran	2016-18	27776	3,906,438
19	District Food Controller, Khanewal	2017-18	27798	3,556,258
20	District Food Controller, Lodhran	2016-18	27777	2,983,844
Total				1,387,790,633

Annexure-12 (Audit Para No. 8.4.25)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Recovery	Amount (Rs.)
1	DFC Mianwali	2016-18	30442	Less deduction of Income tax & withholding tax	35,293,617 368,158
2	DFC TT Singh	2016-18	29622	Less deduction of Income tax	428,133
3	DFC Vehari	2017-18	29766	Less deduction of Income tax	377,588
4	DFC Pakpattan	2016-18	28910	Less deduction of Income tax	306098
5	DFC Lodharan	2016-18	29779	Less deduction of Income tax	281,300
6	DFC Okara	2016-18	26275	Less deduction of Income tax	631,742
7	DFC Layyah	2016-18	25159	Less deduction of Income tax	1,415,234
8	DFC Sahiwal	2017-18	28973	Less deduction of Income tax	592,475
9	DFC Multan	2017-18	27744	Less deduction of Income tax	111,870
10	DFC D.G Khan	2017-18	29678	Less deduction of Income tax	526,551
11	DFC Bahawalnagar	2017-18	29704	Less deduction of Income tax	598,456
12	DFC Bahawalpur	2017-18	27712	Less deduction of Income tax	356,100
13	DFC Khanewal	2017-18	29807	Less deduction of Income tax	2,092,306
14	DFC Bhakkar	2017-18	29639	Less deduction of Income tax	389,499
15	DFC Vehari	2017-18	29767	Non deduction of PST	3,500,427
16	DFC Nankana	2016-18	28920	Non deduction of PST	663,566
17	DFC Nankana	2016-18	28923	Non deduction of PST	299,271
18	DFC Narowal	2016-18	28932	Non deduction of PST	3,354,856
19	DFC Gujrat	2016-18	27734	Non deduction of PST	717,884
20	DFC Narowal	2016-18	29933	Non deduction of stamp duty	419,357
21	Secretary Food Lahore	2017-18	24988	Non deduction of stamp duty	10,495,531
22	Punjab Food Authority	2017-18	26288	Non deduction of stamp duty	849,708
23	DFC Bhakkar	2017-18		Income tax & PST	43924 70280
24	DFC Mianwali	2016-18	30451	Income tax & PST	1,891,671 2,536,339
25	DFC Sargodha	2016-18	24974	Income tax & PST	5,431,668 7,584,399
26	DFC Sargodha	2016-18	24960	Income tax, PST & stamp duty	2,925,047 4,266,628 128,469
27	DFC Vehari	2017-18	29765	Income tax & PST	8,962,307
28	DFC-II Lahore	2016-18	27724	Income tax & PST	37,322,693 54,776,833
29	DFC Pakpattan	2016-18		Income tax & PST	1,430,949
30	DFC Chiniot	2016-18	29663	Income tax & PST	1,133,816 1,640,410
31	DFC Gujranwala	2016-18	28946	Income tax & PST	7,717,442 8,836,749
32	DFC Kasur	2016-18	27688	Income tax & PST	9,489,298 10,888,864
33	DFC Chakwal	2017-18	27429	Income tax & PST	2,151,292 3,442,067
34	DFC Khanewal	2017-18	29802	Income tax & PST	3,710,385

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Recovery	Amount (Rs.)
35	DFC Khanewal	2017-18	29800	Income tax & PST	6,560,076
36	DFC Bhakkar	2017-18	29632	Income tax & PST	611,840
					978,946
37	DFC Bahawalpur	2017-18	27706	Income tax & PST	5,699,285
					8,448,660
38	DFC Bahwalnagar	2017-18	29698	Income tax & PST	244,921
					391,874
39	DFC Bahwalnagar	2017-18	29694	Income tax & PST	1,954,354
					3,126,967
40	DFC Chiniot	2016-18	29667	Income tax & PST	578,415
					2,495,691
41	DFC T.T Singh	2016-18	29617	Income tax & PST	99,827
					159,723
42	DFC T.T Singh	2016-18	29613	Income tax & PST	2,105,600
					3,368,960
43	DFC Layyah	2016-18	25178	PST,	11,338
				GST& Withholding tax	14,510
					6,995
44	DFC Layyah	2016-18	25173	Income tax & PST	2,450,284
					3,321,606
45	DFC Sahiwal	2017-18	28965	Income tax & PST	2,277,970
					3,187,400
46	DFC Faisalabad	2016-18	26319	Income tax & PST	17,666,901
					20,697,223
47	Punjab Food Authority Lahore	2017-18	26298	Income tax & PST	1,142,053
48	DFC M.B Din	2016-18	29787	Income tax & PST	15,693,635
					25,109,816
49	DFC Lodharan	2016-18	29778	Income tax & PST	5,111,318
50	DFC –II- Lahore	2016-18		Income tax & PST	7,856
					8,593
51	DFC Attock	2017-18	29812	Income tax & PST	10,365,197
					16,584,315
52	DFC RajanPur	2016-17	24209	Income tax	342,484
53	Directorate Food Punjab Lahore	2016-17	25390	Income tax	153,997,085
54	Directorate Food Punjab Lahore	2016-17	25415	Income tax	14,572,124
55	Directorate Food Punjab Lahore	2016-17	25420	Advance income tax	1,308,092,500
56	Directorate Food Punjab Lahore	2016-17	25389	PST	730,640
57	Directorate Food Punjab Lahore	2016-17	25421	Stamp duty	32,702,313
58	Directorate Food Punjab Lahore	2016-17	25398	Income tax	17,549,063
59	DFC Rajanpur	2016-17	24210	Income Tax	849,640
Total					1,929,769,255

Annexure-13 (Audit Para No. 8.4.26)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	DFC Sargodha	2016-18	24975	6,661,425
2	DFC Mianwali	2016-18	30452	12,847,528
3	Deputy Director Food Multan	2014-18	30436	161,289,543
4	DFC Multan	2017-18	27748	83,989,744
5	DFC Sheikhpura	2017-18	27673	3,683,085
6	DFC Sahiwal	2017-18	28966	48,026,287
7	DFC Narowal	2016-18	28931	6,138,034
8	DFC Pakpattan	2016-18	28914	5,552,516
9	DFC Lodhran	2016-18	29783	11,618,209
10	DFC I Lahore	2017-18	25180	1,169,542
11	DFC D G Khan	2017-18	29679	39,989,661
12	DFC Bahawalnagr	2017-18	29700	46,072,981
13	DFC Bahawalpur	2017-18	27707	110,145,193
14	DFC Bhakkar	2017-18	29637	4,719,853
15	DFC Kasur	2016-18	27689	11,256,838
16	DFC Khanewal	2017-18	29801	39,339,805
17	DFC Vehari	2017-18	29773	28,484,194
18	DFC –II Lahore	2016-18	27726	45,100,979
19	DFC Layyah	2016-18	25174	7,778,442
20	DFC Gujranwala	2016-18	28947	9,064,935
21	Deputy Director Food Faisalabad	2012-18	29645	58,210,886
22	DFC Faisalabad	2016-18	26326	47,329,567
23	DFC RajanPur	2016-17	24207	7,604,998
24	Directorate Food Punjab Lahore	2016-17	25404	1,807,117
25	Directorate Food Punjab Lahore	2016-17	25403	22,224,466
26	Directorate Food Punjab Lahore	2016-17	25402	34,510,655
27	Directorate Food Punjab Lahore	2016-17	25401	138,974,539
28	Directorate Food Punjab Lahore	2016-17	25400	108,345,368
29	Directorate Food Punjab Lahore	2016-17	25399	417,523,747
30	Directorate Food Punjab Lahore	2016-17	25405	118,115,933
Total				1,637,576,070

Annexure-14 (Audit Para No. 8.4.34)

Sr. No.	Name of formation	Period of audit	PDP No.	Stock M. Ton	Amount (Rs.)
1	DFC Mianwali	2016-18	30447	28,085.374	912,774,655
2	DFC Sargodha	2016-18	24970	147,871.87	4,522,165,856
3	DFC Chakwal	2017-18	27425	6,845.923	223,108,630
4	DFC Bhakkar	2017-18	29626	94,280.547	3,064,118,070
5	DFC Kasur	2016-18	27685	5,222.485	166,480,762
6	DFC B/Nagar	2017-18	29701	164,040.767	5,331,324,927
7	DFC Gujranwala	2016-18	28943	133,561.7821	4,340,757,918
8	DFC D.G Khan	2017-18	29673	20,742.57	674,133,515
9	DFC Chiniot	2016-18	29660	51,360.9	1,669,229,250
10	DFC Multan	2017-18	27747	136,029.103	4,420,945,848
11	DFC Sheikhpura	2017-18	27670	20,446.56	6,644,513,200
12	DFC Layyah	2016-18	25168	35,952.258	1,145,978,224
13	DFC Sahiwal	2017-18	28962	133,561.7821	5,210,578,880
14	DFC Faisalabad	2016-18	26324	172,550.443	5,500,045,371
15	DFC Okara	2016-18	26277	152,323.417	4,950,511,053
16	DFC Nankana	2016-18	28924	1,788.059	58,111,917
17	DFC M.B Din	2016-18	29790	19,736.123	266,049,010
18	DFC Khushab	2016-18	27739	18,809.838	611,319,735
19	DFC-II- Lahore	2016-18	27721	8,051.663	256,646,758
20	DFC Attock	2017-18	29811	4,542.197	143,488,003
21	DFC T.T Singh	2016-18	29619	102,163.292	132,812,280
22	DFC Rajanpur	2016-17	24213	123,152.657	4,002,460,637
Total				1,581,119.6102	54,247,554,499

Annexure-15 (Audit Para No. 8.4.35)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	DFC Sargodha	2016-18	24976	4,913,870
2	DFC Mianwali	2016-18	30453	1,821,565
3	DFC Bhakkar	2017-18	29636	9,896,882
4	DFC Kasur	2016-18	27690	1,987,040
5	DFC Bahawalpur	2017-18	27708	15,823,620
6	DFC Gujranwala	2016-18	28948	1,810,793
7	DFC Bawalnagar	2017-18	29696	2,624,050
8	DFC Chiniot	2016-18	29664	2,378,220
9	DFC T.T Singh	2017-18	29615	1,253,111
10	DFC Multan	2017-18	27742	5,243,546
11	DFC Layyah	2016-18	25175	11,514,180
12	DFC Sheikhpura	2017-18	27663	3,240,000
13	DFC Sahiwal	2017-18	28967	3,438,247
14	DFC Faisalabad	2016-18	26334	2,427,038
15	DFC Rahim Yar Khan	2017-18	29687	3,890,000
16	DFC Rahim Yar Khan	2017-18	29685	4,895,934
17	DFC Okara	2016-18	26280	225,600
18	DFC M.B. Din	2016-18	29795	264,523
19	DFC Pakpattan	2016-18	28909	415,800
20	DFC Khushab	2016-18	27740	321,639
21	DFC Attock	2017-18	29816	2,427,780
22	DFC Multan	2017-18	27745	289,425
23	DFC Rajanpur	2016-17	24215	328,690
24	Directorate Food Punjab Lahore	2016-17	25418	385,090
Total				81,816,643

Annexure-16 (Audit Para No. 8.4.36)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	DFC Sargodha	2016-18	24961	226,608,423
2	DFC Mianwali	2016-18	30443	55,112,716
3	DFC Kasur	2016-18	26679	29,163,873
4	DFC Bahawalpur	2017-18	27697	165,650,387
5	DFC Bahawalnagar	2017-18	29707	3,047,976
6	DFC Gujranwala	2016-18	28938	96,714,460
7	DFC Chiniot	2016-18	29657	109,104,569
8	DFC Multan	2017-18	25751	100,865,553
9	DFC Sheikhpura	2017-18	27674	685,996
10	DFC Layyah	2016-18	25160	160,600,959
11	DFC Sahiwal	2017-18	28956	89,750,967
12	DFC Faisalabad	2016-18	26327	10,687,497
13	Punjab Food Authority Lahore	2017-18	26296	2,161,891
14	DFC Okara	2016-18	26278	201,976,734
15	DFC M.B.Din	2016-18	29794	27,059,871
16	DFC Khushab	2016-18	27741	19,234,194
17	DFC -II- Lahore	2016-18	27718	2,302,950
18	DFC T.T Singh	2016-18	29624	2,347,725
Total				1,303,076,741

Annexure-17 (Audit Para No. 8.4.37)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Secretary Food Lahore	2017-18	24997	249,374
2	DFC Vehari	2017-18	29774	1,182,774
3	DFC Lodharan	2016-18	29784	552,302
4	DFC Nankana	2016-18	28922	436,666
5	DFC Okara	2016-18	26283	51,159
6	Punjab Food Authority	2017-18	26302	3,354,190
7	DFC Rahim Yar Khan	2017-18	29690	383,503
8	DFC Faisalabad	2016-18	26331	1,409,154
9	DFC Sahiwal	2017-18	28961	9,880,444
10	DFC Layyah	2016-18	25167	391,065
11	DFC Chiniot	2016-18	29659	44,605,679
12	Deputy Director Food Faisalabad	2012-18	29650	3,777,070
13	Deputy Director Lahore	2017-18	29643	64,692
14	Deputy Director Multan	2014-18	30438	1,023,078
15	DFC Gujranwala	2016-18	28942	56,406,244
16	DFC Bahawalpur	2017-18	27701	216,594
17	DFC Kasur	2016-18	27684	653,444
18	DFC Khanewal	2017-18	29805	132,941
19	DFC Sargodha	2016-18	24968	431,788
20	DFC Mianwali	2016-18	30448	178,374
Total				125,380,535

Annexure-18 (Audit Para No. 8.4.38)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	DFC Attock	2017-18	29814	4,892,318
2	DFC Attock	2017-18	29815	2,881,941
3	DFC T.T Singh	2016-18	29861	1,291,711
4	Secretary Food Punjab Lahore	2017-18	24993	6,548,099
5	DFC Vehari	2017-18	29775	27,057,048
6	DFC -I Lahore	2017-18	25183	3,787,349
7	DFC Lodharan	2016-18	29785	89,049,662
8	DFC M.B Din	2016-18	29793	2,180,306
9	DFC Nankana	2016-18	28926	2,141,007
10	DFC Okara	2016-18	26282	44,459,426
11	Punjab Food Authority Lahore	2017-18	26301	89,524,917
12	DFC Faisalabad	2016-18	26332	7,228,468
13	DFC Sahiwal	2017-18	28960	16,391,275
14	DFC Layyah	2016-18	25166	1,061,444
15	DFC T.T Singh	2016-18	29616	246,514
16	Deputy Director Food Faisalabad	2012-18	29651	2,804,306
17	Deputy Director Food Lahore	2017-18	29644	2,428,570
18	Deputy Director Multan	2014-18	30437	2,106,185
19	DFC Gujranwala	2016-18	28941	7,129,821
20	DFC Bahawalnagar	2017-18	29697	161,932,482
21	DFC Bahawalpur	2017-18	27700	26,188,516
22	DFC Kasur	2016-18	27683	2,461,322
23	DFC Khanewal	2017-18	29806	19,395,764
24	DFC Bhakkar	2017-18	29638	1,282,358
25	DFC Chakwal	2017-18	27430	4,892,318
26	DFC Sargodha	2016-18	24967	4,818,222
27	DFC Mianwali	2016-18	30446	2,554,804
28	Cane Commissioner Lahore	2017-18	23284	2,162,418
Total				538,898,571

Annexure-19 (Audit Para No. 9.4.1)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Record
1	Assistant Director Wildlife, Lahore	2015-17	24526	Payroll, Schedule of payments, Reconciliation Statements etc.
2	Chief Conservator of Forest (PM&E) Punjab, Lahore	2014-17	24545	Log Books
3	Conservator of Forest Development & Working Plan Circle, Lahore	2011-17	24620	Log Books
4	Deputy Director Wildlife Region, Lahore	2014-17	24637	Log Books
5	Director Fisheries HM Manawan, Lahore.	2015-17	24682	Pay & Allowances
6	Director, Live Stock Farms, Lahore	2016-17	24754	Log Books
7	Deputy Director Wildlife, Safari Zoo, Lahore	2014-17	25558	Estimate of work, MB, User Certificate
8	Deputy Director Wildlife, Safari Zoo, Lahore	2014-17	25562	PPR Documents
9	D.G, Wildlife & Parks, Lahore	2016-17	26220	Log Books
10	D.G, Wildlife & Parks, Lahore	2016-17	26227	Pay & Allowances
11	District Wildlife Officer, Lahore	2015-17	26232	Pay & Allowances
12	Divisional Forest Officer, Faisalabad	2016-18	27052	Treasury challans
13	Divisional Forest Officer, Chakwal	2016-18	27079	Sale Receipts etc
14	Divisional Forest Officer, Bhakkar	2017-18	27143	Vouched Accounts
15	DFO, Mianwali	2016-18	27947	Evaluation report and PC-IV
16	DFO, Mianwali	2016-18	27952	Evaluation report and PC-IV
17	DFO, Sahiwal Division	2016-18	27977	Auction proceedings
18	DFO Chichawatni	2016-18	29063	History files and Certificates of Civil Works etc
19	D.G, Livestock & Dairy Development Department, Lahore	2017-18	29075	Tender record, stock register.etc
20	D.G, Livestock & Dairy Development Department, Lahore	2017-18	29077	Tender record, stock register.etc
21	D.F.O. Gujrat	2016-18	29134	Evaluation Report etc
22	DFO (RM) D.G.Khan	2015-18	29141	PPR Documents, TA Bill
23	DFO (RM) D.G.Khan	2015-18	29142	Documents of civil works, PST etc
24	Lahore Zoo, Lahore	2017-18	29879	SOPs
25	Lahore Zoo, Lahore	2017-18	29880	PLA Ledger
26	Lahore Zoo, Lahore	2017-18	29881	Notification, Entry in Stock Register etc

Annexure-20 (Audit Para No. 9.4.3)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1.	Divisional Forest Officer, Bhakkar	2017-18	27131	Annual procurement plan not followed	59,921,885
2.	Conservator of Forest Dev.& Working Plan Circle, Lahore	2011-17	24619	specific evaluation criteria not mentioned	28,654,903
3.	Conservator of Forest Dev.& Working Plan Circle, Lahore	2011-17	24616	Annual procurement plan not followed	20,791,086
4.	D.F.O. Gujrat	2016-18	29122	Split up	13,445,000
5.	DFO Okara	2016-18	29064	Tender not floated	9,778,292
6.	Conservator of Forest Dev. & Working Plan Circle, Lahore	2011-17	24615	Annual estimate plan, technical evaluation, grievance committee etc.	7,863,817
7.	Divisional Forest Officer, Bhakkar	2017-18	27134	Instruction for bidder, evaluation criteria, bid evaluation report etc.	4,719,435
8.	Director Fisheries (R&T) Lahore	2015-17	26238	Split up	4,441,000
9.	Divisional Forest Officer, F/Abad	2016-18	27053	Bid evaluation report not uploaded	2,704,250
10.	Deputy Director Wildlife Region, Lahore	2014-17	24732	Annual estimate plan, Technical Evaluation report etc.	2,559,788
11.	DFO Publicity & Extension, Lahore	2016-17	24894	Annual Requirement not advertised	2,549,498
12.	Director (B&A) Forest Punjab, Lahore	2015-17	24881	Split up	1,701,000
13.	Conservator of Forest Dev.& Working Plan Circle, Lahore	2011-17	24617	Tender not floated	1,695,391
14.	Chief Conservator of Forest Central Zone Lahore	2011-17	24595	Annual Requirement not advertised	1,105,500
15.	Deputy Director Wildlife Region, Lahore	2014-17	24634	Tender awarded to choice contractor	1,000,000
16.	Director Fisheries H.M. Manawan, Lahore	2015-17	24683	Tender not floated	952,776
17.	Director general Wildlife & Parks Punjab, Lahore	2016-17	26219	Purchases made from Blacklisted company	879,330
18.	Lahore Zoo, Lahore	2017-18	29889	Split up	786,313
19.	Deputy Director Wildlife, Safari Zoo, Lahore	2014-17	25573	Tender not floated	774,899
20.	Divisional Forest Officer, Bhakkar	2017-18	27139	Split up	752,905
21.	Director general Wildlife & Parks Punjab, Lahore	2016-17	26225	Split up	735,716
22.	DFO (RM) D.G.Khan	2015-18	29145	Split up	676,545

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
23.	Director Budget & Accounts Forest Department Punjab, Lahore	2017-18	27938	Split up	624,000
24.	Conservator of Forest Circle, D.G.Khan	2006-18	27466	Split up	563,433
25.	D.F.O. Attock	2017-18	29112	No advertisement	543,829
26.	Deputy Director Wildlife Region, Lahore	2014-17	24635	Annual estimate plan, technical evaluation, grievance committee etc.	399,995
27.	Deputy Director Wildlife Publicity & Research, Lahore	2010-17	24631	Split up	391,370
28.	Deputy Director Wildlife Publicity & Research, Lahore	2010-17	24629	Tender not floated	349,400
29.	Assistant Director Wildlife, Lahore	2015-17	24528	Split up	346,515
30.	Asstt: Director Sericulture, Lahore Division, Lahore	2015-17	24900	Annual procurement plan not followed	239,400
31.	Director general Wildlife & Parks Punjab, Lahore	2016-17	26229	Split up	217,310
Total					172,164,581

Annexure-21 (Audit Para No. 9.4.4)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	DFO, Mianwali	2016-18	27948	98,566,887
2.	Chief Conservator of Forest, Central Zone, Lahore	2011-17	24593	85,044,000
3.	DFO, Chakwal	2016-18	27070	79,082,325
4.	DFO, Sahiwal Division	2016-18	27974	72,368,829
5.	DFO, Bahawalpur Division, Bahawalpur	2016-18	27095	65,353,367
6.	DFO, Attock	2017-18	29108	64,396,882
7.	DFO, Faisalabad	2016-18	27046	37,293,056
8.	DFO, Publicity & Extension, Forest Div, Lahore	2016-17	24891	27,833,926
9.	DFO, Range Management Div, Bahawalpur	2017-18	27105	23,123,243
10.	Conservator of Forest, Extension & Publicity, Lahore	2014-17	26257	16,938,061
11.	A.D Sericulture, Lahore Division	2015-17	24901	16,590,392
12.	Lahore Zoo, Lahore	2017-18	29882	15,426,898
13.	Conservative Forest Officer, Multan	2016-18	26408	14,205,608
14.	Conservator of Forest range management, Lahore	2017-18	29092	10,590,839
15.	DFO, Gujrat	2016-18	29135	3,063,979
16.	Director Fisheries, HM Manawan, Lahore	2015-17	24684	615,988
17.	D.G, Wildlife & Parks, Lahore	2016-17	26222	504,624
18.	Conservator of Forest, D.G. Khan	2006-18	27467	356,864
19.	Deputy Director, Wildlife, Safari Zoo, Lahore	2014-17	25576	217,535
20.	DFO, Gujrat	2016-18	29126	114,677
Total				631,687,980

Annexure-22 (Audit Para No. 9.4.13)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	D.F.O. Sahiwal	2016-18	27973	418,335,790
2.	Divisional Forest Officer, Faisalabad	2016-18	27045	278,907,385
3.	DFO, Rahim Yar Khan	2016-18	30516	166,264,601
4.	Divisional Forest Officer Mianwali	2016-18	27949	88,035,554
5.	DFO Chichawatni	2016-18	29056	79,948,353
6.	D.F.O. Gujrat	2016-18	29124	71,614,000
7.	Divisional Forest Officer, Bahawalpur	2016-18	27093	52,772,676
8.	DFO, Rahim Yar Khan	2016-18	30518	33,196,645
9.	DFO Chichawatni	2016-18	29055	31,782,794
10.	D.F.O. Sahiwal	2016-18	27975	20,171,459
11.	DFO, Rahim Yar Khan	2016-18	30528	15,924,337
12.	Divisional Forest Officer, Bhakkar	2017-18	27132	11,801,135
13.	DFO, Rahim Yar Khan	2016-18	30522	11,270,937
14.	DFO, Rahim Yar Khan	2016-18	30519	8,057,000
15.	D.F.O. Gujrat	2016-18	29127	8,036,000
16.	Curator Bahawalpur Zoo Bahawalpur	2014-15 to 2017-18	26444	7,836,633
17.	D.F.O. Attock	2017-18	29110	7,037,000
18.	Divisional Forest Officer, Bhakkar	2017-18	27133	5,126,612
19.	D.F.O. Sahiwal	2016-18	27989	4,450,272
20.	Director Fisheries (R&T) Lahore	2015-17	26237	4,030,543
21.	DFO Okara	2016-18	29066	3,869,677
22.	Divisional Forest Officer, Faisalabad	2016-18	27051	3,770,339
23.	Lahore Zoo, Lahore	2017-18	29891	3,020,586
24.	D.F.O. Attock	2017-18	29109	2,807,000
25.	DFO Okara	2016-18	29067	2,716,528
26.	DFO Chichawatni	2016-18	29062	2,662,360
27.	Divisional Forest Officer, Bahawalpur	2016-18	27094	1,333,890
28.	D.F.O. Gujrat	2016-18	29130	2,332,000
29.	Divisional Forest Officer, Bhakkar	2017-18	27137	2,170,112
30.	DFO Chichawatni	2016-18	29060	2,048,880
31.	Divisional Forest Officer, Bahawalpur	2016-18	27101	736,685
32.	DFO Chichawatni	2016-18	29053	1,557,320
33.	Lahore Zoo, Lahore	2017-18	29888	1,503,855
34.	D.F.O. RM Davision Bahawalpur	2017-18	27107	511,136
35.	D.F.O. Gujrat	2016-18	29131	1,171,000
36.	Divisional Forest Officer Mianwali	2016-18	27958	1,169,655
37.	Divisional Forest Officer, Chakwal	2016-18	27076	1,044,473
38.	Deputy Director Fisheries District, Lahore	2014-17	24590	1,038,000
39.	DFO, Bahawlpur	2016-18	27091	1,000,000
40.	Chief Conservator of Forest Central Zone Lahore	2011-17	24592	709,093
41.	D.F.O. Gujrat	2016-18	29121	647,076
42.	Deputy Director Fisheries District, Lahore	2014-17	24589	514,328
43.	DFO Publicity & Extension, Lahore	2016-17	24889	601,384
44.	DFO Okara	2016-18	29070	550,000

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
45.	Lahore Zoo, Lahore	2017-18	29890	482,451
46.	Divisional Forest Officer Mianwali	2016-18	27961	456,566
47.	Divisional Forest Officer, Faisalabad	2016-18	27060	417,100
48.	Conservator of Forest Development & Working Plan Circle, Lahore	2011-17	24621	331,075
49.	D.F.O. Gujrat	2016-18	29137	298,340
50.	Divisional Forest Officer Mianwali	2016-18	27963	291,609
51.	Chief Conservator of Forest Central Zone Lahore	2011-17	24596	210,000
52.	Deputy Director Wildlife Region, Lahore	2014-17	24639	208,920
53.	Divisional Forest Officer, Faisalabad	2016-18	27063	200,000
54.	Divisional Forest Officer, Chakwal	2016-18	27081	194,984
55.	Assistant Director Wildlife, Lahore	2015-17	24529	168,504
56.	D.F.O. RM Division Bahawalpur	2017-18	27109	164,673
57.	Secretary Forestry, Wildlife and Fisheries Punjab, Lahore	2017-18	29089	161,329
58.	Divisional Forest Officer Mianwali	2016-18	27956	1,604,790
59.	Divisional Forest Officer, Chakwal	2016-18	27082	154,000
60.	Director (B&A) Forest Punjab, Lahore	2015-17	24885	147,871
61.	Deputy Director Wildlife Region, Lahore	2014-17	24636	145,000
62.	Conservator of the Forest Sargodha Forest Circle, Sargodha	2008-18	27470	144,950
63.	D.F.O. Sahiwal	2016-18	27987	120,000
64.	DFO Okara	2016-18	29072	108,840
Total				1,370,096,105

Annexure-23 (Audit Para No. 9.4.14)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Tax	Amount (Rs.)
1.	D.F.O. Sahiwal	2016-18	27980	Sales Tax	11,836,911
2.	Conservator of Forest , Multan	2016-18	26409	Income Tax	10,407,441
3.	Divisional Forest Officer, Bhakkar	2017-18	27136	Income Tax & GST	2,571,823
4.	D.F.O. Sahiwal	2016-18	27986	Income Tax & GST	2,197,239
5.	D.F.O. Sahiwal	2016-18	27988	Income Tax	1,869,284
6.	DFO Chichawatni	2016-18	29050	Sales Tax	1,211,234
7.	D.F.O. Sahiwal	2016-18	27982	Punjab Sales Tax	629,163
8.	Director Fisheries (R&T) Punjab, Lahore	2015-17	26242	Punjab Sales Tax	608,825
9.	Lahore Zoo, Lahore	2017-18	29885	Advance Tax	586,085
10.	Divisional Forest Officer, Chakwal	2016-18	27078	Income Tax	549,162
11.	Deputy Director Wildlife, Safari Zoo, Lahore	2014-17	25574	GST	447,126
12.	Divisional Forest Officer, Bhakkar	2017-18	27142	Punjab Sales Tax	414,522
13.	Director (B&A) Forest Punjab, Lahore	2015-17	24882	Income Tax	403,036
14.	Conservator of Forest , Multan	2016-18	26410	Income Tax	378,435
15.	Lahore Zoo, Lahore	2017-18	29886	Income Tax	363,272
16.	Deputy Director Wildlife, Safari Zoo, Lahore	2014-17	25575	Stamp Duty	323,043
17.	DFO, Rahim Yar Khan	2016-18	30524	GST	283,747
18.	DFO Okara	2016-18	29073	Income Tax	272,666
19.	DFO Chichawatni	2016-18	29061	Punjab Sales Tax	249,179
20.	Director (B&A) Forest Punjab, Lahore	2015-17	24884	Punjab Sales Tax	238,415
21.	Director Budget & Accounts Forest Department, Lahore	2017-18	27939	Income Tax	224,605
22.	Divisional Forest Officer, Chakwal	2016-18	27080	Punjab Sales Tax	219,665
23.	Deputy Director Wildlife, Safari Zoo, Lahore	2014-17	25577	Advance Tax	216,000
24.	DFO (RM) D.G.Khan	2015-18	29146	Income Tax, Sales Tax	212,628
25.	Director (B&A) Forest Punjab, Lahore	2015-17	24883	Income Tax	205,300
26.	Deputy Director Wildlife, Safari Zoo, Lahore	2014-17	25578	GST	189,371
27.	Conservator of Forest Development & Working Plan Circle, Lahore	2011-17	24618	GST	177,058

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Tax	Amount (Rs.)
28.	Deputy Director Wildlife Region, Lahore	2014-17	24640	GST	168,300
29.	Director Fisheries (R&T) Lahore	2015-17	26241	Income Tax	168,142
30.	Conservator of Forest Development & Working Plan Circle, LHR	2011-17	24622	Income Tax, Punjab Sales Tax	159,962
31.	Divisional Forest Officer Bhakkar	2017-18	27408	Income Tax	153,615
32.	Director Budget & Accounts Forest Department, Lahore	2017-18	27937	Income Tax	147,700
33.	Director (B&A) Forest Punjab, Lahore	2015-17	24886	GST	95,153
34.	D.F.O. Gujrat	2016-18	29138	Income Tax	89,753
35.	D.F.O. Attock	2017-18	29115	Income Tax	81,170
36.	DFO, Rahim Yar Khan	2016-18	30527	Income Tax	80,110
Total					38,429,140

Annexure-24 (Audit Para No. 10.4.2)

Sr. No.	Name of Institution	Period of audit	PDP No.	Type of record
1.	University of Punjab, Lahore	2017-18	29988	Vouched accounts
2.	Secretary Higher Education department, Lahore	2017-18	27481	Vouched accounts
3.	Secretary Higher Education department, Lahore	2017-18	27482	Vouched accounts
4.	Secretary Higher Education department, Lahore	2017-18	27483	Vouched accounts
5.	Secretary Higher Education department, Lahore	2017-18	27485	Vouched accounts
6.	Secretary Higher Education department, Lahore	2017-18	27486	Vouched accounts
7.	Govt Sadiq College for Women University, Bhawalpur	2015-18	28279	Vouched accounts
8.	University of Gujrat, Gujrat	2016-18	28784	Vouched accounts
9.	Punjab Higher Education Commission, Lahore	2016-17	24151	Vouched accounts
10.	Punjab Higher Education Commission, Lahore	2017-18	29042	Vouched accounts
11.	University of Engineering & Technology, Lahore	2016-17	24055	Vouched accounts
12.	Secretary Higher Education department, Lahore	2017-18	27484	Vouched accounts
13.	Secretary Higher Education department, Lahore	2017-18	27488	Vouched accounts
14.	Bhadin Zakariya University Multan	2017-18	26745	Vouched accounts
15.	University of Punjab, Lahore	2016-17	23867	Vouched accounts
16.	University of Punjab, Lahore	2017-18	29992	Vouched accounts
17.	University of Punjab, Lahore	2017-18	30001	Vouched accounts
18.	Information Technology University of the Punjab, Lahore	2016-17	25695	Vouched accounts
19.	University of Punjab, Lahore	2017-18	29995	Vouched accounts
20.	Punjab Higher Education Commission, Lahore	2017-18	29038	Vouched accounts
21.	Punjab Higher Education Commission, Lahore	2017-18	29037	Vouched accounts
22.	Queen Mary College/School, Lahore	2017-18	30170	Vouched accounts
23.	Director College Sargodha	2016-18	26784	Vouched accounts
24.	Government College University, Faisalabd	2016-18	28340	Vouched accounts
25.	University of Punjab, Lahore	2017-18	29993	Vouched accounts
26.	Govt College of Commerce Gujrat	2012-18	30425	Vouched accounts
27.	Govt Degree college for	2013-16	24651	Vouched accounts

Sr. No.	Name of fFormation	Period of audit	PDP No.	Type of record
	Women Mustafabad, Lahore			
28.	University of Punjab, Lahore	2017-18	30000	Vouched accounts
29.	University of Punjab, Lahore	2017-18	29996	Vouched accounts
30.	University of Punjab, Lahore	2017-18	29997	Vouched accounts
31.	Government College Universtiy, Faisalabd	2016-18	28341	Vouched accounts
32.	Govt Post Graudate for women Sargodha	2015-18	28270	Vouched accounts
33.	BISE Multan	2017-18	29369	Vouched accounts
34.	University of Punjab, Lahore	2017-18	29987	Vouched accounts
35.	BISE Sahiwal	2017-18	26488	Vouched accounts
36.	Government College Universtiy, Faisalabd	2016-18	28342	Vouched accounts
37.	University of Punjab, Lahore	2017-18	29998	Vouched accounts
38.	BISE Bhawalpur	2017-18	29472	Vouched accounts
39.	Govt Post Graudate for women Sargodha	2015-18	28271	Vouched accounts
40.	BISE Multan	2017-18	29367	Vouched accounts
41.	BISE Sargodha	2017-18	28709	Vouched accounts
42.	BISE Sargodha	2016-17	23084	Vouched accounts
43.	University of Engineering & Technology, Lahore	2017-18	28750	Vouched accounts
44.	University of Punjab, Lahore	2017-18	30002	Vouched accounts
45.	University of Punjab, Lahore	2017-18	29994	Vouched accounts
46.	BISE Lahore	2016-17	24110	Recipt record
47.	University of the Punjab, Lahore	2017-18	30003	Project capacity building and upgradation of selected department
48.	Lahore college for women universtiy Lahore	2016-17	23449	Project strengthening of faculties, fee collection, scholarship record etc
49.	Govt APWA College for Women Lahore	2016-18	28677	Pay roll
50.	BISE Lahore	2016-17	24111	Appointment/Recruitment record
51.	University of the Punjab, Lahore	2016-17	23841	Self supporting programme record
52.	University of the Punjab, Lahore	2016-17	23930	Delivery Challans and main property stock register
53.	University of the Punjab, Lahore	2017-18	30005	Project strengthening acadmic and research programmes
54.	Govt Islamia College of Commerce Lahore	2014-7	25943	Pay & allowances record
55.	University of the Punjab, Lahore	2017-18	30006	Misc record
56.	Lahore college for women universtiy Lahore	2016-17	23443	Self supporting programme record

Sr. No.	Name of fFormation	Period of audit	PDP No.	Type of record
57.	University of the Punjab, Lahore	2016-17	23912	Academic and re-education building, part time teachers, pension payments/endowment fund
58.	Govt College University, Lahore	2016-17	24244	detail of bank account/transaction record
59.	University of the Punjab, Lahore	2016-17	23877	Purchased files of imported items
60.	University of the Punjab, Lahore	2016-17	23835	Pay & allowances record
61.	University of the Punjab, Lahore	2017-18	29989	Self supporting programme record
62.	University of the Punjab, Lahore	2017-18	30019	Pay & allowances record
63.	BISE Lahore	2016-17	24115	Appointment/Recruitment record
64.	Govt Islamia College for Women Marghzar colony Lahore	2016-17	25814	Pay & allowances record
65.	Lahore college for women university Lahore	2016-17	23438	Project establishment of IT block
66.	University of the Punjab, Lahore	2016-17	23857	Log books
67.	BISE Lahore	2016-17	24116	Appointment of daily wages staff
68.	University of the Punjab, Lahore	2016-17	23909	Self supporting programme record
69.	Govt Pir Bahar Shah Degree College Sheikhpora	2013-18	27372	CTIs appointment record
70.	Govt Kulliat ul Binnat, Lahore	2014-16	24219	Procurement record
71.	University of Education, Lahore	2017-18	26187	Cash book, bank statement and university fee record
72.	Govt Ayesha Post Graduate College Ravi Road, Lahore	2016-17	24643	Student funds
73.	Director Public Instruction Colleges Lahore	2015-17	23404	Record of Registration and inspection fee of private colleges
74.	Govt Post Graduate college for Women, cooper road Lahore	2016-17	24217	Pay & allowances record
75.	BISE Sargodha	2016-17	23100	Endowment fund
76.	University of the Punjab, Lahore	2017-18	30049	Project capacity building and upgradation of selected departments at Punjab university
77.	BISE Sahiwal	2017-18	26494	Certificate fee, Inspection visit fee and advance fee record
78.	BISE Lahore	2016-17	24126	Appointment of practical

Sr. No.	Name of fformation	Period of audit	PDP No.	Type of record
				examiners record
79.	University of Engineering & Technology, Lahore	2017-18	28757	Purchase documents for grant of car advance/motorcycle advance
80.	Govt Islamia College Railway Road Lahore	2016-17	24171	Pay & allowances record
81.	BISE Lahore	2016-17	24130	Appointment of daily wages of general press
82.	Director of Education Colleges, Lahore	2016-17	26019	Scholarship record, Cash book and reconciliation/bank statement,
83.	Govt Degree college for Boys Lahore cantt	2016-17	25960	Pay & allowances record
84.	University of the Punjab, Lahore	2017-18	30004	Procurement record
85.	Govt Ayesha Post Graduate College Ravi Road, Lahore	2016-17	24644	Repair of building fund record
86.	Govt. Islamia College Civil Lines, Lahore	2016-17	25977	Vouched accounts
87.	Bhaudding Zakariya University Multan	2017-18	26768	Library Record
88.	University of Gujrat, Gujrat	2016-18	28812	Receipt and expenditure accoount, admission register, admission fee, Tuition fee, bank deposit slip and bank statement and record of salary/remuniration to <u>teaching/non teaching staff</u>
89.	University of Gujrat, Gujrat	2016-18	28811	Prospectus account, cash abstract, bank challans, bank statemntns and admission registers
90.	University of Gujrat, Gujrat	2016-18	28808	Record of evening classes regarding admission/tuition fee, student fund, bank challan, bank statement, remuneration
91.	BISE Multan	2017-18	29370	Promotion record
92.	Govt Degree college (W) Wah cantt Rawalpindi	2015-18	29480	Misc record
93.	Govt Ayesha Post Graduate College Ravi Road, Lahore	2016-17	24650	Pay & allowances record
94.	Govt College of Commerce Sabzazar Lahore	2015-17	25985	Library record, sports, ID Card, fixed asset register etc
95.	Director of Education Colleges, Lahore	2016-17	26020	PC-I of revenue grant, pay rolls, shedule of payments etc
96.	University of the Punjab, Lahore	2016-17	23874	Misc record

Sr. No.	Name of fFormation	Period of audit	PDP No.	Type of record
97.	University of the Punjab, Lahore	2016-17	23929	Log books
98.	University of the Punjab, Lahore	2016-17	23931	enquiry files
99.	Govt College University, Lahore	2016-17	24254	Promotion record, self supporting and self finance
100.	University of the Punjab, Lahore	2017-18	29999	Inquiries record
101.	University of the Punjab, Lahore	2017-18	29990	Misc record
102.	University of the Punjab, Lahore	2017-18	29991	Hostel record
103.	University of Engineering & Technology, Lahore	2017-18	28739	Recruitment record
104.	Govt Degree college (W) Lodhran	2004-18	26770	student admission/tuition record, classified cash book, fee receipt book, challans, fee demand register and expenditure statement etc
105.	BISE Gujranwala	2017-18	27508	Non-maintenance of receipt and consumption account of printing material received from General Press

Annexure-25 (Audit Para No. 10.4.3)

Sr. No	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Govt Islamia College of Commerce Lahore	2014-17	25949	14,341,010
2	Govt Kulliyat ul Binnat, Lahore	2014-16	24221	8,532,320
3	Govt College of Commerce Gujrat	2012-18	30421	5,108,000
4	Govt College of Commerce Gujrat	2012-18	30426	4,580,598
5	Govt Dyal singh College, Lahore	2016-17	25836	4,121,230
6	Govt Murray college Sialkot	2017-18	26512	4,091,205
7	Govt Degree College for Boys Lahore Cantt	2016-17	25957	4,042,081
8	Govt Degree College for Boys Shalimar Town China Scheme LHR	2016-17	23416	3,486,242
9	Govt Post Graduate College for Women Sargodha	2015-18	28275	2,615,920
10	Govt Jinnah Islamia College Sialkot	2014-18	26475	1,926,308
11	Govt Degree College for Women Hassan abdal Attock	2011-18	29731	1,740,078
12	Govt APWA college for Women Lahore	2016-18	28681	1,684,847
13	Govt. College of Comm. Women, Gujrat	1993-18	29031	927,754
14	Govt. Degree College Boys Raiwind, Lahore	2015-17	25688	723,896
15	Govt Degree College for Women Hassan abdal Attock	2011-18	29729	632,585
16	Govt Dyal singh College, Lahore	2016-17	25841	547,523
17	Govt Degree College for Women Islampura, Lahore	2014-17	25825	399,379
18	Govt Degree College for Women Mumtazabad Multan	2015-18	29381	370,542
19	Govt Wilayat Hussain Degree College for Boys Multan	2015-18	27363	185,496
Total				60,057,014

Annexure-26 (Audit Para No. 10.4.29)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Govt. College University, Faisalabad	2016-18	28349	545,670,486
2	GCU Faisalabad	2016-18	28347	450,935,084
3	The University of Punjab, Lahore	2017-18	30013	286,662,060
4	Information Technology University of the Punjab, Lahore	2016-17	25691	121,138,812
5	BISE Sahiwal	2017-18	26490	81,490,782
6	University of the Punjab, Lahore	2017-18	29935	56,720,398
7	Information Technology University of the Punjab, Lahore	2016-17	25692	46,438,536
8	University of the Punjab, Lahore	2017-18	29936	42,783,856
9	Govt College for Women, Faisalabad	2016-18	29578	41,210,160
10	Lahore College for Women University Lahore	2016-17	23444	38,293,316
11	Govt Sadiq College Women University, Bhawalpur	2015-18	28282	37,139,866
12	Govt College University, Lahore	2016-17	24240	34,834,000
13	Kinnaird Women College Lahore	2017-18	26126	33,287,403
14	University of Education, Lahore	2017-18	26167	31,126,997
15	The University of Punjab, Lahore	2016-17	23826	31,010,656
16	BISE Sahiwal	2017-18	26491	30,165,990
17	Govt Sadiq College Women University, Bhawalpur	2015-18	28285	25,529,960
18	BISE Multan	2017-18	29343	23,418,662
19	Govt Sadiq College Women University, Bhawalpur	2015-18	28289	21,830,725
20	University of the Punjab, Lahore	2017-18	29938	20,467,007
21	BISE Bahawalpur	2017-18	29461	17,872,264
22	Govt College for Women, Faisalabad	2016-18	29577	17,770,000
23	Govt S.E College, Bhawalpur	2015-18	29395	13,782,964
24	Govt. Sadiq College Women University Bahawalpur	2015-18	28293	12,382,802
25	GCU Sialkot	2017-18	26797	9,581,361
26	Govt College for Women, Faisalabad	2016-18	29584	9,264,270
27	University of the Punjab, Lahore	2017-18	29931	8,344,130
28	Govt. Abdus Salam School of mathematical Sciences Lahore	2016-18	29744	8,116,636
29	Information Technology University of the Punjab, Lahore	2016-17	25699	7,426,326
30	University of the Punjab, Lahore	2017-18	29933	6,766,380
31	University of Education Lahore	2017-18	26177	6,478,791
32	Govt College for Women, Faisalabad	2016-18	29588	4,944,905
33	University of the Punjab, Lahore	2017-18	29932	4,617,904
34	Kinnaird Women College, Lahore	2017-18	26130	4,305,323
35	Govt College for Women, Faisalabad	2016-18	29579	3,681,600
36	Govt Women University, Multan	2016-18	29414	3,600,000
37	UET Lahore	2016-17	24024	3,275,276
38	Govt College for Women Bilal Gung, Lahore	2015-18	29715	3,096,516
39	BISE Multan	2017-18	29351	3,070,000
40	Govt College for Women, Faisalabad	2016-18	29583	2,917,272
41	Govt College University, Sialkot	2017-18	26789	2,708,184

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
42	Govt Jinnah Islamia College, Sialkot	2014-18	26477	2,682,624
43	BISE Sargodha	2017-18	28695	2,602,139
44	IT University Lahore	2016-17	24704	2,408,220
45	Govt Women University, Multan	2016-18	29413	2,405,840
46	Govt College for Women, Faisalabad	2016-18	29585	2,346,391
47	Govt. College women Faisalabad	2016-18	29586	2,265,024
48	Govt College University, Lahore	2016-17	24239	2,171,302
49	University of Sargodha, Sargodha	2017-18	30344	2,165,666
50	Govt Women University, Multan	2016-18	29418	2,157,222
51	Govt. Degree College Women Baghbanpura Lahore	2016-17	25995	2,142,000
52	Fatima Jinnah Women University, Rawalpindi	2017-18	30542	2,097,734
53	Govt Women University, Multan	2016-18	29429	2,050,839
54	Govt College University, Sialkot	2017-18	26790	2,040,000
55	Govt College University, Sialkot	2017-18	26791	1,822,511
56	Govt Degree College for Women, Baghbanpura Lahore	2016-17	26006	1,816,806
57	Govt. Sadiq College Women University Bahawalpur	2015-18	28295	1,697,145
58	BISE Bhawalpur	2017-18	29464	1,530,000
59	Govt College for Women, Faisalabad	2016-18	29587	1,520,815
60	Govt Women University, Multan	2016-18	29417	1,470,705
61	Govt College of Commerce Wazirabad	2012-18	29008	1,469,682
62	Govt College University, Lahore	2016-17	24238	1,374,445
63	Govt Degree College for Boys, Kahna Lahore	2016-17	25683	1,341,801
64	University of Sargodha, Sargodha	2017-18	30345	1,301,905
65	University of Engineering & Technology, Lahore	2016-17	24059	1,219,194
66	Govt Kulliyat ul Binnat Degree College, Lahore	2014-16	24230	1,131,661
67	University of Sargodha, Sargodha	2017-18	30343	1,099,800
68	University of the Punjab, Lahore	2017-18	29934	1,063,220
69	University of Sargodha	2017-18	30331	1,056,430
70	Govt. degree college women Mustafabad Lahore	2013-16	24658	1,050,232
71	University of Education Lahore	2017-18	26186	924,430
72	Govt Degree College for Boys Lahore	2016-17	25963	764,360
73	Govt Islamia College Railway Road, Lahore	2016-17	24170	632,000
74	Govt College of Commerce Gujrat	2012-18	30430	548,608
75	Govt. College of commerce Sabza Zar Lahre	2015-17	25980	513,152
76	Information Technology, University of Punjab, Lahore	2012-16	18842	344,166
77	Information Technology, University of Punjab, Lahore	2012-16	18839	344,166
78	Information Technology, University of Punjab, Lahore	2012-16	18838	344,166
79	University of Engineering & Technology, Taxila	2017-18	26830	293,958
80	Govt. Post Graduate College Women Raiwind Lahore	2015-17	27502	264,000
81	Govt Degree college Boys Shalimar Town China scheme Lahore	2016-17	23420	230,000
82	BISE DG Khan	2017-18	26147	183,250
83	Govt. Degree College Women Dunyapur Lodhran	2014-18	27518	-
84	Lahore College for Women University Lahore	2017-18	28306	-
85	University of Sargodha	2017-18	30330	-

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
86	BZU Multan	2017-18	26766	-
87	GCU Faisalabad	2016-18	28351	-
88	GCU Faisalabad	2016-18	28350	-
89	GCU Faisalabad	2016-18	28352	-
90	Govt. College women Faisalabad	2016-18	29590	-
91	Govt. College women Faisalabad	2016-18	29589	-
92	University of Gujrat	2016-18	28801	-
93	University of the Punjab, Lahore	2017-18	29939	-
94	University of the Punjab, Lahore	2017-18	29937	-
95	University of the Punjab, Lahore	2017-18	29945	-
96	University of the Punjab, Lahore	2017-18	29946	-
97	University of the Punjab, Lahore	2017-18	29944	-
98	University of the Punjab, Lahore	2017-18	29943	-
99	University of the Punjab, Lahore	2017-18	29942	-
100	University of the Punjab, Lahore	2017-18	29941	-
101	Govt Women Univesrity, Multan	2016-18	29453	-
102	Govt Women Univesrity, Multan	2016-18	29411	-
103	Govt Women Univesrity, Multan	2016-18	29412	-
104	University of Sargodha, Sargodha	2017-18	30328	-
105	Govt College for Women, Faisalabad	2016-18	29580	-
106	Fatima Jinnah Women University, Rawalpindi	2017-18	30541	-
107	Fatima Jinnah Women University, Rawalpindi	2017-18	30537	-
108	Fatima Jinnah Women University, Rawalpindi	2017-18	30556	-
109	Govt College University, Faisalabad	2016-18	28355	-
110	University of Engineering & Technology, Lahore	2016-17	24053	-
111	Govt College University, Lahore	2016-17	24237	-
112	University of Engineering & Technology, Taxila	2017-18	26818	-
113	Lahore College for Women University, Lahore	2016-17	23437	-
114	Lahore College for Women University, Lahore	2016-17	23441	-
115	University of Punjab, Lahore	2016-17	23859	-
116	Govt College University, Lahore	2016-17	24241	-
117	Govt College University, Lahore	2016-17	24242	-
118	Govt College University, Faisalabad	2016-18	28348	-
119	University of Punjab, Lahore	2017-18	29923	-
120	University of Punjab, Lahore	2017-18	29924	-
121	University of Punjab, Lahore	2017-18	29926	-
122	University of Punjab, Lahore	2017-18	29927	-
123	University of Punjab, Lahore	2017-18	29922	-
124	University of Punjab, Lahore	2017-18	29921	-
125	University of Punjab, Lahore	2017-18	29940	-
126	University of Engineering & Technology, Lahore	2017-18	28740	-
127	University of the Punjab, Lahore	2017-18	29930	-
128	University of Punjab, Lahore	2017-18	29925	-
129	Govt Degree College for Women Hassan Abdal, Attock	2011-18	29732	-
130	University of Gujrat, Gujrat	2016-18	28799	-
Total				2,211,045,269

Annexure-27 (Audit Para No. 10.4.33)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Govt. college women Bilal Gunj Lahore	2015-18	29720	88,039,282
2	Govt. Islamia College Railway Road Lahore	2016-17	24169	34,295,062
3	Govt. college women Bund Road Lahore	2016-17	24142	30,538,462
4	Govt. degree college women settlite town Bahawalpur	2015-17	24228	27,125,607
5	Govt. Post Graduate College women Khanpur RY Khan	2006-18	29389	26,018,572
6	UET Taxila	2017-18	26817	25,760,000
7	Govt. Post Graduate College women Sargodha	2015-18	29276	23,074,803
8	Govt. Degree College Women Baghbanpura Lahore	2016-17	26010	20,498,382
9	Govt. College of Comm. Hunza Block Allama Iqbal Town Lahore	2016-17	26031	17,520,104
10	Govt. college of comm. Gujrat	2012-18	30435	16,039,001
11	Govt. Science College Wahadat Road Lahiore	2016-17	26023	14,501,105
12	Govt. Ayesha Post Graduate College Ravi Road Lahore	2016-17	24641	12,507,517
13	Govt. Degree college women Kot Khawaja Saeed Lahore	2014-17	24161	10,704,609
14	Govt. Post Graduate college women wahadat Colony Lahore	2016-17	25950	9,471,317
15	Post Graduate college boys Model Town Lahore	2016-17	26041	7,755,524
16	Govt. degree college women Islampura Lahore	2014-17	25821	6,538,258
17	Govt. degree college women china scheme Lahore	2013-17	23414	3,768,129
18	DPI Colleges Lahore	2015-17	23410	2,415,457
19	Govt. College women Faisalabad	2016-18	29556	698,538
20	The University of Punjab, Lahore	2016-17	23902	639,250
21	Govt. Islamia College of Comm. Lahore	2014-17	25945	204,444
22	Govt. degree college women Rakh Chhabeel Manawan Lahore	2014-17	24173	184,134
Total				378,297,557

Annexure-28 (Audit Para No. 10.4.41)

Sr. No.	Name of formation	Period of audit	PDP No.	Description of irregularity	Amount (Rs.)
1	University of the Punjab	2017-18	30007	Placement of investments in banks other than BOP	7,162,500,000
2	GC University, Faisalabad	2016-18	28330	Unauthorized opening of bank accounts	1,884,275,951
3	GC University, Faisalabad	2016-18	28331	Placement of funds in banks other than BOP	1,798,109,352
4	University of Sargodha	2017-18	30319	Placement of funds in bank other than BOP	1,619,320,755
5	UET, Lahore	2016-17	23990	Approval of syndicate not obtained	974,544,000
6	BISE, Sahiwal	2017-18	26498	Placement of funds in banks other than BOP	755,742,310
7	University of the Punjab	2017-18	30008	Placement of funds in banks other than BOP	669,061,101
8	University of Sargodha	2017-18	30320	Placement of investments in banks other than BOP	600,000,000
9	BISE, Multan	2017-18	29342	Approval of Finance Department not obtained	594,107,000
10	Lahore College for Women University Lahore	2016-17	23421	Irregular investment	582,542,321
11	UET Taxila	2017-18	26819	Irregular investment without approval of F D.	567,000,000
12	BISE Sargodha	2016-17	23083	Irregular investment without approval of Finance Department	565,500,000
13	Information Technology University of the Punjab, Lahore	2016-17	25689	Without obtaining competitive rates	500,000,000
14	UET Lahore	2017-18	28761	Irregular and un-authorized investment	486,000,000
15	BISE, Bahawalpur	2017-18	29469	Placement of funds in banks other than BOP	474,291,859
16	BISE Bahawalpur	2017-18	29460	Defective Maintenance Of Bank Accounts having balance Rs.474.291 Million Without Sanction Of Working Capital Balance. Loss Due To Late Investment Of Rs.832,500.	474,291,000
17	Fatima Jinnah women University Rawalpindi	2017-18	30539	Irregular placement of funds in banks other than BOP	448,595,419
18	Govt College for Women University, Faisalabad	2016-18	29548	Unauthorized Investment without approval of Syndicate	420,000,000
19	University of the	2017-18	30027	Irregular opening and	384,000,103

Sr. No.	Name of formation	Period of audit	PDP No.	Description of irregularity	Amount (Rs.)
	Punjab Lahore			placement of bank accounts	
20	BISE, Sargodha	2017-18	28693	Placement of investments in banks other than BOP	383,500,000
21	BISE Multan	2017-18	29522	Placement of Funds other than BOP	321,062,387
22	BISE Multan	2017-18	29338	Inefficient Fund Management for Rs.321.062 Million, Non Preparation Of SOPs For Fund Management. Due to Non-Investment Loss of Rs.13,263,743.	321,062,000
23	Govt. College women Faisalabad	2016-18	29544	Irregular investment in NBP without approval of FD	300,000,000
24	Lahore College for Women University Lahore	2017-18	28309	Irregular investment without obtaining competitive rates from scheduled banks	296,701,773
25	Government College University, Lahore	2016-17	24248	Placement of funds in banks other than BOP	280,191,255
26	Govt. Sadiq College Women University Bahawalpur	2015-18	28278	Irregular placement of funds with other commercial banks instead of BOP	278,190,501
27	Govt. College for Women , Faisalabad	2016-18	29549	Placement of investments in banks other than BOP	170,000,000
28	University of Education Lahore	2017-18	26158	Irregular placement of bank accounts other than BOP	165,774,100
29	Fatima Jinnah women University Rawalpindi	2017-18	30540	Irregular placement of funds in commercial bank other than BOP	164,447,761
30	University of the Punjab	2017-18	30029	Placement of funds in banks other than BOP	128,783,776
31	University of Sargodha	2017-18	30348	Non-investment of surplus funds	126,307,018
32	BZU Multan	2017-18	26743	Irregular placement of funds in private commercial banks	102,486,000
33	BISE, Sahiwal	2017-18	26499	Approval of Finance Department not obtained	101,250,000
34	BISE, Bahawalpur	2017-18	29456	Placement of investments in banks other than BOP	62,500,000
35	University of Sargodha	2017-18	30369	Irregular placement of hostel funds in HBL	59,961,204
36	University of Education, Lahore	2017-18	26178	Placement of funds in banks other than BOP	41,090,507
37	The University of	2017-18	30009	non investment of	40,478,196

Sr. No.	Name of formation	Period of audit	PDP No.	Description of irregularity	Amount (Rs.)
	Punjab, Lahore			unapplied income	
38	Govt. Abdus Salam School of mathematical Sciences Lahore	2016-18	29739	placement of funds other than of BOP	38,404,965
39	Govt. S.E. College, Bahawalpur	2015-18	29409	Placement of funds in banks other than BOP	36,171,203
40	UET, Taxila	2017-18	26815	Non-investment of surplus funds	34,212,814
41	UET, Lahore	2017-18	28738	Placement of funds in banks other than BOP	30,318,956
42	University of Education Lahore	2017-18	26157	Un-authorized investment without approval	26,323,212
43	UET, Lahore	2017-18	28747	Non-investment of profit balances	25,000,000
44	Govt College for Women University, Multan	2016-18	29423	investment in national saving centre	21,218,000
45	Govt. Degree College for (W), Dhok Hassu, RWP	1998-17	25804	Placement of funds in banks other than BOP	16,716,329
46	Govt. College of Commerce, Faisalabad	2008-16	24220	Placement of funds in banks other than BOP	15,138,976
47	Govt College for Women University, Faisalabad	2016-18	29573	Irregular investment without approval of statutes	14,840,000
48	University of the Punjab	2017-18	30030	Placement of funds in banks other than BOP	12,603,646
49	Govt. Pir Bahar Shah Degree College Sheikhpura	2013-18	27373	Irregular opening of Bank account	11,304,969
50	Kinnaird Women Collge, Lahore	2017-18	26127	Less credit of profit	7,219,690
51	Fatima Jinnah Women University, Rawalpindi	2017-18	30551	non Investment on Rational Basis	4,090,841
52	Govt College for Women University, Faisalabad	2016-18	29574	Irregular investment without approval of statutes	3,988,704
53	University of Sargodha	2017-18	30321	late invested certain amount	1,742,466
54	Govt. Degree College (W) Margazar Colony Lahore	2017-18	27384	Irregular opening of bank account without approval	1,714,168
55	BISE, Bahawalpur	2017-18	29467	Less credit of profit	970,467
56	University of the Punjab	2016-17	23865	Less credit of profit	910,724
57	Lahore College for women university, Lahore	2016-17	23422	late credit of interest	701,619

Sr. No.	Name of formation	Period of audit	PDP No.	Description of irregularity	Amount (Rs.)
58	BISE Bhawalpur	2017-18	29474	Irregular placement of group Insurance	551,388
59	Govt. Degree College women Hasan Abdal Attock	2011-18	29723	Un-authorized opening of bank account	215,921
60	BISE, Sargodha	2016-17	23082	Less credit of profit	109,792
61	University of Gujrat	2016-18	28815	Placement of funds in banks other than BOP	-
62	Govt. S.E. College, Bahawalpur	2015-18	29398	Unauthorized opening of bank accounts	-
63	BISE Multan	2017-18	29368	Opening of HBL Branch Instead of BOP	-
64	Govt. women University Multan	2016-18	29422	Irregular investment of funds	-
65	Govt. Degree College Lodhran	2008-18	29754	Irregular opening of Bank account	-
66	Govt. women University Multan	2016-18	29452	Irregular opening of Bank account	-
Total					24,608,136,499

Annexure-29 (Audit Para No. 10.4.44)

Sr. No	Name of formation	Period of audit	PDP No.	Type of Irregularity	Amount (Rs.)
1.	Bhaauddin Zakarya University of Multan	2017-18	26739	Purchases without advertisement on PPR Website and bid evaluation report	825,220,000
2.	Govt College University, Faisalabad	2016-18	28329	Annual requirement and Bid evaluation report was not uploaded on the website of the authority	452,290,000
3.	Information Technology, University of Punjab, Lahore	2016-17	25690	Annual planing was not uploaded on the website of the authority	202,231,000
4.	University of the Punjab, Lahore	2016-17	23856	Annual requirement plan was not uploaded on PPR website	118,500,000
5.	BISE Bhawalpur	2017-18	29458	Purchases without advertisement on PPR Website and newspaper	69,841,649
6.	Director Colleges Sargodha	2016-18	26781	Annual requirment planing and evaluation report were not uploaded on the website of the authority	59,614,000
7.	Fatima Jinnah Women University, Rawalpindi	2017-18	30547	Annual procurement and bid evaluation was not uploaded on PPR website	56,642,827
8.	Bhaauddin Zakarya University of Multan	2017-18	26744	Purchases without advertisement and bid evaluation report on PPR Website	53,918,398
9.	Director of Education Colleges, Lahore	2016-17	26016	Annual requirement plan and bid evaluation were not uploaded on PPR website	49,149,681
10.	BISE, Multan	2017-18	29348	Bid evaluation was not uploaded on PPR website	47,737,839
11.	Govt College University, Faisalabad	2016-18	28332	Bid evaluation critaria was not developed and upload on the website of the authority	47,624,408
12.	University of Sargodha	2017-18	30323	Irregular expenditure without floating tender-Rs.47431564	47,431,564
13.	Govt College for women, University Faisalabad	2016-18	29591	Evaluation report and criteria not formulated	40,702,014
14.	University of Education, Lahore	2017-18	26166	Annual requirement and Bid evaluation report was not uploaded on the website of the authority	35,324,480

Sr. No	Name of formation	Period of audit	PDP No.	Type of Irregularity	Amount (Rs.)
15.	BISE, Lahore	2016-17	24114	Purchases without advertisement on PPR Website	35,075,000
16.	Govt. women University Multan	2016-18	29436	Irregular purchase of Security equipments- Rs.28743499	28,743,499
17.	Govt College University, Faisalabad	2016-18	28356	Purchases without confirmation of quality	27,472,000
18.	Govt College University, Faisalabad	2016-18	28333	Purchases without advertisement	27,381,310
19.	Govt College University, Sialkot	2017-18	26785	Purchases without advertisement and no annual requirement plan on PPR Website were uploaded	27,280,000
20.	BISE Faisalabad	2017-18	30406	Purchases without advertisement on PPR Website and newspaper	23,575,000
21.	University of the Punjab, Lahore	2016-17	23896	Annual requirement plan, bid evaluation report were not uploaded on PPR website	23,399,000
22.	UET Lahore	2017-18	28766	Irregular expenditure on procurement of steel from non sales tax registered firm-Rs.21464000	21,464,000
23.	Director Colleges Sargodha	2016-18	26780	Annual requirement planning and evaluation report were not uploaded on the website of the authority	21,387,000
24.	Lahore college for women University, Lahore	2016-17	23442	Purchase procedure for works and standard goods was violated as on single envelope basis instead of main open competitive bidding procedure	21,186,136
25.	University of Engineering & Technology, Taxila	2017-18	26821	Bid evaluation criteria was not developed and upload on the website of the authority	20,072,640
26.	Govt Sadiq College for women University, Bhawalpur	2015-18	28290	Annual requirement plan and bid evaluation were not uploaded on PPR website	20,062,472
27.	Govt College University, Faisalabad	2016-18	28371	Purchases without confirmation of quality/lab test reports	17,927,009
28.	The University of Punjab,	2017-18	29983	Irregular expenditure on	17,002,337

Sr. No	Name of formation	Period of audit	PDP No.	Type of Irregularity	Amount (Rs.)
	Lahore			Procurement of machine and power system lab-Rs.17002337. LD charges not recovered Rs.506367	
29.	BISE Sargodha	2017-18	28697	Annual procurement and bid evaluation was not uploaded on PPR websit	15,930,000
30.	Govt Sadiq College for women University, Bhawalpur	2015-18	28280	Annual requirement plan, bid evaluation report were not uploaded on PPR website	15,393,873
31.	BISE Sahiwal	2017-18	26501	Annual procurement planning and evaluation report was not uploaded on the website of the authority	14,001,835
32.	Information Technology, University of Punjab, Lahore	2016-17	25697	Annual requirement and Bid evaluation report was not uploaded on the website of the authority	13,904,000
33.	University of the Punjab, Lahore	2016-17	23900	Annual requirement plan, bid evaluation report were not uploaded on PPR website	13,682,000
34.	BISE Sargodha	2017-18	28696	Annual procurement and bid evaluation was not uploaded on PPR websit	12,650,000
35.	BISE Sargodha	2017-18	28700	Annual procurement and bid evaluation was not uploaded on PPR websit	12,650,000
36.	The University of Punjab, Lahore	2017-18	30075	Irregular expenditure on procurement of gasification and gass cleaning system-Rs.12500000	12,500,000
37.	University of the Punjab, Lahore	2017-18	30034	Annual requirement was not advertise on PPRA	12,486,313
38.	University of Engineering & Technology, Taxila	2017-18	26823	Bid evaluation critaria was not developed and upload on the website of the authority	12,480,000
39.	Fatima Jinnah Women University, Rawalpindi	2017-18	30545	Purchases without advertisement on PPR Website, annual requirement plan and bid evaluation was not uploaded	12,211,290
40.	University of the Punjab,	2016-17	23895	Annual requirement plan,	12,000,000

Sr. No	Name of formation	Period of audit	PDP No.	Type of Irregularity	Amount (Rs.)
	Lahore			bid evaluation report were not uploaded on PPR website	
41.	Govt Sadiq College for women University, Bhawalpur	2015-18	28286	Annual requirement plan and bid evaluation were not uploaded on PPR website	11,967,601
42.	Govt College for women, Faisalabad	2016-18	29608	Annual procurement planning and evaluation report was not uploaded on the website of the authority	11,355,134
43.	Govt. women University Multan	2016-18	29435	Irregular purchase of furniture-Rs.10811693	10,811,693
44.	Govt College University, Lahore	2016-17	24247	Purchases without advertisement in newspaper	10,072,119
45.	BISE Sargodha	2017-18	28698	Annual procurement and bid evaluation was not uploaded on PPR website	10,007,026
46.	BISE Multan	2017-18	29340	Purchases without advertisement on PPR Website, annual planing and newspaper	8,950,500
47.	University of the Punjab, Lahore	2016-17	23844	Annual requirement plan, bid evaluation report were not uploaded on PPR website	8,565,882
48.	BISE Bhawalpur	2017-18	29455	Purchases without advertisement on PPR Website and newspaper	7,582,864
49.	Information Technology, University of Punjab, Lahore	2016-17	25700	Procurmen of services and security guard, Janitorial services without open tender	7,355,419
50.	Govt College for women, Faisalabad	2016-18	29598	Bid evaluation report was not uploaded on the website of the authority	7,257,868
51.	Lahore college for women University, Lahore	2016-17	23434	Purchases without advertisement	6,819,345
52.	Lahore college for women University, Lahore	2017-18	28327	Purchased without advertisement	6,597,606
53.	U.E.T. Lahore	2016-17	24048	Purchases without advertisement on PPR Website	6,578,896
54.	Kinaird College for Women, Lahore	2017-18	26128	Purchases without advertisement on PPR Website and newspaper	6,187,535

Sr. No	Name of formation	Period of audit	PDP No.	Type of Irregularity	Amount (Rs.)
55.	Fatima Jinnah Women University, Rawalpindi	2017-18	30557	Annual procurement planning was not published in PPR authority	5,999,550
56.	University of Gujrat	2016-18	28785	Un-justified expenditure on the purchase of furniture-Rs.5581962	5,581,962
57.	Govt College for women, Faisalabad	2016-18	29593	Bid evaluation report was not uploaded on the website of the authority	5,314,738
58.	The University of Punjab, Lahore	2017-18	30051	Irregular Carry forward of contract of procurement to next financial year-Rs.5240164	5,240,164
59.	Information Technology, University of Punjab, Lahore	2016-17	25701	Without advertisement	4,858,000
60.	University of Gujrat	2016-18	28819	Un-justified expenditure on the purchase of generator-Rs.4725000	4,725,000
61.	Kinaird College for Women, Lahore	2017-18	26129	Purchases without advertisement on PPR Website and newspaper	4,576,709
62.	University of Engineering & Technology, Lahore	2016-17	24012	Annual requirement and Bid evaluation report was not uploaded on the website of the authority	4,564,093
63.	University of the Punjab, Lahore	2017-18	30047	Purchases without advertisement	4,524,121
64.	University of the Punjab, Lahore	2016-17	23901	Annual requirement plan, bid evaluation report were not uploaded on PPR website	4,495,000
65.	Govt Sadiq College for women University, Bhawalpur	2015-18	28292	Annual requirement plan and bid evaluation were not uploaded on PPR website	4,350,212
66.	The University of Punjab, Lahore	2017-18	30076	Irregular expenditure on hiring of vehicles for monitoring of exam centers-Rs.4304832	4,304,832
67.	BISE Sargodha	2017-18	28705	Annual procurement and bid evaluation was not uploaded on PPR website	4,258,037
68.	The University of Punjab, Lahore	2017-18	30066	Irregular expenditure on procurement of steel from the non sales tax registered firm-Rs.4111000	4,111,000
69.	Govt College University, Faisalabad	2016-18	28334	Purchases without advertisement	4,096,368

Sr. No	Name of formation	Period of audit	PDP No.	Type of Irregularity	Amount (Rs.)
70.	The University of Punjab, Lahore	2017-18	30061	Irregular expenditure on procurement of steel from the non sales tax registered firm-Rs.4014000	4,014,000
71.	University of the Punjab, Lahore	2017-18	30037	Services were hired without competition and through advertisement	3,928,920
72.	Govt College University, Faisalabad	2016-18	28358	Purchases without advertisement	3,879,745
73.	Fatima Jinnah Women University, Rawalpindi	2017-18	30544	Purchases without advertisement on PPR Website, annual requirement plan and bid evaluation was not uploaded	3,635,172
74.	Director Public Instruction Lahore	2015-17	23407	Spilitting to avoid tendering	3,630,654
75.	University of the Punjab, Lahore	2017-18	30053	Contract extended in voilation of PPR	3,599,815
76.	Govt College University, Faisalabad	2016-18	28337	Award of contract without advertismen and approval of the competent authority	3,489,489
77.	University of Gujrat, Gujrat	2016-18	28789	Unjustified expenditure on the purchase of Equipments	3,478,000
78.	Fatima Jinnah Women University, Rawalpindi	2017-18	30554	Annual procurment plannig was not published in PPR authority	3,474,081
79.	Govt Crescent college Chichawatni	2006-18	27393	Annual requirement plan, bid evaluation report were not uploaded on PPR website	3,207,028
80.	University of Engineering & Technology, Taxila	2017-18	26822	Purchases without advertisement and annual planning on PPR Website	3,193,291
81.	Govt Sadiq College for women University, Bhawalpur	2015-18	28291	Annual requirement plan and bid evaluation were not uploaded on PPR website	3,188,739
82.	Govt College University, Faisalabad	2016-18	28335	Purchases without advertisement	3,150,815
83.	Govt College for women, University Faisalabad	2016-18	29592	Evaluation report and criteria not formulated	3,141,934
84.	Fatima Jinnah Women University, Rawalpindi	2017-18	30543	Purchases without advertisement on PPR Website, annual requirement plan and bid evaluation was not	3,046,438

Sr. No	Name of formation	Period of audit	PDP No.	Type of Irregularity	Amount (Rs.)
				uploaded	
85.	University of Education Lahore	2017-18	26165	Irregular expenditure on networking - Rs.2992261 and non imposition of penalty charges. Non deduction of PST-Rs.70224	2,992,261
86.	The University of Punjab, Lahore	2017-18	30035	Irregular purchase of books-Rs.2883414	2,883,414
87.	Govt Sadiq College for Women University, Bhawalpur	2015-18	28281	Annual requirement plan, bid evaluation report were not uploaded on PPR website	2,754,898
88.	BISE Sargodha	2016-17	23087	Irregular purchase of Khaki envelops-Rs.2741000	2,741,000
89.	University of the Punjab, Lahore	2017-18	30032	Annual requirement was not advertise on PPR	2,676,400
90.	University of Sargodha, Sargodha	2017-18	30360	Purchases without advertisement on PPR Website	2,607,844
91.	Govt College University, Sialkot	2017-18	26798	Annual requirement planing and bid evaluation was not uploaded on the website of the authority	2,592,874
92.	BISE Lahore	2016-17	26029	Purchases without advertisement on PPR Website	2,472,128
93.	Govt. women University Multan	2016-18	29433	Irregular purchase of 100 KVA generator	2,258,161
94.	University of Punjab, Lahore	2017-18	29975	Purchases without advertisement on PPR Website	2,250,000
95.	The University of Punjab, Lahore	2017-18	30079	Irregular purchase of AC by ignoring lowest offers resulting in loss	2,225,000
96.	Lahore college for women University, Lahore	2016-17	23435	Purchases without advertisement	2,190,000
97.	University of Education, Lahore	2017-18	26183	Criteria for evaluation of technical bid was not formulated	2,141,816
98.	Absus salam School of Mathematical Sciences Lahore	2016-18	29740	Purchases without advertisement on PPR Website	2,024,684
99.	University of the Punjab, Lahore	2016-17	23854	Purchased without advertisement	2,000,000
100.	University of Education, Lahore	2017-18	26169	Bid evaluation criteria was not developed and upload	1,996,550

Sr. No	Name of formation	Period of audit	PDP No.	Type of Irregularity	Amount (Rs.)
				on the website of the authority	
101.	University of Gujrat	2016-18	28790	Unjustified expenditure on the purchase of equipment	1,917,332
102.	Bhaauddin Zakarya University of Multan	2017-18	26753	Annual requirement planing was not uploaded on the website of the authority	1,893,000
103.	Govt College for women, Faisalabad	2016-18	29609	Annual procurement planning and evaluation report was not uploaded on the website of the authority	1,852,580
104.	University of Education, Lahore	2017-18	26170	Purchases without advertisement on PPR Website	1,789,228
105.	Govt Imamia College Sahiwal	2002-18	27387	Annual requirement was not uploaded on the website of the authority	1,754,621
106.	Govt College for women, Faisalabad	2016-18	29600	Purchases without advertisement	1,713,997
107.	University of Gujrat, Gujrat	2016-18	28793	bid evaluation was not uploaded on PPR website	1,696,500
108.	Govt Sadiq College for women University, Bhawalpur	2015-18	28305	Bid evaluation report and annual palnning was not uploaded on PPR Website	1,681,479
109.	Govt Degree College for Women Mustafabad, Lahore	2013-16	24655	Purchases without advertisement on PPR Website	1,620,673
110.	BISE Multan	2017-18	29345	Purchases without advertisement on PPR Website	1,615,636
111.	University of Engineering & Technology, Lahore	2016-17	24034	Evaluation report was not uploaded on PPR website	1,607,075
112.	Govt College University, Faisalabad	2016-18	28336	Purchases without advertisement	1,606,797
113.	BISE, Sargodha	2016-17	23088	Voilation in bidding process	1,581,500
114.	Govt Women University, Multan	2016-18	29431	Purchases without advertisement on PPR Website	1,576,460
115.	The University of Punjab, Lahore	2016-17	23906	Irregular purchase of Kora Latha	1,571,500
116.	Govt Degree College Lodhran	2008-18	29750	Purchases without advertisement on PPR Website	1,546,222
117.	BISE, Sargodha	2016-17	23090	Incomplete bidding document	1,510,422
118.	BISE Lahore	2016-17	24132	Purchases without	1,505,762

Sr. No	Name of formation	Period of audit	PDP No.	Type of Irregularity	Amount (Rs.)
				advertisement on PPR Website	
119.	Govt College for women, Faisalabad	2016-18	29599	Without advertisement, Annual procurement planning and evaluation report was not uploaded on the website of the authority	1,493,788
120.	BISE Sargodha	2017-18	28699	Annual procurement and bid evaluation was not uploaded on PPR website	1,485,000
121.	University of the Punjab, Lahore	2017-18	30041	Contract extended in violation of PPR	1,477,800
122.	University of the Punjab, Lahore	2016-17	23853	Annual requirement plan, bid evaluation report were not uploaded on PPR website	1,447,500
123.	Kinaird College for Women, Lahore	2017-18	26133	Purchases without advertisement	1,444,082
124.	University of the Punjab, Lahore	2017-18	30033	Purchase through direct contracting instead through advertisement	1,433,800
125.	Lahore college for women University, Lahore	2016-17	23433	Purchases without advertisement on PPR Website	1,413,984
126.	Govt Degree College for Women Dhok Hassu, RWP	1998-2017	25794	Purchases without advertisement on PPR Website	1,411,752
127.	Govt Women University, Multan	2016-18	29432	Purchases without advertisement on PPR Website	1,410,765
128.	Govt Sadiq College for women University, Bhawalpur	2015-18	28288	Annual requirement plan and bid evaluation were not uploaded on PPR website	1,392,750
129.	Govt Sadiq College for women University, Bhawalpur	2015-18	28284	Annual requirement plan and bid evaluation were not uploaded on PPR website	1,345,500
130.	University of the Punjab, Lahore	2016-17	23898	Annual requirement plan, bid evaluation report were not uploaded on PPR website	1,344,288
131.	BISE Bhawalpur	2017-18	29462	Purchases without advertisement on PPR Website and newspaper	1,341,473
132.	The University of Punjab, Lahore	2017-18	30048	Loss due to irregular purchase of generator and	1,303,183

Sr. No	Name of formation	Period of audit	PDP No.	Type of Irregularity	Amount (Rs.)
				un-necessary delay in issuance of purchase order	
133.	The University of Punjab, Lahore	2017-18	30052	Irregular expenditure on procurement of Gel documentation System for Zoology Department	1,222,831
134.	Absus salam School of Mathematical Sciences Lahore	2016-18	29741	Purchases without advertisement on PPR Website and non uploading plan and bid evaluation	1,203,550
135.	Govt S.E college Bhawalpur	2015-18	29407	Annual requirment plan was not uploaded on PPR website	1,150,375
136.	Absus salam School of Mathematical Sciences Lahore	2016-18	29742	Purchases without advertisement on PPR Website and non uploading plan and bid evaluation	1,148,132
137.	Lahore college for women University, Lahore	2016-17	23446	Purchases without advertisement on PPR Website	1,146,400
138.	Govt College for women, Faisalabad	2016-18	29601	Purchases without advertisement	1,128,813
139.	BISE Bhawalpur	2017-18	29463	Purchases without advertisement on PPR Website and newspaper	1,124,983
140.	Govt College University, Lahore	2016-17	24253	Purchases without advertisement on PPR Website	1,074,900
141.	Govt College University, Faisalabad	2016-18	28338	Purchased without specification	1,070,550
142.	The University of Punjab, Lahore	2017-18	30050	Irregular purchase of queue management system for examination department-Rs.1054139	1,054,139
143.	Govt College for women, Faisalabad	2016-18	29606	Annual procurement planning and evaluation report was not uploaded on the website of the authority	1,050,000
144.	Govt College for women, Faisalabad	2016-18	29603	Purchases without advertisement	1,020,361
145.	University of Engineering & Technology, Taxila	2017-18	26828	Spilitting to avoid tendering	975,222
146.	Govt College of Commerce Gujrat	2012-18	30420	Purchases without advertisement on PPR Website	951,639

Sr. No	Name of formation	Period of audit	PDP No.	Type of Irregularity	Amount (Rs.)
147.	Fatima Jinnah Women University, Rawalpindi	2017-18	30548	Criteria for evaluation of technical bid was not formulated	945,753
148.	University of Education, Lahore	2017-18	26164	Annual requirement and Bid evaluation report was not uploaded on the website of the authority	932,075
149.	Govt Jinnah Islamia College Sialkot	2014-18	26478	Purchased without advertisement	930,000
150.	Govt Post Graduate college for Women Sargodha	2015-18	28268	Purchases without advertisement on PPR website	917,280
151.	University of Engineering & Technology, Lahore	2016-17	24007	Purchases without advertisement on PPR Website	873,054
152.	University of Gujrat, Gujrat	2016-18	28820	Purchases without advertisement on PPR Website	847,120
153.	Absus salam School of Mathematical Sciences Lahore	2016-18	29745	Purchases without advertisement on PPR Website and non uploading plan and bid evaluation	805,920
154.	Govt College for women, Faisalabad	2016-18	29597	Bid evaluation report was not uploaded on the website of the authority	805,200
155.	Govt APWA College for Women, Lahore	2016-18	28683	Purchases without advertisement on PPR Website	784,509
156.	University of the Punjab, Lahore	2017-18	30024	Stationary purchased without tender and annual procurement plan	761,087
157.	University of Gujrat	2016-18	28791	Unjustified expenditure on the purchase of basic electricity circuit Lab	756,475
158.	Govt Sadiq College for women University, Bhawalpur	2015-18	28297	Annual requirement plan was not uploaded on PPR website	713,000
159.	Govt College for women, Faisalabad	2016-18	29595	Bid evaluation report was not uploaded on the website of the authority	695,700
160.	Govt College for women, Faisalabad	2016-18	29607	Annual procurement planning and evaluation report was not uploaded on the website of the authority	686,780
161.	Govt Degree College for Women, Islampura, Lahore	2014-17	25823	Hiring of Security services without advertisement	681,122

Sr. No	Name of formation	Period of audit	PDP No.	Type of Irregularity	Amount (Rs.)
162.	Govt. SE College Bahawalpur	2015-18	29408	Irregular expenditure incurred on purchase of books-Rs.665910	665,910
163.	Govt Post Graduate college for Women Sargodha	2015-18	28269	Purchases without advertisement on PPR website	637,896
164.	University of Engineering & Technology, Lahore	2016-17	24020	Purchases without advertisement on PPR Website	634,500
165.	Govt Fatima Jinnah Degree College for Women Multan	2016-18	27370	Purchases without advertisement	595,300
166.	Govt College for women, Faisalabad	2016-18	29604	Purchases without advertisement	588,901
167.	Govt Degree College for Women Marghzar colony, Lahore	2016-17	25815	Purchases without advertisement on PPR Website	575,310
168.	University of Sargodha, Sargodha	2017-18	30336	Purchases without advertisement on PPR Website	554,730
169.	Govt APWA College for Women, Lahore	2016-18	28687	Purchases without advertisement on PPR Website and bid security was not obtained	517,786
170.	University of Sargodha, Sargodha	2017-18	30337	Evaluation report was not uploaded on PPR website	441,600
171.	University of Punjab, Lahore	2017-18	29981	Purchases without advertisement on PPR Website	423,245
172.	University of the Punjab, Lahore	2017-18	30042	Contract extended in violation of PPR	414,050
173.	University of Education, Lahore	2017-18	26180	Purchases without advertisement on PPR Website	392,916
174.	University of the Punjab, Lahore	2017-18	30038	Purchase through direct contracting instead through advertisement	382,500
175.	Govt College of Commerce Gujrat	2012-18	30427	Annual requirement plan was not uploaded on PPR website	379,949
176.	Absus salam School of Mathematical Sciences Lahore	2016-18	29749	Purchases without advertisement on PPR Website and non uploading plan and bid evaluation	378,308
177.	Lahore college for women University, Lahore	2016-17	23436	Purchases without advertisement on PPR Website	365,750
178.	Govt Degree College for	2016-17	25953	Annual requirement plan	360,600

Sr. No	Name of formation	Period of audit	PDP No.	Type of Irregularity	Amount (Rs.)
	Boys Lahore cantt			was not uploaded on PPR website	
179.	U.E.T. Lahore	2016-17	24046	Purchases without advertisement on PPR Website	360,000
180.	University of Engineering & Technology, Lahore	2016-17	24001	Purchases without advertisement on PPR Website	354,375
181.	Govt Degree College Lodhran	2008-18	29758	Purchases without advertisement on PPR Website	347,282
182.	Govt. college women Bilal Gunj Lahore	2015-18	29721	Irregular expenditure incurred on printing of magazine-Rs.345150	345,150
183.	University of the Punjab, Lahore	2017-18	30043	Contract extended in violation of PPR	342,540
184.	Govt Degree College for Women Dhok Hassu, Rawalpinid	1998-2017	25795	Purchases without advertisement on PPR Website	332,920
185.	Absus salam School of Mathematical Sciences Lahore	2016-18	29748	Purchases without advertisement on PPR Website and non uploading plan and bid evaluation	331,393
186.	Govt Degree College Lodhran	2008-18	29751	Purchases without advertisement on PPR Website	325,846
187.	University of Engineering & Technology, Lahore	2016-17	24045	Purchases without advertisement on PPR Website	320,478
188.	Govt College for women, Faisalabad	2016-18	29596	Bid evaluation report was not uploaded on the website of the authority	310,249
189.	Govt Crescent college Chichawatni	2006-18	27397	Purchases without advertisement on PPR website and annual requirement plan	294,548
190.	Govt College for women, Faisalabad	2016-18	29602	Purchases without advertisement	293,604
191.	BISE Multan	2017-18	29362	Annual requirement planing was not uploaded on the website of the authority	290,970
192.	University of Engineering & Technology , Lahore	2017-18	28742	Purchases without advertisement on PPR Website	289,636
193.	Govt Institute of Commerce Baghbanpura, Lahore	2015-17	26043	Purchases without advertisement on PPR Website	288,564

Sr. No	Name of formation	Period of audit	PDP No.	Type of Irregularity	Amount (Rs.)
194.	Govt College for women, Faisalabad	2016-18	29605	Purchases without advertisement	275,008
195.	University of Gujrat, Gujrat	2016-18	28794	Spilitting to avoid tendering	268,435
196.	Govt Institute of Commerce Baghbanpura, LHR	2015-17	26042	Purchases without advertisement on PPR Website	262,723
197.	Govt Degree College for Women Baghbanpura Lahore	2016-17	26004	Annual requirement plan was not uploaded on PPR website	258,570
198.	Govt Islamia College Railway Road, Lahore	2016-17	24164	Purchases without advertisement on PPR Website	249,900
199.	Govt. Islamia College of Comm. Lahore	2014-16	25944	Irregular purchase of stationery-Rs.242553	242,553
200.	Govt. Dyal singh College Lahore	2016-17	25842	Hiring of Security services without advertisement	240,396
201.	BISE Multan	2017-18	29361	Purchases without advertisement on PPR Website and annual planning was not uploaded	225,524
202.	Govt Degree College for Women Wah Cantt, R/Pindi	2015-18	29485	Purchases without advertisement on PPR Website	222,657
203.	Govt Degree College for Women Marghzar colony, Lahore	2016-17	25816	Purchases without advertisement on PPR Website	206,854
204.	University of Engineering & Technology, Lahore	2017-18	28759	Purchases without advertisement on PPR Website	196,800
205.	University of Engineering & Technology, Lahore	2016-17	23997	Purchases without advertisement on PPR Website	196,794
206.	Lahore college for women University, Lahore	2016-17	23450	Purchases without advertisement on PPR Website	196,153
207.	Govt Degree College for Boys Lahore cantt	2016-17	25961	Purchases without advertisement on PPR Website	190,400
208.	UET,Lahore	2016-17	23998	Loss due to ignoring lowest rate on account of purchase of furniture	163,000
209.	Govt Degree College for Women Wah Cantt, R/pindi	2015-18	29484	Annual requirement plan was not uploaded on PPR website	160,992
210.	Govt College of Commerce Gujrat	2012-18	30432	Purchases without advertisement on PPR Website, biding document	155,000

Sr. No	Name of formation	Period of audit	PDP No.	Type of Irregularity	Amount (Rs.)
				and criteria of bid evaluation were not uploaded	
211.	Govt Women University, Multan	2016-18	29430	Purchases without advertisement on PPR Website and non uploading annual plan	149,956
212.	Govt College of Commerce Sabzazar Lahore	2015-17	25987	Purchased without annual planning	147,757
213.	Govt. Degree College Women Dhok Hassu Rawalpindi	1998-17	25800	Irregular expenditure out of 2nd shift account for Rs.126200. Recovery of PST-Rs.20192	126,200
214.	Govt Degree College for Women Kot Radha kishan Lahore	2012-17	27381	Purchases without advertisement on PPR website	118,833
215.	Govt College of Commerce Sabzazar Lahore	2015-17	25988	Purchases without advertisement on PPR Website	114,000
216.	University of the Punjab, Lahore	2017-18	30044	Contract extended in violation of PPR	108,945
217.	University of Gujrat, Gujrat	2016-18	28807	Purchases without advertisement on PPR Website	107,000
218.	Govt Post Graduate College for Women Raiwand Lahore	2015-17	27503	Purchases without advertisement on PPR website	103,963
219.	Govt Degree College for Women Marghzar colony, Lahore	2016-17	25817	Purchases without advertisement on PPR Website	102,390
220.	The University of Punjab, Lahore	2017-18	30080	Equipments delayed due to extension in delivery time. Recovery of LC amendments charges	82,115
Total					2,975,372,142

Annexure-30 (Audit Para No. 10.4.51)

Sr. no.	Name of formation	Period of audit	PDP No.	Type of record	Amount (Rs.)
1.	Kinaird Women college, Lahore	2017-18	26125	Non utilization of college funds	1,751,216,067
2.	University of Engineering & Technology, Taxila	2017-18	26834	Non utilization of funds	118,315,000
3.	Govt Islamia College Civil line, Lahore	2016-17	25973	Non utilization of college funds	113,875,000
4.	University of Engineering & Technology, Lahore	2017-18	28746	Non utilization of fund on Project	72,403,000
5.	University of Gujrat, Gujrat	2016-18	28816	Non disbursement of fund under HEC need based scholarship programme	51,202,000
6.	Govt S.E College Bahawalpur	2015-18	29399	Non utilization of college funds	36,171,203
7.	Govt Post Graduate College for Women, Khanpur, Rahim Yar Kahn	2006-18	29390	Non utilization of college funds	22,234,967
8.	Govt Islamia College Railway road, Lahore	2016-17	24168	Non utilization of college funds	22,033,038
9.	Govt Women University, Multan	2016-18	29419	Non utilization of Endowment fund	17,124,990
10.	Govt Degree College for Women Baghbanpura, Lahore	2016-17	26007	Non utilization of college funds	14,144,250
11.	Government college for women Gulberg Lahore	2016-17	25993	Non transfer of Library Security	10,827,454
12.	Govt S.E College Bahawalpur	2015-18	29401	Non transfer of Library Security	9,128,847
13.	Govt College of Commerce Gujrat	2012-18	30429	Non utilization of college funds	7,895,350
14.	Government Degree College for Woment Hassan Abdal Attock	2011-18	29736	Non utilization of college funds	5,283,605
15.	Government Degree College for Woment Bilal Gung Lahore	2015-18	29117	Non utilization of college funds	4,277,573
16.	Govt Degree college for boys, Raiwand, Lahore	2015-17	25687	Non utilization of college funds	3,946,943
17.	Government Degree College Lodhran	2008-18	29755	Non utilization of college funds	3,404,504
18.	Govt Degree College for Women Band Road, Lahore	2014-17	24143	Non utilization of college funds	3,205,951
19.	University of Engineering & Technology, Lahore	2017-18	28763	Non utilization of Alumni fund	3,085,960
20.	Govt Degree college for Women Baghbanpura, Lahore	2016-17	25996	Mis-use of Computer Fund	3,012,749
21.	Govt S.E College Bahawalpur	2015-18	29400	Non utilization of magzine funds	2,451,496
22.	Govt Fatima Jinnah Degree College for women, Multan	2016-18	27367	Non utilization of college funds	1,572,013

Sr. no.	Name of formation	Period of audit	PDP No.	Type of record	Amount (Rs.)
23.	University of Engineering & Technology, Taxila	2017-18	26838	Non utilization of magazine funds	1,379,000
24.	Government Degree College for Woment Bilal Gung Lahore	2015-18	29119	Non transfer of Library Security	820,315
25.	Government Degree college for women Lodhran	2004-18	26773	Less disbursment of library security	800,400
26.	Govt PirBahar Hah Degree college, Sheikhpura	2013-18	27375	Non utilization of college funds	786,745
27.	Govt Degree college for boys, Kahna, Lahore	2016-17	25684	Non utilization of college funds	404,881
28.	Government Islamia College of Commerce, Lahore	2014-17	25947	Irrgular/Unauthorized Collection of Fine	387,100
29.	Government Degree College for Woment Bilal Gung Lahore	2015-18	29118	Non utilization of Magzine funds	383,564
30.	Government Degree College Lodhran	2008-18	29756	Non utilization of magzine fund	340,551
31.	Govt Degree College of Commerce, Sabzazar, Lahore	2015-17	25981	Mis-use of Computer Fund	337,109
32.	Govt College for Women University Faisalabad	2016-18	29552	Non transfer of outstanding balance into university main bank account	288,258
33.	Government Degree college for women Dunya pur Lodhran	2014-18	27521	Less disbursment of library security	220,300
34.	Govt Fatima Jinnah Degree College for women, Multan	2016-18	27371	Non utilization of magzine fund	181,906
35.	Govt Degree College for Women, Dunya Pur, Lodhran	2014-18	27520	Mis use of Magazine fund	150,000
36.	University of Engineering & Technology, Lahore	2017-18	28769	Non utilization of Merit Scholarship to students	117,000
37.	Govt. Degree college for boys Sadiqabad Rahim Yar Khan	2006-18	29374	Non transfer of computer share	92,610
Total					2,283,501,699

Annexure-31 (Audit Para No. 10.4.57)

Sr. No.	Name of formation	PDP No.	Period of audit	Amount (Rs.)
1	UET, Lahore	24015	2016-17	29,108,497
2	Govt. Murray College Sialkot	26504	2017-18	13,160,190
3	Director, Public Instruction , Lahore	23403	2015-17	8,125,000
4	UET, Lahore	28754	2017-18	7,095,111
5	Punjab Higher Education Commission LHR	29034	2017-18	6,066,234
6	UET, Lahore	28743	2017-18	4,457,557
7	University of Education, Lahore	26175	2017-18	4,187,603
8	Lahore College for Women University, LHR	28328	2017-18	4,092,446
9	University of Sargodha	30368	2017-18	3,109,456
10	Govt. Islamia College Civil Lines, Lahore	25966	2016-17	3,040,000
11	Lahore College for Women University, LHR	23426	2016-17	2,688,289
12	UET, Lahore	28755	2017-18	2,425,148
13	University of Gujrat	28818	2016-18	1,998,000
14	BISE, Sahiwal	26497	2017-18	1,670,219
15	Govt. Islamia College of Commerce	25946	2014-17	1,375,750
16	Govt.APWA College (W), Lahore	28682	2016-18	1,000,000
17	UET, Lahore	28758	2017-18	890,000
18	Govt. Science College Wahdat Road, Lahore	26022	2016-17	887,774
19	Govt. College of Commerce, Wazirabad	29003	2012-18	825,497
20	Govt. Post Graduate College (W), Sargodha	28277	2015-18	550,000
21	University of Education, Lahore	26185	2017-18	500,000
22	Govt.Degree college (B), shalimar Town,China Scheme, LHR	23418	2016-17	457,748
23	University of the Punjab	23910	2016-17	420,000
24	Govt. Wilayat Hussain Degree College (B), Multan	27365	2015-18	261,200
25	Lahore College for Women University, LHR	28320	2017-18	158,840
Total				98,550,559

Annexure-32 (Audit Para No. 10.4.70)

Sr. No	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1	University of Engineering & Technology, Taxila	2017-18	26811	149,367,568
2	University of Engineering & Technology, Taxila	2017-18	26812	123,965,786
3	BZU Multan	2017-18	26742	108,022,596
4	University of Punjab, Lahore	2016-17	23819	100,807,623
5	UET, Lahore	2017-18	28729	93,696,391
6	The University of Punjab, Lahore	2017-18	29948	80,828,793
7	Govt College University, Faisalabad	2016-18	28339	41,667,892
8	University of Engineering & Technology, Lahore	2017-18	28732	41,613,913
9	BISE, Multan	2017-18	29352	36,306,485
10	GCU Lahore	2016-17	24234	33,928,000
11	University of Gujrat, Gujrat	2016-18	28787	30,216,741
12	University of the Punjab	2016-17	23828	21,116,298
13	The University of Punjab, Lahore	2016-17	23831	20,897,667
14	The University of Punjab, Lahore	2016-17	23821	18,527,775
15	University of Engineering & Technology, Lahore	2016-17	23991	16,922,718
16	BISE Sargodha	2017-18	28694	14,700,000
17	BISE Sargodha	2016-17	23095	14,585,000
18	BISE Bhawalpur	2017-18	29459	14,265,464
19	University of Sargodha	2017-18	30367	12,070,950
20	University of Engineering & Technology, Lahore	2016-17	23994	11,463,429
21	University of Education Lahore	2017-18	26159	9,298,000
22	BISE, Multan	2017-18	29365	9,000,000
23	The University of Punjab, Lahore	2016-17	23820	6,439,886
24	University of Sargodha	2017-18	30366	5,983,329
25	Govt. College for Women University, Faisalabad	2016-18	29551	5,970,096
26	University of Gujrat, Gujrat	2016-18	28786	5,517,575
27	Lahore college for Women University, Lahore	2017-18	28312	5,074,563
28	BISE Lahore	2013-17	26028	4,732,150
29	Govt Sadiq College for Women University Bhawalpur	2015-18	28287	3,822,683
30	The University of Punjab, Lahore	2017-18	30016	3,692,164
31	BISE Faisalabad	2017-18	30409	3,441,150
32	BISE, Multan	2017-18	29371	3,200,000
33	University of Engineering & Technology, Lahore	2017-18	28733	3,081,117
34	Govt Post Graduate College for Women Sargodha	2015-18	28272	2,530,854
35	Govt Wilayat Hussain Degree college for Boys, Multan	2015-18	27360	2,370,084
36	Govt Degree College for Women Mustafabad, Lahore	2013-16	24656	2,246,401
37	Govt Islamia college Civil Lines, Lahore	2016-17	25975	2,209,983
38	UET, Lahore	2016-17	24032	2,094,726
39	Govt APWA College for Women, Lahore	2016-18	28680	1,821,370
40	Govt College for Women University Faisalabad	2016-18	29550	1,670,789
41	Kinaird College For Women Lahore	2017-18	26134	1,269,030
42	Govt Imamia College Sahiwal	2002-18	27390	1,212,890
43	Govt Murray College Sialkot	2017-18	26508	1,124,380
44	Govt College of Commerce, Wazirabad	2012-18	29005	1,022,640
45	Govt Islamia College Railway Road Lahore	2016-17	24167	1,000,093

Sr. No	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
46	UET Lahore	2017-18	28737	950,000
47	Govt Degree College Lodhran	2008-18	29752	942,755
48	Govt Fatima Jinnal Degree College for Women Multan	2016-18	27369	907,801
49	University of Punjab, Lahore	2016-17	23911	901,947
50	Govt Degree College for Boys, Lahore Cantt	2016-17	25958	886,850
51	Govt Dyal Singh College, Lahore	2016-17	25838	339,880
52	Govt Degree College for Boys, Lahore Cantt	2016-17	25955	766,004
53	Govt.S.E. College, Bahawalpur	2015-18	29394	676,404
54	Govt Degree college for Boys Sadiqabad Rahim yar Khan	2006-18	29373	645,248
55	Govt Degree College for Women Dunya pur Lodhran	2014-18	27519	499,037
56	Govt Degree College For Women Baghabanpura, Lahore	2016-17	26002	478,089
57	Govt Degree College for women Islampura, Lahore	2014-17	25824	470,372
58	Govt Degree College for Women Hassan abdal Attock	2011-18	29726	466,408
59	BISE DG Khan	2017-18	26148	458,378
60	UET Lahore	2016-17	24029	400,000
61	BISE Sahiwal	2017-18	26485	381,815
62	Govt Kulliyat ul Binnat College, Lahore	2014-16	24231	377,553
63	Govt Post Graduate College for Women Lahore	2015-17	27498	368,853
64	Govt College of Commerce Sabzazar Lahore	2015-17	25982	327,536
65	Govt College University Sialkot	2017-18	26795	301,174
66	Govt College for Women bund Road Lahore	2014-17	24147	262,708
67	Govt College for Boys Murree	2013-18	27405	196,749
68	Govt. Degree College (W), Lodhran	2004-18	26775	130,000
69	Govt Degree College for Women kot Radha kishan Kasur	2012-18	27382	93,579
Total				1,087,026,182

Annexure-33 (Audit Para No. 10.4.72)

Sr. No	Name of formation	Period of audit	PDP No.	Brief Description	Amount (Rs.)
1	Director of Colleges Lahore	2016-17	26017	Consumption account not available	49,149,681
2	GC University Faisalabad	2016-18	28380	Quality Quantity Certificate was not recorded	47,543,235
3	UET Taxila	2017-18	26820	Stock not entered in stock register	31,669,340
4	Lahore College for Women University of Lahore	2016-17	23440	Non receipt of store	2,097,927
5	Govt Degree College for Boys Lahore Cantt	2016-17	25964	Non maintenance of stock register	926,980
6	Govt College of Commerce D G Khan	2012-18	28264	Stock registers and stock entry not available	853,059
7	Govt Degree College for Womne Hassan Abdal, Attock	2011-18	29725	Less Receipt of Furniture and Plant machinery	433,730
8	University of Sargodha	2017-18	30326	Non receipt 09 Nos Sarsilmaz B-6 Pistols	413,550
9	Govt Degree college for Women Dhok Hassu Rawalpindi	1998-17	25805	Stock entry not available	350,270
10	Govt Degree College for Women Wah Cantt Rawalpindi	2015-18	29482	Consumption account not available	310,972
11	Govt Kulliyat ul Binnat college Lahore	2014-16	24233	Non accountal of Stores	308,516
12	UET Taxila	2017-18	26832	On physical verification article found less as compared to stock entry	289,780
13	Govt College of Commerce Sabzazar Lahore	2015-17	25983	Consumption and Stock entry not maintained	274,812
14	Govt Degree College for Women Wah Cantt Rawalpindi	2015-18	29486	Neither stock entry nor consumption account available	251,546
15	Govt Degree college for Women Dhok Hassu Rawalpindi	1998-17	25791	Store Physically not available	89,320
16	Govt Degree College for Women Wah Cantt Rawalpindi	2015-18	29479	Neither stock entry nor consumption account available	193,920
17	University of Gujrat	2016-18	28813	Improper maintenance of stock register	-
18	University of Gujrat	2016-18	28814	Consumption account not available	-
Total					135,156,638

Annexure-34 (Audit Para No. 10.4.74)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of recovery	Amount (Rs.)
1.	Bahauddin Zakriya University, Multan	2017-18	26740	Non remission of university share	418,314,829
2.	University of Sargodha	2017-18	30382	Non deposit of fine by private sub campus	71,031,378
3.	University of Sargodha	2017-18	30381	Non deposit of fine imposed on private sub campus	56,988,304
4.	BISE, Sahiwal	2017-18	26500	Non receipt of share	50,000,000
5.	University of Education Lahore	2017-18	26176	Non remission of hostel funds into university account	43,540,645
6.	BISE, Sahiwal	2017-18	26482	Non deposit of Endowment Receipt into main receipt account	31,128,645
7.	University of Sargodha	2017-18	30329	Non deposit of fine imposed on private sub campus	29,677,895
8.	University of Education, Lahore	2017-18	26156	Non transfer of morning & evening fee	29,036,377
9.	University of Sargodha	2017-18	30384	Non deposit of fine by private sub campus	28,272,458
10.	BISE, D.G.Khan	2017-18	26141	Non deposit of endowment receipt	26,082,608
11.	University of Sargodha	2017-18	30383	Non deposit of fine by private sub campus	20,064,256
12.	University of Sargodha	2017-18	30377	Non deposit of university share by private sub campus	17,556,301
13.	GC University Faisalabad	2016-18	28343	Non recovery of university share	15,759,000
14.	University of Gujrat	2016-18	28782	Non receipt of pension contribution	9,917,079
15.	Punjab Higher Education Commission, Lahore	2017-18	29043	Non deposit of accreditation fee	9,897,403
16.	University of Sargodha	2017-18	30379	Non deposit of university share by private sub campus	8,482,212
17.	GC University, Faisalabad	2016-18	28344	Non recovery of affiliation fee	7,030,000
18.	Government Islamia College Civil Line, Lahore	2016-17	25974	Non deposit of admission and tuition fee	6,505,795
19.	University of Sargodha	2017-18	30380	Non deposit of university share by private sub campus	6,231,847
20.	University of Sargodha	2017-18	30378	Non deposit of university share by private sub campus	6,080,399
21.	Govt.Murray College Sialkot	2017-18	26503	Non deposit of admission and tuition fee	3,623,662
22.	BISE, Lahore PBCL	2013-17	26027	Non recovery of share money	3,545,096
23.	Punjab Higher Education Commission, Lahore	2016-17	24155	Non deposit of accreditation fee	3,513,999

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of recovery	Amount (Rs.)
24.	BISE, Sargodha	2016-17	23101	Non recovery of affiliation fee	2,976,000
25.	Punjab Higher Education Commission, Lahore	2016-17	24156	Non-payment of pension contribution	2,639,386
26.	Govt. College University Sialkot	2017-18	26788	Non deposit of unpaid salary into govt account	2,611,025
27.	University of Sargodha	2017-18	30332	Non deposit of fine by private sub campus	2,365,000
28.	University of Sargodha	2017-18	30359	Non recovery of affiliation fee	2,019,460
29.	Govt. Degree College for Boys, Lahore Cantt.	2016-17	25954	Late deposit of Admission tuition fee	1,412,380
30.	Govt. College of Commerce, D.G.Khan	2012-18	28261	Non deposit of admission and tuition fee	1,265,930
31.	BISE, Gujranwala	2017-18	27506	Non recovery of affiliation fee	1,222,000
32.	GC University, Lahore	2016-17	24243	Non deposit of pension contribution	1,211,931
33.	University of the Punjab	2016-17	23880	Non recovery of affiliation fee	1,200,000
34.	University of Sargodha	2017-18	30333	Non recovery of university dues	1,100,500
35.	GC University, Sialkot	2017-18	26787	Non deposit of pension contribution	1,047,896
36.	Govt. Degree College for Women Marghazar Colony, Lahore	2016-17	25819	Non deposit of tuition fee	966,775
37.	Govt. Degree College for Women, Mustafabad, Lahore	2013-16	24652	Non deposit of admission and tuition fee	807,988
38.	UET, Lahore	2016-17	24027	Non recovery of funds from HEC	716,060
39.	Govt.S.E. College, Bahawalpur	2015-18	29521	Non deposit of admission and tuition fee	579,215
40.	Bahauddin Zakriya University, Multan	2017-18	26759	Non recovery of affiliation fee	520,000
41.	Govt. Degree College for Women, Dhok Hassu, Rawalpindi	1998-17	25793	Non recovery of extra payment	265,962
42.	Bahauddin Zakriya University, Multan	2017-18	26760	Non recovery of hostel dues	429,100
43.	Govt.Degree College for Women, Lodhran	2004-18	26774	Non deposit of admission and tuition fee	357,640
44.	UET, Lahore	2016-17	24043	Non deposit of pension contribution	300,000
45.	Govt. Degree College for Women, Baghbanpura, Lahore	2016-17	26005	Non recovery of extra payment	221,609
46.	Govt. Jinnah Islamia College, Sialkot	2014-18	26473	Non deposit of shop rent	188,000
47.	BISE, Faisalabad	2017-18	30416	Non recovery of fee	155,805

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of recovery	Amount (Rs.)
48.	BISE, Bahawalpur	2017-18	29473	Non recovery of advance	150,000
49.	Govt. Ayesha Post Graduate College, Ravi Road , Lahore	2016-17	24645	Less deposit of tuition fee	135,274
50.	Govt. College for Women, Faisalabad	2016-18	29561	Non recovery of university share	102,870
51.	Govt. Degree College for Women Marghazar Colony, Lahore	2016-17	25818	Non deposit of admission fee	64,319
Total					929,312,313

Annexure-35 (Audit Para No. 10.4.75)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	University of Sargodha	2017-18	30339	154,187,976
2.	Fatima Jinnah Women University, R/Pindi	2017-18	30535	106,500,803
3.	UET, Taxila	2017-18	26808	105,269,000
4.	University of the Punjab	2016-17	23871	65,361,219
5.	UET, Lahore	2017-18	28725	54,848,174
6.	University of the Punjab	2017-18	29949	25,847,348
7.	University of the Punjab	2017-18	29954	19,777,050
8.	University of the Punjab	2017-18	29979	18,446,532
9.	GC University, Faisalabad	2016-18	28365	14,706,418
10.	GC University, Faisalabad	2016-18	28366	7,613,285
11.	University of the Sargodha	2017-18	30338	5,538,508
12.	Lahore College for Women University, LHR	2017-18	28307	4,818,000
13.	University of the Punjab	2016-17	23870	3,639,000
14.	University of Sargodha	2017-18	30340	2,370,952
15.	University of Sargodha	2017-18	30341	2,317,272
16.	UET, Lahore	2016-17	23996	1,031,445
17.	Fatima Jinnah Women University, R/Pindi	2017-18	30536	1,000,000
18.	Abdus Salam School of Mathematical Sciences Lahore	2016-18	29746	984,000
19.	UET, Lahore	2016-17	24021	569,932
20.	University of the Punjab	2017-18	29974	537,708
Total				595,364,622

Annexure-36 (Audit Para No. 10.4.76)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	University of the Punjab	2016-17	23860	70,402,670
2.	University of the Punjab	2016-17	23815	38,794,439
3.	University of the Punjab	2017-18	29986	22,352,074
4.	BISE, Sargodha	2016-17	23085	16,549,693
5.	Secretary Higher Education, Lahore	2017-18	27490	9,543,750
6.	University of the Punjab	2017-18	29959	9,512,252
7.	BISE, Multan	2017-18	29346	8,697,930
8.	University of the Punjab	2017-18	29966	6,956,250
9.	BISE, Lahore	2016-17	24131	6,048,060
10.	Bahauddin Zakriya University, Multan	2017-18	26751	4,570,394
11.	BISE,Sahiwal	2017-18	26496	4,165,168
12.	BISE, Lahore	2016-17	24124	3,636,075
13.	University of the Punjab	2016-17	23873	2,954,203
14.	University of the Punjab	2017-18	29965	2,259,815
15.	GC University, Faisalabad	2016-18	28367	2,179,737
16.	BISE, Multan	2017-18	29353	1,965,915
17.	BISE, D.G. Khan	2017-18	26150	1,897,239
18.	Lahore College for Women University, Lahore	2017-18	28316	1,836,420
19.	GC University, Faisalabad	2016-18	28362	1,789,544
20.	University of the Sargodha	2017-18	30325	1,660,104
21.	GC University, Lahore	2016-17	24250	1,624,676
22.	GC University, Faisalabad	2016-18	28368	1,610,217
23.	Govt. College (W), Faisalabad	2016-18	29547	1,522,333
24.	BISE, Sargodha	2017-18	28702	1,412,989
25.	University of Gujrat	2016-18	28777	1,357,512
26.	Govt. Degree College (W), Dhok Mangtal, Rawalpindi	2008-18	27357	1,352,136
27.	GC University, Faisalabad	2016-18	28361	1,284,821
28.	GC University, Sialkot	2017-18	26794	1,152,194
29.	Govt. College of Commerce, Faisalabad	2008-16	24232	1,113,873
30.	GC University, Lahore	2016-17	24251	1,049,390
31.	University of the Punjab	2016-17	23842	1,048,337
32.	Govt. Women University, Multan	2016-18	29437	1,039,212
33.	University of the Punjab	2017-18	29958	1,008,885
34.	University of the Punjab	2016-17	23864	961,466
35.	UET, Lahore	2017-18	28721	833,443
36.	GC University, Sialkot	2017-18	26792	771,581
37.	Lahore College for Women University, Lahore	2016-17	23430	732,084
38.	BISE, Bahawalpur	2017-18	29470	730,199
39.	PBCL, Lahore	2013-17	26030	571,700
40.	GC University, Lahore	2016-17	24252	561,864
41.	BISE, Sahiwal	2017-18	26495	560,000
42.	BISE, Sargodha	2016-17	23097	560,000
43.	Govt. Murray College, Sialkot	2017-18	26511	549,408
44.	University of the Punjab	2017-18	29970	540,000
45.	Govt. College (W) Murree	2015-18	26470	527,005

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
46.	BISE, Sargodha	2017-18	28703	513,394
47.	University of the Gujrat	2016-18	28778	504,000
48.	BISE, Bahawalpur	2017-18	29468	484,959
49.	Fatima Jinnah Women University, Rawalpindi	2017-18	30550	458,569
50.	Govt. Post Graduate College (W), Sargodha	2015-18	28273	445,177
51.	Lahore College for Women University, Lahore	2017-18	28314	437,382
52.	Govt. College (W) Murree	2015-18	26469	436,983
53.	UET, Lahore	2016-17	24049	394,733
54.	Lahore College for Women University, Lahore	2016-17	23426	392,346
55.	University of the Punjab	2016-17	23845	368,991
56.	UET, Lahore	2016-17	24004	335,497
57.	University of the Punjab	2017-18	29962	335,170
58.	BISE, Gujranwala	2017-18	27507	330,000
59.	Govt. College of Commerce, Faisalabad	2008-16	24218	298,647
60.	Govt. College of Commerce, D.G. Khan	2012-18	28263	284,753
61.	Govt. Degree College (B), Lahore Cantt.	2016-17	25959	278,742
62.	University of the Punjab	2017-18	29982	277,400
63.	Govt. Islamia College Railway Road, Lahore	2016-17	24163	272,694
64.	Govt. Post Graduate College (W), Khanpur, R.Y.Khan	2006-18	29385	252,198
65.	Govt. Degree College (W), Dhok Mangtal, Rawalpindi	2008-18	27358	247,524
66.	Govt. Degree College (W) Marghazar Colony, Lahore	2017-18	27385	242,559
67.	Govt. Jinnah Islamia College, Sialkot	2014-18	26480	237,461
68.	UET, Taxila	2017-18	26802	227,268
69.	Govt. Post Graduate College (W), Khanpur, R.Y.Khan	2006-18	29388	225,168
70.	Govt. Pir Bahar Shah Degree College, Sheikhpura	2013-18	27377	217,112
71.	Govt. S.E. College, Bahawalpur	2015-18	29403	208,280
72.	Govt. College (W), Faisalabad	2016-18	29567	204,668
73.	Govt. Degree College (W), Mustafabad, Lahore	2013-16	24659	201,007
74.	Lahore College for Women University, Lahore	2017-18	28326	200,500
75.	Govt. College (W), Faisalabad	2016-18	29563	196,595
76.	Govt. Institute of Commerce (W), D.G.Khan	2012-18	28260	193,549
77.	Govt. Institute of Commerce, Chiniot	2016-18	29011	183,483
78.	Govt. College (W), Faisalabad	2016-18	29570	182,180
79.	Govt. College (W), Faisalabad	2016-18	29572	175,667
80.	Govt. Degree College (W), Dunyapur, Lodhran	2014-18	27525	161,550
81.	BISE, Faisalabad	2017-18	30414	160,000
82.	Govt. College of commerce, Sabzazar, Lahore	2015-17	25986	159,841
83.	Govt. Crescent College, Chichawatni	2006-18	27399	158,717
84.	Lahore College for Women University, Lahore	2017-18	29047	152,576
85.	University of the Gujrat	2016-18	28779	150,700
86.	Govt. Degree College, Lodhran	2008-18	29759	148,644
87.	Kinnaird Women College, Lahore	2017-18	26137	129,921
88.	Govt. Degree College (W) Marghazar Colony, Lahore	2017-18	27386	117,600
89.	Govt. Imamia College, Sahiwal	2002-18	27392	113,439
90.	University of the Punjab	2017-18	29950	106,810
91.	University of the Gujrat	2016-18	28780	95,305

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
92.	Govt. Post Graduate College (B), Model Town Lahore	2016-17	26040	93,397
93.	Govt. Sadiq College Women University, Bahawalpur	2015-18	28301	89,625
94.	UET, Lahore	2016-17	24028	85,906
95.	Govt. College of Commerce (W), Gujrat	1993-99 & 2013-18	29033	75,659
96.	Punjab Higher Education Commission, Lahore	2017-18	29046	72,400
97.	University of Gujrat	2016-18	28781	72,000
98.	Govt. Degree College (W), Wah Cantt. R/Pindi	2012-17	29483	56,211
99.	Govt. Institute of Commerce (W) , B/Nagar	2012-18	29028	54,911
100.	Govt. Institute of Commerce, Chiniot	2016-18	29013	36,735
101.	Fatima Jinnah Women University, Rawalpindi	2017-18	30563	33,825
102.	Govt. APWA College (W), Lahore	2016-18	28692	33,445
103.	Govt. MAO College, Lahore	2016-17	26015	30,583
104.	UET, Lahore	2016-17	24022	22,722
Total				257,965,205

Annexure-37 (Audit Para No. 10.4.77)

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1.	University of the Punjab	2017-18	29968	34,950,651
2.	University of the Punjab	2016-17	23840	26,727,298
3.	University of the Punjab	2016-17	23848	17,288,998
4.	University of the Punjab	2016-17	23850	13,990,750
5.	Bahauddin Zakria University, Multan	2017-18	26747	8,115,453
6.	University of Sargodha	2017-18	30371	6,073,873
7.	GC University, Faisalabad	2016-18	28375	4,800,000
8.	University of Sargodha	2017-18	30327	3,829,565
9.	University of Gujrat	2016-18	28773	3,022,000
10.	Govt. Sadiq College Women University, Bahawalpur	2015-18	28283	2,848,165
11.	University of the Punjab	2016-17	23847	2,845,231
12.	University of the Punjab	2017-18	29977	2,673,000
13.	University of the Punjab	2017-18	29960	2,537,878
14.	University of the Punjab	2016-17	23852	2,070,000
15.	Lahore College for Women University	2017-18	28318	1,620,000
16.	Lahore College for Women University	2016-17	23427	1,500,000
17.	University of the Punjab	2017-18	29963	1,499,160
18.	Govt. College University, Lahore	2016-17	24249	1,389,905
19.	Govt. Women University, Multan	2016-18	29424	1,387,235
20.	GC University, Faisalabad	2016-18	28357	1,317,083
21.	University of the Punjab	2017-18	29971	1,315,000
22.	University of the Punjab	2017-18	29961	1,105,339
23.	Bahauddin Zakria University, Multan	2017-18	26757	1,080,652
24.	UET, Lahore	2016-17	24019	1,041,362
25.	University of the Punjab	2016-17	23846	959,244
26.	University of Gujrat	2016-18	28776	884,404
27.	University of the Punjab	2017-18	29964	718,020
28.	Govt. Post Graduate College (W), Sargodha	2015-18	28265	687,500
29.	University of the Punjab	2016-17	23863	635,076
30.	UET, Lahore	2017-18	28760	477,065
31.	UET, Lahore	2017-18	28717	450,724
32.	University of the Punjab	2016-17	23849	439,230
33.	Govt. Women University, Multan	2016-18	29425	413,600
34.	Govt. Women University, Multan	2016-18	29426	395,160
35.	Govt. College for Women, Faisalabad	2016-18	29545	391,000
36.	University of Sargodha	2017-18	30334	381,077
37.	BISE, Gujranwala	2017-18	27510	360,000
38.	Govt. Post Graduate College (W) Raiwind Lahore	2015-17	27499	356,744
39.	University of Education, Lahore	2017-18	26188	281,380
40.	Govt. S.E. College, Bahawalpur	2015-18	29402	257,430
41.	UET, Taxila	2017-18	26801	248,000
42.	Govt. Pir Bahar Shah Degree College, Sheikhpura	2013-18	27376	225,000
43.	Govt. Degree College (W), Dunyapur, Lodhran	2014-18	27523	200,000
44.	UET, Lahore	2017-18	28718	160,109
45.	UET, Taxila	2017-18	26803	155,000

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
46.	UET, Taxila	2017-18	26804	151,512
47.	UET, Taxila	2017-18	26807	126,000
48.	University of Sargodha	2017-18	30374	9,909,271
Total				164,291,144

Annexure-38 (Audit Para No. 10.4.79)

Sr. No.	Name of formation	Period of audit	PDP No.	Type of payment	Amount (Rs.)
1.	The University of Punjab, Lahore	2017-18	30022	House requisition to university employees	434,688,692
2.	UET, Lahore	2016-17	24018	Pay & Allowances	248,286,161
3.	The University of Punjab, Lahore	2016-17	23825	House requisition to university employees	212,832,567
4.	BISE, Lahore	2016-17	24113	Late sitting allowance	64,957,874
5.	BISE Multan	2017-18	29341	HRA @ 50% of the running Basic pay	62,314,981
6.	BISE, Multan	2017-18	29344	Unlawful payment of medical allowance	60,373,776
7.	University of Gujrat	2016-18	28783	House Rent Allowance	49,174,015
8.	BISE Bahawalpur	2017-18	29457	HRA @ 50% of the running Basic pay	37,819,220
9.	I.T. University, Lahore	2016-17	25693	Medical allowance and earned leave encashment	36,384,255
10.	University of Education, Lahore	2017-18	26161	PhD. & M.Phil. allowances	27,773,397
11.	Bahauddin Zakriya University, Multan	2017-18	26746	PhD. allowance	25,992,344
12.	UET, Lahore	2016-17	24006	Pay & Allowances	20,813,556
13.	University of the Punjab	2017-18	30012	PhD. & M.Phil. allowances	18,013,013
14.	I T University of Punjab, Lahore	2016-17	25696	Research Allowance to Tenure Track System	16,862,843
15.	The University of Punjab, Lahore	2017-18	30021	holiday pay to staff	16,827,498
16.	Secretary, Govt. Higher Education Department, Lahore	2017-18	27491	Salary on high pay packages	15,994,409
17.	University of the Punjab	2016-17	23883	Over overtime	15,449,706
18.	BISE, Sahiwal	2017-18	26489	Late sitting allowance	14,737,844
19.	Lahore College for Women University, Lahore	2016-17	23448	Salary grant from Finance department	14,605,138
20.	University of Engineering & Technology, Lahore	2016-17	24060	Conveyance allowance	12,540,000
21.	The University of Punjab, Lahore	2017-18	30025	house requisition to employees	12,325,236
22.	Govt. Women University Multan	2016-18	29427	PhD. & M.Phil. /LLM allowances	9,840,000
23.	BISE, Sargodha	2016-17	23086	Excess leave encashment	8,480,421
24.	University of Education, Lahore	2017-18	26162	House Rent Allowance	8,463,190
25.	BISE Sahiwal	2017-18	26484	HRA-Rs.7272140	7,272,140
26.	BISE Faisalabad	2017-18	30410	grant of presumptive selection grade	6,519,495
27.	Govt. Degree college Lodhran	2008-18	29753	CTIs'payment	6,070,955

Sr. No.	Name of formation	Period of audit	PDP No.	Type of payment	Amount (Rs.)
28.	Govt. College University, Sialkot	2017-18	26786	PhD. allowance	5,720,484
29.	University of Sargodha	2017-18	30358	Medical allowance @ 40% of basic pay	5,236,774
30.	University of the Punjab	2016-17	23817	rent of residences	5,126,600
31.	Govt. College for Boys, Murree	2013-18	27402	Pay & Allowances	4,947,820
32.	Govt. women University Multan	2016-18	29415	drawal advance increment	4,359,025
33.	UET, Taxila	2017-18	26825	Pay & Allowances	3,391,184
34.	UET, Taxila	2017-18	26810	Overpayment to security guards	3,382,560
35.	BZU Multan	2017-18	26752	computer allowance	3,079,000
36.	University of the Punjab	2016-17	23827	M.phil Allowance	3,024,933
37.	BISE, Lahore	2016-17	24128	Late sitting allowance	2,971,108
38.	GCU Lahore	2016-17	24235	audit and account allowance	2,765,288
39.	Govt. Islamia College, Civil Lines, Lahore	2016-17	25965	salary during EOL period	2,465,016
40.	Govt. Crescent College Chichawatni	2006-18	27396	special allowance	2,312,000
41.	University of Sargodha	2017-18	30364	non practicing allowance	2,309,178
42.	Kinnaird College for Women, Lahore	2017-18	26132	Conveyance allowance paid during leave	2,243,143
43.	Govt. women University Multan	2016-18	29428	Unlawful sanction of additional double duty allowance	2,242,057
44.	University of Sargodha	2017-18	30349	Recovery of advance increments	1,874,500
45.	University of Sargodha	2017-18	30346	5% house maintenance charges	1,843,703
46.	Govt. APWA College for Women, Lahore	2016-18	28679	HRA & 5% house maintenance charges	1,831,656
47.	GC University Faisalabad	2016-18	28346	M.phil Allowance	1,820,000
48.	University of the Punjab, Lahore	2017-18	29956	Pay & Allowances	1,747,414
49.	University of the Punjab, Lahore	2017-18	30018	Honorarium to Contract Employees	1,619,709
50.	University of Sargodha	2017-18	30370	Conveyance allowance paid during summer vacations	1,607,323
51.	University of Education Lahore	2017-18	26163	/unauthorized charges allowance without approval of Chancellor	1,580,000
52.	<i>University of the Punjab</i>	2016-17	23891	Doubtful drawl of entertainment charges	1,445,000
53.	Govt. Shalimar College, Lahore	2016-17	25826	PhD. allowance	1,409,177
54.	University of Sargodha	2017-18	30342	Pay & Allowances	1,357,260

Sr. No.	Name of formation	Period of audit	PDP No.	Type of payment	Amount (Rs.)
55.	BZU Multan	2017-18	26756	Unauthorized warden/ superintendent allowance	1,308,157
56.	Secretary BISE, Lahore	2016-17	24135	Excess salaries in addition to regular 12 annual salaries	1,284,366
57.	Govt.Post Graduate College, Bahawalnagr	2014-16	24227	Pay & Allowances	1,019,820
58.	UET, Lahore	2016-17	24035	Pay during EOL	1,219,194
59.	Govt. Post Graduate College Boys Model Town Lahore	2016-17	26038	Drawal of pay & allowances	1,144,632
60.	Govt.Degree College for Women, Mustafabad, Lahore	2013-16	24654	Pay & Allowances	1,141,416
61.	University of the Punjab	2016-17	23887	CA from the officers using official vehicles.	1,140,000
62.	BISE, D.G.Khan	2017-18	26144	House Rent Allowance	1,133,223
63.	Information Technology University of the Punjab, Lahore	2016-17	25706	Recovery of advance increments	1,072,440
64.	The University of Punjab, Lahore	2017-18	30023	House requisition to the staff deployed in Jehlum Campus	997,536
65.	The University of Punjab, Lahore	2017-18	30011	headship allowance	990,000
66.	Govt. College for Women, Bund Road , Lahore	2014-17	24145	PhD. & M.Phil. allowances	988,226
67.	Govt. Imamia College, Sahiwal	2002-18	27388	Pay & Allowances	865,545
68.	University of the Punjab	2016-17	23861	room rent charges	857,000
69.	Govt. College for Women, Murree	2015-18	26472	House Rent & Conveyance allowance.	821,000
70.	BISE , Sahiwal	2017-18	26483	Late sitting allowance	806,100
71.	Govt. Sadiq College Women University Bahawalpur	2015-18	28298	entertainment allowance for VC office	800,000
72.	Govt Degree College for (W) Dhok Hassu, RWP	1998-17	25792	Conveyance allowance paid during summer	668,961
73.	Govt Degree College for Women, Lodhran	2004-18	26772	Conveyance allowance	785,280
74.	Govt Degree College Boys, Sadiqabad,RY Khan	2006-18	29372	HRA & CA	738,104
75.	University of Engineering & Technology, Lahore	2016-17	24058	CA from the officer using official vehicle & coordinator allowance.	723,965
76.	Govt. Degree College for (W),Hassan Abdal, Attock	2011-18	29730	HRA & CA	720,917
77.	Govt.Islamia College, Railway Road,Lahore	2016-17	24172	Salary payment after transfer	716,372

Sr. No.	Name of formation	Period of audit	PDP No.	Type of payment	Amount (Rs.)
78.	GCU Lahore	2016-17	24236	health professional allowance to doctors working in university dispensary	715,530
79.	Govt. Degree College (W) Kot Khawaja Saeed, Lahore	2014-17	24159	Excess payment after regularization of services	696,318
80.	Bahauddin Zakriya University , Multan	2017-18	26758	HRA & 5% house maintenance charges	696,122
81.	Govt. Walayat Hussain Degree College Boys Multan	2015-18	27361	Salaries to CTIs' due to non availability of sanctioned teaching posts	672,921
82.	Govt. Degree College (W), Wah Cantt. Rawalpindi	2015-18	29475	HRA & 5% house maintenance charges	661,027
83.	University of Education, Lahore	2017-18	26181	CA from the officers using official vehicles.	660,000
84.	Govt Degree College for Boys, Lahore Cantt	2016-17	25956	PhD. & M.Phil. allowances	655,000
85.	Govt Degree College for Women, Kot Khawaja Saeed, Lahore	2014-17	24157	PhD. & M.Phil. allowances	650,000
86.	Govt. MAO College, Lahore	2016-17	26014	Over adhoc relief allowances after introduction of pay scales 2016	643,983
87.	BISE Multan	2017-18	29356	development allowance	636,000
88.	Govt. Post Graduate College (W), Sargodha	2015-18	28266	PhD. allowance	590,000
89.	The University of Punjab, Lahore	2016-17	23833	honorarium to contract employees	568,210
90.	University of Gujrat	2016-18	28775	Pay & Allowances	556,689
91.	UET, Lahore	2017-18	28762	Pay during EOL	540,624
92.	Lahore College for Women University, Lahore	2017-18	28317	Over time allowance to security guards	516,680
93.	Govt. Institute of Commerce, Chiniot	2016-18	29012	CA during leave	516,395
94.	Lahore College for Women University, Lahore	2016-17	23431	POL	489,996
95.	Govt. Degree College (W), Lodhran	2004-18	26776	single suit quarters	486,382
96.	Govt. Institute of Commerce, for women, Bahawalnagr	2012-18	29026	Conveyance allowance paid during summer vacations	483,329
97.	Govt. Crescent College Chichawatni	2006-18	27398	House Rent Allowance & Charges And CA paid to residents residing within the premises.	475,390
98.	Govt. Degree College (W) Kot Khawaja Saeed, Lahore	2014-17	24160	Excess payment after regularization of services	444,800

Sr. No.	Name of formation	Period of audit	PDP No.	Type of payment	Amount (Rs.)
99.	BISE Sargodha	2016-17	23096	remuneration to Board Memembers	418,000
100.	Govt. Degree College for Women, Dhok Hassu Rawalpindi	1998-17	25796	Pay & Allowances	171,014
101.	Govt. Degree College (W), Baghbanpura, Lahore	2016-17	26009	Salary payment after transfer	406,405
102.	BISE, Multan	2017-18	29358	CA paid to residents residing within the premises.	389,296
103.	The University of Punjab, Lahore	2017-18	30020	Over time allowance	379,420
104.	BISE, D.G.Khan	2017-18	26152	rest house charges	372,000
105.	University of the Punjab	2016-17	23816	rent of accommodation	330,480
106.	Govt. Degree College for Women, Kot Khawaja Saeed, Lahore	2014-17	24158	CA during leave	320,316
107.	Govt. Degree College (W), Baghbanpura, Lahore	2016-17	26008	Salary payment after transfer	310,315
108.	BISE DG Khan	2017-18	26153	development allowance	308,000
109.	Govt. S.E. College Bahawalpur	2015-18	29397	CA during leave	303,700
110.	Govt. Willayat Hussain Degree College for Boys, Multan	2015-18	27362	Over Pay and allowances after retirement	292,471
111.	Govt. Post Graduate College (W), Raiwind Lahore	2015-17	27501	Overpayment to CTIs	285,000
112.	Govt. Degree College for Women, Mumtazabad, Multan	2015-18	29378	CA during leave and winter vacations	284,054
113.	UET, Lahore	2017-18	28734	Overpayment to visiting Faculty	273,000
114.	Govt. APWA College For Women, Lahore	2016-18	28690	Pay & Allowances	272,323
115.	Govt. Islamia College, Civil Lines, Lahore	2016-17	25967	Pay & Allowances	244,944
116.	Govt. Degree College for Women, Mumtazabad, Multan	2015-18	29379	CA paid to residents residing within the premises.	244,260
117.	Govt. Post Graduate College for women, Khanpur, Rahim Yar Khan	2006-18	29386	Conveyance allowance paid during winter vacations	240,585
118.	Govt. Degree College for Women, Wah Cantt, Rawalpindi	2014-18	29477	CA paid to residents residing within the premises.	240,000
119.	Govt. Jinnah Islamia College, Sialkot	2014-18	26479	M.phil Allowance	230,000

Sr. No.	Name of formation	Period of audit	PDP No.	Type of payment	Amount (Rs.)
120.	BISE,Multan	2017-18	29359	CA	225,000
121.	Govt. Science College. Wahdat Road, Lahore	2016-17	26025	CA during leave and winter vacations	202,530
122.	Govt. College of Commerce, D.G.Khan	2012-18	28262	CA during winter vacations	198,591
123.	Govt. Degree College for women, Dunyapur, Lodhran	2014-18	27516	House Rent Allowance & Charges And CA paid to residents residing within the premises.	192,467
124.	BISE Faisalabad	2017-18	30413	Software allowance without approval of Controlling authority	192,000
125.	Govt. College of Commerce,Gujrat	2012-18	30422	CA during winter vacations	187,916
126.	Govt. College for Boys, Murree	2013-18	27406	CA during leave	185,000
127.	Govt. Islamia College Civil Lines, Lahore	2016-17	25968	PhD. & Special Science and technology. allowances	180,000
128.	Punjab Higher Education Commission, Lahore	2016-17	24154	PhD. & M.Phil. allowances	170,000
129.	The University of Punjab, Lahore	2016-17	23858	House requisition to the staff of Jehlum Campus	158,006
130.	Govt.Degree College for Boys, Shalimar Town,China Scheme, Lahore	2016-17	23419	Pay & Allowances	157,440
131.	University of the Punjab	2017-18	29976	airfare	148,000
132.	BISE Multan	2017-18	29364	computer allowance	144,000
133.	Govt. Degree College for women, Wah Cantt.Rawalpindi	2015-18	29476	CA during leave and winter vacations	142,546
134.	Govt. Sadiq College, Women University, Bahawalpur	2015-18	28299	CA from the officers using official vehicles.	142,333
135.	Govt. Post Graduate College for women, Khanpur,Rahim Yar khan	2006-18	29392	Conveyance allowance paid during leave	138,153
136.	Govt. Degree College for women, Wah Cantt.Rawalpindi	2015-18	29481	CA paid to resident residing within the premises.	137,088
137.	Govt Degree College for Boys, Sadiqabad,Rahim Yar Khan	2006-18	29376	Conveyance allowance paid during leave	137,025
138.	Govt. Post Graduate College for women, Khanpur,Rahim Yar khan	2006-18	29393	CA paid to resident residing within the premises.	134,400
139.	Govt. Degree College (W), China Scheme, Lahore	2013-17	23413	PhD. & M.Phil. allowances	130,000

Sr. No.	Name of formation	Period of audit	PDP No.	Type of payment	Amount (Rs.)
140.	Bahaudin Zakriya University, Multan	2017-18	26764	House Rent Charges And CA paid to residents residing within the premises.	125,892
141.	Lahore College for Women University, Lahore	2016-17	23452	CA from the officers using official vehicles.	120,000
142.	BISE Gujranwala	2017-18	27512	development/supervision allowance	120,000
143.	Govt Degree College for Boys, Sadiqabad,Rahim Yar Khan	2006-18	29377	CA during winter vacations	115,396
144.	Govt. Islamia Collge, Civil Lines,Lahore	2016-17	25970	CA during leave	107,731
145.	Govt Degree College (W), Lodhran	2004-18	26777	HRA, House Rent Charges And CA paid to resident residing within the premises.	104,806
146.	Govt. Pir Bahar Shah Degree College, Sheikhpura	2013-18	27379	CA during winter vacations	100,698
147.	Govt. College of Commerce for women, Gujrat	1993-18	29029	CA paid to resident residing within the premises.	100,000
148.	Govt. Shalimar College, Lahore	2016-17	25831	House Rent Charges	99,983
149.	Govt. College of commerce, Sabzazar, Lahore	2015-17	25989	CA during leave and winter vacations	94,355
150.	Govt. Ayesha Post Graduate College, Ravi Road, Lahore	2015-17	24647	CA during leave	86,537
151.	Govt.Degree College for women, Hassan Abdal, Attock	2011-18	29722	CA during winter vacations	81,180
152.	Govt. Degree College for Women, Kot Khawaja Saeed,	2014-17	24162	Over Pay and allowances during E.O.L	77,106
153.	Govt. College of Commerce (W), Gujrat	1993-18	29032	Pay & Allowances	68,090
154.	Govt. Degree College for women, Kot Radha Kishen, Kasur	2012-18	27383	CA during winter vacations	52,258
155.	Govt.Degree College for Boys, Raiwind, Lahore	2015-17	25686	Pay & Allowances	40,960
156.	UET, Taxila	2017-18	26826	Pay & Allowances	-
157.	GCU Lahore	2016-17	24245	Additional charge allowance beyond six months	-
158.	The University of Punjab, Lahore	2017-18	30077	award of increments to ex-VC	-
159.	University of Gujrat	2016-18	28805	Advance increments without	-

Sr. No.	Name of formation	Period of audit	PDP No.	Type of payment	Amount (Rs.)
				verification of educational certificates.	
160.	University of Gujrat	2016-18	28804	Advance increments without verification of educational certificates.	-
161.	University of Gujrat	2016-18	28802	performance of duties of treasurer without approval of Chancellor	-
Total					1,584,535,358

Annexure-39 (Audit Para No. 10.4.80)

Sr. No	Name of formation	Period of audit	PDP No.	Nature of recovery	Amount (Rs.)
1	University of Gujrat, Gujrat	2016-18	28797	Non completion of project of Nawaz Sharif Medical College at University of Gujrat	1,982,523,000
2	Fatima Jinnah Women University Rawalpindi	2017-18	30559	Unjustified delay in completion of project	966,911,000
3	Government College University Faisalabad	2016-18	28379	Non provision of completion reports	371,190,582
4	BISE Faisalabad	2017-18	30407	Defective construction	367,896,000
5	University of Engineering & Technology, Lahore	2017-18	28745	Non completion of project of "Strengthening of UET" & Sub-campus at KSK, Faisalabad and Gujranwala	186,079,000
6	University of Gujrat, Gujrat	2016-18	28795	Non completion of Civil works	163,785,000
7	University of Gujrat, Gujrat	2016-18	28796	Non completion of revenue components	139,936,000
8	BISE Sargodha	2016-17	23094	Non completion of Civil works	99,595,535
9	University of Engineering & Technology, Taxila	2017-18	26829	Non completion and submission of PC-IV	87,962,942
10	University of Engineering & Technology, Lahore	2017-18	28751	Non completion of Project Innovation Centre and Innovation Park at UET Lahore Sub-campus Narowal	62,858,000
11	University of Engineering & Technology, Lahore	2017-18	28748	Non completion of construction 11KV overhead Trunk Feeder by GEPCO	35,455,000
12	University of Sargodha	2017-18	30350	Mobilization Advance	23,166,219
13	University of Sargodha	2017-18	30351	Non-imposition of penalty	19,488,875
14	GC University, Faisalabad	2016-18	28373	Overpayment due to incorrect application rate	15,438,463
15	UET, Lahore	2017-18	28726	Mobilization Advance	11,112,579
16	GC University, Faisalabad	2016-18	28378	Recovery of De esclation	8,715,300
17	University of the Punjab	2017-18	30058	Non-imposition of penalty	5,800,277
18	GC University, Faisalabad	2016-18	28374	Overpayment due to incorrect application rate	4,263,441
19	Govt College for Women University, Faisalabad,	2016-18	29575	extra expenditure on new gate	3,700,000
20	Government College for Women University Faisalabad	2016-18	29562	Non completion of research projects under GRG	3,431,000
21	University of the Punjab	2017-18	30070	Overpayment due to excess quantity	2,854,615
22	UET, Lahore	2017-18	28730	Overpayment due to excess rate	2,235,164
23	UET Lahore	2017-18	28764	non approval of rate analysis	1,700,000
24	GC University,	2016-18	28376	Overpayment due to incorrect	1,558,710

Sr. No	Name of formation	Period of audit	PDP No.	Nature of recovery	Amount (Rs.)
	Faisalabad			application rate	
25	UET, Lahore	2017-18	28728	Overpayment due to excess quantity	1,554,273
26	UET, Lahore	2016-17	24038	Recovery of De esclation	1,445,903
27	Bahauddin Zakria University, Multan	2015-16	24216	Recovery of De esclation	1,319,054
28	Lahore College for Women University, Lahore	2017-18	28322	Wasteful expenditure on system development	1,243,943
29	GC University, Faisalabad	2016-18	28377	Overpayment due to incorrect application rate	1,161,721
30	University of Sargodha	2017-18	30354	Overpayment due to incorrect application rate	1,067,679
31	BISE, Sargodha	2017-18	28708	Overpayment due to incorrect application rate	1,029,562
32	University of Education, Lahore	2017-18	26172	Overpayment due to non-reduction of rate	913,788
33	Govt. Women University, Multan	2016-18	29443	Overpayment due to non-reduction of rate	901,325
34	UET, Lahore	2017-18	28727	Overpayment due to excess rate	825,209
35	Govt College for Women University, Faisalabad	2016-18	29594	Difference in measurement	736,543
36	Govt. Women University, Multan	2016-18	29449	Overpayment due to excess quantity	734,000
37	UET, Lahore	2016-17	24010	Overpayment due to excess quantity	607,450
38	UET, Lahore	2016-17	24040	Recovery of De esclation	576,807
39	Govt. Women University, Multan	2016-18	29447	Recovery due to reduction of rate	559,645
40	Govt. Women University, Multan	2016-18	29440	Overpayment due to higher rates	507,428
41	University of Education, Lahore	2017-18	26189	Recovery of water/electricity charges	465,668
42	UET, Lahore	2017-18	28723	Overpayment due to incorrect application rate	434,161
43	Govt. Women University, Multan	2016-18	29439	Overpayment due to higher rates	425,640
44	Govt. Women University, Multan	2016-18	29444	Overpayment due to non-reduction of rate	419,597
45	Govt. Women University, Multan	2016-18	29446	Overpayment due to incorrect application rate	407,634
46	UET, Lahore	2016-17	24039	Recovery of De esclation	371,503
47	University of the Punjab	2017-18	30056	Non-imposition of penalty	365,335
48	University of the Punjab	2017-18	30054	Overpayment due to excess quantity	349,752
49	UET, Lahore	2016-17	24036	Recovery of De esclation	333,860
50	University of Sargodha	2017-18	30353	Overpayment due to incorrect	332,540

Sr. No	Name of formation	Period of audit	PDP No.	Nature of recovery	Amount (Rs.)
				application rate	
51	University of Punjab, Lahore	2017-18	30055	Irregular payment due to non production of quotations of market items	324,325
52	University of the Punjab	2016-17	23921	Overpayment due to incorrect application rate	316,136
53	University of the Punjab	2016-17	23923	Overpayment due to incorrect application rate	316,136
54	Govt. Women University, Multan	2016-18	29450	Overpayment due to incorrect application rate	308,706
55	Govt. Women University, Multan	2016-18	29451	Overpayment due to incorrect application rate	304,047
56	Govt. Women University, Multan	2016-18	29441	Overpayment due to incorrect application rate	300,845
57	University of the Punjab	2017-18	30059	Overpayment due to incorrect application rate	295,120
58	UET, Lahore	2016-17	24042	Recovery of De esclation	279,550
59	University of Sargodha	2017-18	30355	Overpayment due to non-reduction of rate	278,916
60	University of the Punjab	2017-18	30068	Overpayment due to incorrect application rate	270,295
61	University of Engeenring & Technology, Lahore	2016-17	24008	Wrong application of input rates	239,520
62	UET, Lahore	2016-17	24041	Recovery of De esclation	222,609
63	University of the Punjab	2017-18	30072	Overpayment due to incorrect application rate	220,423
64	University of the Punjab	2016-17	23913	Overpayment due to incorrect application rate	214,887
65	University of the Punjab	2017-18	30071	Overpayment due to incorrect application rate	213,815
66	University of the Punjab	2016-17	23914	Overpayment due to incorrect application rate	210,758
67	Govt. Women University, Multan	2016-18	29442	Overpayment due to incorrect application rate	207,887
68	University of the Punjab	2016-17	23924	Overpayment due to incorrect application rate	196,682
69	University of the Punjab	2016-17	23915	Overpayment due to incorrect application rate	196,682
70	UET, Lahore	2017-18	28731	Overpayment due to excess rate	196,042
71	University of the Punjab	2017-18	30062	Overpayment due to incorrect application rate	188,940
72	University of the Punjab	2017-18	30067	Overpayment due to incorrect application rate	184,977
73	University of the Punjab	2016-17	23916	Overpayment due to incorrect application rate	184,387
74	University of the Punjab	2016-17	23917	Overpayment due to incorrect application rate	178,942

Sr. No	Name of formation	Period of audit	PDP No.	Nature of recovery	Amount (Rs.)
75	University of the Punjab	2016-17	23925	Overpayment due to incorrect application rate	155,053
76	University of the Punjab	2017-18	30069	Overpayment due to non utilization of available earth	153,599
77	University of the Punjab	2017-18	30057	Overpayment due to incorrect application rate	148,130
78	University of Engineering and Technology, Taxila	2017-18	26827	Non-establishment of sub-campus of UET Taxila	0
Total					4,593,054,131

Annexure-40 (Audit Para No. 10.4.81)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	University of the Punjab	2017-18	29947	10,584,601
2.	University of the Punjab	2017-18	29952	6,227,580
3.	University of the Punjab	2016-17	23869	5,760,695
4.	Bahauddin Zakriya University, Multan	2017-18	26750	5,421,087
5.	GC University, Faisalabad	2016-18	28360	5,119,900
6.	UET, Taxila	2017-18	26809	4,421,434
7.	GC University, Faisalabad	2016-18	28345	3,489,611
8.	UET, Lahore	2017-18	28736	3,135,876
9.	Lahore College for Women University, Lahore	2017-18	28311	3,059,005
10.	UET, Lahore	2017-18	28720	2,617,021
11.	University of the Punjab	2017-18	29951	2,614,013
12.	UET, Taxila	2017-18	26800	2,032,025
13.	University of the Punjab	2016-17	23862	1,746,501
14.	Lahore College for Women University, Lahore	2017-18	28310	1,697,528
15.	BISE, Sargodha	2017-18	28701	1,692,943
16.	Govt. Women University, Multan	2016-18	29445	1,596,073
17.	University of the Punjab	2017-18	30065	1,466,563
18.	BISE, Faisalabad	2017-18	30412	940,779
19.	Fatima Jinnah Women University, Rawalpindi	2017-18	30549	871,282
20.	Kinnaird Women College, Lahore	2017-18	26135	865,307
21.	BISE, Sargodha	2017-18	28706	619,400
22.	University of the Punjab	2016-17	23888	615,452
23.	GC University, Faisalabad	2016-18	28369	575,349
24.	BISE, D.G.Khan	2017-18	26149	530,567
25.	UET, Lahore	2017-18	28722	448,151
26.	Govt. Sadiq College Women University, B/Pur	2015-18	28294	420,781
27.	Govt. College (W) Murree	2015-18	26471	419,377
28.	BISE, Bahawalpur	2017-18	29471	382,944
29.	University of the Punjab	2016-17	23920	367,653
30.	Govt. Murray College, Sialkot	2017-18	26505	343,479
31.	University of the Punjab	2017-18	29955	323,205
32.	GC University, Faisalabad	2016-18	28385	298,170
33.	Govt. Post Graduate College (W), Sargodha	2015-18	28274	283,905
34.	University of the Punjab	2017-18	29973	272,569
35.	UET, Lahore	2017-18	28724	237,477
36.	GC University, Faisalabad	2016-18	28386	236,386
37.	Govt. Post Graduate College (W), Khanpur, R.Y.Khan	2006-18	29387	231,360
38.	Lahore College for Women University, Lahore	2016-17	23447	220,350
39.	Govt Degree College for Boys, Sadiqabad, Rahim Yar Khan	2006-18	29375	191,424
40.	Govt. Jinnah Islamia College, Sialkot	2014-18	26474	191,262
41.	University of the Punjab	2017-18	30063	184,938
42.	University of the Punjab	2016-17	23903	177,729
43.	Govt. Pir Bahar Shah Degree College, Sheikhpura	2013-18	27378	172,545
44.	University of the Punjab	2017-18	29978	164,522
45.	Lahore College for Women University, Lahore	2017-18	28319	162,414

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
46.	Lahore College for Women University, Lahore	2016-17	23432	161,460
47.	Lahore College for Women University, Lahore	2017-18	28321	157,040
48.	Govt. Islamia College, Civil Lines, Lahore	2016-17	25976	150,376
49.	Punjab Higher Education Commission, Lahore	2016-17	24150	137,104
50.	UET, Taxila	2017-18	26806	131,674
51.	BISE, Sargodha	2017-18	28712	129,548
52.	Govt. Degree College (W), ,Lodhran	2004-18	26779	102,720
53.	Govt. Degree College (W), Dhok Mangtal, Rawalpindi	2008-18	27359	96,125
54.	University of the Punjab	2017-18	30064	95,528
55.	Govt. Degree College (W), Dunyapur ,Lodhran	2014-18	27524	85,120
56.	Govt. Degree College for Women, Mumtazabad, Multan	2015-18	29384	69,345
57.	Govt. Institute of Commerce, Baghbanpura, Lahore	2015-17	26046	66,393
58.	Govt. Degree College (W), Baghbanpura, Lahore	2016-17	--	45,073
59.	Govt. College (W), Faisalabad	2016-18	29566	29,380
Total:				74,888,119

Annexure-41 (Audit Para No. 10.4.82)

Sr. No	Name of formation	Period of audit	PDP No.	Nature of Sales tax	4/5 th GST invoices not received	Total Amount (Rs.)
1	Information Technology University of the Punjab, Lahore	2016-17	25694	1/5 th non-deduction at source from registered firm.Rs.5,578,797	27,893,989	33,472,786
2	University of Education, Lahore	2017-18	26171	Non-recovery of GST @17%	0	8,913,524
3	Bahauddin Zakriya University, Multan	2017-18	26748	Non-recovery of GST @17%	0	6,919,631
4	GC University, Faisalabad	2016-18	28359	Non-recovery of GST @19% .Rs.3,794,534	Cost of diesel. Rs.75,520	3,870,054
5	Bahauddin Zakriya University, Multan	2017-18	26755	Non-recovery of GST @17%	0	1,549,906
6	University of the Punjab	2016-17	23897	Non-recovery of GST @19%	0	871,688
7	Govt. S.E. College, Bahawalpur	2015-18	29404	1/5 deduction at source from registered firm	0	856,007
8	Information Technology University of the Punjab, Lahore	2016-17	26979	1/5 th non-deduction at source from registered firm. Rs.134,017	670,086	804,103
9	University of the Punjab	2016-17	23892	Non-recovery of GST @17%	0	712,198
10	Govt. Crescent College, Chichawatni	2006-18	27395	Non-recovery of GST @17%	0	425,182
11	BISE, D.G.Khan	2017-18	26143	Non-recovery of GST @17%	0	353,574
12	University of the Punjab	2016-17	23894	Non-recovery of GST @17%	0	287,300
13	Govt.Degree College (W) Dhok Hassu, Rawalpindi	1998-17	25806	1/5 th non-deduction at source Rs.63,109	130,397	193,506
14	Govt. Imamia College, Sahiwal	2002-18	27391	Non-recovery of GST @17%	0	184,172
15	Govt. Degree College (W), Kot Radha Kishan, Kasur	2012-17	27380	Non-recovery of GST @17%	0	129,540
16	Govt. College for women Band Road, Lahore	2014-17	24148	1/5 th non-deduction at source Rs. 13,441	86,673	100,114
Total						59,643,285

Annexure-42 (Audit Para No. 10.4.92)

Sr. No.	Name of formation	Period of audit	PDP No.	Items	Amount (Rs.)
1	BISE Lahore	2016-17	24118	raddi/waste papers	11,148,942
2	BISE Sahiwal	2017-18	26492	raddi	9,152,105
3	Fatima Jinnah woment University, R/Pindi	2017-18	30552	Vehicle	6,000,000
4	BISE DG Khan	2017-18	26146	used answer sheets and raddi	5,838,016
5	BISE DG Khan	2017-18	26151	Auction waste papers containing used answer sheets without observing codal formalities and without competency.	4,304,333
6	Govt College University, Faisalabad	2016-18	28382	disposal condemn vehicle	3,200,000
7	BISE Sargodha	2017-18	28704	used answer sheets and waster paper	3,132,640
8	University of Sargodha,	2017-18	30324	Auction agriculture produce	2,395,719
9	Govt College University Faisalabad	2016-18	28384	Auction one Suzuki cultus and two Bedford buses without orders condemnation and fixing reserve price	2,212,100
10	BISE Multan	2017-18	29366	off road vehicle	2,000,000
11	Lahore College for Women University, Lahore	2017-18	28325	condemn vehicle	500,000
12	Govt Degree College for Women Dunnyapur, Lodhran	2014-18	27522	disposal dry wooden trees	500,000
13	Government Degree college for Women Hassan Abdal, Attock	2011-18	29727	fallen Trees	500,000
14	University of the Punjab, Lahore	2017-18	30074	f road vehicle	500,000
15	University of Gujrat, Gujrat	2016-18	28822	unserviceable stores	492,000
16	University of Engeenring & TechnologyTaxila	2017-18	26813	unserviceable stores	369,000
17	Govt Sadiq College women University Bhwalpur	2015-18	28300	used answer sheets and waster paper	338,228
18	Government college for Women University Faisalabad	2016-18	29611	spare parts/ unserviceable stores	300,000
19	University of Engeenring & Technology Lahore	2016-17	24033	unserviceable stores	226,250
20	Govt Science College Wahdat Road, Lahore	2016-17	26026	unserviceable stores	204,175
21	Govt College of Commerce Wazirabad	2012-18	29007	unserviceable stores	150,000
22	Govt College of Commerce Sabzazar, Lahore	2015-17	25990	unserviceable stores	85,000
23	Queen Marry College/School, Lahore	2017-18	30168	unserviceable stores	74,000

Sr. No.	Name of formation	Period of audit	PDP No.	Items	Amount (Rs.)
24	BISE DG Khan	2017-18	26154	used mobil oil	67,380
25	Govt college of commerce Gujrat, Gujrat	2012-18	30431	unserviceable stores	-
Total					53,689,888

Annexure-43 (Audit Para No. 10.4.93)

Sr. no	Name of formation	Period of audit	PDP No.	Brief Description of irregularity	Amount (Rs.)
1	Govt College University, Faisalabad	2016-18	28363	Non auction of canteen and parking through calling tenders and open competition	8,477,650
2	University of the Punjab, Lahore	2016-17	23851	Irregular awards of Universities Canteens without obtaining any Security	5,241,000
3	Fatima Jinnah Women University, Rawalpindi	2017-18	30560	Irregular award of canteen contract without advertisement	4,949,908
4	Lahore College for Women University, Lahore	2016-17	23423	Non auction of canteen through calling tenders and open competition	3,923,462
5	Govt. College women Faisalabad	2016-18	29571	Un-authorized auction of university photo copy shop- Rs.3355000	3,355,000
6	Govt college for Women University, Faisalabad	2016-18	29546	Irregular award of canteen contract without advertisement	3,252,503
7	University of Sargodha, Sargodha	2017-18	30365	Irregular award of canteen contract without advertisement	2,084,770
8	University of Engineering & Technology, Lahore	2016-17	24005	Non auction of University hostel shops through calling tenders and open competition	2,000,000
9	Govt Post Graduate College for Women Wahdat Colony, Lahore	2016-17	25951	Irregular award of canteen contract without advertisement	1,620,000
10	Lahore College for Women Universtiy, Lahore	2016-17	23425	Award of main canteen at lesser rate	1,518,361
11	Govt Jinnah Degree College Mozang, Lahore	2015-16	24226	Award of canteen without fullfilling the discrepancies	900,000
12	Government APWA College for Women Lahore	2016-18	28685	Irregular running/auction of canteen	617,400
13	University of the Punjab, Lahore	2017-18	29972	Non auction of Marquee through open competition	562,500
14	Govt S.E College Bhawalpur	2015-18	29410	Non auction of canteen through calling tenders and open competition	500,000
15	University of Engineering & Technology, Lahore	2016-17	24017	Non auction of University photocopier and tuck shops through calling tenders and open competition	500,000
16	The University of Punjab, Lahore	2017-18	30017	Uneconomical and irregular auction of canteen, Photo copy	491,800

Sr. no	Name of formation	Period of audit	PDP No.	Brief Description of irregularity	Amount (Rs.)
				shop and Cycle stand-Rs.348000 Recovery of rent Rs.109000 Recovery of Advance tax Rs.34800	
17	Govt.APWA college for women,Lahore-	2016-18	28689	Non auction of canteen/shop through calling tenders and open competition	441,684
18	Govt College of Commerce Gujrat	2012-18	30424	Loss due to non auction of canteen	400,000
19	Govt. Degree College Women Baghbanpura Lahore	2016-17	26011	Irregular award of canteen Contract	324,000
20	Govt S.E College Bhawalpur	2015-18	29406	Non auction of cycle stand through calling tenders and open competition	300,000
21	The University of Punjab, Lahore	2017-18	30031	Initial contract of canteens without advertisement and thereafter unjustified extension in contract-Rs.144000. non deduction advance tax Rs.14400. recovery against out standing rent-Rs.104400	262,800
22	Govt College of Commerce Gujrat	2012-18	30423	Irregular award of canteen contract without advertisement	144,207
23	Govt college of Commercem Sabzazar, Lahore	2015-17	25984	Non auction of canteen through calling tenders and open competition	126,000
24	Govt College for women Baghbapura, Lahore	2016-17	26003	Non auction of book shop through calling tenders and open competition	126,000
25	BISE Sargodha	2017-18	28710	Non auction of photocopy shop through calling tenders and open competition	117,816
26	Lahore College for Women Universtiy, Lahore	2017-18	28324	Non auction of canteen/shop through calling tenders and open competition	-
27	University of Engineering & Technology, Lahore	2017-18	28753	Non auction of commercial shops/canteens through calling tenders and open competition	-
28	University of Engineering & Technology, Lahore	2016-17	24000	Non auction of canteens/ commercial shops through calling tenders and open competition	-
29	University of the Punjab, Lahore	2017-18	30036	Non auction of canteens/ commercial shops through calling tenders and open competition	-
Total					42,236,861

Annexure-44 (Audit Para No. 11.4.6)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of record
1.	Punjab Safe Cities Authority, Lahore	2015-18	27620	Vouched account
2.	Superintendent District Jail, Lahore	2016-17	25603	Procurement of different heads
3.	Anti Terrorism Courts-III, Lahore	2009-17	24073	Record of accounts of Anti Terrorism Court-III
4.	District Jail, Lahore	2017-18	30580	Procurement of Arms & Ammunition
5.	City Police Officer, Multan	2016-17	25024	Arrears of Pay & Allowance
6.	Capital City Police Officer, Lahore	2017-18	28668	Adjustment of pay and allowances
7.	Additional IGP Special Branch Lahore	2015-17	23707	Vouched Account relating to purchase of ordinance store & others supply
8.	Battalion Commander, PC Battalion-7, Lahore	2016-17	25766	Arrears of Pay & Allowance
9.	District Jail Attock	2016-18	27564	Record of procurement
10.	PC Battalion No. 1 Lahore	2017-18	29175	Ordinance stores & others supply
11.	City Police Officer, Faisalabad	2016-17	24491	Arrears of Pay & Allowance
12.	DPO D.G.Khan	2016-17	24295	Arrears of Pay & Allowance
13.	Inspector General Prisons, Lahore Region, Lahore	2014-17	23738	Pay & Allowances
14.	Capital City Police Officer, Lahore	2017-18	28664	Disbursement record of secret services
15.	PC Battalion No. 1 Lahore	2017-18	29177	Pay and allowances record
16.	Superintendent District Jail, Lahore	2016-17	25607	Vouchers of different heads
17.	Capital City Police Officer, Lahore	2016-17	24189	Record of secret services
18.	Additional IGP Spl. Branch, Lahore	2017-18	30589	Voucher (Bills), Sanctions & Approval
19.	Central Jail, Lahore	2016-17	23966	Procurement record of Ultrasound Machines
20.	DIG Operations, Lahore	2017-18	30619	Log books and allied record
21.	DPO Vehari	2017-18	30641	Vouchers of POL
22.	District Jail Gujrat	2015-18	27339	Record relating to dietary items
23.	PC Battalion No. 1 Lahore	2017-18	29185	Off cycle payment of pay & allowances record
24.	Commandant Police College Sihala, Rawalpindi	2016-17	23746	Arrears of Pay & Allowance
25.	DPO Vehari	2017-18	30646	Arrears of salary record
26.	Police Training School Farooqabad	2017-18	29228	Arrears of Pay & Allowance

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of record
27.	City Police Officer, Multan	2016-17	25032	Repair of Transport
28.	P.C. Battalion 2, Rawat, Rawalpindi	2016-18	26991	Record relating to dietary items
29.	High Security Prison, Sahiwal	2017-18	30576	Tender documents
30.	Punjab Constabulary (PC), Battalion Commander No. 1, LHR	2016-17	23722	Vouched Account relating to purchase of transports, IT equipment and others
31.	DIG Special Branch VVIP Security Lahore	2016-17	25874	Arrears of Pay & Allowance
32.	District Jail Gujrat	2015-18	27343	Vouched account
33.	Anti Terrorism Court No. IV, Lahore	2009-17	25434	Vouchers of different heads
34.	Elite Police Training School, Lahore	2016-17	25449	Utilities bills
35.	S.S.P. Telecommunication, Lahore	2016-17	23972	Arrears of Pay & Allowance
36.	Battalion Commander, PC Battalion-7, Lahore	2016-17	25770	Transfer entries
37.	SSP Traffic Bahawalpur Region, Bahawalpur	2016-17	28612	Log books
38.	DPO Vehari	2017-18	30645	Vouched accounts of secret service
39.	District Police Officer Jhang	2017-18	25263	Record of secret services
40.	City Police Officer, Multan	2016-17	25040	Police Personnel dismissed from service
41.	C.P.O. Gujranwala	2017-18	26726	Misc. items and medical charges
42.	Superintendent Borstal Institution and Juveniel Jail, Bahawalpur	2017-18	28653	Electricity Bills
43.	Anti Terrorism Court No. IV, Lahore	2009-17	25432	Pay & Allowances
44.	RPO, Sargodha	2014-18	28604	Disbursement record of secret services
45.	RPO, Sheikhpura	2014-18	29213	Secret services
46.	DIG Special Branch VVIP Security Lahore	2016-17	25864	Transfer entries
47.	High Security Prison, Sahiwal	2017-18	30575	Bank Challans
48.	High Security Prison, Sahiwal	2017-18	30571	Evidence of deposit challans of professional tax
49.	Anti Terrorism Court No. IV, Lahore	2009-17	25439	Arrears of Pay & Allowance
50.	Capital City Police Officer, Lahore	2016-17	24196	Police Band Income record
51.	Capital City Police Officer, Lahore	2016-17	24198	Arrears of Pay & Allowance
52.	Capital City Police Officer, Lahore	2016-17	24199	Recruitment record for the year 2016-17

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of record
53.	Superintendent District Jail, Lahore	2016-17	25627	Record of different heads
54.	Inspector General (I.G.) of Prisons Punjab, Lahore	2016-17	25638	Vouched account relating to deposit works
55.	Central jail Mianwali	2016-18	27245	Appointments record
56.	Punjab Safe Cities Authority, Lahore	2015-18	27621	Non Production of Record
57.	District Jail, Bahawalnagar		28632	Record relating to government accommodation
58.	Superintendent Borstal Institution and Juveniel Jail, Bahawalpur	2017-18	28659	Record relating to government accommodation, receipts and canteen agreement
59.	Capital City Police Officer, Lahore	2017-18	28672	Police Band Income
60.	Police Training School Farooqabad	2017-18	29216	Record relating to appointment
61.	Commandant PC Headquarter Farooqabad, Sheikhpura	2016-18	26050	Record of postmortem of died Horse and transfer / disposal of Horse

Annexure-45 (Audit Para No. 11.4.7)

Sr. No.	Name of formation	Period of audit	PDP No.	Irregularities	Amount (Rs.)
1	Punjab Safe Cities Authority, Lahore	2015-18	27622	Annual requirement and bid evaluation report was not floated on the PPRA website	8,638,644,038
2	The Inspector General (IG) of Prisons Punjab, Lahore	2016-17	25639	Purchase of dietary items without open tender	624,610,558
3	Punjab Safe Cities Authority, Lahore	2015-18	27627	Annual requirement and bid evaluation report was not floated on the PPRA website, bid security/performance guarantee was not produce.	603,686,141
4	Punjab Safe Cities Authority, Lahore	2015-18	27629	Annual requirement and bid evaluation report was not floated on the PPRA website	222,699,991
5	The Inspector General (IG) of Prisons Punjab, Lahore	2016-17	25640	Purchase of milk, cooking oil and tea leaves without open tender	205,375,616
6	D.G. Child Protection and Welfare Bureau Punjab, Lahore	2016-17	23064	Purchase without advertisement on PPRA website	191,476,684
7	Capital City Police Officer, Lahore	2017-18	28662	Purchase of houses without open tender and price assessment.	180,000,000
8	SSP, Police Training school, Sargodha	2014-18	28563	Annual requirement and bid evaluation report was not floated on the PPRA website, bid security/performance guarantee was not produce.	146,238,924
9	Central Jail Rawalpindi	2017-18	26953	Annual requirement was not uploaded and frame work tenders related document was not produced.	110,989,704
10	District Jail Gujrat	2015-18	27340	Annual requirement was not advertised on PPRA website, bidding document, purchase committee, evaluation of technical and financial bids related documents was not produced.	107,535,475
11	Commandant Police Training College Chung, Lahore	2016-17	25590	Bid evaluation report was not uploaded on PPRA website	105,313,668
12	Commandant Police Training College Chung, Lahore	2016-17	25599	Tender was advertised on one newspaper, tender estimate price was not given and bid security was not obtained	98,914,190
13	Commandant Police	2017-18	27302	Tender was advertised on one	92,209,524

Sr. No.	Name of formation	Period of audit	PDP No.	Irregularities	Amount (Rs.)
	training College, Chung, Lahore			newspaper, tender estimate price was not given and bid security was not obtained	
14	Commandant Police training College, Chung, Lahore	2017-18	27308	Bidding documents were not prepared and approved, evaluation report was not published on PPRA website and specifications were also not prepared.	90,579,074
15	DIG Operations Lahore	2017-18	30616	Expenditure on account of Repair of Vehicles splitting to avoid tendering process	77,502,928
16	Central jail Mianwali	2016-18	27260	Mis-procurement due to Non Publishing of Bid Evaluation Report	73,062,526
17	Central jail Mianwali	2016-18	27261	Dietary items procurement process related document was not produced.	73,062,526
18	District Jail, Lahore	2016-17	25604	Purchase of Dietary items and printing & publications without annual plan and advertised on PPRA website.	69,369,400
19	City Police Officer, Faisalabad	2016-17	24499	Purchase of different items bid security was not obtained	57,484,244
20	Inspector General (I.G.) of Prisons Punjab, Lahore	2016-17	25642	Purchase of uniform and articles was not advertised on newspaper, technical evaluation criteria and bid evaluation was not announced.	53,434,303
21	Additional IGP Spl. Branch, Lahore	2017-18	30594	Discrepancies in tendering process	48,801,731
22	Police training school, Farooqabad	2017-18	29215	Annual requirement and bid evaluation report was not floated on the PPRA website.	48,444,898
23	District Police Officer, Attock	2016-18	26856	Annual requirement and bid evaluation was not uploaded, bid security and bid evaluation criteria was not made.	44,403,129
24	Central Jail, Gujranwala	2017-18	29581	Annual requirement and bid evaluation report was not floated on the PPRA website.	44,398,241
25	Punjab Safe Cities Authority, Lahore	2015-18	27648	Annual requirement was not floated on the PPRA website.	36,995,751
26	Punjab Safe Cities Authority, Lahore	2015-18	27636	Annual requirement and bid evaluation report was not floated on the PPRA website, bid security/performance	34,296,810

Sr. No.	Name of formation	Period of audit	PDP No.	Irregularities	Amount (Rs.)
				guarantee was not produce.	
27	Central jail Mianwali	2016-18	27256	Mis-procurement due to Non Publishing of Bid Evaluation Report	33,439,237
28	Central jail Mianwali	2016-18	27257	Expenditure on account of dietary items splitting to avoid tendering process and related document also not produced.	33,439,237
29	District Jail Faisalabad	2015-18	26964	Purchase of chicken without open tender	33,417,578
30	S.S.P. Telecommunication, Lahore	2016-17	23978	Annual requirement was not advertised, bid evaluation was not uploaded, bidding documents was not prepared in accordance with direction of PPRA	32,548,647
31	Elite Police Training School, Lahore	2016-17	25441	Mis-procurement on account of different, Brand names were specified, bid evaluation criteria, technical evaluation sheet was not provided.	32,503,674
32	District Jail Rahim, RY Khan	2015-18	28577	Tender process related documents was not produced.	30,532,363
33	City Police Officer, Rawalpindi	2017-18	26055	Annual requirement was not uploaded, bid evaluation report, bid security and performance security	29,995,768
34	City Police Officer, Rawalpindi	2017-18	26058	Annual requirement was not uploaded, bid evaluation report, bid security and performance security	28,107,667
35	DPO Narowal	2016-18	26996	Expenditure on various procurements due to non-announcement of Evaluation Reposts of BIDs for Public	25,695,060
36	Punjab Safe Cities Authority, Lahore	2015-18	27650	Annual requirement was not floated on the PPRA website, bid security/performance guarantee was not produce.	25,115,803
37	D.P.O. Lodhran	2016-18	27568	Annual requirement and bid evaluation report was not floated on the PPRA website	22,345,924
38	DPO Rahim Yar Khan	2016-18	29249	Repair of vehicles without tendering process	21,540,881
39	District Jail Faisalabad	2015-18	26965	Purchase of wheat/Atta without open tender	21,136,220
40	City Police Officer, Faisalabad	2016-17	24480	Repair of vehicles without tendering process	20,912,625

Sr. No.	Name of formation	Period of audit	PDP No.	Irregularities	Amount (Rs.)
41	District Police Officer, T.T.Singh	2016-18	26839	Annual requirement and bid evaluation was not uploaded, bid security and performance security was not shown.	20,068,413
42	Deputy Inspector General Police Traffic Lahore	2017-18	27440	Purchases of Mobil Oil splitting to avoid tendering process. GST amounting to Rs.3305,123 was also not recovered.	19,441,899
43	SSP, Police Training school, Sargodha	2014-18	28564	Annual requirement was not floated on the PPRA website, bid security/performance guarantee was not produce.	19,401,295
44	City Police Officer, Faisalabad	2016-17	24495	Repair of building without tendering process	17,410,943
45	Chief protection and Welfare Bureau Lahore	2017-18	27036	Irregular procurement of miscellaneous items on the rates approved for the year 2016-17 due to Delayed finalization of tender for the year 2017-18 in October 2017	17,096,000
46	City Police Officer, Faisalabad	2016-17	24493	Purchase of different items without tendering process	16,534,483
47	DPO Rahim Yar Khan	2016-18	29246	Repair of building without tendering process	15,416,815
48	DPO D.G.Khan	2016-17	24286	Repair of building splitting to avoid tendering process	14,311,340
49	D.P.O. Kasur	2016-18	27263	Expenditure on account of repair works splitting to avoid tendering process	14,085,022
50	A.I.G. Police Investigation, Lahore	2014-17	25756	Annual requirement was not advertised and purchase of printing, stationery and other stores expenditure splitting to avoid tendering process	14,046,411
51	PC, Battalion No.1, Lahore	2017-18	29178	Annual requirement and bid evaluation report was not floated on the PPRA website.	13,655,731
52	D.P.O. Lodhran	2016-18	27572	Annual requirement was not uploaded and frame work contract was executed but bid evaluation report was also not uploaded on PPRA website	12,710,444
53	District Police Officer, T.T.Singh	2016-18	26842	Annual requirement and bid evaluation was not uploaded, bid security and performance security was not shown.	12,580,223
54	DIG Operations,	2017-18	30615	Purchase of feeding of Horses	11,573,520

Sr. No.	Name of formation	Period of audit	PDP No.	Irregularities	Amount (Rs.)
	Lahore			charges without tender process	
55	Punjab Safe Cities Authority, Lahore	2015-18	27651	Annual requirement was not floated on the PPRA website, bid security/performance guarantee was not produce.	11,458,500
56	Punjab Safe Cities Authority, Lahore	2015-18	27652	Annual requirement and bid evaluation report was not floated on the PPRA website, bid security/performance guarantee was not produce.	11,438,906
57	City Police Officer, Rawalpindi	2017-18	26061	Annual requirement was not uploaded, bid evaluation report, bid security and performance security	11,018,400
58	Capital City Police Officer, Lahore	2016-17	24190	Annual requirement was not advertised, bid evaluation was not uploaded, bidding documents was not prepared in accordance with direction of PPRA	10,659,720
59	C.P.O. Gujranwala	2017-18	26696	Annual requirement and bid evaluation report was not floated on the PPRA website, bid security/performance guarantee was not produce.	10,394,000
60	Central jail Mianwali	2016-18	27247	Medicine procurement process related document was not produced.	9,957,449
61	Capital City Police Officer, Lahore	2016-17	24193	Annual requirement was not advertised, bid evaluation was not uploaded, bidding documents was not prepared in accordance with direction of PPRA	9,305,689
62	District Jail Faisalabad	2015-18	26967	Purchase of various dietary articles without open tender	9,079,789
63	Punjab Safe Cities Authority, Lahore	2015-18	27643	Annual requirement and bid evaluation report was not floated on the PPRA website, bid security/performance guarantee was not produce.	9,024,826
64	Capital City Police Officer, Lahore	2016-17	24188	Annual requirement was not advertised, bid evaluation was not uploaded, bidding documents was not prepared in accordance with direction of PPRA	8,747,582
65	CPO Faisalabad	2017-18	27556	Repair of vehicle expenditure	8,568,534

Sr. No.	Name of formation	Period of audit	PDP No.	Irregularities	Amount (Rs.)
				splitting to avoid tendering process	
66	SP, PHP, Bahawalpur	2016-18	28589	Procurement of various items expenditure splitting to avoid tendering process	8,436,535
67	Principal Police Training School Rawalpindi	2014-18	26945	Performance guarantee was not obtained.	8,256,800
68	DPO D.G.Khan	2016-17	24291	Repair of vehicles splitting to avoid tendering process	8,125,076
69	City Police Officer, Multan	2016-17	25026	Repair of building work splitting to avoid tendering process	7,862,400
70	RPO, Sargodha	2014-18	28601	Repair of building expenditure splitting to avoid tendering process	7,819,738
71	District Jail Faisalabad	2015-18	26969	Purchase of packed milk without open tender	7,721,636
72	CPO Faisalabad	2017-18	27557	Purchase of tyres and batteries expenditure splitting to avoid tendering process	7,447,624
73	City Police Officer, Faisalabad	2016-17	24492	Purchase of tyres without tendering process	7,275,105
74	SP, (PHP), Gujranwala Region, Gujranwala	2016-18	27603	Purchase of spare parts and repair of vehicles expenditure splitting to avoid tendering process	7,251,467
75	Capital City Police Officer, Lahore	2017-18	28663	Annual requirement and bid evaluation report was not floated on the PPRA website.	6,878,900
76	District Jail Faisalabad	2015-18	26970	Procurement of Drugs & Medicines due non-announcement of Evaluation Reposts of BIDs for Public	6,516,612
77	CPO Faisalabad	2017-18	27530	Expenditure On Model Police Station without open tender	6,480,000
78	SSP, Police Training school, Sargodha	2014-18	28560	Procurement of various goods expenditure splitting to avoid tendering process	6,452,199
79	DPO, Vehari	2017-18	30631	Purchase of mobile oil without adopting tender process	6,334,876
80	Punjab Safe Cities Authority, Lahore	2015-18	27638	Annual requirement and bid evaluation report was not floated on the PPRA website, bid security/performance guarantee was not produce.	6,278,333
81	Capital City Police Officer, Lahore	2017-18	28665	Annual requirement and bid evaluation report was not	6,218,852

Sr. No.	Name of formation	Period of audit	PDP No.	Irregularities	Amount (Rs.)
				floated on the PPRA website.	
82	RPO, Sheikhpura	2014-18	29203	Tender was not floated at PPRA website as well as print media	6,199,080
83	City Police Officer, Faisalabad	2016-17	24497	Purchase of refreshment items without tendering process	6,188,400
84	Punjab Safe Cities Authority, Lahore	2015-18	27640	Annual requirement and bid evaluation report was not floated on the PPRA website, bid security/performance guarantee was not produce.	6,091,079
85	DPO, Vehari	2017-18	30637	Expenditure on repair of building without adopting tender process	5,892,478
86	Deputy Inspector General Police Traffic Lahore	2017-18	27441	Annual requirement was not advertised on PPRA website, evaluation criteria neither circulated nor technical evaluation was carried out before opening of financial bids	5,810,804
87	CCPO Lahore	2016-17	24192	Purchase on account of Uniform & Protective Clothing without annual plan and advertised on PPRA website.	5,643,222
88	Punjab Constabulary (PC), Battalion Commander No. 1, LHR	2016-17	23723	Annual requirement was not advertised, bid evaluation was not uploaded, bidding documents was not prepared in accordance with direction of PPRA	5,522,316
89	The Inspector General (I.G.) of Prisons Punjab, LHR	2016-17	25644	Purchase of Daal Masoor from open market instead of successful bidder	5,362,875
90	RPO, Sheikhpura	2014-18	29206	Annual requirement was not floated on the PPRA website, Repair of transport expenditure splitting to avoid tendering process	5,263,952
91	District Jail Gujrat	2015-18	27331	Purchase of medicine without open tender	5,108,313
92	Additional IGP Spl. Branch, Lahore	2017-18	30600	Purchase of dog feed without adopting tender process	5,042,775
93	DIG Investigation (CCPO), Lahore	2017-18	29819	Expenditure on account of repair of transport splitting to avoid tendering process	4,844,887
94	Deputy Inspector	2017-18	27442	Repair of machinery and	4,828,900

Sr. No.	Name of formation	Period of audit	PDP No.	Irregularities	Amount (Rs.)
	General Police Traffic Lahore			equipment expenditure splitting to avoid tendering process	
95	D.P.O. Hafizabad	2017-18	26936	Repair of transport without open tender	4,818,903
96	Addl. IG Punjab Highway Patrol, Lahore	2017-18	29198	Bid submission period less than 15 days	4,736,160
97	Central Jail, Gujranwala	2017-18	29853	Procurement of cooking oil without open tender	4,656,833
98	DPO, Vehari	2017-18	30630	Procurement of General Store Items without advertisement of tender on PPRA website	4,626,748
99	Chief protection and Welfare Bureau Lahore	2017-18	27023	Procurement of goods and services without advertising in advance its annual requirements on PPRA website	4,547,540
100	CPO Faisalabad	2017-18	27552	Purchase of feeding expenditure splitting to avoid tendering process	4,532,800
101	C.P.O. Gujranwala	2017-18	26698	Repair of building splitting to avoid tendering process	4,318,000
102	DPO Sialkot	2017-18	26679	Repair of building splitting to avoid tendering process	4,271,445
103	DPO D.G.Khan	2016-17	24290	Purchases of different items splitting to avoid tendering process	4,268,932
104	Punjab Safe Cities Authority, Lahore	2015-18	27634	Annual requirement and bid evaluation report was not floated on the PPRA website, bid security/performance guarantee was not produce.	4,251,250
105	City Police Officer, Faisalabad	2016-17	24498	Purchase of furniture splitting to avoid tendering process	4,246,836
106	Principal Police Training School Rawalpindi	2014-18	26946	Bid security was not obtained.	4,128,400
107	Commandant, DIG/SP Battalion No. 06, Farooqabad, District Sheikhpura	2016-18	29159	Inspection committee, requisition from end user was not found on record.	4,119,691
108	DPO D.G.Khan	2016-17	24296	Purchase of furniture & fixture without tendering process	3,967,770
109	Capital City Police Officer, Lahore	2017-18	28666	Annual requirement and bid evaluation report was not floated on the PPRA website.	3,961,906
110	Punjab Safe Cities	2015-18	27631	Annual requirement and bid	3,948,327

Sr. No.	Name of formation	Period of audit	PDP No.	Irregularities	Amount (Rs.)
	Authority, Lahore			evaluation report was not floated on the PPRA website, bid security/performance guarantee was not produce.	
111	Elite Police Training School, Lahore	2016-17	25443	Annual requirement was not advertised and procurement expenditure splitting to avoid tendering process	3,892,246
112	C.P.O. Gujranwala	2017-18	26703	Purchase of stationary items etc. at higher rates by ignoring lowest offers	3,874,335
113	District Jail Rahim, RY Khan	2015-18	28579	Procurement without floating tender	3,679,993
114	Deputy Inspector General Police Traffic Lahore	2017-18	27444	Repair of transport expenditure splitting to avoid tendering process	3,623,760
115	Police training school, Multan	2015-18	28553	Repair of transport without open tender	3,591,500
116	Deputy Inspector General Police Traffic Lahore	2017-18	27445	Annual requirement was not advertised on PPRA website, evaluation criteria neither circulated nor technical evaluation was carried out before opening of financial bids	3,538,984
117	SSP, Police Training School, Sargodha	2014-18	28561	Procurement of various services expenditure splitting to avoid tendering process	3,521,241
118	DPO, Vehari	2017-18	30632	Procurement of tyres / batteries items without advertisement on PPRA website	3,514,230
119	District Police Officer, Attock	2016-18	26862	Purchase of furniture without advertisement on the PPRA website and newspaper	3,420,174
120	D.P.O. Kasur	2016-18	27267	Purchase of Printing material expenditure splitting to avoid tendering process	3,390,684
121	SP, PHP, Bahawalpur	2016-18	28593	Repair of other building expenditure splitting to avoid tendering process	3,373,678
122	SP, PHP, Bahawalpur	2016-18	28589	Repair of transport expenditure splitting to avoid tendering process	3,281,172
123	City Police Officer, Multan	2016-17	25028	Purchase of furniture splitting to avoid tendering process	3,272,240
124	DPO Vehari	2017-18	30636	Purchase of Stationery and computer stationery without	3,145,991

Sr. No.	Name of formation	Period of audit	PDP No.	Irregularities	Amount (Rs.)
				advertisement on the PPRA website	
125	Police training school, Farooqabad	2017-18	29218	Annual requirement and bid evaluation report was not floated on the PPRA website.	3,119,280
126	DPO D.G.Khan	2016-17	24292	Feeding charges splitting to avoid tendering process	3,116,745
127	Elite Police Training School, Lahore	2016-17	25446	Procurement expenditure splitting to avoid tendering process	3,003,560
128	DPO D.G.Khan	2016-17	24308	Purchase of mobile oil without tendering process	2,904,000
129	Commandant Police College Sihala, Rawalpindi	2016-17	23751	Repair of building splitting to avoid tendering process	2,885,859
130	Punjab Safe Cities Authority, Lahore	2015-18	27655	Annual requirement and bid evaluation report was not floated on the PPRA website, bid security/performance guarantee was not produce.	2,858,310
131	DPO, Gujrat	2016-18	29171	Expenditure under the head others without open tender	2,856,793
132	RPO, Sargodha	2014-18	28608	Annual requirement was not floated on the PPRA website.	2,845,441
133	District Police Officer Bhakkar	2016-18	25258	Expenditure incurred on account of purchase of furniture without annual procurement plan, non constitution of technical evaluation committee. Further, bid evaluation report was not uploaded on PPRA website	2,843,289
134	D.P.O. Hafizabad	2017-18	26934	Repair of building without open tender	2,749,890
135	DPO, Vehari	2017-18	30633	Expenditure on repair of vehicles without advertisement of work on PPRA website and newspaper	2,708,006
136	C.P.O. Gujranwala	2017-18	26706	Printing work without advertisement on the website of the authority	2,631,944
137	District Police Officer Bhakkar	2016-18	25252	Expenditure incurred on account of others without annual procurement plan, non constitution of technical evaluation committee. Further, bid evaluation report was not uploaded on PPRA website	2,625,798

Sr. No.	Name of formation	Period of audit	PDP No.	Irregularities	Amount (Rs.)
138	DPO D.G.Khan	2016-17	24303	Purchase of stationery without tendering process	2,610,105
139	RPO, Sheikhpura	2014-18	29204	Repair of building without open tender	2,581,435
140	RPO, Sargodha	2014-18	28603	Annual requirement and bid evaluation report was not floated on the PPRA website.	2,526,417
141	SP, (PHP), Gujranwala Region, Gujranwala	2016-18	27597	Repair and maintenance of building expenditure splitting to avoid tendering process	2,426,635
142	PC, Battalion No.1, Lahore	2017-18	29180	Annual requirement and bid evaluation report was not floated on the PPRA website.	2,379,567
143	D.P.O. Hafizabad	2017-18	26933	Irregular expenditure on procurement of stationery items due to non-announcement of Evaluation Reports of BIDs for Public	2,361,960
144	Additional IGP Spl. Branch, Lahore	2017-18	30601	Repair of building without open tender	2,301,988
145	D.P.O. Kasur	2016-18	27280	Muharram duties charges expenditure splitting to avoid tendering process	2,290,845
146	DPO Sialkot	2017-18	26676	Printing work without advertisement on the website of the authority	2,213,933
147	Punjab Safe Cities Authority, Lahore	2015-18	27642	Annual requirement and bid evaluation report was not floated on the PPRA website, bid security/performance guarantee was not produce.	2,187,619
148	D.I.G. Security, Lahore Division	2016-17	23057	Repair of work without adopting tendering process	2,179,198
149	RPO, Sheikhpura	2014-18	29207	Annual requirement was not floated on the PPRA website, purchase on account of others expenditure splitting to avoid tendering process	2,152,536
150	District Jail, Lahore	2017-18	30582	Irregular expenditure on procurement of Vegetables due to non-announcement of Evaluation Reports of BIDs for Public	2,133,009
151	Punjab Safe Cities Authority, Lahore	2015-18	27657	Annual requirement was not floated on the PPRA website.	2,117,066
152	Additional IGP Special Branch Lahore	2015-17	23706	Repair of vehicle splitting to avoid tendering process	2,050,777
153	District Police Officer,	2016-18	26861	Repair of building splitting to	2,049,856

Sr. No.	Name of formation	Period of audit	PDP No.	Irregularities	Amount (Rs.)
	Attock			avoid tendering process	
154	Battalion No. 4 PC Faisalabad	2016-18	27297	Repair of vehicle expenditure splitting to avoid tendering process	2,022,423
155	Additional IGP Special Branch Lahore	2015-17	23715	Purchases of different items splitting to avoid tendering process	2,019,250
156	D.G.Child Protection and Welfare Bureau Punjab, Lahore	2016-17	23069	Purchase without advertisement on PPRA website	2,000,000
157	Commandant Police training College, Chung, Lahore	2017-18	27309	Repair of building without open tender	1,991,000
158	Punjab Safe Cities Authority, Lahore	2015-18	27654	Annual requirement and bid evaluation report was not floated on the PPRA website, bid security/performance guarantee was not produce.	1,989,000
159	Punjab Safe Cities Authority, Lahore	2015-18	27632	Annual requirement and bid evaluation report was not floated on the PPRA website, bid security/performance guarantee was not produce.	1,986,000
160	Deputy Inspector General Police Traffic Lahore	2017-18	27446	Purchase of computer items expenditure splitting to avoid tendering process	1,975,625
161	Additional IGP Spl. Branch, Lahore	2017-18	30591	Annual requirement and evaluation report was not floated on PPRA website	1,959,992
162	RPO, Sheikhpura	2014-18	29210	Annual requirement was not floated on the PPRA website, purchase of stationery expenditure splitting to avoid tendering process	1,955,810
163	Punjab Safe Cities Authority, Lahore	2015-18	27656	Annual requirement and bid evaluation report was not floated on the PPRA website, bid security/performance guarantee was not produce.	1,942,500
164	Punjab Safe Cities Authority, Lahore	2015-18	27647	Annual requirement and bid evaluation report was not floated on the PPRA website, bid security/performance guarantee was not produce.	1,809,978
165	Addl. IG Punjab Highway Patrol, Lahore	2017-18	29202	Repair of machinery expenditure splitting to avoid tendering process	1,740,742
166	Additional IGP	2015-17	23712	Purchase of medicine splitting	1,726,206

Sr. No.	Name of formation	Period of audit	PDP No.	Irregularities	Amount (Rs.)
	Special Branch Lahore			to avoid tendering process	
167	S.P. Commander Battalion No. V Lahore	2016-17	25879	Repair of vehicles splitting to avoid tendering process	1,680,068
168	Punjab Safe Cities Authority, Lahore	2015-18	27658	Annual requirement and bid evaluation report was not floated on the PPRA website, bid security/performance guarantee was not produce.	1,656,150
169	Additional IGP Spl. Branch, Lahore	2017-18	30595	Procurement of misc. store items during Muharram duty splitting to avoid tendering process	1,624,117
170	The Inspector General (IG) of Prisons Punjab, Lahore	2016-17	25629	Purchase of Paper reams without adopting PPRA rules	1,573,110
171	District Jail, M.B. Din	2015-18	28615	Purchases of Stationery splitting to avoid tendering process	1,521,822
172	Punjab Constabulary (PC), Battalion Commander No. 1, LHR	2016-17	23725	Annual requirement was not advertised, bid evaluation was not uploaded, bidding documents was not prepared in accordance with direction of PPRA	1,499,800
173	Capital City Police Officer, Lahore	2016-17	24195	Annual requirement was not advertised, bid evaluation was not uploaded, bidding documents were not prepared in accordance with direction of PPRA	1,478,580
174	Commandant Police training College, Chung, Lahore	2017-18	27306	Repair of machinery without open tender	1,477,615
175	Punjab Safe Cities Authority, Lahore	2015-18	27659	Annual requirement and bid evaluation report was not floated on the PPRA website, bid security/performance guarantee was not produce.	1,432,500
176	CPO Faisalabad	2017-18	27532	Repair of building expenditure splitting to avoid tendering process	1,398,965
177	DPO Rahim Yar Khan	2016-18	29238	Purchase of store articles under head Muharram Duty without open tender	1,397,592
178	District Police Officer, Attock	2016-18	26870	Expenditure on construction of Khidmat Markaz splitting to avoid tendering process	1,378,240

Sr. No.	Name of formation	Period of audit	PDP No.	Irregularities	Amount (Rs.)
179	Punjab Safe Cities Authority, Lahore	2015-18	27661	Annual requirement and bid evaluation report was not floated on the PPRA website, bid security/performance guarantee was not produce.	1,375,500
180	D.P.O. Lodhran	2016-18	27570	Purchase of various items splitting to avoid tendering process	1,371,693
181	District Police Officer, Attock	2016-18	26868	Hiring of buildings on lease without advertisement on the PPRA website and newspaper	1,356,000
182	DPO Narowal	2016-18	27002	Printing work without open tender	1,343,862
183	Punjab Constabulary (PC), Battalion Commander No. 1, LHR	2016-17	23734	Annual Plan was not advertised/uploaded	1,338,865
184	DPO D.G.Khan	2016-17	24305	Purchase of various items without tendering process	1,331,826
185	District Police Officer Jhang	2017-18	25284	Muharram duties charges expenditure splitting to avoid tendering process	1,307,839
186	Central jail Mianwali	2016-18	27248	Uniform procurement process related document was not produced.	1,293,333
187	DPO Rahim Yar Khan	2016-18	29247	Internet service without open tender	1,233,462
188	DIG Special Branch VVIP Security Lahore	2016-17	25873	Tender sale register and CDR register was not available on record, performance guarantees was not obtained	1,226,000
189	District Jail Attock	2016-18	27566	Annual requirement and bid evaluation report was not floated on the PPRA website	1,184,247
190	D.P.O. Hafizabad	2017-18	26930	Printing work without open tender	1,179,367
191	District Police Officer Jhang	2017-18	25277	Annual requirement was not advertised and printing works expenditure splitting to avoid tendering process	1,178,362
192	Additional IGP Special Branch Lahore	2015-17	23714	Repair of furniture splitting to avoid tendering process	1,167,653
193	District Police Officer Bhakkar	2016-18	25255	Expenditure incurred on account of purchase of different items without annual procurement plan, non constitution of technical evaluation committee. Further,	1,150,997

Sr. No.	Name of formation	Period of audit	PDP No.	Irregularities	Amount (Rs.)
				bid evaluation report was not uploaded on PPRA website	
194	Chief protection and Welfare Bureau Lahore	2017-18	27012	Purchase of dietary articles and general items from 2nd and 3rd lowest firms	1,146,794
195	DIG Special Branch VVIP Security Lahore	2016-17	25872	Repair of transport expenditure splitting to avoid tendering process	1,124,359
196	C.P.O. Gujranwala	2017-18	26707	Purchase of furniture splitting to avoid tendering process	1,123,084
197	Punjab Safe Cities Authority, Lahore	2015-18	27660	Annual requirement and bid evaluation report was not floated on the PPRA website, bid security/performance guarantee was not produce.	1,121,250
198	C.P.O. Gujranwala	2017-18	26711	Purchase of batteries and mise. items splitting to avoid tendering process	1,109,940
199	D.P.O. Hafizabad	2017-18	26929	Bid evaluation report and acceptance and rejection of bid was not uploaded on PPRA website	1,103,520
200	C.P.O. Gujranwala	2017-18	26712	Purchases and repair works splitting to avoid tendering process	1,098,931
201	D.P.O. Kasur	2016-18	27266	Expenditure on the Purchase of Tent and Tarpals splitting to avoid tendering process	1,085,096
202	Commandant Police training College, Chung, Lahore	2017-18	27319	Repair of transport without open tender	1,065,600
203	Additional IGP Special Branch Lahore	2015-17	23716	Splitting under head i.e. Hot & cold to avoid tendering process	1,054,193
204	Punjab Safe Cities Authority, Lahore	2015-18	27639	Annual requirement and bid evaluation report was not floated on the PPRA website, bid security/performance guarantee was not produce.	1,015,000
205	Additional IGP Spl. Branch, Lahore		30602	Splitting the expenditure on account of Hot & Cold to avoid the tender process	979,999
206	DPO, Vehari		30635	Printing work without advertisement on PPRA website	979,816
207	District Police Officer, Attock	2016-18	26871	Expenditure on procurement of UPS, water dispenser and CCTV cameras without	990,080

Sr. No.	Name of formation	Period of audit	PDP No.	Irregularities	Amount (Rs.)
				advertisement on the PPRA website	
208	Punjab Constabulary (PC), B. Commander No. 1, LHR	2016-17	23730	Repair of building splitting to avoid tendering process	984,720
209	Police training school, Farooqabad	2017-18	29222	Expenditure on account of repair of transport splitting to avoid tendering process	981,939
210	District Police Officer Bhakkar	2016-18	25261	Annual requirement was not advertised, bid evaluation was not uploaded, bidding documents was not prepared in accordance with direction of PPRA	981,103
211	District Police Officer Bhakkar	2016-18	25249	Repair of transport splitting to avoid tendering process	949,888
212	District Police Officer, Attock	2016-18	26866	Hiring of vehicles tracking system services without advertisement on the PPRA website and newspaper	939,267
213	DPO D.G. Khan	2016-17	24314	Purchase of printing without tendering process	937,218
214	Women Jail Multan	2014-18	27346	Purchase of building material expenditure splitting to avoid tendering process	934,151
215	CPO Faisalabad	2017-18	27543	Purchase of tent and tarpals expenditure splitting to avoid tendering process	931,012
216	Punjab Constabulary (PC), Battalion Commander No. 1, LHR	2016-17	23728	Annual requirement was not advertised, bid evaluation was not uploaded, bidding documents was not prepared in accordance with direction of PPRA	919,929
217	Commandant Police training College, Chung, Lahore	2017-18	27311	Repair of furniture and fixture without open tender	918,400
218	RPO, Sargodha	2014-18	28602	Annual requirement and bid evaluation report was not floated on the PPRA website.	909,639
219	D.P.O. Hafizabad	2017-18	26927	Repair of machinery and equipment without open tender	900,555
220	C.P.O. Gujranwala	2017-18	26718	Purchase razor wire splitting to avoid tendering process	899,262
221	Punjab Constabulary (PC), B. Commander No. 1, LHR	2016-17	23727	Repair of vehicles splitting to avoid tendering process	893,307
222	RPO, Sheikhpura	2014-18	29208	Annual requirement was not	888,609

Sr. No.	Name of formation	Period of audit	PDP No.	Irregularities	Amount (Rs.)
				floated on the PPRA website, printing work without open tender	
223	Deputy Inspector General Police Traffic Lahore	2017-18	27449	Repair of building expenditure splitting to avoid tendering process	884,900
224	Battalion No. 4 PC Faisalabad	2016-18	27296	Purchase of stationery expenditure splitting to avoid tendering process	874,320
225	SSP, Police Training school, Sargodha	2014-18	28570	Printing works expenditure splitting to avoid tendering process	865,427
226	PC, Battalion No.1, Lahore	2017-18	29184	Annual requirement was not floated on the PPRA website.	843,983
227	CPO Faisalabad	2017-18	27529	Purchase of razer steel wire without open tender	841,815
228	District Jail Multan	2014-18	27282	Purchase of other building material expenditure splitting to avoid tendering process	831,424
229	C.P.O. Gujranwala	2017-18	26720	Purchase of tent and tarpauls splitting to avoid tendering process	809,000
230	C.P.O. Gujranwala	2017-18	26721	Repair of machinery splitting to avoid tendering process	804,218
231	DPO D.G. Khan	2016-17	24317	Purchase of M&E without tendering process	763,540
232	RPO, Sheikhpura	2014-18	29209	Annual requirement was not floated on the PPRA website, repair of machinery and equipment expenditure splitting to avoid tendering process	745,975
233	C.P.O. Gujranwala	2017-18	26722	Repair of machinery splitting to avoid tendering process	731,368
234	C.P.O. Gujranwala	2017-18	26723	Purchase of feeding items splitting to avoid tendering process	725,653
235	Punjab Safe Cities Authority, Lahore	2015-18	27645	Annual requirement and bid evaluation report was not floated on the PPRA website, bid security/performance guarantee was not produce.	724,560
236	DPO Sialkot	2017-18	26685	Repair of transport splitting to avoid tendering process	701,099
237	RPO, Sheikhpura	2014-18	29205	Procurement of lubricants without open tender	697,639
238	Anti Terrorism Court No. IV, Lahore	2009-17	25436	Purchases of furniture and fixture without tendering	652,494

Sr. No.	Name of formation	Period of audit	PDP No.	Irregularities	Amount (Rs.)
				process	
239	District Jail, M.B. Din	2015-18	28622	Repair of building without open tender	634,200
240	Police training school, Multan	2015-18	28547	Repair works expenditure splitting to avoid tendering process	632,482
241	D.P.O. Kasur	2016-18	27279	Purchase of tyres expenditure splitting to avoid tendering process	626,082
242	District Police Officer Bhakkar	2016-18	25254	Expenditure incurred on account of tents/terpals without annual procurement plan, non constitution of technical evaluation committee. Further, bid evaluation report was not uploaded on PPRA website	611,928
243	Police training school, Farooqabad	2017-18	29226	Annual requirement was not floated on the PPRA website.	599,583
244	C.P.O. Gujranwala	2017-18	26724	Purchases and repair works splitting to avoid tendering process	588,744
245	Deputy Inspector General Police Traffic Lahore	2017-18	27451	Purchase of tent and tarpals expenditure splitting to avoid tendering process	570,702
246	C.P.O. Gujranwala	2017-18	26725	Repair of furniture splitting to avoid tendering process	538,327
247	Superintendent District Jail, Lahore	2016-17	25617	Procurement on account of different head without tendering process	537,978
248	Police training school, Farooqabad	2017-18	29220	Expenditure on account of others splitting to avoid tendering process	524,860
249	Anti Terrorism Court No. IV, Lahore	2009-17	25433	Purchase of machinery and equipment expenditure splitting to avoid tendering process	517,174
250	Chief protection and Welfare Bureau Lahore	2017-18	27034	Printing expenditure splitting to avoid tendering process	488,270
251	Police training school, Farooqabad	2017-18	29225	Purchase of medicine expenditure splitting to avoid tendering process	487,381
252	Anti Terrorism Court No. IV, Lahore	2009-17	25437	Purchases of machinery without tendering process	486,951
253	P.C. Battalion 2, Rawat, Rawalpindi	2016-18	26987	Purchase of machinery and equipment without approved rates specified in the tender	474,000

Sr. No.	Name of formation	Period of audit	PDP No.	Irregularities	Amount (Rs.)
254	D.P.O. Hafizabad	2017-18	26920	Repair of furniture splitting to avoid tendering process	412,486
255	Additional IGP Spl. Branch, Lahore	2017-18	30592	Purchase of medicines expenditure splitting to avoid tendering process	405,864
256	S.P. Special Branch VIP/CM Security, Lahore	2016-17	25890	Repair of vehicles splitting to avoid tendering process	400,975
257	Regional Police Officer, Faisalabad	2016-18	27590	Purchase of food items splitting to avoid tendering process	399,980
258	Additional IGP Spl. Branch, Lahore	2017-18	30598	Purchase of tyres splitting to avoid tendering process	396,250
259	C.P.O. Gujranwala	2017-18	26727	Repair of transport splitting to avoid tendering process	368,721
260	Battalion Commander, PC Battalion-7, Lahore	2016-17	25772	Non obtaining of performance guarantee	364,243
261	District Police Officer Jhang	2017-18	25273	Repair of vehicle expenditure splitting to avoid tendering process	348,930
262	C.P.O. Gujranwala	2017-18	26730	Repair of transport splitting to avoid tendering process	343,931
263	DIG Special Branch VVIP Security Lahore	2016-17	25866	Expenditure splitting to avoid tendering process	324,980
264	Deputy Inspector General Police Traffic Lahore	2017-18	27452	Repair of furniture and fixture expenditure splitting to avoid tendering process	316,750
265	C.P.O. Gujranwala	2017-18	26731	Purchase of sports material splitting to avoid tendering process	306,283
266	Anti-Terrorism Court-I, Lahore	2016-17	25601	Purchase committee was not constituted, specification of furniture and inspection report was not carried out.	300,000
267	DPO, Vehari	2017-18	30634	Purchase on account of Uniform without advertisement on PPRA website	296,000
268	District Police Officer Jhang	2017-18	25262	Splitting on account of feeding charges to avoid tendering process	292,710
269	Commandant PC HQ Farooqabad Sheikhupura	2016-18	26402	Purchase of furniture and fixture without tender process	291,350
270	Battalion Commander, PC Battalion-7, Lahore	2016-17	25773	Uneconomical purchase of engine oil expenditure splitting to avoid tendering process	257,000

Sr. No.	Name of formation	Period of audit	PDP No.	Irregularities	Amount (Rs.)
271	SP, (PHP), Gujranwala Region, Gujranwala	2016-18	27608	Purchase of store articles expenditure splitting to avoid tendering process	256,581
272	District Police Officer Bhakkar	2016-18	25260	Repair of vehicle splitting to avoid tendering process	251,860
273	Additional IGP Spl. Branch, Lahore	2017-18	30596	Purchases of Bed & Boxes splitting to avoid tendering process	224,688
274	D.P.O. Hafizabad	2017-18	26914	Expenditure on account of others splitting to avoid tendering process	199,230
275	Additional IGP Spl. Branch, Lahore	2017-18	30593	Splitting on account of Tent & Tarpals to avoid tendering process	197,381
276	Police training school, Farooqabad	2017-18	29221	Expenditure on account of sports splitting to avoid tendering process	197,145
277	C.P.O. Gujranwala	2017-18	26733	Purchase of coal splitting to avoid tendering process	196,560
278	C.P.O. Gujranwala	2017-18	26734	Purchase ice splitting to avoid tendering process	195,200
279	Deputy Inspector General Police Traffic Lahore	2017-18	27453	Annual requirement was not advertised on PPRA website, comparative statement was without any date, CDR and tender register was not maintained	193,050
280	Central jail Mianwali	2016-18	27246	Printing expenditure splitting to avoid tendering process	180,405
281	Police training school, Farooqabad	2017-18	29219	Purchases of Ordinance Store splitting to avoid tendering process	149,462
282	Regional Police Officer, Faisalabad	2016-18	27593	Purchase of stationery items at higher rates by ignoring lowest offer	143,088
283	Principal Punjab Staff Training Institute, Lahore	2014-17	25747	Purchase was made without obtaining quotations	133,337
284	S.P. Special Branch VIP/CM Security, Lahore	2016-17	25888	Annual planning was not made for printing and publication.	132,579
285	S.P. Commander Battalion No. V Lahore	2016-17	25876	Purchase of plant splitting to avoid tendering process	126,197
286	District Jail Multan	2014-18	27286	Purchase of lab equipment expenditure splitting to avoid tendering process	123,000
287	DIG Special Branch	2016-17	25863	Expenditure splitting to avoid	121,248

Sr. No.	Name of formation	Period of audit	PDP No.	Irregularities	Amount (Rs.)
	VVIP Security LHR			tendering process	
288	Central Jail Sahiwal	2016-18	27619	Purchase of printing items expenditure splitting to avoid tendering process	119,460
289	Police training school, Farooqabad	2017-18	29224	Security @ 10% was not deducted as per PPRA	99,436
290	District Jail Multan	2014-18	27281	Loss due to ignorance of lowest rate	91,570
Total					13,298,852,315

Annexure-46 (Audit Para No. 11.4.8)

Sr. No.	Description of Para	Period of Audit	PDP No.	Amount (Rs.)
1	DIG Operations Lahore	2017-18	30607	111,659,919
2	DPO Vehari	2017-18	30638	89,823,193
3	Commandant DIG/SP Battalion No. 6 Farooqabad Sheikhpura	2016-18	29158	57,002,995
4	D.G Child Protection & Welfare Bureau Punjab, Lahore	2016-17	23080	43,336,365
5	Capital City Police Officer Lahore	2017-18	28676	33,670,038
6	DPO Attock	2016-18	26873	32,896,465
7	DPO R Y Khan	2016-18	29254	29,789,592
8	CPO Faisalabad	2016-17	24489	29,045,376
9	DPO Hafizabad	2017-18	26939	24,569,239
10	Child Protection & Welfare Bureau Lahore	2017-18	27025	24,178,737
11	CPO Gujranwala	2017-18	26715	24,107,000
12	DPO Lodhran	2016-18	27585	22,444,212
13	Finger Print Bureau Lahore	2014-17	23721	21,356,650
14	Commandant Police Training College Chung Lahore	2017-18	27322	17,212,241
15	Commandant Police College Sihala Rawalpindi	2016-17	23756	14,718,470
16	CPO Multan	2016-17	25034	12,278,043
17	District Jail M.B Din	2015-18	28619	11,841,086
18	DPO Narowal	2016-18	26995	11,417,560
19	Police Training School Farooqabad Sheikhpura	2017-18	29230	9,625,906
20	Commandant Police Training College Chung Lahore	2016-17	25589	7,434,810
21	District Jail R.Y. Khan	2015-18	28588	5,351,940
22	DPO T.T. Singh	2016-18	26854	4,538,826
23	Police Training School Multan	2015-18	28549	4,288,580
24	Anti Terrorism Court II	2016-17	24077	4,261,028
25	DPO Sialkot	2017-18	26690	3,499,000
26	Regional Police Officer Sargodha	2014-18	28606	2,992,036
27	District Attorney Gujranwala	2003-18	27439	2,156,908
28	Directorate of Reclamation & Probation Punjab Lahore	2014-17	24069	2,085,986
29	SSP Traffic Bahawalpur Region Bahawalpur	2016-17	28611	1,447,915
30	DIG Special Branch VVIP Security Lahore	2016-17	25871	932,630
31	Probationer & Reclamation Officer M.B Din	2010-18	28542	545,605
32	Regional Police Officer Faisalabad	2016-18	27591	432,330
33	SP PHP Bahawalpur	2016-18	28600	185,897
Total				661,126,578

Annexure-47 (Audit Para No. 11.4.9)

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	DPO D.G Khan	2016-17	24294	272,212,692
2	DIG Operations Lahore	2017-18	30608	251,500,195
3	DPO Vehari	2017-18	30639	153,452,104
4	DPO R Y Khan	2016-18	29239	117,659,104
5	CPO Faisalabad	2016-17	24490	86,274,268
6	DPO Lodhran	2016-18	27584	79,435,143
7	SP Punjab Highway Patrol Gujranwala Region Gujranwal	2016-18	27595	45,394,286
8	DPO Narowal	2016-18	26992	43,266,339
9	Capital City Police Officer Lahore	2017-18	28675	39,654,058
10	DPO Attock	2016-17	26872	38,510,076
11	DPO Sialkot	2017-18	26678	37,492,000
12	DPO T.T. Singh	2016-18	26853	30,032,647
13	SP PHP Bahawalpur	2016-18	28599	29,079,910
14	PC Battallion No. 1 Lahore	2017-18	29187	28,133,783
15	Finger Print Bureau Lahore	2014-17	23720	27,650,676
16	CPO Multan	2016-17	25030	26,393,516
17	CPO Gujranwala	2017-18	26717	23,168,000
18	Battalion No. 4 PC Faisalabad	2016-18	27298	21,546,189
19	SSP Traffic Region Bahawalpur	2016-17	28610	11,717,344
20	Police Training School Multan	2015-18	28548	9,658,387
21	District Jail M.B Din	2015-18	28620	7,524,684
22	DPO Hafizabad	2017-18	26937	7,014,000
23	SP Special Branch VIP /CM Security Lahore	2016-17	25887	3,129,867
24	Commandant Police Training College Chung Lahore	2016-17	25593	3,007,177
25	Inspector General of Police Punjab	2016-17	23056	2,456,108
26	P. C Battalion 2 Rawat Rawalpindi	2016-18	26989	1,938,349
27	Principal Police Training School Rawalpindi	2014-18	26941	923,033
28	DIG Special Branch VVIP Security Lahore	2016-17	25869	742,973
29	Probationery & Reclamation Officer M.B Din	2010-18	28543	402,305
30	Directorate of Reclamation & Probation Punjab, Lahore	2014-17	24066	339,401
31	RPO Faisalabad	2016-18	27592	304,240
32	RPO Sargodha	2014-18	28609	121,376
33	Commandant Police Training College Chung Lahore	2017-18	27321	115,804
34	DIG Police Traffic Lahore	2017-18	27455	93,029
Total				1,400,343,063

Annexure-48 (Audit Para No. 11.4.12)

S. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	Central Jail Lahore	2016-17	23957	188,796,594
2	D.G Child Protection & Welfare Bureau Punjab, Lahore	2016-17	23078	24,044,507
3	DPO RY Khan	2016-18	29243	15,918,049
4	Central Jail Mianwali	2016-18	27249	5,106,868
5	D.G Child Protection & Welfare Bureau Punjab, Lahore	2016-17	23067	3,408,216
6	District Jail Gujrat	2015-18	27334	3,031,342
7	Central Jail Lahore	2017-18	29835	2,705,413
8	District Jail Lahore	2017-18	30579	2,426,456
9	Commandant Police Training College Chung Lahore	2016-17	25595	2,230,861
10	DPO Vehari	2017-18	30642	2,160,971
11	District Jail Faisalabad	2015-18	26971	2,001,402
12	Central Jail Rawalpindi	2017-18	26959	1,765,014
13	CPO Faisalabad	2016-17	24476	1,723,254
14	District Jail Kasur	2015-18	27349	1,316,297
15	Inspector general of Police Punjab Lahore	2016-17	23052	1,233,589
16	SP Punjab Highway Patrol Gujranwala Region Gujranwala	2016-18	27601	822,749
17	Elite Police Training School Lahore	2016-17	25450	749,985
18	Regional Police Officer Faisalabad	2016-18	27588	493,704
19	DIG Special Branch VVIP Security Lahore	2016-17	25868	346,443
20	Commandant Police Training College Chung Lahore	2017-18	27313	250,637
21	Inspector General Prison Punjab, Lahore	2016-17	25631	193,487
22	Directorate of Reclamation & Probation Punjab, Lahore	2014-17	24068	186,174
23	District Jail Bahawalnagar	2015-18	28633	177,750
Total				261,089,762

Annexure-49 (Audit Para No. 11.4.13)

Sr.No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	Additional IGP Special Branch Lahore	2015-17	23713	6,287,190
2	Capital City Police Officer Lahore	2017-18	28667	5,677,350
3	CPO Gujranwala	2017-18	26705	5,449,000
4	Additional IGP Special Branch Lahore	2017-18	30590	4,684,105
5	Inspector General Police Traffic Lahore	2017-18	27443	3,702,600
6	Commandant Police Training College Lahore	2016-17	25583	3,333,831
7	Capital City Police Officer Lahore	2016-17	24194	3,293,375
8	CPO Gujranwala	2017-18	26716	2,772,000
9	Commandant Police College Sihala R/Pindi	2016-17	23745	2,347,000
10	Superintendent District Jail Lahore	2016-17	25613	2,058,005
11	Commandant Police Training College Chung Lahore	2016-17	25596	1,544,000
12	DPO Attock	2016-18	26869	1,494,751
13	District Jail Faisalabad	2015-18	26973	1,465,000
14	RPO Sheikhpura	2014-18	29211	1,184,600
15	DPO R.Y Khan	2016-18	29244	1,127,763
16	District Jail M.B Din	2015-18	28616	1,091,517
17	District Jail Bahawalnagar	2015-18	28631	1,081,905
18	DPO Vehari	2017-18	30643	1,058,850
19	DPO D.G Khan	2016-17	24316	1,039,940
20	Inspector General of Prison Punjab, Lahore	2016-17	25634	863,631
21	SP PHP Gujranwala Region Gujranwala	2016-18	27604	822,771
22	CPO Rawalpindi	2017-18	26060	730,642
23	DIG Investigation (CCPO) Lahore	2017-18	29830	702,900
24	RPO Faisalabad	2016-18	27589	615,885
25	SSP Telecommunication Lahore	2016-17	23984	518,385
26	Anti Terrorism Court No. IV	2009-17	25440	516,464
27	DPO Sialkot	2017-18	26687	430,735
28	DPO Lodhran	2016-18	27573	350,000
29	Superintendent Central Jail Lahore	2017-18	29833	293,720
30	D.G Child Protection & Welfare Bureau Punjab Lahore	2016-17	23062	279,832
31	Central Jail Mianwali	2016-18	27253	279,607
32	RPO Sargodha	2014-18	28605	268,878
33	Central Jail Sahiwal	2016-18	27617	264,000
34	Anti Terrorism Court II	2016-17	24078	262,562
35	DPO Hafizabad	2017-18	26915	244,577
36	Anti Terrorism Court III	2009-17	24071	174,311
37	Addl. I.G. of Police Investigation Lahore	2014-17	25759	173,430
38	Central Jail Rawalpindi	2017-18	26960	166,840
39	SP PHP Bahawalpur	2016-18	28595	146,967
40	District Jail Faisalabad	2015-18	26978	135,529
41	Anti Terrorism Court - I Lahore	2016-17	25600	44,060
Total				58,978,508

Annexure-50 (Audit Para No. 11.4.46)

Sr. No	Name of formation	Period of audit	PDP No	Description of items not auctioned	Amount (Rs)
1	City Police Officer, Rawalpindi	2017-18	26064	vehicles and motor cycles	20,390,000
2	DPO, Kasur	2016-16	27277	34 vehicles	10,200,000
3	Deputy Inspector General of Police Lahore	2017-18	30620	46 vehicles	8,000,000
4	DPO Attock	2016-18	26874	21 cars and 52 motor cycles	7,860,000
5	DPO Lodhran	2016-18	27576	vehicles and motor cycles	7,770,000
6	DPO Sialkot	2017-18	26677	16 vehicles	6,044,450
7	DPO Gujrat	01/17 to 06/18	29174	vehicles	5,000,000
8	City Police Officer, G/Wala	2017-18	26700	10 vehicles	5,000,000
9	City Police Officer, F/Abad	2017-18	27551	15 vehicles	4,500,000
10	DPO Toba Tek Singh	2016-18	26855	vehicles and motor cycles	4,005,000
11	DPO Attock	2016-18	26875	07 vehicles	3,500,000
12	DPO Jhang	2017-18	25281	10 motor cycles and 17 motor cycles	2,755,000
13	DG Child Protection and Welfare Bureau Punjab Lahore	2016-17	23068	05 vehicles	2,300,000
14	DIG Investigation (CCPO) Lahore	2017-18	29821	06 vehicles	2,250,000
15	Commandant Police College Sihala Rawalpindi	2016-17	23753	unserviceable store items	2,000,000
16	DPO Hafizabad	2017-18	26931	07 vehicles	1,750,000
17	Commandant Police Training College Chung Lahore	2017-18	27310	02 vehicles	1,500,000
18	Inspector General of Police Punjab Lahore	2015-17	23058	03 vehicles	1,050,000
19	District Jail R. Y. Khan	2015-18	28586	unserviceable store items	1,000,000
20	DPO Hafizabad	2017-18	26928	unserviceable store items	1,000,000
21	Additional IGP Special Branch Lahore	2015-17	23711	vehicles	900,000
22	DIG Special Branch VVIP Security Lahore	2016-17	25870	17 motor cycles	850,000
23	Central Jail Mianwali	2016-18	27250	unserviceable store items	789,580
24	District Jail Attock	2016-18	27563	unserviceable store items	684,361
25	DPO Jhang	2017-18	25275	42 motor cycles	630,000
26	SSP, Police Training School, Sargodha	2014-18	28572	01 car and 05 motor cycles	600,000
27	DPO Narowal	2016-18	27003	01 vehicle	500,000
28	DPO Narowal	2016-18	27008	unserviceable store items	500,000
29	DPO Attock	2016-18	26877	unserviceable store items	500,000
30	District Jail Attock	2016-18	27562	02 vehicles	400,000
31	Commandant Police Training College Chung Lahore	2017-18	27316	unserviceable store items	300,000
32	Child Protection and Welfare Bureau Lahore	2017-18	27035	unserviceable store items	286,800

Sr. No	Name of formation	Period of audit	PDP No	Description of items not auctioned	Amount (Rs)
33	Central Jail Rawalpindi	2017-18	26958	01 vehicle	250,000
34	Police Training School, Multan	2015-18	28555	unserviceable store items	250,000
35	City Police Officer, Gujranwala	2017-18	26732	unserviceable store items	221,400
36	DPO Jhang	2017-18	25268	unserviceable store items	205,000
37	District Jail Bahawalnagar	2015-18	28629	unserviceable store items	202,310
38	Superintendent, District Jail Lahore	2016-17	25623	unserviceable store items	195,750
39	SP/Battalion commander, PC-4 Battalion, Faisalabad	2016-18	27300	unserviceable store items	176,000
40	District Jail Bahawalnagar	2015-18	28630	one tractor	130,000
41	DPO Sialkot	2017-18	26689	unserviceable store items	109,000
42	DPO Lodhran	2016-18	27582	unserviceable store items	107,900
43	Central Jail Rawalpindi	2017-18	26961	unserviceable store items	102,000
44	Superintendent Borstal Institute and Juvenile Jail Bahawalpur	2017-18	28657	unserviceable store items	54,000
45	City Plice Officer, Rawalpindi	2017-18	26069	153 vehicles and 301 motor cycles	-
46	DPO Lodhran	2016-18	27579	23 vehicles and 175 motor cycles	-
47	DPO Lodhran	2016-18	27581	unserviceable store items	-
48	SP PHP, Bahawalpur	2016-18	28597	unserviceable store items	-
	DPO Toba Tek Singh	2016-18	26848	unserviceable store items	-
Total					106,818,551

Annexure-51 (Audit Para No. 11.4.61)

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Allowance	Amount (Rs.)
1	Capital City Police Officer, Lahore	2017-18	28670	Special, cycle, Ration, Fixed TA/DA, Counter Terrorism, Anti Corruption allowances	58,823,272
2	District Police Officer, Vehari	2017-18	30628	FDA, Law and order allowance	7,612,380
3	Capital City Police Officer, Lahore	2017-18	26062	FDA, Risk, CA, fines, pay after dismissal	5,329,879
4	DIG, Operations, Lahore	2017-18	30622	Fixed DA, Risk, CA	3,789,465
5	Addl. Inspector General of Police (Highway Patrol) Lahore	2017-18	29191	Fixed Daily Allowance	3,521,600
6	Police Training School, Farooqabad, Sheikhpura	2017-18	29217	Constabulary, Elite, Ration, FDA, Risk, Social Security, Charge Deputation, Disturbance, Instruction, Monitoring, Special allowances	3,106,183
7	City Police Officer, Faisalabad	2016-17	24482	Fixed DA,, Risk	3,101,827
8	District Police Officer, Gujrat	2018-19	29165	Fixed DA,CA	2,316,949
9	District Police Officer, D.G. Khan	2016-17	24299	Fixed DA, Ration	2,090,061
10	DIG, Operations, Lahore	2017-18	30624	Integrated, Ration, FDA, Constabulary	2,068,851
11	District Police Officer, Narowal	2016-18	26999	Fixed DA	2,061,303
12	Battalion Commander, PC Battalion-01, Lahore	2017-18	29186	Fixed DA, Risk	2,048,265
13	S.P, Battalion Commander, PC Battalion-01, Lahore	2016-17	23724	Constabulary, Ration, FDA, Ration, Cycle, Warder, Prison allowances	1,191,039
14	District Police Officer, Kasur	2016-18	27273	Fixed DA, Ration	1,734,255
15	Battalion Commander, PC Battalion-07, Lahore	2016-17	25767	Fixed DA	1,591,300
16	Additional Inspector General of Police, Investigation, Lahore	2014-17	25752	Fixed Travelling and Daily allowance , Counter Terrorism allowance	1,565,710
17	Battalion Commander, PC Battalion-02, Rawalpindi	2016-18	26980	Risk	1,500,000
18	City Police Officer, Faisalabad	2016-17	24473	Fixed DA,CA	1,442,695
19	District Police Officer, Sialkot	2017-18	26680	Risk	1,321,350
20	S.P, Battalion Commander, PC Battalion-01, Lahore	2017-18	29179	Constabulary, Elite, Ration, FDA, Risk, Social Security, Counter Terrorism allowance allowances	1,203,047
21	City Police Officer, Multan	2016-17	25029	Fixed DA, Risk	1,188,165
22	D.G. Child Protection Welfare Bureau, Punjab, Lahore	2016-17	23070	Non Practicising allowance	1,080,000
23	District Police Officer, Jhang	2017-18	25280	Fixed DA, CA	1,070,858

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Allowance	Amount (Rs.)
24	District Police Officer, Attock	2016-18	26864	Fixed DA, Risk	1,061,057
25	District Police Officer, Kasur	2016-18	27270	Fixed DA, CA	871,775
26	Battalion Commander, PC Battalion-04, Faisalabad	2016-18	27291	Fixed DA, CA	859,764
27	District Police Officer, Toba Tek Singh	2016-18	26846	Fixed DA, Risk	854,429
28	District Police Officer, Bhakkar	2016-18	25248	Fixed DA	820,767
29	SP, PHP, Bahawalpur	2016-18	28594	Constabulary, CA, FDA, fines, pay and allowances	768,524
30	City Police Officer, Faisalabad	2017-18	27533	Fixed DA	753,504
31	Battalion Commander, PC Battalion-01, Lahore	2017-18	29183	Fixed DA, CA	737,424
32	District Police Officer, Gujrat	2017-18	29167	Fixed DA, Risk	694,530
33	City Police Officer, Faisalabad	2017-18	27536	Fixed DA, Risk	692,496
34	District Police Officer, Hafizabad	2017-18	26924	Fixed DA, Ration	668,472
35	District Police Officer, Bhakkar	2016-18	25257	Fixed DA, CA	626,902
36	District Police Officer, Lodhran	2016-18	27569	Special Assignment, special cycle, Fixed TA/DA, Adhoc Relief, Constabulary, Cycle allowances and overpayment of pay	625,899
37	Battalion Commander, PC Battalion-01, Lahore	2016-17	23733	Fixed DA, CA	615,013
38	Additional Inspector General of Police, Investigation, Lahore	2014-17	25753	special pay, cycle allowance, Special repayment cycle, FDA, Risk and Constabulary allowances	607,823
39	City Police Officer, Faisalabad	2016-17	24472	Police Constabulary Allowance	562,445
40	Battalion Commander, PC Battalion-V, Lahore	2016-17	25884	Fixed DA, Risk	557,621
41	District Police Officer, Attock	2016-18	26865	Fixed DA, CA	529,621
42	District Police Officer, Bhakkar	2016-18	25251	Instruction allowance and Social Security benefit	525,200
43	SP Battalion no. V, Punjab Constabulary, Lahore	2016-17	25875	Ration, FDA, Constabulary, etc. allowances	472,198
44	District Police Officer, Hafizabad	2017-18	26921	Fixed DA, CA	456,431
45	District Police Officer, Sialkot	2017-18	26683	Fixed DA, Risk	429,000
46	Capital City Police Officer, Lahore	2016-17	24191	Ration, FDA, Adhoc Relief allowances, Constabulary, allowances	423,053
47	DIG, Investigation, (CCPO), Lahore	2017-18	29826	Fixed DA & CA	419,020
48	District Police Officer, R. Y. Khan	2016-18	29262	Fixed DA, Risk	363,987

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Allowance	Amount (Rs.)
49	City Police Officer, Multan	2016-17	25036	Fixed DA,CA	360,924
50	District Police Officer, R. Y. Khan.	2016-18	29256	Fixed DA	325,054
51	District Police Officer, Sialkot	2017-18	26691	Fixed DA, CA	324,996
52	District Police Officer, R. Y. Khan.	2016-18	29258	Fixed DA	323,200
53	Commandant Police Training College, Chung, Lahore	2016-17	25582	Social Security Benefit	319,140
54	District Police Officer, Lodhran	2016-18	27574	FDA, Risk,	302,622
55	Additional Inspector General of Police, Investigation, Lahore	2014-17	25750	Adhoc Relief Allowances of 2010, 2011	301,009
56	Battalion Commander, PC Battalion-V, Lahore	2016-17	25882	Fixed DA, CA	274,809
57	District Police Officer, Toba Tek Singh	2016-18	26845	Fixed DA, CA	271,936
58	District Police Officer, R. Y. Khan.	2016-18	29263	FDA & CA	271,492
59	Commandant Police Training College, Chung, Lahore	2017-18	27314	Social Security Benefit	271,161
60	District Police Officer, R.Y.Khan	2016-18	29257	Constabulary Allowance	270,788
61	Supdt. District Jail, Lahore	2016-17	25620	HRA, CA & utility charges	267,125
62	Supdt. District Jail, Lahore	2017-18	30581	Ration and Washing allowance	261,450
63	DIG, Security, Lahore Division, Lahore	2016-17	23049	Fixed DA, Risk	246,583
64	SSP, Police Training School, Sargodha	2014-18	28569	Fixed DA, CA	246,568
65	District Police Officer, Hafizabad	2017-18	26913	Fixed DA, Risk	238,730
66	Commandant / DIG/ SP, PC Battalion-VI, Farooqabad, Sheikhpura	2016-18	29154	Fixed DA, CA	231,712
67	Additional Inspector General of Police, Investigation, Lahore	2014-17	25751	Deputation allowance	216,144
68	Additional I.G, Punjab, Highway Patrol, Lahore	2017-18	29196	Fixed DA, Risk	213,541
69	City Police Officer, Faisalabad	2016-17	24468	Fixed DA	213,200
70	DIG, Investigation, (CCPO), Lahore	2017-18	29827	Fixed DA, CA and Risk	210,162
71	District Police Officer, R. Y. Khan.	2016-18	29261	Risk	209,430
72	Principal, Police Training School, Rawalpindi	2014-18	26947	Fixed DA, CA	185,027
73	District Police Officer, Vehari	2017-18	30649	FDA, Law and order allowance	170,370
74	Police Training School, Multan	2015-18	28557	Fixed DA, CA	164,948
75	SSP, Telecommunication,	2016-17	23973	Different allowances	163,706

Sr. No.	Name of formation	Period of Audit	PDP No.	Nature of Allowance	Amount (Rs.)
	Lahore				
76	Supdt. Central Jail, Mianwali	2016-18	27251	pay during EOL, CA, Washing,	156,899
77	Additional Inspector General of Police, Investigation, Lahore	2014-17	25754	Special pay and pay to post, special pay police @20%	144,173
78	principal Punjab Staff Training Institute, Lahore	2014-17	25746	Instructor allowance	141,804
79	District Police Officer, Vehari	2017-18	30648	FDA, Law and order allowance	137,928
80	District Police Officer, T.T.Singh	2016-18	26843	FDA and Constabulary allowances	111,621
81	District Police Officer, Sialkot	2017-18	26692	Police Law & order Allowance	109,140
82	SP Special Branch VIP CM security Lahore 2016-17	2016-17	25889	Fixed DA	102,336
83	Finger Print Bureau, Lahore	2014-17	23719	Fixed DA, CA	94,811
84	SSP Training School, Sargodha	2014-18	28568	Fixed DA, CA	91,487
85	Commander, PC, Headquarter, Farooqabad, Sheikhpura	2016-18	26052	Fixed DA, CA	89,743
86	Addl. I. G Police, Spl. Br. Lahore	2015-17	23710	Fixed DA	87,066
87	Finger Print Bureau, Lahore	2014-17	23718	Motorway, Cycle Maintenance, ration allowance	77,848
88	CPO, Faisalabad	2017-18	27548	Fixed DA	77,000
89	CPO, Faisalabad	2017-18	27545	Fixed DA	65,200
90	Battalion Commander, PC Battalion-IV, Lahore	2017-18	27290	Fixed DA, Ration, CA and Risk	63,080
91	Additional IGP, Spl. Br. Lahore	2017-18	30597	Fixed DA, CA	59,926
92	Inspector General of Prison, Lahore Region, Lahore	2014-17	23739	Excess grant of increment	40,964
93	District Police Officer, Vehari	2017-18	30650	Constabulary allowances	0
Total					135,262,262

Annexure-52 (Audit Para No. 11.4.64)

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	DIG, Operations , Lahore	2017-18	30627	210,193,830
2	District Police Officer, R.Y,Khan	2016-18	29241	81,821,520
3	SP (PHP) Bhawalpur	2016-18	28590	54,071,025
4	City Police Officer, Faisalabad	2017-18	27554	47,420,485
5	District Police Officer, Lodhran	2016-18	27567	43,167,825
6	SP (PHP) Gujranwala Region, Gujranwala	2016-18	27600	42,109,290
7	City Police Officer, Faisalabad	2016-17	24479	32,275,200
8	DIG, Opeations, Lahore	2017-18	30626	31,128,210
9	District Police Officer, Attock	2016-18	26863	30,156,200
10	District Police Officer, Kasur	2016-18	27278	27,284,240
11	District Police Officer, D. G. Khan	2016-17	24289	24,558,240
12	DIG Investigation, (CCPO) Lahore	2017-18	29824	11,892,160
13	District Police Officer, Hafizabad	2017-18	26938	10,975,280
14	District Police Officer, Jhang	2017-18	25283	10,094,562
15	District Police Officer, Bhakkar	2016-18	25250	9,503,680
16	Additional Inspector General of Police, Investigation, Lahore	2014-17	25758	4,103,900
17	District Police Officer, Vehari	2017-18	30640	3,374,910
18	District Police Officer, T. T. Singh	2016-18	26840	2,722,125
19	Commandant PC Headquarter Farooqabad, Sheikhpura	2016-18	26051	2,168,770
20	City Police Officer, Faisalabad	2017-18	27555	2,163,720
21	District Police Officer, Gujrat	2017-18	29166	1,832,964
22	District Police Officer, Narowal	2016-18	27001	1,422,233
23	S.P. Battalion Commander, PC Battalion-4, Faisalabad	2017-18	27295	1,225,000
24	S.P. Battalion Commander, PC Battalion-7, Lahore	2016-17	25769	845,649
25	S.P. Battalion Commander, PC Battalion-1, Lahore	2016-17	23729	727,500
26	Inspector General of Prison, Punjab, Lahore	2016-17	25636	512,540
27	City Police Officer, Multan	2016-17	25035	455,072
28	S.P. Battalion Commander, PC Battalion-1, Lahore	2017-18	29181	452,880
29	Police Training School, Multan	2015-18	28550	352,840
30	Addl Inspector General of Police, Punjab, Highway Patrol, LHR	2017-18	29192	344,630
31	D. G, Child Protection and Welfare Bureau, Lahore	2017-18	27030	315,194
32	DIG/SP PC Battalion no. 06, Headquarter Farooqabad, S/Pura	2016-18	29156	304,200
33	District Police Officer, Sialkot	2017-18	26688	181,815
34	D. G, Child Protection and Welfare Bureau, Lahore	2016-17	23074	178,782
35	S.P. Battalion Commander, PC Battalion-V, Lahore	2016-17	25877	172,950
36	Anti Terrorist Court no. II, Lahore	2009-17	24074	164,460
37	Anti Terrorist Court no. IV, Lahore	2009-17	25431	112,653
38	DIG, Police, Traffic, Punjab, Lahore	2017-18	27454	108,000
Total				690,894,534

Annexure-53 (Audit Para No. 11.4.67)

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	Punjab Safe Cities Authority, Lahore	2015-18	27623	1,382,183,046
2	city Police Officer, Rawalpindi	2017-18	26059	2,884,103
3	District Police Officer, D. G. Khan	2016-17	24297	2,877,181
4	District Police Officer, Kasur	2016-18	27264	2,253,604
5	District Police Officer, R. Y. Khan	2016-18	29252	2,111,136
6	City Police Officer, Faisalabad	2016-17	24478	2,075,848
7	City Police Officer, Gujranwala	2017-18	26709	2,000,320
8	District Police Officer, Attock	2016-18	26860	1,890,527
9	SSP, Telecommunication, Lahore	2016-17	23980	1,714,590
10	SP, PHP, Bahawalpur	2016-18	28592	1,697,692
11	District Police Officer, T. T. Singh	2016-18	26844	1,493,034
12	city Police Officer, Gujranwala	2017-18	26713	1,212,213
13	DIG, Investigation (CCPO), Lahore	2017-18	29825	1,055,071
14	City Police Officer, Faisalabad	2017-18	27528	921,417
15	District Police Officer, Lodhran	2016-18	27571	916,544
16	District Police Officer, Hafizabad	2017-18	26922	458,552
17	District Police Officer, Narowal	2016-18	27004	433,338
18	District Police Officer, Jhang	2017-18	25272	380,525
19	City Police Officer, Gujranwala	2017-18	26729	345,600
20	DIG, Investigation (CCPO), Lahore	2017-18	29829	341,672
21	District Police Officer, Gujrat	2017-18	29169	334,076
22	Additional IGP, Special Branch, Lahore	2017-18	30599	259,862
23	S.P, BCommander, PC Battalion-7, Lahore	2016-17	25775	225,394
24	Commandant P.T.College, Chung, Lahore	2016-17	25592	224,089
25	Anti Terrorism Court no. IV, Lahore	2009-17	25438	101,895
26	Central Jail, Mianwali	2016-18	27259	30,890
Total				1,410,422,219

Annexure-54 (Audit Para No. 11.4.74)

Sr. No	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	Punjab Safe Cities Authority, Lahore	2016-17	27625	49,853,282
2	D.G. Child Protection Welfare Bureau, Punjab, Lahore	2016-17	23059	8,414,068
3	City Police Officer, Faisalabad	2016-17	24474	2,010,658
4	District Police Officer, Kasur	2016-18	27276	1,943,535
5	Supdt. District Jail, Lahore	2016-17	25615	1,833,535
6	Supdt. District Jail, Gujrat	2015-18	27333	1,504,739
7	Supdt. Central Jail, Lahore	2016-17	23963	1,312,000
8	City Police Officer, Gujranwala	2017-18	26710	1,250,200
9	SSP, Telecommunication, Lahore	2016-17	23981	1,206,032
10	City Police Officer, Gujranwala	2017-18	26708	1,113,862
11	Supdt. District Jail, Kasur	2015-18	27353	890,831
12	District Police Officer, Jhang	2017-18	25279	866,056
13	Supdt. Central Jail, Lahore	2017-18	29856	810,912
14	Supdt. Central Jail, Lahore	2017-18	29838	656,000
15	Commandant Police Training College, Chung, Lahore	2016-17	25581	487,973
16	DIG Operations, Lahore	2017-18	30612	479,307
17	Commandant Police Training College, Sihals, Rawalpindi	2016-17	23750	438,353
18	D.G. Child Protection Welfare Bureau, Punjab, Lahore	2016-17	23076	350,000
19	District Police Officer, Hafizabad	2017-18	26917	332,950
20	Elite Police Training School, Lahore	2016-17	25452	346,545
21	District Police Officer, Narowal	2016-18	27006	314,170
22	District Police Officer, Bhakkar	2016-18	25259	306,612
23	District Police Officer, D. G. Khan	2016-17	24315	220,907
24	District Police Officer, Narowal	2016-18	27009	198,966
25	Supdt. District Jail, Rahim Yar Khan	2015-18	28581	176,173
26	District Police Officer, Attock	2016-18	26878	145,950
27	District Police Officer, Jhang	2017-18	25265	125,555
Total				77,589,171

Annexure-55 (Audit Para No. 11.4.78)

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	District Police Officer, Attock	2016-18	26859	6,178,830
2	SSP, Telecommunication, Lahore	2016-17	23969	1,002,115
3	City Police Officer, Faisalabad	2016-17	24477	971,312
4	Supdt. District Jail, Kasur	2015-18	27350	738,318
5	District Police Officer, Jhang	2017-18	25264	600,582
6	Commandant Police Training College, Chung, Lahore	2016-17	25594	531,986
7	City Police Officer, Faisalabad	2017-18	27535	505,388
8	City Police Officer, Faisalabad	2017-18	27537	414,693
9	Commandant Punjab Constabulary, Farooqabad, Sheikhpura	2016-18	26053	398,622
10	Supdt. District Jail, Rahim Yar Khan	2015-18	28580	314,394
11	Commandant DIG/ SP Battalion no. 4, Punjab Constabulary, Farooqabad, S/Pura	2016-18	29155	303,154
12	Battalion no. 4, Punjab Constabulary, Farooqabad, Sheikhpura	2016-18	27293	285,831
13	Supdt. District Jail, Gujrat	2015-18	27335	273,119
14	District Police Officer, R.Y.Khan	2016-18	29233	185,005
15	Commandant Police Training School, Sargodha	2014-18	28567	176,642
16	Supdt. Central Jail, Lahore	2017-18	29844	172,931
17	S.p, Battalion Commander, PC Battalion-4, Faisalabad	2016-18	27294	135,000
18	S.p, Battalion Commander, PC Battalion-V, Lahore	2016-17	25881	121,496
19	District Police Officer, Kasur	2016-18	27272	92,821
20	Supdt. Central Jail, Lahore	2017-18	29845	67,486
21	Inspector General Prisons, Lahore Region, Lahore	2014-17	23741	28,296
Total				13,498,021

Annexure-56 (Audit Para No. 18.4.1)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of record
1	University of Veterinary and Animal Sciences, Lahore	2017-18	27225	Vouched account
2	D.G. Livestock & Dairy Development EXT, Cooper Road, Lahore	2017-18	29075	Tender record, stock register and distribution record etc.
3	Addl. Director F&MDRC Lahore	2015-17	24947	Vaccine consumption account
4	Director Research Centre for Conservation of Sahiwal Cattle (RCCSC) Jhang	2015-18	27083	Payroll
5	University of Veterinary and Animal Sciences, Lahore	2017-18	27226	Recruitment record
6	Dy. Director Semen Production Unit Kallorkot, Distt: Bhakkar	2012-18	29148	Payroll
7	University of Veterinary and Animal Sciences, Lahore	2017-18	27227	Sale receipts, recruitment record etc.
8	University of Veterinary and Animal Sciences, Lahore	2017-18	27228	Daily paid labour appointment record
9	Addl. Director F&MDRC Lahore	2015-17	24949	Vouchers and allied record
10	D.G. Livestock & Dairy Development EXT, Cooper Road, Lahore	2017-18	29077	Tender record, stock register and distribution record etc.
11	D.G. Livestock & Dairy Development EXT, Cooper Road, Lahore	2017-18	29079	Distribution record
12	Addl. Director F&MDRC Lahore	2015-17	24951	Vouchers and allied record
13	Director Livestock Farms Punjab Lahore	2016-17	24749	Fertilizer and seeds consumption account
14	Director Livestock Farms Punjab Lahore	2016-17	24754	Logbooks
15	Director Livestock Lahore Division, Lahore	2015-17	24742	Log books
16	University of Veterinary and Animal Sciences, Lahore	2017-18	27239	Sales & purchase record of milk
17	Director Livestock Farms Punjab Lahore	2016-17	24747	Bank account detail
18	Addl. Director F&MDRC Lahore	2015-17	24957	Vouchers and allied record
19	Director Breed Improvement, L&DD Lahore	2016-18	28990	Training course expenditure record
20	D.G. Livestock & Dairy Development EXT, Cooper Road, Lahore	2017-18	29082	Tender record
21	Government Poultry Farm, Attock	2016-18	27941	Vouched account
22	Superintendent Livestock Experiment Station Jahangirabad, Khanewal	2015-18	30483	Profit & loss statement of farm

Annexure-57 (Audit Para No. 18.4.3)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	Director Livestock Gujranwala Division Gujranwala	2015-18	27110	Purchases of Heifer, sheep/goat without uploading annual planning and bid evaluation on PPRA website.	598,455,000
2	Director (Planning and Evaluation) L&DD Lahore	2013-17	24873	Purchases without uploading bid evaluation on PPRA website.	164,571,469
3	Director Livestock Gujranwala Division Gujranwala	2015-18	27117	Purchase of medicine without annual planning, comparative statement, tender register etc.	112,752,000
4	Director Livestock Farms Punjab Lahore	2016-17	24755	Purchases without adopting tendering process	48,162,699
5	Director Livestock Gujranwala Division Gujranwala	2015-18	27128	Purchases without adopting tendering process	45,290,000
6	Director Livestock Farms Punjab Lahore	2016-17	24750	Purchases of M&E without uploading bid evaluation on PPRA website.	39,316,901
7	Director Livestock Gujranwala Division Gujranwala	2015-18	27111	Procurement at higher rates	38,531,000
8	Govt. Poultry Farm Bhahwalnagar	2013-18	29268	Purchase of poultry feed without uploading annual planning and bid evaluation on PPRA website.	22,860,654
9	Director Research Centre for Conservatino of Sahiwal Cattle (RCCSC) Jhang	2015-18	27085	Purchase of chemical/glassware through split up indent to avoid PPRA	21,745,578
10	Suprintendent Live Stock experiment station Jahangirabad, Khanewal	2015-18	30477	Purchase of fertilizar without uploading annual planning and bid evaluation on PPRA website.	16,791,389
11	Director Livestock Gujranwala Division Gujranwala	2015-18	27113	Insurance services without annual planning, bid evaluation , tender record etc.	16,463,000
12	Director (Planning and Evaluation) L&DD Lahore	2013-17	24870	Purchase of IT without advertisement in newspaper	14,251,385
13	Suprintendent Live Stock experiment station Jahangirabad, Khanewal	2015-18	30486	Purchase of medicine & feeding charges without uploading annual planning and bid evaluation on PPRA website.	11,914,640
14	D.G. Livestock & Dairy	2017-18	29080	Bid evaluation period not	7,380,000

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Development EXT, Cooper Road, Lahore			determine	
15	Director Livestock Gujranwala Division Gujranwala	2015-18	27120	Furnitru& hardware without uploading annual planning and performance garantee.	5,721,912
16	Government Poultry Farm, Attock	2016-18	27940	Purchases without adopting tendering process	5,350,000
17	Director Livestock Lahore Divion, Lahore	2015-17	24733	Purchases of F&F/Hardare without uploading annual planning and bid evaluation on PPRA website.	48,162,699
18	Suprintendent Live Stock experiment station Jahangirabad, Khanewal	2015-18	30488	Purchase of medicine & feeding charges through split up indent to avoid PPRA	4,070,963
19	Director Livestock Gujranwala Division Gujranwala	2015-18	27121	Printing works without adopting tendering process	3,012,898
20	Suprintendent Live Stock experiment station Jahangirabad, Khanewal	2015-18	30487	Purchase of medicine & feeding charges through split up indent to avoid PPRA	2,940,460
21	Director (Planning and Evaluation) L&DD Lahore	2013-17	24871	Purchase of IT without advertisement in newspaper	2,876,400
22	Director Research Centre for Conservatino of Sahiwal Cattle (RCCSC) Jhang	2015-18	27086	Purchases without uploading bid evaluation on PPRA website.	2,827,926
23	Addl. Director F&MDRC Lahore	2015-17	24953	Purchases through split up indent to avoid PPRA	2,192,506
24	Addl. Director F&MDRC Lahore	2015-17	24952	Purchase of spare parts through split up indent to avoid PPRA	2,191,709
25	Director Breed Improvement, L&DD Lahore	2016-18	28981	Purchase of software through single bidder without marketing analysis	2,050,000
26	Govt. Poultry Farm Dina, Jhelum	2015-18	27170	Purchase of medicine through split up indent to avoid PPRA	2,040,310
27	Director (Planning and Evaluation) L&DD Lahore	2013-17	24876	Purchases without adopting tendering process	2,024,000
28	Director Livestock Farms Punjab Lahore	2016-17	24756	Purchases without adopting tendering process	1,990,000
29	Govt. Poultry Farm Bhahwalnagar	2013-18	29269	Purchase of medicine through split up indent to avoid PPRA	1,544,637
30	Director Research Centre	2015-18	27088	Purchases without adopting	1,460,966

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	for Conservation of Sahiwal Cattle (RCCSC) Jhang			tendering process	
31	Director (Planning and Evaluation) L&DD Lahore	2013-17	24872	Purchase of IT without advertisement in newspaper	1,318,498
32	Suprintendent Live Stock experiment station Jahangirabad, Khanewal	2015-18	30490	Purchase of wanda& medicine without adopting tendering process	1,169,970
33	Dy. Director Semen Production Unit Kallorkot, District Bhakkar	2012-18	29151	Purchase of fodder through split up indent to avoid PPRA	1,145,000
34	Secretary Livesetock & Dairy Development Lahore	2017-18	26194	Purchases without uploading annual planning and bid evaluation on PPRA website	1,122,554
35	Director Livestock Farms Punjab Lahore	2016-17	24757	Purchase of camels without adopting tendering process	1,050,000
36	Director General (Research) L&DD, Punjab Lahore	2014-17	24602	Procurement of goods and services without uploading annual planning on PPRA website	828,779
37	Superintendent Live Stock experiment station Jahangirabad, Khanewal	2015-18	30475	Purchases through split up indent to avoid PPRA	530,500
38	D.G. Research L&DD, Lahore	2017-18	29099	Procurement of goods and services without uploading annual planning on PPRA website.	477,000
39	Director (Planning and Evaluation) L&DD, Lahore	2013-17	24879	Expenditure on entertainment without adopting tendering process	451,560
40	Govt. Poultry Farm Dina, Jhelum	2015-18	27171	Purchase of rice through split up indent to avoid PPRA	339,390
41	Director (Planning and Evaluation) L&DD Lahore	2013-17	24880	Purchases through split up indent to avoid PPRA	227,564
42	Director Breed Improvement, L&DD Lahore	2016-18	28988	Purchases through split up indent to avoid PPRA	199,596
43	D.G. Research L&DD, Lahore	2017-18	29101	Repair of transport through split up indent to avoid PPRA	158,708
44	Govt. Poultry Farm Bahawalnagar	2013-18	29274	Repair of building through split up indent to avoid PPRA	125,842
Total					1,258,088,062

Annexure-58 (Audit Para No. 18.4.27)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Suprintendent Live Stock experiment station Jahangirabad, Khanewal	2015-18	30468	272,213,230
2	Director Breed Improvement, L&DD Lahore	2016-18	28977	57,312,161
3	Suprintendent Live Stock experiment station Jahangirabad, Khanewal	2015-18	30470	42,691,043
4	Suprintendent Live Stock experiment station Jahangirabad, Khanewal	2015-18	30471	31,250,000
5	Suprintendent Live Stock experiment station Jahangirabad, Khanewal	2015-18	30478	24,357,719
6	Addl. Director F&MDRC Lahore	2015-17	24950	16,264,730
7	Suprintendent Live Stock experiment station Jahangirabad, Khanewal	2015-18	30484	13,978,691
8	Suprintendent Live Stock experiment station Jahangirabad, Khanewal	2015-18	30469	11,463,038
9	University of Veterinary and Animal Sciences, Lahore	2017-18	27233	7,104,000
10	Suprintendent Live Stock experiment station Jahangirabad, Khanewal	2015-18	30472	5,846,425
11	Director Breed Improvement, L&DD Lahore	2016-18	28978	4,496,839
12	University of Veterinary and Animal Sciences, Lahore	2017-18	27236	2,070,144
13	Director Livestock Farms Punjab Lahore	2016-17	24748	1,327,883
14	Director Livestock Lahore Division, Lahore	2015-17	24743	607,244
15	Director Livestock Lahore Division, Lahore	2015-17	24740	525,608
16	Addl. Director F&MDRC Lahore	2015-17	24954	470,808
17	University of Veterinary and Animal Sciences, Lahore	2017-18	27242	468,750
18	University of Veterinary and Animal Sciences, Lahore	2017-18	27243	330,000
19	Govt. Poultry Farm Bhahwalnagar	2013-18	29271	246,680
20	Director Breed Improvement, L&DD Lahore	2016-18	28982	198,742
21	Suprintendent Live Stock experiment station Jahangirabad, Khanewal	2015-18	30494	181,715
22	Government Poultry Farm, Attock	2016-18	27942	159,070
Total				493,564,520

Annexure-59 (Audit Para No. 18.4.28)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of taxes	Amount (Rs.)
1	Director (Planning and Evaluation) L&DD Lahore	2013-17	24867	Punjab Sales Tax	23,737,283
2	Director (Planning and Evaluation) L&DD Lahore	2013-17	24866	Income Tax	17,802,962
3	Suprintendent Live Stock experiment station Jahangirabad, Khanewal	2015-18	30491	Income Tax	8,815,178
4	Director Livestock Gujranwala Division Gujranwala	2015-18	27119	Income Tax	4,685,118
5	Director Livestock Gujranwala Division Gujranwala	2015-18	27122	Income Tax	3,386,163
6	Addl. Director F&MDRC Lahore	2015-17	24948	Income Tax	2,539,117
7	Director Livestock Gujranwala Division Gujranwala	2015-18	27127	Punjab Sales Tax	2,270,765
8	University of Veterinary and Animal Sciences, Lahore	2017-18	27235	Punjab Sales Tax	2,225,366
9	Director Livestock Gujranwala Division Gujranwala	2015-18	27124	Income Tax	2,207,858
10	D.G. Livestock & Dairy Development EXT, Cooper Road, Lahore	2017-18	29085	Income Tax	1,881,000
11	University of Veterinary and Animal Sciences, Lahore	2017-18	27237	Punjab Sales Tax	1,529,722
12	Director Breed Improvement, L&DD Lahore	2016-18	28987	Stamp Duty	1,375,113
13	Director Livestock Farms Punjab Lahore	2016-17	24758	PST and Income Tax	1,242,642
14	Director Livestock Lahore Divion, Lahore	2015-17	24738	PST and Income Tax	1,212,198
15	University of Veterinary and Animal Sciences, Lahore	2017-18	27238	Punjab Sales Tax	1,207,527
16	Director Livestock Lahore Divion, Lahore	2015-17	24744	PST and Income Tax	1,122,057
17	University of Veterinary and Animal Sciences, Lahore	2017-18	27241	Income Tax	670,445
18	D.G. Livestock & Dairy Development EXT, Cooper Road, Lahore	2017-18	29081	PST and G.S Tax	544,000
19	Director Breed Improvement, L&DD Lahore	2016-18	28989	Punjab Sales Tax	501,467
20	Director Breed Improvement, L&DD Lahore	2016-18	28984	Income Tax	405,751
21	D.G. Livestock & Dairy Development EXT, Cooper Road, Lahore	2017-18	29084	Income Tax	360,576
22	Director Breed Improvement, L&DD Lahore	2016-18	28986	Stamp Duty	287,637
23	Dy. Director Semen Production Unit Kallorkot, Distt: Bhakkar	2012-18	29152	Punjab Sales Tax	200,245

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of taxes	Amount (Rs.)
24	Dy. Director Semen Production Unit Kallorkot, Distt: Bhakkar	2012-18	29153	Income Tax	193,788
25	Addl. Director F&MDRC Lahore	2015-17	24955	Advance Tax	180,905
26	Director Breed Improvement, L&DD Lahore	2016-18	28985	Punjab Sales Tax	178,673
27	Director Livestock Farms Punjab Lahore	2016-17	24751	Stamp Duty	117,865
Total					80,881,421

Annexure-60 (Audit Para No. 20.4.5)

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of violation	Amount (Rs.)
1.	DG Monitoring & evaluation Punjab Lahore	2017-18	28906	Annual requirement, technical evaluation report and contract agreement was not uploaded on PPRA website.	154,371,558
2.	Secretary P&D Lahore	2017-18	26253	Expenditure on IT equipment was split up to avoid the tendering process.	36,259,594
3.	DG Monitoring & evaluation Punjab Lahore	2017-18	28907	Annual requirement, technical evaluation report and contract agreement was not uploaded on PPRA website.	30,112,460
4.	Secretary P&D Lahore	2017-18	26254	Expenditure on stationery was split up to avoid the tendering process.	11,655,148
5.	Secretary P&D Lahore	2017-18	26265	Expenditure on purchases was split up to avoid the tendering process.	11,232,524
6.	Punjab social protection authority Lahore	2017-18	25191	Technical evaluation were not provided.	10,432,534
7.	Punjab social protection authority Lahore	2014-17	24090	Purchase without advertisement on PPRA website and technical evaluation was not carried out.	10,094,053
8.	Secretary P&D Lahore	2017-18	26255	Expenditure on purchase of transport was split up to avoid the tendering process.	7,875,000
9.	Secretary P&D Lahore	2017-18	26264	Expenditure on printing work was split up to avoid the tendering process.	4,213,228
10.	Secretary P&D Lahore	2017-18	26258	Annual requirement and bid evaluation report was not uploaded on PPRA website.	2,644,597
11.	Punjab social protection authority Lahore	2017-18	25193	Expenditure on purchases without advertising tendering process	2,494,743
12.	DG Monitoring & evaluation Punjab Lahore	2017-18	28905	Expenditure incurred On hiring of vehicles without floating tender on PPRA website	2,096,911
13.	DG Monitoring & evaluation Punjab Lahore	2017-18	28904	Expenditure on purchase of IT equipment due to evaluation report and contract agreement was not uploaded on PPRA website.	1,897,550
14.	Secretary P&D	2017-18	26260	Expenditure on furniture and	1,585,668

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of violation	Amount (Rs.)
	Lahore			fixture was split up to avoid the tendering process.	
15.	Secretary P&D Lahore	2017-18	26261	Expenditure on purchase of plant and machinery was split up to avoid the tendering process.	1,283,770
16.	Punjab social protection authority Lahore	2014-17	24097	Installation of generators without obtaining competitive rates	1,246,900
17.	DG Monitoring & evaluation Punjab Lahore	2017-18	28902	Mobiles and laptops were purchased by ignoring lowest rates besides evaluation report and contract agreement was not uploaded on PPRA website.	436,915
18.	Punjab social protection authority Lahore	2017-18	25196	Hiring of data entry services without advertisement	429,758
19.	Secretary P&D Lahore	2017-18	26269	Expenditure on purchase of uniform & protective clothing was split up to avoid tendering process.	361,588
20.	Punjab social protection authority Lahore	2017-18	25198	Expenditure on account of others without calling quotations	118,551
Total					290,843,050

Annexure-61 (Audit Para No. 22.4.1)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of record
1	DG Health Services Punjab Lahore	2017-18	29526	paid vouchers
2	Secretary Primary & Secondary Healthcare Department, Lahore	2017-18	30673	Procurement files and vouchers
3	Project Director PMU-P&S Healthcare, Lahore	2016-17	25522	Revamping work
4	Secretary Primary & Secondary Healthcare Department, Lahore	2017-18	30676	Procurement files , vouchers and LC record
5	Secretary Primary & Secondary Healthcare Department, Lahore	2017-18	30660	Procurement files and vouchers (CEO Rawalpindi)
6	Project Director PMU-P&S Healthcare, Lahore	2016-17	25510	Vouched account of advanced drawl
7	Secretary Primary & Secondary Healthcare Department, Lahore	2017-18	30706	Procurement files and vouchers
8	Secretary Primary & Secondary Healthcare Department, Lahore	2017-18	30679	procurement files and vouchers
9	DG Health Services	2017-18	29523	Purchases of syringes
10	Secretary Primary & Secondary Healthcare Department, Lahore	2017-18	30697	TVCs Record
11	Secretary Primary & Secondary Healthcare Department, Lahore	2017-18	30674	Lands record
12	Secretary Primary & Secondary Healthcare Department, Lahore	2017-18	30656	Appointments record
13	Enhanced HIV/Punjab Aids Control Program, Lahore	2015-17	24256	Record relating to misc. contingent expenses, receipt statements, auctions and service books etc.
14	Secretary Primary & Secondary Healthcare Department, Lahore	2017-18	30677	PITB record
15	Secretary Primary & Secondary Healthcare Department, Lahore	2016-17	24430	Procurement files and vouchers
16	Project Director PMU-P&S Healthcare, Lahore	2016-17	25525	Supporting record regarding advertisement of procurement
17	Project Director PMU-P&S Healthcare , Lahore	2016-17	24435	Transfer entry record
18	Secretary Primary & Secondary Healthcare Department, Lahore	2017-18	30705	Procurement files and vouchers
19	Secretary Primary & Secondary Healthcare Department, Lahore	2017-18	30695	Procurement files and vouchers
20	Secretary Primary & Secondary Healthcare Department, Lahore	2017-18	30691	Procurement files and vouchers
21	Secretary Primary & Secondary Healthcare Department, Lahore	2017-18	30675	Procurement files and vouchers

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of record
22	Surgeon Medico legal Punjab Lahore	2011-17	24349	Procurement files, MB, Completion certificate.
23	Transport Manager TMO	2012-17	26626	M&R works
24	Project Director PMU-P&S Healthcare , Lahore	2016-17	25520	Sanctioned strength of vehicles
25	Secretary Primary & Secondary Healthcare Department, Lahore	2017-18	30708	Procurement files and vouchers
26	Enhanced HIV/Punjab Aids Control Program, Lahore	2015-17	24284	Recruitment Record

Annexure-62 (Audit Para No. 22.4.8)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
01	Secretary, Primary and Secondary Healthcare Department	2016-17	24421	Procurement of IT equipment	5,797,154
02	Secretary, Primary and Secondary Healthcare Department	2016-17	24445	Procurement of security equipment	5,346,032
03	Medical Superintendent Governor House Medical Center Lahore	2016-17	23456	Procurement of medicine through quotations	4,393,319
04	Secretary, Primary and Secondary Healthcare Department	2016-17	24434	Procurement of Plant & machinery	4,697,555
05	Secretary, Primary and Secondary Healthcare Department	2016-17	24433	Procurement of Furniture & fixture	4,900,000
06	Director General Health Services Lahore	2016-17	23498	Procurement of Furniture & fixture	2,179,320
07	DG Health Services Lahore	2016-17	23504	Procurement of transport	146,740,000
08	Secretary, Primary and Secondary Healthcare Department	2017-18	30692	Procurement of IT Equipment	2,365,500
09	Secretary, Primary and Secondary Healthcare Department	2016-17	24446	Repair & maintenance work of building	1,040,621
10	Secretary, Primary and Secondary Healthcare Department	-do-	24426	Repair & maintenance work of building	1,615,274
11	Enhanced HIV/Punjab Aids Control Program Lahore	2015-17	24255	Procurement of Transport, Furniture, Machinery & Equipment's	197,979,067
12	Enhanced HIV/Pb. Aids Control Program Lahore	2015-17	24257	Procurement of equipment's	120,032,943
13	Enhanced HIV/Punjab Aids Control Program Lahore	2015-17	24258	Procurement of Kits, consumable and reagents	23,004,278
14	Enhanced HIV/Punjab Aids Control Program Lahore	2015-17	24259	Recruitment of consultants	13,710,000
15	Enhanced HIV/Punjab Aids Control Program Lahore	2015-17	24260	Procurement of consumable argents kits and Glassware items	33,295,479
16	Enhanced HIV/Punjab Aids Control Program Lahore	2015-17	24261	Procurement of IT equipment's	4,354,293
17	Enhanced HIV/Punjab Aids Control Program Lahore	2015-17	24263	Procurement of Opportunistic Infection(OI) medicine.	22,625,000
18	Enhanced HIV/Punjab Aids	2015-17	24264	Procurement of	1,700,000

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Control Program Lahore			Nucleic Acid/Protein Quantification Machine	
19	Enhanced HIV/Punjab Aids Control Program Lahore	2015-17	24265	Irregular hiring of courier service	994,750
20	Enhanced HIV/Punjab Aids Control Program Lahore	2015-17	24266	Procurement of Blood Glucose monitoring strips	1,487,500
21	Enhanced HIV/Punjab Aids Control Program Lahore	2015-17	24267	Procurement of Antenatal sero-surveillance for HIV in selected sites	3,724,000
22	Enhanced HIV/Punjab Aids Control Program Lahore	2015-17	24269	Expenditure on interpersonal communication campaign	1,792,800
23	Enhanced HIV/Punjab Aids Control Program Lahore	2015-17	24270	Procurement of consumable and stationery	1,926,260
24	Enhanced HIV/Punjab Aids Control Program Lahore	2015-17	24272	Street Theater campaign	1,931,040
25	Enhanced HIV/Punjab Aids Control Program Lahore	2015-17	24273	Procurement of kits	169,338,720
26	Enhanced HIV/Punjab Aids Control Program Lahore	2015-17	24275	Procurement of Biometric devices	1,830,000
27	Enhanced HIV/Punjab Aids Control Program Lahore	2015-17	24276	Procurement of Diagnostic Rapid kits for Hepatitis	1,777,500
28	Enhanced HIV/Punjab Aids Control Program Lahore	2015-17	24277	Repair of Transport	17,500,404
29	Enhanced HIV/Punjab Aids Control Program Lahore	2015-17	24278	Procurement of Furniture & Fixture	635,000
30	Enhanced HIV/Punjab Aids Control Program Lahore	2015-17	24279	Procurement of Books	2,912,563
31	Enhanced HIV/Punjab Aids Control Program Lahore	2015-17	24281	Development of Manual on Advocacy, Policy, Influence and Social Change	765,000
32	Enhanced HIV/Punjab Aids Control Program Lahore	2015-17	24282	Procurement of Printing	43,578,495
33	Enhanced HIV/Punjab Aids Control Program Lahore	2016-17	24432	Repair of building	3,500,000
34	Bacteriologist, Lahore	2014-17	24357	Procurement of medicine	8,426,816
35	Surgeon Medico Legal Punjab	2011-17	24350	Procurement of	469,383

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Lahore,			stationery, store items, printing material	
36	Secretary, Primary and Secondary Healthcare Department	2017-18	30665	Procurement of Medical and Lab Equipment	322,105,853
37	Secretary, Primary and Secondary Healthcare Department	2017-18	30664	Procurement of Medical and Lab Equipment	322,105,853
38	Secretary, Primary and Secondary Healthcare Department	2017-18	30667	Procurement of IT Equipment	28,327,628
39	Secretary, Primary and Secondary Healthcare Department	2017-18	30688	Repair of furniture	3,213,456
40	Secretary, Primary and Secondary Healthcare Department	2017-18	30689	Repair & maintenance of building	9,159,091
41	Secretary, Primary and Secondary Healthcare Department	2017-18	30687	Repair of machinery and equipment	3,509,537
42	Secretary, Primary and Secondary Healthcare Department	2017-18	30668	Procurement of soft ware	19,233,472
43	Secretary, Primary and Secondary Healthcare Department	2017-18	30663	Procurement of plant and machinery	8,206,990
44	Secretary, Primary and Secondary Healthcare Department	2017-18	30701	Hiring of transportation/courier service	6,333,005
45	Secretary, Primary and Secondary Healthcare Department	2017-18	30700	Hiring of transportation/courier service	3,213,098
46	Secretary, Primary and Secondary Healthcare Department	2017-18	30685	Procurement of office furniture	3,896,222
47	Secretary, Primary and Secondary Healthcare Department	2017-18	30694	Procurement of IT Equipment & printing work	3,823,182
48	Secretary, Primary and Secondary Healthcare Department	2017-18	30683	Procurement for communication system	3,064,324
49	Secretary, Primary and Secondary Healthcare Department	2017-18	30684	Procurement of other store items	1,896,114
50	Secretary, Primary and Secondary Healthcare Department	2017-18	30669	Procurement of hardware	1,107,435
51	Secretary, Primary and Secondary Healthcare Department	2017-18	30652	Procurement of plant and machinery	8,206,990
52	Secretary, Primary and Secondary Healthcare Department	2017-18	30693	Expenditure on video conferencing endpoint	1,457,682

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
53	Secretary, Primary and Secondary Healthcare Department	2017-18	30661	Purchase of transport	3,738,500
54	Secretary, Primary and Secondary Healthcare Department	2017-18	30672	Hiring of transportation/courier service	758,826
Total					1,611,723,324

Annexure-63 (Audit Para No. 24.4.2)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of record
1.	Punjab Library Foundation, Lahore	2010-17	23636	Vouchers and investment record
2.	Deputy Commissioner, Sargodha	2016-17	23617	Vouched account of development fund was not produced
3.	Punjab Public service Commission, Lahore	2017-18	25019	cash book and allied record of Receipt on account of examination fee
4.	Punjab Service Tribunal, Lahore	2016-17	25724	Payroll
5.	Military Secretary to Governor Punjab, Lahore	2016-18	26615	Vouched Account relating to discretionary grant
6.	Deputy Commissioner, Sargodha	2016-17	23623	Expenditure record
7.	Punjab Procurement Regulatory Authority, Lahore	2013-17	23943	Record relating to expenditure incurred on consultancy charges
8.	Additional Chief Secretary, S&GAD	2017-18	26098	Logbooks
9.	Director Anti-corruption, Lahore	2016-17	23807	Contingent bills, invoices and stock register
10.	Director General, Anti Corruption, Lahore	2016-17	23629	Record related to purchases of Furniture, Machinery and Hardware i.e. delivery challans, work completion certificate, inspection report, tender documents
11.	Director Anti-corruption, Lahore	2016-17	23800	Logbooks
12.	Director General, Anti Corruption, Lahore	2016-17	23627	Vouched accounts
13.	Punjab Procurement Regulatory Authority, Lahore	2013-17	23942	Logbooks
14.	Punjab Library Foundation, Lahore	2010-17	23641	Vouched Account relating to amount issued to Majlis-e-Taraqqi-e-Adab, Lahore
15.	Punjab Public service Commission, Lahore	2017-18	25015	Contingent paid vouchers
16.	Deputy Commissioner, Sargodha	2016-17	23619	Vouched account of expenditure incurred on population census
17.	Director General, Anti Corruption, Lahore	2016-17	23635	Logbooks
18.	Deputy Commissioner, Sargodha	2016-17	23625	Income/ receipt record i.e. sugercess fund, Sargodha Improvement Trust, Plaza parking stand
19.	Director Anti-corruption, Lahore	2016-17	23813	Payroll
20.	Punjab Public service Commission, Lahore	2017-18	25018	Record of selection process of candidates recommended by the PPSC for various departments
21.	Additional Chief Secretary, S&GAD	2017-18	26089	Record relating to Rent Branch/ Estate office

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of record
22.	Chief Minister Inspection Team Lahore	2017-18	26399	Progress reports of inquires submitted to Chief Minister, review of progress on ADP twice a year and progress report of special assignment/ inquires assigned with the approval of the Chief Minister

Annexure-64 (Audit Para No. 24.4.4)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
1.	Additional Chief Secretary, S&GAD	2017-18	26081	Annual planning for all proposed procurements was not advertised on PPRA and procurement was made through petty purchase	12,911,290
2.	Chief Minister Inspection Team Lahore	2017-18	26400	Annual planning for all proposed procurements was not advertised on PPRA	11,433,167
3.	Punjab Public service Commission, Lahore	2017-18	25005	Annual planning, Bid Evaluation report was not published on authority/PPRA web site; procurement was advertised on English newspaper only and specific brand name mentioned.	10,848,223
4.	CM Secretariat Punjab, Lahore	2016-17	24458	Purchase of tyres without adopting tendering process	10,237,139
5.	Additional Chief Secretary, S&GAD	2017-18	26120	Annual planning for all proposed procurements was not advertised on PPRA and procurement was made through petty purchase	8,920,760
6.	Punjab Public Service Commission, Lahore	2017-18	24999	Hiring of exam centers without annual planning and adopting tendering process	8,899,850
7.	Punjab Public Services Commission, Lahore	2017-18	24958	Annual planning for printing, Bid Evaluation report was not published on authority/PPRA web site; Inspection report was not prepared, dateless delivery challans and specification of the sensitive paper was not tested from recognized Govt. Lab	8,676,350
8.	Military Secretary to Governor Punjab, Lahore	2016-18	26618	Expenditure on entertainment incurred without execution of frame work contract	7,001,662
9.	Military Secretary to Governor Punjab, Lahore	2016-18	26621	Repair of vehicles without annual planning and adopting tendering process	5,477,367
10.	Military Secretary to Governor Punjab, Lahore	2016-18	26622	Repair of vehicles by splitting up indents to avoid tender.	2,389,098
11.	Punjab Service Tribunal, Lahore	2016-17	25726	Purchases without annual planning and adopting tendering process	6,265,957
12.	Additional Chief Secretary, S&GAD	2017-18	26118	Purchase of food item through quotations instead of advertisement on the website of the authority	5,956,617
13.	Additional Chief Secretary, S&GAD	2017-18	26124	Annual planning for all proposed procurements was not advertised on PPRA and procurement was made through petty	4,351,968

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
				purchase	
14.	Punjab Public Service Commission, Lahore	2017-18	25007	Purchase of generator 65kv instead of 50kva, Annual planning for printing, Bid Evaluation report was not published on authority/PPRA web site; testing and commencing report was not shown, dateless delivery challans and specification of the sensitive paper was not tested from recognized Govt. Lab	3,442,140
15.	Punjab Public Service Commission, Lahore	2017-18	25011	Purchase of stationery and others without annual planning and through split up indent to avoid PPRA	3,194,064
16.	Overseas Pakistanis Commission Punjab, Lahore	2016-17	25543	Annual planning for all proposed procurements was not announced	3,187,171
17.	Ombudsman Punjab, Lahore	2015-17	25853	Purchase of stationery through splitting up indent to avoid PPRA	2,635,241
18.	Overseas Pakistanis Commission Punjab, Lahore	2016-17	25546	Purchase of generator 100kva was advertised on one Urdu newspaper only, tender estimate price was not mentioned, technical criteria and specification was not set out, vendor was not authorized dealer, Inspection report was not prepared.	2,416,050
19.	Ombudsman Punjab, Lahore	2015-17	25856	Purchase of plant and machinery through splitting up indent to avoid PPRA	2,240,836
20.	Ombudsman Punjab, Lahore	2015-17	25857	Printing work through splitting up indent to avoid PPRA	2,121,210
21.	Additional Chief Secretary, S&GAD	2017-18	26093	Annual planning for all proposed procurements was not advertised on PPRA and procurement was made through petty purchase	1,990,115
22.	Ombudsman Punjab, Lahore	2015-17	25854	Purchase of cost of other store through splitting up indent to avoid PPRA	1,916,151
23.	Additional Chief Secretary, S&GAD	2017-18	26111	Annual planning for all proposed procurements was not advertised on PPRA and procurement was made through petty purchase	1,914,186
24.	Deputy Commissioner, Bahawalnagar	2016-17	23033	Purchases through splitting up indent to avoid PPRA	1,459,654
25.	Ombudsman Punjab, Lahore	2015-17	25855	Purchase of furniture and fixture through splitting up indent to avoid PPRA	1,455,027
26.	Overseas Pakistanis Commission Punjab, Lahore	2016-17	25545	Response time was less than fifteen days for bidding from the date of publication	1,271,774

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of irregularity	Amount (Rs.)
27.	Chief Minister Inspection Team Lahore	2016-17	25733	Repair of vehicles was carried out by avoiding tendering process	964,022
28.	Deputy Commissioner, Sargodha	2010-17	23614	Unjustified purchase of items not included in the tender document	707,400
29.	Director Anti-corruption, Lahore	2016-17	23801	Purchase of stationery through splitting up indent to avoid PPRA	696,494
30.	Chief Minister Inspection Team Lahore	2016-17	25731	Purchase of stationery through splitting up indent to avoid PPRA	680,043
31.	Punjab Public Service Commission, Lahore	2017-18	25016	Hiring of SMS services without annual planning and through split up indent to avoid PPRA	645,150
32.	Punjab Library Foundation, Lahore	2010-17	23648	Purchase of Machinery and equipment without adopting tendering process	536,429
33.	Director Anti-corruption, Lahore	2016-17	23805	Printing work through splitting up indent to avoid PPRA	320,158
34.	Military Secretary to Governor Punjab, Lahore	2016-18	26620	Catering service without adopting tendering process	280,000
35.	Director Anti-corruption, Lahore	2016-17	23804	Repair of M&E through splitting up indent to avoid PPRA	206,700
36.	Chief Minister Inspection Team Lahore	2016-17	25735	Purchase of Uniform through splitting up indent to avoid PPRA	108,300
Total					137,757,763

Annexure-65 (Audit Para No. 28.4.4)

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature
1.	Secretary Specialized Healthcare and Medical Education Department, Lahore	2017-18	30725	Cash book
2.	Secretary Specialized Healthcare and Medical Education Department, Lahore	2017-18	30731	Development scheme
3.	Principle Services Institute of Medical Sciences Lahore	2016-17	23346	Vouched account
4.	Medical college and allied institution DG Khan	2017-18	28823	Vouched account
5.	Rawalpindi Institute Of Cardiology Rawalpindi	2016-17	23110	Vouched account
6.	Sahiwal Medical College and allied institute Sahiwal	2016-17	23135	Vouched account
7.	Sahiwal Medical College and allied institute Sahiwal	2017-18	30299	Vouched account
8.	Mayo Hospital and college of Nursing lahore	2016-17	25327	Vouched account
9.	Khawaja Muhammad Safdar Medical College and allied institution Sialkot	2017-18	30193	Vouched account
10.	Govt. Main Nawaz Sharif hospital Yakki Gate Lahore	2016-17	25370	pay and allowances
11.	Principle Rawalpindi medical College & allied institution Rawalpindi	2016-17	23238	Vouched account
12.	Principle Services Institute of Medical Sciences Lahore	2016-17	23348	Appointments record
13.	Qaid-Azam Medical College & allied Institute Bahawalpur	2017-18	25217	cheque record
14.	Secretary Specialized Healthcare and Medical Education Department, Lahore	2017-18	30720	Development scheme
15.	Sahiwal Medical College and allied institute Sahiwal	2017-18	30260	Consumption account
16.	Secretary Specialized Healthcare and Medical Education Department, Lahore	2017-18	30715	Development scheme
17.	Mayo Hospital and college of Nursing Lahore	2016-17	25350	Cash book
18.	Nishtar Medical College Multan	2017-18	25135	pay and allowances
19.	Sahiwal Medical College and allied institute Sahiwal	2017-18	30285	Appointments record
20.	Gulab Devi chest hospital Lahore	2011-17	23401	Vouched account
21.	Teaching Hospital Shahdara Lahore	2017-18	24792	pay and allowances
22.	Nishtar Medical College Multan	2016-17	23495	Security Guard
23.	Sahiwal Medical College and allied institute Sahiwal	2017-18	30261	Consumption account
24.	Sahiwal Medical College and allied institute Sahiwal	2017-18	30263	Appointments record
25.	Medical College and Allied Institution DG Khan	2016-17	23683	Construction of store
26.	Sahiwal Medical College and allied institute	2016-17	23138	Non maintenance record

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature
	Sahiwal			
27.	DHQ teaching Hospital Sargodha	2017-18	26634	transferred orders
28.	Govt. Main Nawaz Sharif hospital Yakki Gate Lahore	2017-18	24778	Attendance of PG trainee
29.	DHQ teaching Hospital Sargodha	2017-18	26638	Consumption account
30.	Secretary Specialized Healthcare and Medical Education Department, Lahore	2017-18	30728	Appointments record
31.	Teaching Hospital Said mitha Bazar	2017-18	25050	Pay and Allowances
32.	DHQ teaching Hospital Sargodha	2017-18	26642	Repair of building record
33.	Postgraduate Nursing College Lahore	2014-17	24322	Expenditure statement
34.	Nishtar Medical College Multan	2016-17	23489	House rent record
35.	Sahiwal Medical College and allied institute Sahiwal	2017-18	30262	Consumption account
36.	Children Hospital and Institute of Child Health Lahore	2017-18	25090	Appointments record
37.	Nishtar Medical College Multan	2016-17	23467	Dental school record
38.	Principle Services Institute of Medical Sciences Lahore	2016-17	23355	Appointments record
39.	Lady Willington Hospital Lahore	2017-18	30509	Repair of building record
40.	Govt. Main Nawaz Sharif hospital Yakki Gate Lahore	2016-17	25374	Repair of building record
41.	KEMU Lahore	2017-18	28502	NPA affidavit
42.	DHQ teaching Hospital Sargodha	2016-17	23596	Vouched account
43.	De Montmorency College of Dentistry Lahore	2015-17	23700	Vouched account
44.	Rawalpindi Institute Of Cardiology Rawalpindi	2017-18	28888	NPA affidavit
45.	Secretary Specialized Healthcare and Medical Education Department, Lahore	2017-18	30724	Log book
46.	Mayo Hospital and college of Nursing Lahore	2016-17	25346	unknown post record
47.	Punjab Institute of Preventive Ophthalmogy, Lahore	2016-17	23380	Repair of building record
48.	Postgraduate Nursing College Lahore	2014-17	24328	Students Funds
49.	Director, Medical Equipment Repair Workshop Lahore	2016-17	24355	transferred orders
50.	Medical college and allied institution DG Khan	2017-18	28855	Verification of Treasury challan
51.	Mayo Hospital and college of Nursing Lahore	2016-17	25347	Repair of building record
52.	Medical college and allied institution DG Khan	2016-17	23690	Repair of building record
53.	Principle Rawalpindi medical College & allied institution Rawalpindi	2016-17	23281	Receipts books
54.	Principle public health Nursing school Lahore	2016-17	25496	Log book
55.	RMU & allied institution Rawalpindi	2017-18	28249	voucher and stock entry
56.	Qaid-Azam Medical College & allied Institute Bahawalpur	2017-18	25239	Work register
57.	Director, Medical Equipment Repair Workshop Lahore	2016-17	24354	Repair of building record

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature
58.	Director, Medical Equipment Repair Workshop Lahore	2016-17	24351	voucher and stock entry
59.	Qaid-Azam Medical College & allied Institute Bahawalpur	2017-18	25243	POL record
60.	Sheikh Zaid Hospital Lahore	2016-17	26538	Development scheme
61.	Sheikh Zaid Hospital Lahore	2016-17	26534	Promotion record
62.	Mayo Hospital and college of Nursing Lahore	2017-18	29514	PC-4
63.	Sheikh Zaid Hospital Lahore	2017-18	26390	Appointments record
64.	Sheikh Zaid Hospital/Medical College RYKhan	2016-18	28447	Appointments record
65.	Qaid-Azam Medical College & allied Institute Bahawalpur	2016-17	23184	Auction process
66.	Principle Public Health Nursing School Lahore	2016-17	25498	hostel record
67.	Principle Services Institute of Medical Sciences Lahore	2016-17	23377	Consumption account
68.	DHQ teaching Hospital Sargodha	2016-17	23595	Appointments record
69.	Nishtar Medical College Multan	2016-17	23496	Appointments record
70.	Medical College and Allied Institution DG Khan	2017-18	28863	Consumption account
71.	MS. DHQ Teaching Hospital Sargodha	2016-17	23590	Vouched account
72.	MS. DHQ Teaching Hospital Sargodha	2016-17	23591	Vouched account
73.	Gulab Devi Hospital Lahore	2011-17	23394	Vouched account
74.	RIC Rawalpindi	2017-18	28878	Vouched account
75.	DHQ, Teaching Hospital, Sargodha	2016-17	23597	Donation register, donation acknowledgment receipt book, donation record and stock prior 2016
76.	Postgraduate Nursing Collage, Lahore	2014-17	24338	History sheets
77.	Nishtar Medical University and Allied Institutions Multan	2016-17	23468	Deposit challan of withholding tax

Annexure-66 (Audit Para No. 28.4.13)

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
1	BOP 85504-16	804969502	BPV-16-08-040	31-Aug-16	Paid bill for the month of JULY-16	156,371
2	BOP 85504-16	804969503	BPV-16-09-009	5-Sep-16	Paid to IDAP for Consultancy contract awarded for six months (Juy 2016 to Dec-16)	500,000,000
3	BO 85504-16	804969504	BPV-16-09-018	9-Sep-16	DEducted & Payable of Mustafa Computers for HP Pro Book 450 core 7 6500v	85,740
4	BOP 85504-16	804969505	BPV-16-09-021	10-Sep-16	Paid to Azeem Trading Co. for 12MM Glass partition including doors etc	47,594
5	BOP 85504-16	804969506	BPV-16-09-020	10-Sep-16	Paid to Al Hafiz Home & Appliances & General order for 50% of partition with Floor machine	20,770
6	BOP 85504-16	804969507	BPV-16-09-024	16-Sep-16	Paid to LUMS for programme fee "building impactful Brands" of Ms Maham	95,000
7	BOP 85504-16	804969508	BPV-16-09-027	21-Sep-16	Paid as advance for booking of vehicle	500,000
8	BOP 85504-16	804969513	BPV-16-09-028	21-Sep-16	Paid for Petty cash Expense	43,991
9	BOP 85504-16	804969514	BPV-16-09-026	21-Sep-16	Paid to FBR for the month of Sep-16	34,561
10	BOP 85504-16	804969511	BPV-16-09-030	21-Sep-16	Paid PTCL bill for the month of Aug-16	13,059
11	BOP 85504-16	804969510	BPV-16-09-029	21-Sep-16	Paid to Linx Technologies for IT Services	7,055
12	BOP 85504-16	804969512	BPV-16-09-031	21-Sep-16	Paid U fone bill for the month of Aug-16	6,265
13	BOP 85504-16	804969509	BPV-16-09-025	21-Sep-16	Paid P.E.S.S.I for the month of Aug-16	6,030

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
14	BOP 85504-16	804969516	BPV-16-09-032	29-Sep-16	Paid Salarirs for the month of Sep-16	3,036,621
15	BOP 85504-16	72318109	BPV-16-09-033	29-Sep-16	Paid Salary for the month of Sep-16	224,587
16	BOP 85504-16	804969518	BPV-16-09-035	29-Sep-16	Paid to GM Finance as advance for Goto Meeting account	40,000
17	BOP 85504-16	804969517	BPV-16-09-034	29-Sep-16	Paid Salary for the month of Sep-16	3,000
18	BOP 85504-16	804969519	BPV-16-10-007	4-Oct-16	Paid for Petty cash Exp	67,632
19	BOP 85504-16	804969528	BPV-16-10-016	6-Oct-16	Paid to LESCO H.o for the month of Sep-16	70,071
20	BOP 85504-16	804969527	BPV-16-10-015	6-Oct-16	Paid to Mustafa Computers for ourchase of Projection Sony DX-127	62,842
21	BOP 85504-16	804969520	BPV-16-10-008	6-Oct-16	Paid to United International Travel for Air ticket of Dr saeed, Mr Latif Sheikh	53,950
22	BOP 85504-16	804969524	BPV-16-10-012	6-Oct-16	Paid to Stationery World, for stationery office use	21,760
23	BOP 85504-16	804969526	BPV-16-10-014	6-Oct-16	Paid Lesco bill Site office for the month of Aug-16	20,000
24	BOP 85504-16	804969521	BPV-16-10-009	6-Oct-16	Paid to Al Syed Travel (Pvt) Ltd Air ticket of Presited to visit PKLI office (ISB-LHE)	13,103
25	BOP 85504-16	804969530	BPV-16-10-018	6-Oct-16	Paid to Mustafa Computers for Microsoft window10	12,993
26	BOP 85504-16	804969525	BPV-16-10-013	6-Oct-16	Paid to United International Air ticket of President (ISB-LHE)	8,900
27	BOP 85504-16	804969522	BPV-16-10-010	6-Oct-16	Paid to AA Enterprises for	5,100

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
					visiting Card	
28	BOP 85504-16	804969529	BPV-16-10-017	6-Oct-16	Paid to Dynamic Export for Installation Network/telephone extention & power	5,000
29	BOP 85504-16	804969523	BPV-16-10-011	6-Oct-16	Paid to Tcs (Pvt) Ltd for the month of Sep-16	686
30	BOP 85504-16	804969532	BPV-16-10-021	8-Oct-16	Paid to FBR against deducted withholding tax on salaries & services	435,996
31	BOP 85504-16	804969533	BPV-16-10-019	8-Oct-16	Net amount paid to creative junction after deduction of withholding tax	7,200
32	BOP 85504-16	804969531	BPV-16-10-020	8-Oct-16	Paid to FBR against deducted GST Federal on goods as withholding agent	2,019
33	BOP 85504-16	804969539	BPV-16-10-027	14-Oct-16	Paid to Indus Motor company as advance for booking of Toyyata Altis 1.6L (Pay order No. 3719174	500,000
34	BOP 85504-16	804969541	BPV-16-10-029	14-Oct-16	Net amount paid to white link after deduction of withholding tax & GST Federal	42,024
35	BOP 85504-16	804969535	BPV-16-10-023	14-Oct-16	Cash withdraw for advance payment to Gym khana of visitors (Dr. Nadir, Mr. David & Ms Kally)	40,000
36	BOP 85504-16	804969543	BPV-16-10-031	14-Oct-16	Cash withdraw for petty cash imprest	33,416
37	BOP 85504-16	804969542	BPV-16-10-030	14-Oct-16	Net amount paid after deduction of tax	27,331
38	BOP 85504-16	804969544	BPV-16-10-032	14-Oct-16	Net amount paid to Syed abid Hussain after deduction of withholding tax	18,700
39	BOP	804969536	BPV-16-10-024	14-Oct-16	Paid to Nexlinx	15,000

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
	85504-16				Networks (Pvt) Ltd against monthly bill no. 2806 for the month of October 2016	
40	BOP 85504-16	804969545	BPV-16-10-033	14-Oct-16	Paid to FBR against deducted withholding tax on goods & services	12,994
41	BOP 85504-16	804969538	BPV-16-10-026	14-Oct-16	Wages paid to Mr. Imran for the month of Sep,2016 as gardner on daily wages	10,733
42	BOP 85504-16	804969537	BPV-16-10-025	14-Oct-16	Paid wages to Mr. Kamran (Gardner-on daily wages) for the month of Sep, 2016	10,267
43	BOP 85504-16	804969540	BPV-16-10-028	14-Oct-16	Net amount paid to creative junction after deduction of tax	2,025
44	BOP 85504-16	804969549	BPV-16-10-046	21-Oct-16	Net amount paid to creative junction after deduction of tax	601,194
45	BOP 85504-16	804969550	BPV-16-10-045	21-Oct-16	Net amount paid to creative junction (Pvt) Ltd after deduction of withholding tax	176,955
46	BOP 85504-16	804969557	BPV-16-10-042	21-Oct-16	Paid to Dr Nadir against Air tickets of Ms. Kelly (Chief Technician) to visit at PKLi for interview price in USD(1,110X105.20)	102,494
47	BOP 85504-16	804969546	BPV-16-10-036	21-Oct-16	Cash withdrawal for petty imprest	50,917
48	BOP 85504-16	804969556	BPV-16-10-040	21-Oct-16	Amount paid to Alysied Travel (Pvt) Ltd of Air tickets (ISB-LHE-LHE-ISB)	40,426
49	BOP	804969547	BPV-16-10-034	21-Oct-16	Paid Lesco bill (site	20,000

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
	85504-16				office) for the month of Sep	
50	BOP 85504-16	804969552	BPV-16-10-041	21-Oct-16	Paid telephone bill for the month of Sep-16	12,870
51	BOP 85504-16	804969551	BPV-16-10-035	21-Oct-16	Net amount paid to Mas & Co after deduction of withholding tax	10,637
52	BOP 85504-16	804969553	BPV-16-10-038	21-Oct-16	Net amount paid to linx technologies after deduction of withholding tax	7,055
53	BOP 85504-16	804969558	BPV-16-10-037	21-Oct-16	Paid Ufone bill for the month of Sep-16	6,274
54	BOP 85504-16	804969548	BPV-16-10-044	21-Oct-16	Paid PESSI against contribution for the month of Sep-16	6,030
55	BOP 85504-16	804969554	BPV-16-10-043	21-Oct-16	Paid overtime to yaseen driver	2,663
56	BOP 85504-16	804969555	BPV-16-10-039	21-Oct-16	Paid to united international travel for cancellation charges of Air ticket of President from LHE-ISB	2,000
57	BOP 85504-16	804969562	BPV-16-10-047	26-Oct-16	Paid to IDAP for the construction of Hospital complex and various consultancies and medical Equipment for the of Nov-Dec-16	2,000,000,000
58	BOP 85504-16	804969565	BPV-16-10-049	31-Oct-16	Net salaries after deduction of withholding tax for the month of oct-16	2,991,505
59	BOP 85504-16	804969566	BPV-16-10-050	31-Oct-16	Salary paid to Muhammad Ali for the month of Oct-16.	224,587
60	BOP 85504-16	804969559	BPV-16-10-048	31-Oct-16	Cash withdraw against petty cash expenses	30,000
61	BOP 85504-16	804969567	BPV-16-10-051	31-Oct-16	Paid salary to Ghulam mustafa	3,000

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
					for the month of oct-16	
62	BOP 85504-16	804969571	BPV-16-11-004	1-Nov-16	Net amount paid to Abacus Consulting (Pvt) Ltd against Invoice of 40% professional Fee for submission of draft deliverable: Development of MS Excel based financial model and business plan of PKLI & RC based on the financial model.	840,837
63	BOP 85504-16	804969561	BPV-16-11-002	1-Nov-16	Paid to FBR against deduction of I.tax on supplies & salaries	373,502
64	BOP 85504-16	804969568	BPV-16-11-003	1-Nov-16	Paid to Muhammad Amjad asper fuel policy 200 litres allowed per month (229.78 litres for Sep-Oct-16)	15,800
65	BOP 85504-16	804969570	BPV-16-11-007	1-Nov-16	Net amount paid after deduction of tax	6,451
66	BOP 85504-16	804969569	BPV-16-11-008	1-Nov-16	Net amount paid to linx technologies after deduction of withholding tax.	2,338
67	BOP 85504-16	804969572	BPV-16-11-009	4-Nov-16	Paid to Lesco against bill for the month of Oct-16	52,993
68	BOP 85504-16	804969574	BPV-16-11-012	7-Nov-16	Paid Pay order # 3718372 to Indus Motor Company against balance amount of P.O. # 208	1,515,500
69	BOP 85504-16	804969576	BPV-16-11-013	7-Nov-16	Paid to Agha Security (Pvt) Ltd against bill of security gaurd hired at H.O & site office for the month of	99,000

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
					15-09-16 to 31-10-16	
70	BOP 85504-16	804969578	BPV-16-11-015	7-Nov-16	Net amount paid to Saleem Furniture after deduction of taxes	41,580
71	BOP 85504-16	804969575	BPV-16-11-011	7-Nov-16	Paid to Nexlinx (Pvt) Ltd against bill for the month of Nov-16	15,000
72	BOP 85504-16	804969573	BPV-16-11-010	7-Nov-16	Net amount paoid to AA Enterprises after deduction of withholding tax	2,700
73	BOP 85504-16	804969577	BPV-16-11-014	7-Nov-16	Net amount paid to Tcs (Pvt) against courier service for the month of Oct-16	1,020
74	BOP 85504-16	804969560	BPV-16-11-016	10-Nov-16	Cash withdraw against petty cash expenses	35,000
75	BOP 85504-16		JV-16-11-006	10-Nov-16	Reclassification of twice entry record in BOP	5,306
76	BOP 85504-16	804969582	BPV-16-11-020	11-Nov-16	Nat amount paid to saleem office furniture after deduction of taxes	41,580
77	BOP 85504-16	804969580	BPV-16-11-021	11-Nov-16	Net amount paid to F.R.A.N.T.S after deduction of I.Tax	40,500
78	BOP 85504-16	804969581	BPV-16-11-019	11-Nov-16	Paid to Muhammad Yaseen against overtime for the month of Oct-16	1,127
79	BOP 85504-16	804969564	BPV-16-11-022	14-Nov-16	Paid to FBR against deduction of GST federal on supplies	1,888
80	BOP 85504-16	804969583	BPV-16-11-024	16-Nov-16	Pay order Paid to Executive engineer defence Div-Lesco & Revenue officer defence.	4,325,681
81	BOP 85504-16	804969584	BPV-16-11-023	16-Nov-16	Paid salary to qaiser rafiq for the month Oct-16	711,045
82	BOP	804969585	BPV-16-11-036	22-Nov-16	Cash withdraw	53,368

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
	85504-16				against petty cash expenses	
83	BOP 85504-16	804969591	BPV-16-11-041	26-Nov-16	Paid net salaries after deduction of withholding tax	3,646,867
84	BOP 85504-16	804969589	BPV-16-11-037	26-Nov-16	Cash withdraw against petty cash expenses	36,062
85	BOP 85504-16	804969586	BPV-16-11-038	26-Nov-16	Paid to FBR against deduction of I. tax on supplies	35,991
86	BOP 85504-16	804969587	BPV-16-11-040	28-Nov-16	Paid to Indus Motor company against Toyoyatta Corolla Altis 1.6L transmission	1,515,500
87	BOP 85504-16	804969596	BPV-16-12-005	3-Dec-16	Cash withdraw for petty expenses	37,658
88	BOP 85504-16	804969600	BPV-16-12-052	6-Dec-16	Salary paid to mr. Muhammad ali for the month of Nov, 2016 after I.T. deduction	153,017
89	BOP 85504-16	804969599	BPV-16-12-007	6-Dec-16	Electricity bill paid for the month of NOV, 16	46,187
90	BOP 85504-16	804969598	BPV-16-12-008	6-Dec-16	Paid to tcs against courier bill for the month of Nov, 16	2,930
91	BOP 85504-16	805402202	BPV-16-12-010	13-Dec-16	Cash withdraw for office expenses	19,580
92	BOP 85504-16	805402207	BPV-16-12-013	15-Dec-16	Amount withdraw against petty expenses for one time other than routine	100,000
93	BOP 85504-16	805402212	BPV-16-12-018	17-Dec-16	Paid to agha security services for two security guard.	36,000
94	BOP 85504-16	805402230	BPV-16-12-034	20-Dec-16	Amount paid to indus motors for hi-ace	4,565,500
95	BOP 85504-16	805402223	BPV-16-12-027	20-Dec-16	Salary paid to Mr. Arshad emmanval for the month of Dec, 2016 after tax deduction	68,678

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
96	BOP 85504-16	805402229	BPV-16-12-033	20-Dec-16	Server fee paid to cloud services for the quarter Nov, 16 to Jan, 17 after deduction	20,400
97	BOP 85504-16	805402224	BPV-16-12-028	20-Dec-16	Salary paid to Mr. Latif Masih	14,000
98	BOP 85504-16	805402228	BPV-16-12-032	20-Dec-16	Paid to linx technologies for network support after deduction	7,055
99	BOP 85504-16	805402220	BPV-16-12-036	23-Dec-16	Advance given to Mr. Muhammad Bin Qasim for vehicle registration	67,455
100	BOP 85504-16	805402234	BPV-16-12-038	24-Dec-16	Cash withdraw for expense reimbursement	41,033
101	BOP 85504-16	805402242	BPV-16-12-046	26-Dec-16	Ufone bill paid for the month of Nov, 16	6,265
102	BOP 85504-16	805402244	BPV-16-12-048	26-Dec-16	Boarding & lodging expense of Mr. M. Ali paid to shalimar toer hotel after tax deduction	5,414
103	BOP 85504-16	805402243	BPV-16-12-047	26-Dec-16	Travelling expense reimburse to Mr. M. Ali	3,100
104	BOP 85504-16	805402221, 805402245- 46-47	BPV-16-12-049	30-Dec-16	Staff salaries paid for the month of Dec, 2016 after advance & I.T. Deduction	6,046,910
105	BOP 85504-16	805402250	BPV-16-12-054	30-Dec-16	Payment made to ncbs against submission of 1st draft report of staffing requirement after tax deduction	475,862
106	BOP 85504-16	805402249	BPV-16-12-053	30-Dec-16	Internet bill paid to nexlinx	28,500
107	BOP 85504-16		JV-16-12-019	31-Dec-16	To nullify the effect of negative balance	127,229,792
108	BOP 85504-16	.Charges 311216	BPV-16-12-057	31-Dec-16	BOPA/c 367-000-6 Bank charges for the period July 16	13,408

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
					to Dec 16.	
109	BOP 85504-16		JV-16-12-028	31-Dec-16	To nullify the negative impact of HPTC bank through control ac	4,655
110	BOP 85504-16	805402252	BPV-17-01-006	3-Jan-17	Cash withdraw for expenses reimbursement	30,445
111	BOP 85504-16	805402255	BPV-17-01-001	6-Jan-17	LESCO Bill paid for the month of Dec, 16	75,000
112	BOP 85504-16	0805402256	BPV-17-01-003	9-Jan-17	Paid to Mustafa Computers for HP Laser jet pro after tax deduction	7,749
113	BOP 85504-16	0805402257	BPV-17-01-002	9-Jan-17	Paid to qazi brothers for roller window blinds after tax deduction	7,400
114	BOP 85504-16	805402259	BPV-17-01-008	11-Jan-17	Cash withdraw for expenses reimbursement	53,649
115	BOP 85504-16	805402261	BPV-17-01-009	11-Jan-17	Property tax paid (cash cheque)	30,901
116	BOP 85504-16	805402260	BPV-17-01-004	11-Jan-17	Fuel & Vehicle maintenance bill paid to CFO.	27,748
117	BOP 85504-16	805402263	BPV-17-01-012	13-Jan-17	Employees salary tax paid for the month of Dec, 16 (PKLI)	1,165,795
118	BOP 85504-16	805402264	BPV-17-01-013	13-Jan-17	Withholding Income Tax of suppliers paid for the month of Dec, 16	73,488
119	BOP 85504-16	805402266	BPV-17-01-015	14-Jan-17	Paid against travelling bill of Mr. Saeed Akhtar	68,134
120	BOP 85504-16	805402267	BPV-17-01-016	14-Jan-17	Paid for Stationery items purchased after tax deduction	37,499
121	BOP 85504-16	805402268	BPV-17-01-017	16-Jan-17	Cash withdraw against expenses	57,669
122	BOP 85504-16	805402269	BPV-17-01-018	17-Jan-17	Advance paid to Muhammad Asif for vehicle registration of COO.	67,415

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
123	BOP 85504-16	805402280	BPV-17-01-029	18-Jan-17	Advertising expense paid against invoice # 126, 69, 70, 71, 68, 66, 67, 83 & 100 after tax deduction	570,110
124	BOP 85504-16	805402279	BPV-17-01-028	18-Jan-17	Payment against digital fire proof safe after tax deduction	93,106
125	BOP 85504-16	805402272	BPV-17-01-021	18-Jan-17	paid for refrigerator after tax deduction	39,082
126	BOP 85504-16	805402276	BPV-17-01-025	18-Jan-17	Security guard bill paid for the month of Dec, 16 after tax deduction.	33,120
127	BOP 85504-16	805402274	BPV-17-01-023	18-Jan-17	paid against batteries for UPS after tax deduction	23,149
128	BOP 85504-16	805402273	BPV-17-01-022	18-Jan-17	Nexlinx bill paid for the month of Jan, 17 after tax deduction	22,080
129	BOP 85504-16	805402278	BPV-17-01-027	18-Jan-17	Paid for printer toner refill of GM-HR after tax deduction	5,859
130	BOP 85504-16	805402281	BPV-17-01-032	21-Jan-17	Pending increment of Mr. Anwaar paid.	7,500
131	BOP 85504-16	805402283	BPV-17-01-033	21-Jan-17	Overtime of Mr. Yaseen for the month of Dec, 16 paid	3,915
132	BOP 85504-16	805402286	BPV-17-01-037	23-Jan-17	Encashment leaves paid for the year ended Dec 16 after Income Tax deduction	563,178
133	BOP 85504-16	0805402287	BPV-17-01-039	23-Jan-17	cash withdrawn for expense reimbursement	55,616
134	BOP 85504-16	805402284	BPV-17-01-035	23-Jan-17	Paid Ufone # 0336-1115999 bill for the month of Dec 16	6,265
135	BOP 85504-16	805402285	BPV-17-01-036	23-Jan-17	Paid 6% Social security contribution for the	6,030

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
					month of Dec 16	
136	BOP 85504-16	Adjusting Entry.	BPV-17-01-69	24-Jan-17	Adjusting entry made to adjust HPTC payments	697,598
137	BOP 85504-16	805402291	BPV-17-01-041	24-Jan-17	Advance given to Mr. Nadeem for registration of Hi- Roof.	190,000
138	BOP 85504-16	805402289	BPV-17-01-040	24-Jan-17	Payment made against Generator winding, Fitting and Generator Rent after Tax Deduction	26,733
139	BOP 85504-16	805402292	BPV-17-01-042	24-Jan-17	Payment made for employee cards and visiting cards after tax deduction	11,932
140	BOP 85504-16	805402295	BPV-17-01-046	25-Jan-17	Payment for Painting Material and Labour for Media Cell after Tax Deduction- PKLI 311-17	34,650
141	BOP 85504-16	805402294	BPV-17-01-050	26-Jan-17	Funds transfered from BOP PKLI & RC to BOP HPTC	496,932,810
142	BOP 85504-16	Funds Transfer	BPV-17-01-68	26-Jan-17	Funds transfer to BOP-HPTC through control account	496,932,810
143	BOP 85504-16	805402297	BPV-17-01-048	26-Jan-17	Paid to Silk route consulting 50% balance payment for payroll management system forms reports after tax deduction	44,550
144	BOP 85504-16	805402298	BPV-17-01-049	26-Jan-17	30% balance paid to Riaz & Co. for Executive, dashboard for user after Tax Deduction	26,460
145	BOP 85504-16	805402296	BPV-17-01-047	26-Jan-17	25% balance payment made for the GL software	24,206

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
					after Tax deduction	
146	BOP 85504-16	805402300	BPV-17-01-051	27-Jan-17	Staff Salaries for the month of January 2017 after Income Tax Deduction	6,727,048
147	BOP 85504-16	0805722303	BPV-17-01-053	27-Jan-17	TCS bill Paid for the month of Dec 2016	901
148	BOP 85504-16	805722301	BPV-17-01-052	28-Jan-17	Salary tax paid for the month of Jan, 2017	986,194
149	BOP 85504-16	0805722305	BPV-17-01-056	28-Jan-17	Cash withdrawl against petty cash expenses	28,737
150	BOP 85504-16	0805722304	BPV-17-01-054	28-Jan-17	Payment against stationery and office items to tayab enterprises after tax deduction -pkli 277-17, 266-17	6,598
151	BOP 85504-16	0805722306	BPV-17-01-058	30-Jan-17	Payment made for First Aid Boxes purchased after Tax deduction - PKLI-243-16	8,676
152	BOP 85504-16	0805722309	BPV-17-01-063	31-Jan-17	Payment made to Mustafa computers against HP Screen after Tax Deduction PKLI276-17	30,712
153	BOP 85504-16	BankCharge s.	BPV-17-01-66	31-Jan-17	Bank charges for the month of Jan, 17 (PKLI)	3,784
154	BOP 85504-16	0805722311	BPV-17-02-002	1-Feb-17	Payment made to creative junction against staff hiring ad invoice 7473 after tax deduction	223,949
155	BOP 85504-16	0805722310	BPV-17-02-001	1-Feb-17	Payment made to creative junction against staff hiring advertisement invoice 7397 after tax deduction	133,203
156	BOP	080572231	BPV-17-02-003	1-Feb-17	Payment made to	10,350

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
	85504-16	2			Riaz Sons against Sound system repairing after Tax deduction PKLI 408-17	
157	BOP 85504-16	0805722313	BPV-17-02-004	3-Feb-17	Cash withdrawal against petty expenses	48,297
158	BOP 85504-16	805402288	BPV-17-02-005	3-Feb-17	Payment made to Al Syed Travels against Dr. Saeed Traveling after Tax deduction pkli 342-17, 343-17.	18,942
159	BOP 85504-16	0805722314	BPV-17-02-006	4-Feb-17	Payment made for Electricity bill of head office for the month of Jan 2017	103,710
160	BOP 85504-16	0805722316	BPV-17-02-013	7-Feb-17	Cash withdrawal for expenses incurred	48,483
161	BOP 85504-16	805722308	BPV-17-02-010	7-Feb-17	Payment made to SS printers for Letter Head, Visiting cards and employee cards after tax deduction -pkli372-17	21,367
162	BOP 85504-16	0805722307	BPV-17-02-009	7-Feb-17	Payment made to stationery world against stationery items after Tax Deduction.	9,828
163	BOP 85504-16	0805722317	BPV-17-02-008	7-Feb-17	Paid to Linx technologies for monthly network support services after tax deduction.	7,055
164	BOP 85504-16	0805722318	BPV-17-02-015	8-Feb-17	Payment made against purchase of stationery items, Emergency & Search lights, Gas cylinder with burner from MTS after tax deduction	37,623
165	BOP 85504-16	0805722319	BPV-17-02-016	8-Feb-17	Payment made to Al-Syed Travels	20,463

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
					against Dr. Saeed Travelling after tax deduction	
166	BOP 85504-16	0805722315	BPV-17-02-011	8-Feb-17	Fuel expense reimbursed to Muhammad Amjad (CFO) for the month of Jan 17	13,524
167	BOP 85504-16	0805722320	BPV-17-02-017	9-Feb-17	Payment made to creative junction against invoices 7493,7494 for staff hiring advertisements in jang and business recorder after tax deduction	279,551
168	BOP 85504-16	0805722323	BPV-17-02-020	10-Feb-17	Payment made to Institute of Tender Management against workshop on PPRA rules after Tax deduction PKLI 40-17	59,400
169	BOP 85504-16	0805722321	BPV-17-02-019	10-Feb-17	Payment of withholding tax deducted from suppliers for the month of Jan 17	39,179
170	BOP 85504-16	0805722322	BPV-17-02-021	11-Feb-17	Cash Withdrawal against expenses incurred.	53,064
171	BOP 85504-16	0805722325	BPV-17-02-023	13-Feb-17	Paid Nexlinx bill for the month of Feb 17 after tax deduction	22,080
172	BOP 85504-16	0805722324	BPV-17-02-022	13-Feb-17	Paid Ufone # 0336-1115999 bill for the month of Jan 16	5,368
173	BOP 85504-16	0805722327	BPV-17-02-026	14-Feb-17	Payment to NCBMS against submission of Final report after Tax deduction	1,142,069
174	BOP 85504-16	0805722326	BPV-17-02-025	14-Feb-17	Paid TCS bill for the month of Jan 2017	1,372
175	BOP	0805722328	BPV-17-02-027	15-Feb-17	Payment made	174,791

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
	85504-16				against Income Tax withheld on Leave encashment paid to Employees for the Year 2016	
176	BOP 85504-16	0805722329	BPV-17-02-028	15-Feb-17	Payment made to MTS against purchase of fire extinguisher after Tax deduction - 370-17	11,812
177	BOP 85504-16	0805722331	BPV-17-02-033	17-Feb-17	cash withdrawal against expenses incurred	39,752
178	BOP 85504-16	0805722332	BPV-17-02-030	17-Feb-17	Payment made to agha security against security services at Head office after tax deduction	33,120
179	BOP 85504-16	0805722334	BPV-17-02-034	18-Feb-17	Paid to Shalimar tower hotel against hotel stay of Mr. Muhammad Ali after tax deduction - PKLI 52-17	21,091
180	BOP 85504-16	0805722333	BPV-17-02-032	18-Feb-17	Payment made to SS Printers against Letter Heads after Tax deduction - 56-17	20,812
181	BOP 85504-16	0805722336	BPV-17-02-041	21-Feb-17	Cash withdrawal against petty expenses incurred	58,013
182	BOP 85504-16	0805722337	BPV-17-02-039	21-Feb-17	Payment made to mustafa computers against purchase of tonner HP Laser jet, Hard drive after tax deduction	12,804
183	BOP 85504-16	0805722330	BPV-17-02-042	22-Feb-17	Payment made to Rizcon engineering against Retention money payable on work completion	698,583
184	BOP 85504-16	0805722339	BPV-17-02-044	22-Feb-17	Payment made to FBR against withholding tax of	127,111

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
					suppliers	
185	BOP 85504-16	0805722338	BPV-17-02-043	22-Feb-17	Payment made to munir brothers against Glass with single door, handle, lock after tax deduction PKLI241-17	87,655
186	BOP 85504-16	0805722340	BPV-17-02-045	22-Feb-17	Payment made against Social security contribution for the month of Jan 17	22,050
187	BOP 85504-16	0805722341	BPV-17-02-046	23-Feb-17	Payment made to Wastech computers against tonner refill, ink cartridge after tax deduction - pkli 83-17, 75-17	2,551
188	BOP 85504-16	0805722343	BPV-17-02-051	24-Feb-17	Payment made to Mansha Brothers against telephone sets purchase after tax deduction - PKLI 98-17	83,201
189	BOP 85504-16	0805722347	BPV-17-02-061	27-Feb-17	Cash withdrawal against petty expenses incurred	40,734
190	BOP 85504-16	0805722344	BPV-17-02-058	28-Feb-17	Payment made against salaries for the month of Feb 2017 after income tax and EOBI deductions	7,412,908
191	BOP 85504-16	0805722346	BPV-17-02-062	28-Feb-17	Payment made to FBR against tax withheld on salaries of PKLI for the month of Feb 17	984,639
192	BOP 85504-16	0805722348	BPV-17-02-057	28-Feb-17	Paid fuel reimbursement to Dr. Ali Kazim against fuel bills for the month of Jan 17 and Feb 17	15,600
193	BOP 85504-16	.Bank Charges	BPV-17-02-64	28-Feb-17	Bank Charges for the month of Feb, 17 of PKLI & RC	368

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
194	BOP 85504-16	0805722335	BPV-17-03-008	1-Mar-17	Payment made to creative junction against advertisements in newspapers after tax deduction	274,777
195	BOP 85504-16	0805722356	BPV-17-03-014	1-Mar-17	Payment of withholding tax deducted from suppliers for the month of Feb 17	18,219
196	BOP 85504-16	0805402299	BPV-17-03-004	1-Mar-17	Payment made to Electro city against water dispenser purchased after tax deduction - PKLI 254-17	12,761
197	BOP 85504-16	0805722349	BPV-17-03-005	2-Mar-17	Payment made to Muhammad Amjad (CFO) against monthly fuel and car maintenance bill	15,802
198	BOP 85504-16	0805722350	BPV-17-03-007	2-Mar-17	Payment made to Oxbow against HDMI convertor after tax deduction - PKLI 50-17	13,167
199	Meezan 6556	72318093	BPV-16-09-003	2-Sep-16	Paid to Al syed Travel (Pvt) Ltd for Air Ticket of President	5,941
200	Meezan 6556	72318093	BPV-16-09-003	2-Sep-16	Paid to Al syed Travel (Pvt) Ltd for Air Ticket of President	5,941
201	Meezan 6556	72318096	BPV-16-09-001	2-Sep-16	Paid wages to Mr. Kamran (Gardner)	5,419
202	Meezan 6556	72318096	BPV-16-09-001	2-Sep-16	Paid wages to Mr. Kamran (Gardner)	5,419
203	Meezan 6556	72318097	BPV-16-09-002	2-Sep-16	Paid wages to Imran (Gardner)	4,968
204	Meezan 6556	72318097	BPV-16-09-002	2-Sep-16	Paid wages to Imran (Gardner)	4,968
205	Meezan 6556	A-69375378	BPV-16-09-036	5-Sep-16	Payment of the petty cash expenses is made	49,294
206	Meezan	A-69375378	BPV-16-09-036	5-Sep-16	Payment of the	49,294

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
	6556				petty cash expenses is made	
207	Meezan 6556	72318101	BPV-16-09-012	7-Sep-16	Paid I.Tax to FBR	339,687
208	Meezan 6556	72318101	BPV-16-09-012	7-Sep-16	Paid I.Tax to FBR	339,687
209	Meezan 6556	72318098	BPV-16-09-016	7-Sep-16	Paid Electricity bill M/o Aug-16	71,593
210	Meezan 6556	72318098	BPV-16-09-016	7-Sep-16	Paid Electricity bill M/o Aug-16	71,593
211	Meezan 6556	72318102	BPV-16-09-013	7-Sep-16	Paid to Nexlinx for M/o June-Sep-16	60,000
212	Meezan 6556	72318102	BPV-16-09-013	7-Sep-16	Paid to Nexlinx for M/o June-Sep-16	60,000
213	Meezan 6556	72318099	BPV-16-09-010	7-Sep-16	Paid for Petty cash	39,869
214	Meezan 6556	72318099	BPV-16-09-010	7-Sep-16	Paid for Petty cash	39,869
215	Meezan 6556	72318103	BPV-16-09-014	7-Sep-16	Paid to Yaseen driver for overtime	3,453
216	Meezan 6556	72318103	BPV-16-09-014	7-Sep-16	Paid to Yaseen driver for overtime	3,453
217	Meezan 6556	72318104	BPV-16-09-011	7-Sep-16	Paid to Tcs (Pvt) Ltd	936
218	Meezan 6556	72318104	BPV-16-09-011	7-Sep-16	Paid to Tcs (Pvt) Ltd	936
219	Meezan 6556	72318105	BPV-16-09-017	9-Sep-16	Paid to Creative Junction for Advertisement of Career opportunity	671,236
220	Meezan 6556	72318105	BPV-16-09-017	9-Sep-16	Paid to Creative Junction for Advertisement of Career opportunity	671,236
221	Meezan 6556	72318108	BPV-16-09-019	9-Sep-16	Paid to Azeem Trading Co. for partition with Glass 12MM including doos etc	30,594
222	Meezan 6556	72318108	BPV-16-09-019	9-Sep-16	Paid to Azeem Trading Co. for partition with Glass 12MM including doos etc	30,594
223	Meezan 6556	72318100	BPV-16-09-022	9-Sep-16	Paid to FBR M/o Aug-16	1,845
224	Meezan 6556	72318100	BPV-16-09-022	9-Sep-16	Paid to FBR M/o Aug-16	1,845

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
225	Meezan 6556	72318106	BPV-16-09-023	9-Sep-16	Paud to FBR M/o Aug-16	1,252
226	Meezan 6556	72318106	BPV-16-09-023	9-Sep-16	Paud to FBR M/o Aug-16	1,252
227	Meezan 6556	72318107	BPV-16-10-004	9-Oct-16	Paid to AL Hafiz Home Appliances & General Order for Floor machine, Handle Lock for glass partition	20,770
228	Meezan 6556	72318107	BPV-16-10-004	9-Oct-16	Paid to AL Hafiz Home Appliances & General Order for Floor machine, Handle Lock for glass partition	20,770
229	Meezan 6556	72318110	BRV-16-10-001	17-Oct-16	Amount transfered in BOP	165,196,515
230	Meezan 6556	72318110	BRV-16-10-001	17-Oct-16	Amount transfered in BOP	165,196,515
233	Meezan 6556	A-86015492	BPV-17-01-044	24-Jan-17	Funds transfered from Meezan Bank to Bank of Punjab	332,116
234	Meezan 6556	A-86015492	BPV-17-01-044	24-Jan-17	Funds transfered from Meezan Bank to Bank of Punjab	332,116
235	Meezan 6556	Adjustment	BPV-17-01-67	31-Jan-17	Diff. of rs. 3 adjusted with faysal bank	3
236	Meezan 6556	Adjustment	BPV-17-01-67	31-Jan-17	Diff. of rs. 3 adjusted with faysal bank	3
237	Meezan 8900	72317981	BPV-16-07-007	4-Jul-16	Net amount is paid to CES against IPC-5	19,710,029
238	Meezan 8900	72317986	BPV-16-07-009	12-Jul-16	Paid to Pwc for External Auditors 2015.	720,000
239	Meezan 8900	72317984	BPV-16-07-013	12-Jul-16	Paid to Deloittee for development of SOP and procedure manual (Full & Final Payment)	184,275
240	Meezan 8900	72317982	BPV-16-07-011	12-Jul-16	Paid to EY Ford for Internal Audit	180,000
241	Meezan 8900	72317987	BPV-16-07-014	12-Jul-16	Paid for Petty Cash Exp	71,000
242	Meezan	72317983	BPV-16-07-012	12-Jul-16	Paid to EY Ford for	25,000

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
	8900				Conveyance exp of Internal Audit	
246	Meezan 8900	72317985	BPV-16-07-010	12-Jul-16	Paid to Tcs (pvt) Ltd M/o June-16	1,383
248	Faysal 77862		17	30-Apr-15	Faysal Bank TDRs	290,000,000
250	Faysal 77862		166	03-Jun-15	Allied Technical Services	240,500
251	Faysal 77862		163	03-Jun-15	PTCL	20,060
252	Faysal 77862		165	03-Jun-15	Javed Digital Graphics	17,388
253	Faysal 77862		164	03-Jun-15	Moon Travels	9,200
254	Faysal 77862		162	03-Jun-15	Sherwani Trading co	7,872
255	Faysal 77862		168	05-Jun-15	Izhar Concrete (Pvt) Ltd	184,338
256	Faysal 77862		167	05-Jun-15	Panasonic Communication	144,189
257	Faysal 77862		172	05-Jun-15	Sadia Tanveer	35,000
258	Faysal 77862		170	05-Jun-15	LESCO	23,994
259	Faysal 77862		169	05-Jun-15	M.Svaid	14,060
260	Faysal 77862		173	05-Jun-15	Designo Furniture	13,183
261	Faysal 77862		171	05-Jun-15	Ali Amin	5,940
262	Faysal 77862		22	08-Jun-15	Transfer of funds/Meezan	400,000
263	Faysal 77862		176	10-Jun-15	Plants & Flowers	146,610
264	Faysal 77862		180	10-Jun-15	Industrial Techno International	78,108
265	Faysal 77862		179	10-Jun-15	Yaqoob Engineering Works	74,115
266	Faysal 77862		177	10-Jun-15	Rafique Sons Chick House	51,337
267	Faysal 77862		181	10-Jun-15	Shaukat Qureshi	13,100
268	Faysal 77862		174	10-Jun-15	FBR	2,095
269	Faysal 77862		175	10-Jun-15	WASA	1,490
270	Faysal		178	10-Jun-15	TCS (Pvt) Ltd	916

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
	77862					
271	Faysal 77862		183	15-Jun-15	Petty expenses	40,299
272	Faysal 77862		186	18-Jun-15	FBR	105,096
273	Faysal 77862		184	18-Jun-15	PEPCO	10,560
274	Faysal 77862		185	18-Jun-15	Ufone	6,287
275	Faysal 77862		187	19-Jun-15	Hasnain Iftikhar	3,304
276	Faysal 77862		28	23-Jun-15	Issuance of TDRs	290,000,000
277	Faysal 77862		190	23-Jun-15	Mushtaq Hussain Traders	6,000
278	Faysal 77862		189	23-Jun-15	Zain Bros. Electric Store	4,500
279	Faysal 77862		193	24-Jun-15	PTCL	12,300
280	Faysal 77862		192	24-Jun-15	Linx Technologies	5,800
281	Faysal 77862		191	24-Jun-15	Ali Amin	4,080
282	Faysal 77862		194	26-Jun-15	Salary for the month of June 15	1,058,393
283	Faysal 77862		196	27-Jun-15	Linx Technologies	10,584
284	Faysal 77862		195	27-Jun-15	Tahir Electric Store	6,250
285	Faysal 77862		198	29-Jun-15	Active Multi Services	27,177
286	Faysal 77862		199	29-Jun-15	Qazi Brothers	18,483
287	Faysal 77862		201	29-Jun-15	Panasonic Communication	12,758
288	Faysal 77862		197	29-Jun-15	Sajid Tumber House	8,625
289	Faysal 77862		200	29-Jun-15	Saifi Glass Center	6,840
290	Faysal 77862		202	30-Jun-15	Faysal Bank 77862	2,856
291	Faysal 77862		204	02-Jul-15	M/s Air Artist final bill payment	42,833
292	Faysal 77862		205	03-Jul-15	Adv to Mr. Ali Amin for Marriot hotel payment for fund raising	400,000

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
293	Faysal 77862		206	04-Jul-15	excess cash given to Miss Sadia for petty exp	36,479
294	Faysal 77862		207	07-Jul-15	Active Multi Services	84,348
295	Faysal 77862		218	08-Jul-15	M/s Electrical Master, Generator repair	192,062
296	Faysal 77862		208	08-Jul-15	NBTN, computer purchased	39,444
297	Faysal 77862		214	08-Jul-15	Attiq Associates for design consultancy services	20,250
298	Faysal 77862		210	08-Jul-15	Apex Computer 2 TB external drive, 32GB & 8GB flash drives	11,057
299	Faysal 77862		211	08-Jul-15	Aamir Sherazi for BOQ at site	8,000
300	Faysal 77862		213	08-Jul-15	Iftari at HO on 5th July 2015	5,939
301	Faysal 77862		217	08-Jul-15	Gulf Int'l Trading Co., Water filter	5,200
302	Faysal 77862		209	08-Jul-15	Sadia Tanveer for Uniform of office boy HO	3,500
303	Faysal 77862		212	08-Jul-15	Mr. Husnain Iftikhar for backfilling & water bowser at site	3,500
304	Faysal 77862		215	08-Jul-15	TCS (Pvt) Ltd	1,345
305	Faysal 77862		216	08-Jul-15	Water cooler for security staff	1,100
306	Faysal 77862		221	09-Jul-15	Adv to Mr. Ali Amin for Marriot hotel payment for fund raising	120,000
307	Faysal 77862		219	09-Jul-15	Sunny Electronics, Bio Metric attendance machine	30,240
308	Faysal 77862		220	09-Jul-15	Mr Shaukat Qureshi for Biryani daig at site	6,300
309	Faysal 77862		223	13-Jul-15	Mr Ali Amin Salary from Jan-15 to June-15 paid	150,000
310	Faysal		222	13-Jul-15	Paid to Mr Ali	5,610

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
	77862				against expense	
311	Faysal 77862		225	14-Jul-15	Income tax for June-15 paid	110,712
312	Faysal 77862		224	14-Jul-15	Security Guard salary June 15 days, July Adv.	30,534
313	Faysal 77862		226	15-Jul-15	M/s Salman Business System for Apple macBook and other ancillary items	165,347
314	Faysal 77862		227	15-Jul-15	Eid ul Fiter bonus for staff	22,250
315	Faysal 77862		238	22-Jul-15	1st running of site office construction to Rizcon Engg.	2,785,406
316	Faysal 77862		239	22-Jul-15	Ideas Workshop for advertisement in Khaleej Times UAE	158,603
317	Faysal 77862		236	22-Jul-15	M/s Compsi computer for core i7 system	77,607
318	Faysal 77862		230	22-Jul-15	M/s ATI Technologies for Office & Antivirus CDs	75,900
319	Faysal 77862		228	22-Jul-15	Advance to M/s Plants & Flowers	38,503
320	Faysal 77862		232	22-Jul-15	Advance to Sunny Electronics for CCTV cameras	23,814
321	Faysal 77862		233	22-Jul-15	Advance to M/s Plants & Flowers	14,860
322	Faysal 77862		231	22-Jul-15	Advance to Sunny Electronics for ducting of CCTV cameras	13,608
323	Faysal 77862		229	22-Jul-15	M/s ATI Technologies for windows 8	7,963
324	Faysal 77862		237	22-Jul-15	U fone bill paid for the M/o June 2015	6,316
325	Faysal 77862		235	22-Jul-15	Crockery items purchased	6,300
326	Faysal 77862		234	22-Jul-15	Crockery items purchased	3,405
327	Faysal		240	25-Jul-15	Petty expenses	41,259

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
	77862					
328	Faysal 77862		241	25-Jul-15	Water dispenser purchased for office staff	13,800
329	Faysal 77862		242	28-Jul-15	Salary for the M/o July 2015	1,221,414
330	Faysal 77862		243	28-Jul-15	GST upto 30-06-2015 paid	27,426
331	Faysal 77862		246	30-Jul-15	25% Mobilization Advance to M/s Deloitte Yousuf Adil	185,754
332	Faysal 77862		244	30-Jul-15	Advance to M/s Sohail for 3rd August event at Hospital Site.	132,445
333	Faysal 77862		245	30-Jul-15	Petty expenses	22,745
334	Faysal 77862		6	31-Jul-15	WHT on profit booked	595,732
335	Faysal 77862		248	31-Jul-15	50% advance for Hoarding at site to Creloom Pvt Ltd (1st Hoarding)	166,565
336	Faysal 77862		249	31-Jul-15	50% advance for Hoarding at site to Creloom Pvt Ltd (2nd Hoarding)	166,565
337	Faysal 77862		247	31-Jul-15	Charges and WHT on Cash withdrawal for the M.o July 2015	17,765
338	Faysal 77862		250	03-Aug-15	Final payment of Creoloom for 2 horading at site	333,130
339	Faysal 77862		256	03-Aug-15	Consultacny for Board room Interior designing	66,300
340	Faysal 77862		252	03-Aug-15	Cash drawm for petty expenses	43,910
341	Faysal 77862		251	03-Aug-15	Advance for printing & Designing of PKLI metal boards	38,896
342	Faysal 77862		255	03-Aug-15	PTCL bill for the M/o June 2015	10,350
343	Faysal 77862		254	03-Aug-15	Fixing & repair of doors, table polish	7,832

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
					and cabinet repair- Designo	
344	Faysal 77862		253	03-Aug-15	Salary of Qaiser(Guard at site) for double duty from 2-6-15 to 9-6-15	4,528
345	Faysal 77862		258	06-Aug-15	Income tax paid for the M/o July 2015	439,174
346	Faysal 77862		257	06-Aug-15	Electricity bill M/o July 2015	69,734
347	Faysal 77862		259	06-Aug-15	Sales tax paid for the M/o July 2015	16,584
348	Faysal 77862		260	11-Aug-15	Printing of 800 cards invitation cards for 14th Aug	38,556
349	Faysal 77862		262	12-Aug-15	Advance for 14th August event at site	600,322
350	Faysal 77862		263	12-Aug-15	Urgent Printing of 550 invitation cards for 14th Aug	26,507
351	Faysal 77862		261	12-Aug-15	Naseeb online services for add on Rozee.pk	11,794
352	Faysal 77862		261	12-Aug-15	Naseeb online services for add on Rozee.pk	2,080
353	Faysal 77862		265	13-Aug-15	Advance to Mr. Ali Amin for 14th aug travelling from Islamabad to LHR	150,000
354	Faysal 77862		264	13-Aug-15	petty epenses	40,065
355	Faysal 77862		268	18-Aug-15	Salman Business UPS, Batteries, Keyboards,Apple imac 27" i5	165,346
356	Faysal 77862		266	18-Aug-15	Sunny Electronics, CCTV Camera Installation final bill	55,566
357	Faysal 77862		267	18-Aug-15	Petty expenses	39,798
358	Faysal 77862		269	18-Aug-15	United Internation, Miss Maham return ticket LHR to ISB	16,000
359	Faysal 77862		270	18-Aug-15	Sunny Electronics, CCTV Camera	11,114

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
					Installation final bill (Labour)	
360	Faysal 77862		271	18-Aug-15	TCS (Pvt) Ltd bill for the M/o July 2015	3,582
361	Faysal 77862		276	20-Aug-15	Industrial Techno installed 3 Gates at site	83,698
362	Faysal 77862		273	20-Aug-15	Qazi Brothers, Chicks imstalled at HO Secretarit	59,274
363	Faysal 77862		272	20-Aug-15	Latest Income Tax, Sales Tax other books purchased	21,500
364	Faysal 77862		278	20-Aug-15	Muhammd nadeem for Exauhst Fan and fitting-Advance	8,591
365	Faysal 77862		277	20-Aug-15	U fone bill paid for the M/o July 2015	6,318
366	Faysal 77862		274	20-Aug-15	Courier and Daewoo cargo re imburshed to Ali Amin	3,880
367	Faysal 77862		275	20-Aug-15	Expenses incurred by Husnain Iftikhar	1,405
368	Faysal 77862		281	22-Aug-15	ABM Data, Laptop for Mr. Shaukat Qureshi, DPM	91,977
369	Faysal 77862		282	22-Aug-15	Pincer Security, Guard Salary M/o Aug-2015	29,444
370	Faysal 77862		279	22-Aug-15	Insects and fly killer United Electro Gas	14,400
371	Faysal 77862		280	22-Aug-15	2 paper Shreder from Ravi Bokks and Gift Center	8,500
372	Faysal 77862		283	24-Aug-15	Advance for Monthly Grocery	25,870
373	Faysal 77862		285	24-Aug-15	Petty expenses	25,847
374	Faysal 77862		284	24-Aug-15	Sherwani Trading co,	18,882
375	Faysal 77862		286	24-Aug-15	Re-imburement of exp incurred at site by Mr. Shaukat Qureshi	8,035
376	Faysal		288	26-Aug-15	Salary for the M/o	1,294,919

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
	77862				August 2015	
377	Faysal 77862		287	26-Aug-15	Punjab Sales tax Paid M/o July 2015	111,007
378	Faysal 77862		289	27-Aug-15	Event Organizer final payment for 14th Aug-15 event at Site	600,322
379	Faysal 77862		290	28-Aug-15	Creoloom Pvt Ltd Printing charges of 5000 brochure of PKLI & RC	585,900
380	Faysal 77862		291	28-Aug-15	Creoloom Pvt Ltd Printing of invitation cards for 14th Aug-15	63,984
381	Faysal 77862		298	31-Aug-15	Rizcon Engg. For Media office ceiling and wooden doors	70,894
382	Faysal 77862		299	31-Aug-15	Transworld for media office electrical works	70,132
383	Faysal 77862		296	31-Aug-15	Pincer Security, Guard Salary M/o Sep-2015	29,444
384	Faysal 77862		300	31-Aug-15	Bank charges and WHT on cash & Profit M/o Aug 2015	14,489
385	Faysal 77862		297	31-Aug-15	Petty expenses	14,313
386	Faysal 77862		294	31-Aug-15	PTCL bill for the M/o July 2015	10,860
387	Faysal 77862		292	31-Aug-15	Muhammd nadeem for Exauhst Fan and fitting-final paymnt	8,590
388	Faysal 77862		293	31-Aug-15	LINX Technologies IT Contractor payment from 09- 07-15 to 08-08-15	7,012
389	Faysal 77862		295	31-Aug-15	Mr. Shaukat Qureshi room's show case n drawers repair	5,000
390	Faysal 77862		304	03-Sep-15	Rizcon Engg 2nd Running bill of site office	1,056,814

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
391	Faysal 77862		301	03-Sep-15	Nayatel Connection at Islamabd Office	39,350
392	Faysal 77862		303	03-Sep-15	Petty exp	24,345
393	Faysal 77862		302	03-Sep-15	Photocopier Tonner changed Linx Tech	8,373
394	Faysal 77862		306	05-Sep-15	Electricity bills for M/o Aug-15	77,268
395	Faysal 77862		305	05-Sep-15	M/s Riaz Sons Caterers for Press conference arrangements	59,281
396	Faysal 77862		307	08-Sep-15	Petty Expenses	38,226
397	Faysal 77862		312	10-Sep-15	PKI exp on behalf of PKLI in Jan-15 for Advertisement	355,000
398	Faysal 77862		308	10-Sep-15	Income tax paid for the M/o Aug 2015	301,623
399	Faysal 77862		310	10-Sep-15	Punjab Sales tax Paid M/o Aug 2015	277,850
400	Faysal 77862		314	10-Sep-15	Dining table for Board Room Designo Furniture	30,108
401	Faysal 77862		309	10-Sep-15	GST paid for the M/o Aug-15	23,462
402	Faysal 77862		313	10-Sep-15	Router to Boost wifi Signal in PKLI office Linx Tec	17,760
403	Faysal 77862		311	10-Sep-15	Re-imburement of exp incurred at site by Mr. Qandeel for 14th Event	11,695
404	Faysal 77862		315	10-Sep-15	Monthly bill of IT contractor Linx Tech	7,012
405	Faysal 77862		316	10-Sep-15	Colour Printer repair Linx Tech	4,628
406	Faysal 77862		317	14-Sep-15	United Internation,Air tickets as per detail	163,214
407	Faysal 77862		318	16-Sep-15	Cash drawn for petty expenses	31,693
408	Faysal 77862		319	17-Sep-15	TCS (Pvt) Ltd bill for the M/o Aug 2015	19,383
409	Faysal 77862		320	17-Sep-15	Qazi Brothers for window blind in	3,382

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
					President room	
410	Faysal 77862		325	19-Sep-15	Salary for the M/o Sep 2015	1,242,371
411	Faysal 77862		323	19-Sep-15	Allied Technical Services for Lifting of Roof Media Cell	84,550
412	Faysal 77862		324	19-Sep-15	Rizcon Engg for Dismantling work of Media Cell	82,350
413	Faysal 77862		322	19-Sep-15	Allied Technical Services for Sund Greent Net	53,400
414	Faysal 77862		321	19-Sep-15	Creative Junction for add in daily Jang for different post	31,717
415	Faysal 77862		326	21-Sep-15	Paid to Workman for Tables (Media cell and QS)	85,476
416	Faysal 77862		329	22-Sep-15	Allied Technical for Glass Cabin in Media Cell	84,550
417	Faysal 77862		327	22-Sep-15	United International for 2 air tickets as per detail	30,070
418	Faysal 77862		328	22-Sep-15	Usman Associates for Architectural design for site	18,700
419	Faysal 77862		332	23-Sep-15	Ideas Workshop for extension in time in Khaleej Times UAE	53,109
420	Faysal 77862		331	23-Sep-15	MAS & Co. for repair of Generator	37,800
421	Faysal 77862		330	23-Sep-15	Naseeb online services for add on Rozee.pk	11,739
422	Faysal 77862		333	28-Sep-15	Petty expenses	26,027
423	Faysal 77862		334	28-Sep-15	Sherwani Trading co, Stationery bill	9,620
424	Faysal 77862		335	29-Sep-15	PTCL bill for the M/o Aug 2015	11,780
425	Faysal 77862		336	29-Sep-15	U fone bill paid for the M/o Aug 2015	6,388
426	Faysal 77862		337	29-Sep-15	Courier Charges Re-imbused to Mr.	2,940

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
					Ali Amin	
427	Faysal 77862		338	30-Sep-15	Faysal Bank M/o Sep-15	2,014
428	Faysal 77862		339	05-Oct-15	Income tax paid for M/o Sep-15	214,355
429	Faysal 77862		344	05-Oct-15	Electricity bills for M/o Sep-15	62,795
430	Faysal 77862		345	05-Oct-15	United International for air tickets	41,066
431	Faysal 77862		340	05-Oct-15	Security Guards Salary for M/o Oct- 2015	29,444
432	Faysal 77862		343	05-Oct-15	Petty Exp	20,583
433	Faysal 77862		346	05-Oct-15	Sales tax Provincial paid for the M/o Sep-15	12,932
434	Faysal 77862		341	05-Oct-15	Designo Furniture for Rostrum of Board Room	7,862
435	Faysal 77862		342	05-Oct-15	Sales Tax Provincial M/o Sep-2015	7,314
436	Faysal 77862		347	06-Oct-15	Mustafa Computers for Mr. Kamal Mirza laptop	128,047
437	Faysal 77862		348	06-Oct-15	M/s Workman for Chair of Marketing manager and Project Coordinator	28,709
438	Faysal 77862		349	06-Oct-15	TCS Bill for the M/o Sep2015	1,207
439	Faysal 77862		350	07-Oct-15	FRANTS Audit fee upto 30-06-2015 (Institute & Trust)	53,040
440	Faysal 77862		353	09-Oct-15	Petty exp	28,776
441	Faysal 77862		351	09-Oct-15	Paint work in room # 5 and soft board in Board room	22,000
442	Faysal 77862		354	09-Oct-15	Mustafa Computers for Computer Accessories	14,884
443	Faysal 77862		352	09-Oct-15	Designo for Security Guard Table	6,475
444	Faysal		355	13-Oct-15	Rizcon 3rd running	627,624

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
	77862				bill paid	
445	Faysal 77862		356	14-Oct-15	Petty expenses	40,537
446	Faysal 77862		357	15-Oct-15	United Int'l travel payment as per detail	100,877
447	Faysal 77862		358	15-Oct-15	U fone bill paid for the M/o Sep 2015	6,334
448	Faysal 77862		359	20-Oct-15	Petty exp	35,219
449	Faysal 77862		360	21-Oct-15	PASBAN (M. Arif) Rent a Car for Mr. Saeed Mirza	10,800
450	Faysal 77862		361	22-Oct-15	United Int'l travel payment as per detail	70,791
451	Faysal 77862		363	22-Oct-15	Qazi Brothers for Blind in Project Coordinator office	17,556
452	Faysal 77862		362	22-Oct-15	MAS & Co. for repair of Generator	5,400
453	Faysal 77862		365	29-Oct-15	4th running bill of Rizcon Engg for site office	1,273,156
454	Faysal 77862		364	29-Oct-15	IT contractor monthly bill paid (from 09-09-15 to 08-10-15)	7,012
455	Faysal 77862		370	30-Oct-15	Salary for the M/o Oct 2015	2,001,041
456	Faysal 77862		372	30-Oct-15	P.O in favour of Indust Motor Company Limited for the booking of Altis 1.6 white	500,000
457	Faysal 77862		366	30-Oct-15	United International Air travel exp as per detail attached	27,982
458	Faysal 77862		369	30-Oct-15	Visiting cards of PKLI staff from AA enterprises	17,010
459	Faysal 77862		367	30-Oct-15	PTCL bill for the M/o Sep 2015	12,590
460	Faysal 77862		368	30-Oct-15	External drive and 2 flashes Mustafa Computers	8,883
461	Faysal		371	30-Oct-15	Bank charges M/o	838

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
	77862				Oct-15	
462	Faysal 77862		374	02-Nov-15	Wapda Grid Station cost at PKLI site	191,225,285
463	Faysal 77862		375	03-Nov-15	Mustaf Computers laptop for GM (F)	128,047
464	Faysal 77862		376	03-Nov-15	Petty exp	54,375
465	Faysal 77862		380	05-Nov-15	Income tax for the M/o Oct-2015	396,138
466	Faysal 77862		377	05-Nov-15	PASBAN Rent a car for Mr. Saeed Mirza	12,900
467	Faysal 77862		378	05-Nov-15	Punjab Sales tax for the M/o Oct-2015	9,600
468	Faysal 77862		379	05-Nov-15	GST Federal M/o Oct-2015	3,033
469	Faysal 77862		381	07-Nov-15	Petty exp	47,572
470	Faysal 77862		385	09-Nov-15	United Int'l Travell billas per detail	82,094
471	Faysal 77862		386	09-Nov-15	Pincer security Security Guard salary Bov-2015	29,444
472	Faysal 77862		384	09-Nov-15	TCS Bill M/o Oct-2015	3,467
473	Faysal 77862		383	09-Nov-15	Nayatel internet bill M/o Oct-2015	2,215
474	Faysal 77862		382	09-Nov-15	Postage charges reimbursement to Mr. Ali Amin	1,680
475	Faysal 77862		387	10-Nov-15	CES Piling contarctor 1st IPC payment	37,020,240
476	Faysal 77862		388	10-Nov-15	Adv for Purchase of Vehicle Indus Motor Co	1,275,995
477	Faysal 77862		389	10-Nov-15	Indus Motor GST paid	53,005
478	Faysal 77862		391	12-Nov-15	LED 32" in rom # 5	23,625
479	Faysal 77862		392	14-Nov-15	Balance payment of Rizcon 4th Running bill	848,316
480	Faysal 77862		393	14-Nov-15	Petty expenses	31,311
481	Faysal 77862		400	17-Nov-15	50% payment on submission of Draft manual of HR	355,371

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
					Policies and SOPs	
482	Faysal 77862		399	17-Nov-15	Pak Interior House Floor tiles of Media Cell	88,892
483	Faysal 77862		398	17-Nov-15	Rizcon Paint work of Media Cell	64,050
484	Faysal 77862		394	17-Nov-15	Paid to Mr Aftab Rashid for payment of Linkedin add from Credit card	21,014
485	Faysal 77862		397	17-Nov-15	Monthly bill of IT contractor Linx Tech	7,012
486	Faysal 77862		396	17-Nov-15	Linx Tech. for change of Printer cartridge of 2 Printers	1,758
487	Faysal 77862		401	18-Nov-15	Pak Interior House Al Windows work of Media Cell	71,668
488	Faysal 77862		402	20-Nov-15	United International Travel air travel as per detail	97,768
489	Faysal 77862		403	20-Nov-15	Mr. Saeed Mirza oom account for online meetings	15,675
490	Faysal 77862		404	20-Nov-15	Waji Enterprises bill for Generator Ramp	13,500
491	Faysal 77862		405	21-Nov-15	Rizcon Engg 5th Running bill of site office	2,039,301
492	Faysal 77862		406	23-Nov-15	Petty cash increased from Rs. 40,000 to 100,000	60,000
493	Faysal 77862		407	24-Nov-15	2nd running bill of CES (piling contractor)	37,635,840
494	Faysal 77862		408	25-Nov-15	Petty expenses	98,036
495	Faysal 77862		409	28-Nov-15	PASBAN (M. Arif) Rent a Car for Mr. Saeed Mirza	36,700
496	Faysal 77862		410	30-Nov-15	Salary for the M/o Nov 2015	2,201,515
497	Faysal 77862		411	30-Nov-15	Advertsiemnt in newspaper as per	318,781

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
					detail attached	
498	Faysal 77862		413	01-Dec-15	Travelling exp as per detail attached	83,552
499	Faysal 77862		412	01-Dec-15	PTCL bills for the M/o Oct-2015	11,510
500	Faysal 77862		414	03-Dec-15	Petty expenses	46,682
501	Faysal 77862		415	03-Dec-15	DG-EPA Punjab fee paid	30,000
502	Faysal 77862		416	05-Dec-15	U fone bill paid for the M/o Oct-2015	6,325
503	Faysal 77862		417	05-Dec-15	Nayatel internet bill M/o Nov-2015	5,139
504	Faysal 77862		422	08-Dec-15	Income tax for the M/o Nov-2015	4,215,271
505	Faysal 77862		420	08-Dec-15	CES incoe tax on 1st IPC paid	3,599,190
506	Faysal 77862		421	08-Dec-15	Punjab Sales tax for the M/o Nov-2015	119,346
507	Faysal 77862		423	08-Dec-15	GST Federal M/o Nov-2015	4,079
508	Faysal 77862		424	09-Dec-15	Creoloom Pvt Ltd Printing jobs bill paid	233,616
509	Faysal 77862		425	09-Dec-15	United Int'l travel payment as per detail	183,584
510	Faysal 77862		427	09-Dec-15	Creative Junction Printing Jobs bill paid	47,975
511	Faysal 77862		426	09-Dec-15	Pincer Security Guards salary for the M/o Dec-2015	45,084
512	Faysal 77862		428	09-Dec-15	Linx Tech Photocopier Tonner changed	8,325
513	Faysal 77862		61	10-Dec-15	Faysal Bank TDRs purchased/booked	430,000,000
514	Faysal 77862		430	10-Dec-15	LESCO connection at site (securiy deposite)	1,702,994
515	Faysal 77862		429	10-Dec-15	LESCO connection at site (Capital cost)	571,045
516	Faysal 77862		433	14-Dec-15	Petty cash expenses	75,917
517	Faysal 77862		431	14-Dec-15	Mustafa Computer, 1TB external drive and HDMI	6,615

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
					converter	
518	Faysal 77862		432	14-Dec-15	Ufone Bill paid for the M/o Nov-2015	5,221
519	Faysal 77862		436	15-Dec-15	Linx Tech. monthly bill for the period from 9-11-15 to 8-12-15	7,012
520	Faysal 77862		435	15-Dec-15	Courier charges re-imbursed to Mr. Ali Amin	2,380
521	Faysal 77862		434	15-Dec-15	TCS bill for the M/o Nov-2015	681
522	Faysal 77862		437	19-Dec-15	RM Electrical Master released after 6 six months	40,250
523	Faysal 77862		439	19-Dec-15	United Int'l Air traveling exp as per detail attached	21,830
524	Faysal 77862		438	19-Dec-15	Moon Travel Air traveling exp as per detail attached	10,600
525	Faysal 77862		442	21-Dec-15	Creative Junction Metal Boards, Backdrop and videography	68,834
526	Faysal 77862		441	21-Dec-15	Ghulam Hussain & Bros Misc Civil work and Shed bill	66,647
527	Faysal 77862		440	21-Dec-15	Aamir (Sweeper) advanc given	8,500
528	Faysal 77862		446	22-Dec-15	Focus Interiors Furniture for Site office and Media cell	1,095,245
529	Faysal 77862		445	22-Dec-15	Advance to Javed Iqbal against Salary	150,000
530	Faysal 77862		444	22-Dec-15	Expenses re-imbursed to Mr. Saeed Mirza	55,224
531	Faysal 77862		443	22-Dec-15	Expenses re-imbursed to Mr. Qaiser Rafiq	19,762
532	Faysal 77862		448	23-Dec-15	Petty expenses	51,398
533	Faysal 77862		447	23-Dec-15	Mustaf Computers Printer for Media Cell (HP 1102w)	9,922
534	Faysal		452	28-Dec-15	Salary for the M/o	3,035,047

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
	77862				Dec 2015	
535	Faysal 77862		453	31-Dec-15	WHT on earlier TDR encashment deducted	706,258
536	Faysal 77862	77527066	BPV-16-01-002	5-Jan-16	Electricity bill for the month of December	114,476
537	Faysal 77862	75218029,7 5218029	BPV-16-01-003	8-Jan-16	GST-Provincial is paid in the month of January	16,590,240
538	Faysal 77862	73601126	BPV-16-01-027	19-Jan-16	Cash withdraw for misc. expenses	65,104
539	Faysal 77862	78019628	BPV-16-01-029	23-Jan-16	Travelling expenses reimbursed to Dr. Nadir mr. David Zander	169,892
540	Faysal 77862	78019629	BPV-16-01-030	23-Jan-16	Cash withdraw for petty expenses	99,890
541	Faysal 77862	78019637	BPV-16-06-004	6-Jun-16	Net amount paid against invoice no.1 after deduction of I.Tax	110,289,478
542	Faysal 77862	78019630	BPV-16-06-026	24-Jun-16	Transfer funds to BOP	95,000,000
543	Faysal 77862	78019631	BPV-16-06-027	24-Jun-16	Transfer of funds to BOP	95,000,000
544	Faysal 77862	78019632	BPV-16-06-028	24-Jun-16	Transfer of fund to BOP	95,000,000
545	Faysal 77862	78019633	BPV-16-06-029	24-Jun-16	Transfer of fund to BOP	95,000,000
546	Faysal 77862	78019634	BPV-16-06-030	24-Jun-16	Transfer of funds to BOP	95,000,000
547	Faysal 77862	78019635	BPV-16-06-031	24-Jun-16	Transfer of funds to BOP	95,000,000
548	Faysal 77862	78019643	BPV-16-07-008	4-Jul-16	Paid to FBR M/o June-16	357,542
549	Faysal 77862	78019640	BPV-16-07-006	4-Jul-16	Oaid to Creloom for Add Proposal of Business Plan	262,567
550	Faysal 77862	78019645	BPV-16-07-004	4-Jul-16	Balance amount is paid after tax deductions	39,560
551	Faysal 77862	78019642	BPV-16-07-001	4-Jul-16	Paid to United International for Air Ticket of Dr. Saeed Akhtar - Route ISB - LHR, ISB - LHE	17,000

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
552	Faysal 77862	78019641	BPV-16-07-005	4-Jul-16	Balance amount is paid after tax deductions	14,204
553	Faysal 77862	78019639	BPV-16-07-003	4-Jul-16	Paid PTCL bill M/o May-16	12,220
554	Faysal 77862	78019644	BPV-16-07-002	4-Jul-16	Paid to Mas & Co. for Magnetic contractor oil for generator	8,073
555	Faysal 77862	78019636	BPV-16-07-030	22-Jul-16	Salary of Mr. Muhammad Yasin FMO June, 2016	16,200
556	Faysal 77862		JV-16-08-002	18-Aug-16	Profit of TDR enter in PKLI account instead of trust account	15,879
557	Faysal 77862	78019638	BPV-16-08-035	24-Aug-16	Amount transfer from Faysal Bank to BOP	57,042,974
558	Faysal 77862	78019650	BPV-16-11-025	22-Nov-16	Net amount paid to NCBM after deduction of Itax	230,000
559	Faysal 77862	78019651	BPV-16-11-032	22-Nov-16	Net amount paid to Mustafa computers after deduction of taxes	76,545
560	Faysal 77862	78019649	BPV-16-11-043	22-Nov-16	Paid to Al syed travels (Pvt) Ltd against Air ticket of Dr. Saeed & Dr Abdul Nadir for the route (ISB-LHE-ISB)	25,778
561	Faysal 77862	78019652	BPV-16-11-033	22-Nov-16	Net amount paid to Mustafa computers after deduction of Itax	22,680
562	Faysal 77862	78019647	BPV-16-11-030	22-Nov-16	Paid salary to Muhammad Kamran for the month of Oct-16	14,000
563	Faysal 77862	78019648	BPV-16-11-031	22-Nov-16	Paid salary to Muhammad Imran for the month of Oct-16	14,000
564	Faysal 77862	78019653	BPV-16-11-034	22-Nov-16	Paid ptcl bill for the month of Oct-16	13,870

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
565	Faysal 77862	78019657	BPV-16-11-026	22-Nov-16	Net amount paid to Oxbow International after deduction of Taxes	13,571
566	Faysal 77862	78019656	BPV-16-11-028	22-Nov-16	Paid Lesco bill site office for the month of Oct-16	10,000
567	Faysal 77862	78019655	BPV-16-11-029	22-Nov-16	Net amount paid to Linx technologies after deduction of I.Tax	7,055
568	Faysal 77862	78019654	BPV-16-11-035	22-Nov-16	Paid to ufone for the month of Oct-16	6,265
569	Faysal 77862	78019646	BPV-16-11-027	22-Nov-16	Paid to PESSI for the month of Oct-16	6,030
570	Faysal 77862	78019662	BPV-16-12-006	2-Dec-16	Salary tax withheld paid fmo Nov, 16	481,883
571	Faysal 77862	78019659	BPV-16-12-004	2-Dec-16	Amount paid to creative junction against recruitment add in daily nawai waqt & business recorder	75,838
572	Faysal 77862	78019660	BPV-16-12-002	2-Dec-16	Paid to creative junction for recruitment add in daily express & the nation	45,334
573	Faysal 77862	78019658	BPV-16-12-001	2-Dec-16	Paid to aa enterprises for visiting card printing	11,340
574	Faysal 77862	0078019664	BPV-16-12-051	21-Dec-16	Fund transfer from Faysal Bank to BOP	459,573,622
575	Faysal 77862		JV-16-12-019	31-Dec-16	To nullify the effect of negative balance	108,299
576	Faysal 77862	SA- 0078019666	BPV-17-01-045	24-Jan-17	Funds transfered from Faysal Bank to Bank of Punjab	1,188,879
577	BOP 85504-27	702691966	BPV-17-02-047	23-Feb- 2017	Payment made to Wastech computers against Graphic card after tax deduction - pkli 39-17	2,362

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
578	BOP 85504-27	702691978	BPV-17-03-002	01-Mar-2017	Payment made to MTS against Digital Camera for HPTC after tax deduction - HPTP 402-17	12,285
579	BOP 85504-27	702691965	BPV-17-02-040	21-Feb-2017	Payment made to MTS against purchase of Air Blower and Search lights after Tax deduction - PKLI300-17, 18-17	14,553
580	BOP 85504-27	702691951	BPV-17-01-057	28-Jan-2017	Cash withdrawal against expenses	21,570
581	BOP 85504-27	702691971	BPV-17-02-054	28-Feb-2017	Payment made to Z.I. Computers against Server HP 380 G-7 after tax deduction - HPTP 21-17	28,350
582	BOP 85504-27	702691959	BPV-17-02-018	09-Feb-2017	Payment of withholding Tax deducted from suppliers for the month of Jan 17	29,382
583	BOP 85504-27	702691958	BPV-17-02-012	07-Feb-2017	Cash withdrawal for expenses reimbursement	34,820
584	BOP 85504-27	702691968	BPV-17-02-049	23-Feb-2017	Payment made to Limton Innovative against Attendance terminal after tax deduction - 36-17	42,655
585	BOP 85504-27	702691960	BPV-17-02-024	21-Feb-2017	Paid Nexlinx bill for the month of Feb 17 (Site) after tax deduction	45,172
586	BOP 85504-27	702691979	BPV-17-03-003	01-Mar-2017	Payment made to Park lane hotel against hotel stay of BLS / ACLS instructors	49,062
587	BOP 85504-27	702691972	BPV-17-02-055	28-Feb-2017	Payment made to 3S General Store	60,451

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
					against kitchen, cleaning items after tax deduction - HPTC 1-17,3-17	
588	BOP 85504-27	702691962	BPV-17-02-035	20-Feb-2017	Payment made to lifesavers foundation against BLS/ACLS Course fee after tax deduction - PKLI 363-17	82,450
589	BOP 85504-27	702691963	BPV-17-02-037	21-Feb-2017	Payment made against electricity bill for the month of January 17 of Site office	84,189
590	BOP 85504-27	702691970	BPV-17-02-053	27-Feb-2017	Payment made to Port green nursery against Invoice No. 1053 for landscaping of HPTC after tax deduction - PKLI 40-17	86,297
591	BOP 85504-27	702691980	BPV-17-03-009	01-Mar-2017	1.5% IT WHT on Media amount from Payment made to creative junction against advertisements in newspapers after tax deduction	151,760
592	BOP 85504-27	702691954	BPV-17-02-014	08-Feb-2017	Deposited Income tax on HPTC salaries for the month of Jan 2017	408,465
593	BOP 85504-27	702691976	BPV-17-02-063	28-Feb-2017	Payment made to FBR against tax withheld on salaries of HPTC for the month of Feb 17	749,879
594	BOP 85504-27	702691967	BPV-17-02-048	23-Feb-2017	Balance amount Paid to Indus Motor company against Toyota corolla XLI 1.3 manual	1,162,000

Sr. no.	Bank A/C No	Cheque No	Voucher No.	Date	Particular	Amount (Rs.)
595	BOP 85504-27	702691974	BPV-17-02-059	28-Feb-2017	Payment made against HPTC salaries for the month of Feb 17 after EOBI and income tax deduction	5,527,760
Total						6,588,728,113

Annexure-67 (Audit Para No. 28.4.19)

Sr. No.	PDP No.	Nature of irregularity	Amoun (Rs.)
1	27759	The Institute management had hired the services of following consultancy firms for construction of the Institute. But the Institute had failed to cope up with the work. To complete the assignment, Govt. of the Punjab had established Infrastructure Development Authority of Punjab (IDAP) in 2016 and entire construction and procurement was entrusted to Infrastructure Development Authority of Punjab.	407,144,683
2	27868	Against Package "A" work was awarded to M/s MCC Matracon JV bid Price of PKR 7,875,675,333 which is 16.7% higher than engineering estimates and its target completion of construction was 14 th August 2017. Design and supervision was done by NESPAK prior to shifting the same work to IDAP along with all record.	823,335,383
3	27880	Against Package B, work was awarded to M/s MCC Matracon JV bid Price for PK-Rs. 4,988,609,298 which is 60.5% higher than engineering estimates and its target completion of construction 14 th August 2017. Design and supervision was done by NESPAK prior to shifting the same work to IDAP along with all record.	1,740,573,962
4	27874	Package A work was awarded to M/s MCC Matracon JV bid Price of PKRs. 7,875,675,333 which is 16.7% higher than engineering estimates and its target completion of construction 14 th August 2017.	393,784,767
5	27876	Package B work was award to M/s MCC Matracon JV bid Price of PKRs. 4,988,609,298 which is 60.5% higher than engineering estimates and its target completion of construction was 14 th August 2017. Contrary to the stated provisions, no performance security equal to Rs. 249,430,465 being 5% of contract price was either not obtained or if obtained the same was not produced to audit	249,430,465
6	27878	Package A & B both works was awarded to M/s MCC Matracon JV and its target date for completion of construction work was fixed as 14.08.2017. As per progress report for the month of May 2018, work was still under in process. 2% Liquidated damages amounting to Rs 218,283,000 against package A & B were not deducted from the running bills of the contractor.	218,283,000
7	27893	Work was not up loaded on PPRA web site. Contractor was mobilized at site on verbal instruction on 23.6.2015 without any work order Engineering estimates were made on market base rates (as verbally confirmed by project director PKLI) instead of applying MRS rates for the quarter started from July 2015. Moreover, scope of work was enhanced in December 2015 to 50% (approximately) from the agreed cost of Rs.7,450,000, without approval of the rate analysis for extra items.	14,144,485
8	27908	The management of PKLI Lahore did not obtain additional Performance Security in the shape of Bank Guarantees equal to Rs. 1,298,039 due to acceptance of tender 9.177% below of engineering estimates.	1,298,039
9	27909	The management of PKLI Lahore did not obtain additional Performance Security in the shape of Bank Guarantees equal to Rs. 1,298,039 due to acceptance of tender 9.177% below of engineering estimates.	1,298,039
10	27918	Non-recovery of liquidated damages charges– Rs.282,890	282,890
11	27921	An amount of -Rs. 153,204 was overpaid due to non- deduction of various	153,204

Sr. No.	PDP No.	Nature of irregularity	Amoun (Rs.)
		items.	
12	27916	Overpayment made due to execution of wok at below specification/standard-Rs.432,803	432,803
13	27904	Less deduction of income tax Rs.3.174 million and non- submission of deposit challan of @ 16% PST Rs.39.129 million	3,174,000
14	27892	Overpayment due to excess rate paid than due Rs.17.050 million	17,050,000
15	27902	Less deduction of income tax Rs.4.668 million	4,668,000
16	27883	Overpayment due to excess over TSE Rs.98.960 millions	98,960,000
17	27882	Irregular payment -Rs.101,075,584 to SGPL due to non -installation of Gas chiller and Providing & Laying of Sui Gas Pipeline at PKLI since 2015	101,075,584
18	27925	The work construct of site office was enhanced to -Rs. 14,148,109 which was@ 111.23% above from the original cost. As per PPRA rules ibid, the enhancement of work more than 15% of the original agreement is not allowed without calling open tenders.	6,698,000
19	27872	Irregular award of consultancy to M/s CPG-ARCOP Rs.395.354 million.	395,354,000
20	27896	Less deduction of income tax than due -Rs. 11.645 million	11,645,000
21	27897	A) Non deduction of @ 20% rebate on salary remuneration -Rs. 7.011 million	10,200,000
22	27913	Irregular inclusion of income tax in the additional/enhanced cost of the agreement Rs.502,359	502,359
23	27905	Less deduction of income tax Rs.169,735 and Non deduction of PST @ 16% Rs.2,263,118	2,432,853
24	27920	Non recovery of GST Rs.197,200	197,200
25	27812	Non deduction of withholding Income Tax – Rs.12,744,838 Acceptance of stock without inspection by the Inspection Committee	12,744,838
26	27879	Un due financial aid due to non -recovery of Mobilization Advance Rs.197.00 million	197,000,000
27	27917	Less deduction of Income Tax -Rs. 388,324	388,324
28	27869	Less deduction of income tax then due Rs.644.00 million	644,000,000
29	27887	Irregular inclusion of income tax in the approval lump sum bid Rs.39.535 million	39,535,000
30	27888	Irregular award of work to M/s CPG-Arcop due to incorrect application of US\$ rate at that time Rs.37.594 million.	37,594,000
31	27873	Irregular award of contract to M/s CPG-ARCOP Rs.395,353,800	395,353,800
32	27899	Loss to government due to application of incorrect rate of US\$ at that time Rs.5.250 million	5,250,000
33	27884	Irregular Subletting the contract by M/s NESPAK-Rs.538,811,080	538,811,080
34	27891	Overpayment due to execution of work beyond the 16% approved-RS.21.978 million	21,978,000
35	27871	Irregular award of piling work to M/s CES Rs.494.850 million	494,850,000
36	27819	Irregular purchase of Hybrid telephony exchange with IP phone and licences-Rs.2,770,380 recovery of Rs.346,297	2,770,380
Total			2,810,606,834

Annexure-68 (Audit Para No. 28.4.22)

Sr. No.	PDP No.	Nature of irregularity	Amount (Rs.)
1.	27828	Unjustified appointments made without provision in staffing plan or creation of posts	65,400,000
2.	27829	Excessive appointments made then provision in staffing plan or creation of posts by the BOG	37,833,784
3.	27777	Irregular Appointment of Consultant Nephrology Interviewed before last date of submission of CVs i.e. 30.7.2017, but he was interviewed on 30.6.17. joined 08 months after the issuance of offer letter.	13,000,000
4.	27779	Irregular Appointment of Director Medical Education	11,600,000
5.	27800	Irregular appointment of Pharmacists Appointment of 25 pharmacists, at monthly pay structure of -Rs.50000 and posted in HPTP Directorate and 22 sentinel sites in various districts of Punjab. Management committee notified by the HR committee include the CEO, COO, HRD and the concerned departmental head as per HR manual besides the acting chief operating officer alone approved the appointments. The minimum required qualification for staff pharmacist and Pharmacists was D-Pharm, as per advertisement whereas a B-Pharmacy which was equal to D-Pharm, hence it was not eligible for the post.	11,456,356
6.	27784	Irregular appointments in various cadres without creation of posts Posts was not created by BOG, No advertisement floated in press, Interview panel was not approved by the competent authority. Appointment was not made by the HR Committee but it was approved by the Acting Chief Operating Officer	6,395,391
7.	27785	Wasteful expenditure due to recruitment of staff for non-functional sentinel sites	6,366,817
8.	27788	Irregular Appointment of Chief Pharmacist the close date of advertisement was 24.10.2016, whereas the officer was interviewed 18.10.2016 without considering rest of the applicants, The officer was subsequently promoted as Chief Pharmacist on 17.10.17 without advertising the post, age more than 60 years, at the time of appointment the officer was of the age more than 60 years.	5,425,000
9.	27789	Irregular appointment of Director Procurement	5,216,000
10.	27791	Unlawful appointment of Asstt: Project Director appointed without advertisement, approval of HR Committee and interview panel not obtained.	5,150,000
11.	27793	Irregular Appointment of Assistant Chief Pharmacist The post was not advertised. The father of the official was part of the interview committee whereas her relationship was not declared before appointment.	3,240,000
12.	27794	Irregular appointment of Project Director Interviewing panel not approved by competent authority, appointment	2,400,000

Sr. No.	PDP No.	Nature of irregularity	Amount (Rs.)
		was not made by HR Committee. the salary was enhanced from - Rs.700,000 to 800,000 without approval of HR committee.	
13.	27795	Irregular appointment of Manager Internal Audit Interview panel was not approved by competent authority, appointment not made by HR Committee. the appointment was approved by Acting chief operating officer who was not competent. Listof applications /CV received and list of short listed candidates alongwith criterion for short listing was not produced to audit.	1,634,838
14.	27796	Irregular appointment of Manager HR Ten candidates appeared in the interview nine were rejected by the panel. The management changed the panel and the 10th candidate was interviewed and selected, which shows that the appointment was not transparent. Both the interviewing panels were not approved by the competentauthority. Appointment was not made by HR Committee.	1,300,000
15.	27797	Irregular appointment of Manager Accounts Post not created by BOG. Not advertised in press. Interview panel not approved by Competent authority, irregular payment without creation of the post for Rs.600000.	600,000
16.	27760	Irregular appointments of PKLI staff before approval of HR Staffing Plan and HR Manual PKLI management had appointed 53 officer/officials in different cadre on different pay packages before approval of HR manual and staffing plan by the BOG of the Institute	175,685,725
17.	27761	Unjustified Appointments of medical staff before inauguration of hospital the Institute was inaugurated and started its medical functions on 27.12.2017 but medical staff was appointed on lucrative pay packages before inauguration of hospital	69,636,000
18.	27770	Irregular/doubtful appointment process No. of posts not mentioned in the advertisement, Required qualification was not mentioned in HR manual/staffing plan, Short listing, applications CVs not on record, list of candidates called for interviews not on record, rejection along with reasons not available, orders to formulate interview panel not available.	00
19.	27799	Irregular appointments	00
Total			422,339,911

Annexure-69 (Audit Para No. 28.4.35)

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
1.	Principles Services Institute of Medical Sciences Lahore	2016-17	23343	The bid evaluation reports on PPRA website	686,657,791
2.	Nishtar Medical College & Allied Institutions Multan	2016-17	23484	The bid evaluation reports on PPRA website, security not obtained	660,312,226
3.	Rawalpindi Institute of Cardiology (RIC), Rawalpindi	2016-17	23102	Annual procurement plan and bid evaluation reports on PPRA website	651,411,949
4.	DG Khan Medical College & Allied Institutions DG Khan	2017-18	28831	Non uploading of Annual procurement plan and bid evaluation reports on PPRA website	302,488,501
5.	DG Khan Medical College & Allied Institutions DG Khan	2017-18	28824	Non uploading of Annual procurement plan and bid evaluation reports on PPRA website	251,528,175
6.	DG Khan Medical College & Allied Institutions DG Khan	2017-18	28837	Non uploading of Annual procurement plan and bid evaluation reports on PPRA website	183,555,730
7.	Fatima Jinnah Medical University , Sir Ganga Ram Hospital, Lahore	2017-18	26568	Non uploading of Annual procurement plan and bid evaluation reports on PPRA website	155,909,703
8.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28186	Procurement of medicine through quotations	129,584,498
9.	DG Khan Medical College & Allied Institutions DG Khan	2017-18	28828	Procurement of medicine through quotations	127,109,768
10.	Sahiwal Medical College & Allied Institutions, Sahiwal	2016-17	23139	Annual procurement plan and bid evaluation reports on PPRA website	73,663,317
11.	Shaikh Zayed Hospital, Lahore	2016-17	26554	Repair & maintenance contract of equipment was made without advertising on PPRA website	62,624,641
12.	Rawalpindi Institute of Cardiology (RIC) Rawalpindi	2016-17	23106	Annual procurement plan and bid evaluation reports on PPRA website	65,830,503
13.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2016-17	23275	Procurement of Surgical Items through quotations	50,634,341

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
14.	Rawalpindi Institute of Cardiology (RIC) Rawalpindi	2016-17	23104	Annual procurement plan and bid evaluation reports on PPRA website	47,706,941
15.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28237	Annual procurement plan and bid evaluation reports on PPRA website	25,754,837
16.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28188	Procurement for dialyses through quotations	24,373,902
17.	Faisalabad Medical University Faisalabad	2017-18	28105	Procurement for dialyses through quotations	23,495,412
18.	Faisalabad Medical University Faisalabad	2017-18	28054	Procurement for dialyses through quotations	22,116,747
19.	Sahiwal Medical College & Allied Institutions Sahiwal	2016-17	23140	Annual procurement plan and bid evaluation reports on PPRA website	20,922,000
20.	Sahiwal Medical College & Allied Institutions Sahiwal	2016-17	23137	Annual procurement plan and bid evaluation reports on PPRA website	208,948,875
21.	Lady Willingdon Hospital Lahore	2017-18	30508	Results of bid evaluation reports on PPRA website	20,520,568
22.	Shaikh Zayed Medical College /Hospital, RY Khan	2016-18	28472	Annual procurement plan and bid evaluation reports on PPRA website	184,540,608
23.	Fatima Jinnah Medical University , Sir Ganga Ram Hospital, Lahore	2017-18	26567	Annual procurement plan and bid evaluation reports on PPRA website	15,229,954
24.	Fatima Jinnah Medical University , Sir Ganga Ram Hospital, Lahore	2017-18	26569	Annual procurement plan and bid evaluation reports on PPRA website	14,319,500
25.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28227	Procurement of medicine through quotations	136,650,077
26.	Sahiwal Medical College & Allied Institutions Sahiwal	2016-17	23143	Annual procurement plan and bid evaluation reports on PPRA website	16,642,800
27.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28210	Procurement of medicine through quotations	13,554,649
28.	Nishtar Institute of Dentistry Multan	2016-18	26519	bid evaluation reports on PPRA website, performance guarantee not obtained, bid documents were not well formulated	15,964,270
29.	Sahiwal Medical College & Allied Institutions Sahiwal	2016-17	23142	Annual procurement plan and bid evaluation reports on PPRA website	14,912,034

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
30.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28228	Hiring of services through quotations	1,377,946
31.	Sahiwal Medical College & Allied Institutions Sahiwal	2016-17	23152	Annual procurement plan and bid evaluation reports on PPRA website	15,332,629
32.	Sahiwal Medical College & Allied Institutions Sahiwal	2016-17	23150	Annual procurement plan and bid evaluation reports on PPRA website	10,500,000
33.	Shaikh Zayed Medical Complex Lahore	2017-18	26374	Procurement through quotations	10,840,788
34.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28212	Procurement through quotations	10,103,787
35.	Shaikh Zayed Medical College /Hospital, RY Khan	2016-18	28467	Short coming in bidding documents	7,897,288
36.	Shaikh Zayed Medical College /Hospital, RY Khan	2016-18	28469	Annual procurement plan and bid evaluation reports on PPRA website	33,063,211
37.	DG Khan Medical College & Allied Institutions DG Khan	2016-17	23680	Procurement of medicine through quotations	198,690,802
38.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2016-17	23286	Procurement of surgical disposables through quotations	19,047,714
39.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2016-17	23287	Procurement of injections through quotations	12,315,743
40.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2016-17	23288	Procurement of tables and syrup through quotations	5,827,422
41.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2016-17	23289	Procurement of lab kits & chemicals through quotations	5,434,323
42.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2016-17	23292	Contract of shops awarded without competition	8,107,000
43.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2016-17	23300	Procurement of lab equipment through quotations	3,565,989
44.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2016-17	23299	Procurement of machinery & equipment through quotations	3,667,016
45.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2016-17	23276	Procurement of medicine through quotations	10,256,025

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
46.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2016-17	23265	Printing work through quotations	6,340,899
47.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2016-17	23270	Procurement of medicine through quotations	4,0564,112
48.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2016-17	23258	Procurement of medicine through quotations	6,767,460
49.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2016-17	23257	Procurement of Misc. store items through quotations	8,183,653
50.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2016-17	23255	Procurement of lab kits & chemicals through quotations	12,419,989
51.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2016-17	23250	Procurement of disposable & surgical items through quotations	36,042,185
52.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2016-17	23249	Procurement of medicine through quotations	19,827,267
53.	Sahiwal Medical College & Allied Institutions Sahiwal	2016-17	23136	Annual procurement plan and bid evaluation reports on PPRA website	454,371,828
54.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2016-17	23237	Annual procurement plan and bid evaluation reports on PPRA website	14,016,099
55.	Quaid-e-Azam Medical College & Allied Institutions, Bahawalpur	2016-17	23191	Annual procurement plan and bid evaluation reports on PPRA website	3,640,240
56.	Quaid-e-Azam Medical College & Allied Institutions, Bahawalpur	2016-17	23204	Procurement of general store items from single firm	12,284,207
57.	Quaid-e-Azam Medical College & Allied Institutions, Bahawalpur	2016-17	23192	Procurement through quotations	2,564,290
58.	Quaid-e-Azam Medical College & Allied Institutions, Bahawalpur	2016-17	23225	Defective procurement process	29,973,600
59.	Principles Services Institute of Medical Sciences Lahore	2016-17	23329	Annual procurement plan and bid evaluation reports on PPRA website	20,048,700
60.	Principles Services Institute of Medical Sciences Lahore	2016-17	23327	Annual procurement plan and bid evaluation reports on PPRA website	26,690,698
61.	Principles Services Institute of Medical	2016-17	23331	Annual procurement plan and bid evaluation reports	105,510,000

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
	Sciences Lahore			on PPRA website	
62.	Nishtar Medical College & Allied Institutions Multan	2016-17	23485	bid evaluation reports on PPRA website	4,519,046
63.	Rawalpindi Institute of Cardiology (RIC) Rawalpindi	2016-17	23109	Annual procurement plan and bid evaluation reports on PPRA website	41,121,247
64.	Rawalpindi Institute of Cardiology (RIC) Rawalpindi	2016-17	23111	Annual procurement plan and bid evaluation reports on PPRA website	7,353,300
65.	Rawalpindi Institute of Cardiology (RIC) Rawalpindi	2016-17	23402	Annual procurement plan and bid evaluation reports on PPRA website	48,053,994
66.	Rawalpindi Institute of Cardiology (RIC) Rawalpindi	2016-17	23115	Annual procurement plan and bid evaluation reports on PPRA website	9,613,186
67.	Rawalpindi Institute of Cardiology (RIC) Rawalpindi	2016-17	23113	Annual procurement plan and bid evaluation reports on PPRA website	21,459,500
68.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30265	Annual procurement plan and bid evaluation reports on PPRA website, late finalization of tender	12,276,750
69.	Rawalpindi Institute of Cardiology (RIC) Rawalpindi	2016-17	23129	Annual procurement plan and bid evaluation reports on PPRA website	8,894,547
70.	Rawalpindi Institute of Cardiology (RIC) Rawalpindi	2016-17	23126	Annual procurement plan and bid evaluation reports on PPRA website	18,824,200
71.	Rawalpindi Institute of Cardiology (RIC) Rawalpindi	2016-17	23119	Annual procurement plan and bid evaluation reports on PPRA website	19,497,187
72.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30275	80% of budget exhausted before finalization of contract, Annual procurement plan and bid evaluation reports on PPRA website	5,409,345
73.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30272	Annual procurement plan and bid evaluation reports on PPRA website	11,451,694
74.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30270	Annual procurement plan and bid evaluation reports on PPRA website	135,615,681
75.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30293	Annual procurement plan and bid evaluation reports on PPRA website after	169,975,037

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
				passing over half of financial year through quotations	
76.	Post graduate Institute of Allied Health Sciences Faisalabad	2017-18	28531	bid evaluation reports on PPRA website	45,703,837
77.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30318	Annual procurement plan and bid evaluation reports on PPRA website	13,334,394
78.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30307	Annual procurement plan and bid evaluation reports on PPRA website	11,942,800
79.	DG Khan Medical College & Allied Institutions DG Khan	2017-18	28838	Annual procurement plan and bid evaluation reports on PPRA website	11,683,450
80.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30302	Annual procurement plan and bid evaluation reports on PPRA website	11,017,100
81.	DG Khan Medical College & Allied Institutions DG Khan	2017-18	28830	Annual procurement plan and bid evaluation reports on PPRA website	10,844,100
82.	DG Khan Medical College & Allied Institutions DG Khan	2017-18	28829	Annual procurement plan and bid evaluation reports on PPRA website	36,475,563
83.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30309	Annual procurement plan and bid evaluation reports on PPRA website	8,730,527
84.	DG Khan Medical College & Allied Institutions DG Khan	2017-18	28827	Annual procurement plan and bid evaluation reports on PPRA website	8,105,398
85.	University of Health Sciences, Lahore	2016-17	23552	Annual procurement plan and bid evaluation reports on PPRA website	7,732,949
86.	Post Graduate Institute of Allied Health Sciences Faisalabad	2017-18	28532	Split up expenditure to avoid obtaining competitive rates through PPRA	5,500,876
87.	Principal Services Institute of Medical Sciences Lahore	2016-17	23309	Annual procurement plan and bid evaluation reports on PPRA website	4,230,343
88.	Principal Services Institute of Medical Sciences Lahore	2016-17	23308	Earnest money not obtained	4,230,343
89.	University of Health Sciences Lahore	2016-17	23548	Procurement through quotations	3,998,635
90.	DG Khan Medical College & Allied Institutions DG Khan	2017-18	28834	Annual procurement plan and bid evaluation reports on PPRA website	2,625,005

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
91.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30312	Annual procurement plan and bid evaluation reports on PPRA website	2,477,408
92.	DG Khan Medical College & Allied Institutions DG Khan	2017-18	28833	Annual procurement plan and bid evaluation reports on PPRA website	2,472,209
93.	DG Khan Medical College & Allied Institutions DG Khan	2017-18	28853	Annual procurement plan and bid evaluation reports on PPRA website	1,994,090
94.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30310	Annual procurement plan and bid evaluation reports on PPRA website	1,120,869
95.	Principal Public Health Nursing School, Lahore	2016-17	25490	Purchase of expenditure by split up through quotations	598,381
96.	University of Health Sciences Lahore	2016-17	23551	Not carried out through PPRA Website	304,963
97.	Sahiwal Medical College & Allied Institutions Sahiwal	2016-17	23153	Annual procurement plan and bid evaluation reports on PPRA website	3,742,699
98.	DG Khan Medical College & Allied Institutions DG Khan	2016-17	23686	Purchase of expenditure by split up through quotations	4,331,580
99.	Shaikh Zayed Medical College /Hospital, RY Khan	2016-18	28438	Competitive rates not obtained on purchase of medicine	4,203,585
100.	University of Health Sciences Lahore	2016-17	23547	Purchase through quotations instead of through advertisement on PPRA Website	3,404,095
101.	University of Health Sciences Lahore	2016-17	23546	Annual procurement plan and bid evaluation reports on PPRA website	3,246,614
102.	DG Khan Medical College & Allied Institutions DG Khan	2017-18	28847	Purchase through quotations instead of through advertisement on PPRA Website	195,800
103.	DG Khan Medical College & Allied Institutions DG Khan	2017-18	28848	Annual procurement plan and bid evaluation reports on PPRA website	12,931,000
104.	DG Khan Medical College & Allied Institutions DG Khan	2017-18	28845	Purchase through quotations instead of through advertisement on PPRA Website	649,506
105.	DG Khan Medical College & Allied Institutions DG Khan	2017-18	28842	Annual procurement plan and bid evaluation reports on PPRA website	176,000
106.	D' Montmorency College	2015-17	23697	Expenditure was incurred	1,548,750

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
	of Dentistry Lahore			through quotations instead of through advertisement on PPRA Website	
107.	DG Khan Medical College & Allied Institutions DG Khan	2017-18	28852	Expenditure was incurred through quotations instead of through advertisement on PPRA Website	3,102,435
108.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28185	Purchases were carried out through quotations	1,635,580
109.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28184	Purchases were carried out through quotations	1,625,183
110.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30277	Annual procurement plan and bid evaluation reports on PPRA website	836,848
111.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30278	Annual procurement plan and bid evaluation reports on PPRA website	806,630
112.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30279	Annual procurement plan and bid evaluation reports on PPRA website	428,657
113.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30280	Annual procurement plan and bid evaluation reports on PPRA website	2,388,537
114.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30281	Purchase from the firms disqualified in technical scrutiny	3,237,463
115.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30282	Purchases were carried out through quotations	1,625,183
116.	Principal Services Institute of Medical Sciences Lahore	2016-17	23307	Annual procurement plan and bid evaluation reports on PPRA website	836,848
117.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30290	Annual procurement plan and bid evaluation reports on PPRA website	3,255,495
118.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30291	Annual procurement plan and bid evaluation reports on PPRA website	1,337,583
119.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30292	Improper manner of determination of specification	4,108,100
120.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30295	Annual procurement plan and bid evaluation reports on PPRA website	1,337,583
121.	Sahiwal Medical College	2017-18	30296	Annual procurement plan	1,135,300

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
	& Allied Institutions Sahiwal			and bid evaluation reports on PPRA website	
122.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30297	Annual procurement plan and bid evaluation reports on PPRA website	900,856
123.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30268	Purchase of medicine through quotations	1,493,757
124.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30269	Annual procurement plan and bid evaluation reports on PPRA website	450,051
125.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30271	Annual procurement plan and bid evaluation reports on PPRA website	421,521
126.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30273	Annual procurement plan and bid evaluation reports on PPRA website	485,406
127.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30274	Annual procurement plan and bid evaluation reports on PPRA website	2,721,987
128.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30276	Annual procurement plan and bid evaluation reports on PPRA website	325,000
129.	Rawalpindi Institute of Cardiology (RIC) Rawalpindi	2016-17	23117	Annual procurement plan and bid evaluation reports on PPRA website	3,533,666
130.	Rawalpindi Institute of Cardiology (RIC) Rawalpindi	2016-17	23118	Procurement through quotations	872,500
131.	Mayo Hospital & Principal School of Nursing Lahore	2016-17	25343	Annual procurement plan and bid evaluation reports on PPRA website	5,154,520
132.	Rawalpindi Institute of Cardiology (RIC) Rawalpindi	2016-17	23125	Annual procurement plan and bid evaluation reports on PPRA website	1,025,000
133.	Rawalpindi Institute of Cardiology (RIC) Rawalpindi	2016-17	23123	Annual procurement plan and bid evaluation reports on PPRA website	1,374,054
134.	Rawalpindi Institute of Cardiology (RIC) Rawalpindi	2016-17	23128	Annual procurement plan and bid evaluation reports on PPRA website	1,673,700
135.	Mayo Hospital & Principal School of Nursing Lahore	2016-17	25353	Purchases were carried out through quotations	534,000
136.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30264	Annual procurement plan and bid evaluation reports on PPRA website	2,128,062

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
137.	Rawalpindi Institute of Cardiology (RIC) Rawalpindi	2016-17	23116	Annual procurement plan and bid evaluation reports on PPRA website	685,600
138.	DHQ Teaching Hospital Sargodha	2016-17	23585	Printing done from open market instead of through advertised tender inquiry	6,585,500
139.	Principal Services Institute of Medical Sciences Lahore	2016-17	23324	Procurement through quotations	931,970
140.	Principles Services Institute of Medical Sciences Lahore	2016-17	23323	Procurement through quotations	434,500
141.	Principles Services Institute of Medical Sciences Lahore	2016-17	23321	Annual procurement plan and bid evaluation reports on PPRA website	5,051,100
142.	Principles Services Institute of Medical Sciences Lahore	2016-17	23319	Annual procurement plan and bid evaluation reports on PPRA website	1,965,316
143.	Principles Services Institute of Medical Sciences Lahore	2016-17	23317	Annual procurement plan and bid evaluation reports on PPRA website	7,954,841
144.	Principles Services Institute of Medical Sciences Lahore	2016-17	23315	Annual procurement plan and bid evaluation reports on PPRA website	10,153,108
145.	Principles Services Institute of Medical Sciences Lahore	2016-17	23333	Procurement through quotations	1,965,316
146.	Principles Services Institute of Medical Sciences Lahore	2016-17	23325	Annual procurement plan and bid evaluation reports on PPRA website	1,600,600
147.	Mayo Hospital & Principal School of Nursing Lahore	2016-17	25320	Procurement without adopting pre-qualification process, parameters of bidding documents not adopted	536,560
148.	Medical Superintendent Govt. Said Mitha Hospital, Lahore	2016-17	23516	Procurement planning not made, approved specification not made	5,000,000
149.	Quaid-e-Azam Medical College & Allied Institutions, Bahawalpur	2016-17	23174	Financial bid ignored due to past experience	14,718,000
150.	Quaid-e-Azam Medical College & Allied Institutions, Bahawalpur	2016-17	23181	Procurement through quotations	8,560,997
151.	MS. Said Mitha Teaching Hospital, Lahore	2016-17	23522	Medicine not included in the rate contract process	291,800
152.	Quaid-e-Azam Medical	2016-17	23185	Procurement through	3182,137

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
	College & Allied Institutions, Bahawalpur			quotations	
153.	Quaid-e-Azam Medical College & Allied Institutions, Bahawalpur	2016-17	23213	Tendering process not adopted	700,000
154.	Quaid-e-Azam Medical College & Allied Institutions, Bahawalpur	2016-17	23198	Procurement through quotations	351,849
155.	Khawaja Muhammad Safdar Medical College & Allied Institutions, Sialkot	2017-18	30227	Procurement through quotations	1,779,300
156.	DG Nursing Punjab Lahore	2016-17	23461	Procurement through quotations	158,593
157.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2016-17	23235	Procurement through quotations at higher rates	1,395,235
158.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2016-17	23234	Competitive rates were not obtained through advertised tender inquiry	1,029,600
159.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2016-17	23247	Annual procurement plan and bid evaluation reports on PPRA website	974,366
160.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2016-17	23256	Annual procurement plan and bid evaluation reports on PPRA website	1,608,700
161.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2016-17	23264	Procurement made through quotations	4037,081
162.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2016-17	23271	Procurement through quotations	1,300,000
163.	Faisalabad Institute of Cardiology (FIC) Faisalabad	2017-18	28027	Procurement through quotations	292,875
164.	Faisalabad Institute of Cardiology (FIC) Faisalabad	2017-18	28028	Purchases were carried out through quotations	212,250
165.	Shaikh Zayed Medical College /Hospital, RY Khan	2016-18	28451	Annual procurement plan and bid evaluation reports on PPRA website	1,916,593
166.	Shaikh Zayed Medical College /Hospital, RY Khan	2016-18	28471	Annual procurement plan and bid evaluation reports on PPRA website	6,406,278
167.	Shaikh Zayed Medical College /Hospital, RY Khan	2016-18	28468	Procurement through quotations	1,951,050
168.	Shaikh Zayed Medical	2016-18	28473	Annual procurement plan	977,586,268

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
	College /Hospital, RY Khan			and bid evaluation reports on PPRA website	
169.	Shaikh Zayed Medical College /Hospital, RY Khan	2016-18	28474	Annual procurement plan and bid evaluation reports on PPRA website	5,188,677
170.	Shaikh Zayed Medical College /Hospital, RY Khan	2016-18	28476	Annual procurement plan and bid evaluation reports on PPRA website	4,676,631
171.	Shaikh Zayed Medical College /Hospital, RY Khan	2016-18	28477	Annual procurement plan and bid evaluation reports on PPRA website	1,432,000
172.	Shaikh Zayed Medical College /Hospital, RY Khan	2016-18	28478	Annual procurement plan and bid evaluation reports on PPRA website	500,000
173.	Shaikh Zayed Medical Complex Lahore	2017-18	26367	Procurement through quotations	5,084,898
174.	Sahiwal Medical College & Allied Institutions Sahiwal	2016-17	23159	Annual procurement plan and bid evaluation reports on PPRA website	2,050,304
175.	Sahiwal Medical College & Allied Institutions Sahiwal	2016-17	23156	Annual procurement plan and bid evaluation reports on PPRA website	1,916,610
176.	Sahiwal Medical College & Allied Institutions Sahiwal	2016-17	23155	Annual procurement plan and bid evaluation reports on PPRA website	3,033,137
177.	Sahiwal Medical College & Allied Institutions Sahiwal	2016-17	23148	Annual procurement plan and bid evaluation reports on PPRA website	5,409,345
178.	Sahiwal Medical College & Allied Institutions Sahiwal	2016-17	23146	Annual procurement plan and bid evaluation reports on PPRA website	2,027,244
179.	Sahiwal Medical College & Allied Institutions Sahiwal	2016-17	23144	Annual procurement plan and bid evaluation reports on PPRA website	1,388,648
180.	DHQ Teaching Hospital Sargodha	2017-18	26662	Annual procurement plan and bid evaluation reports on PPRA website	775,000
181.	Nishtar Institute of Dentistry, Multan	2016-18	26517	Bid documents were not well formulated as specs were written as best quality, less mount of bid security.	2,964,053
182.	Nishtar Institute of Dentistry, Multan	2016-18	26522	Purchase not made through Prequalified firm, less bid security obtained, defective bid document	3,262,595
183.	Faisalabad Medical University Faisalabad	2017-18	28075	Procurement through quotations	470,000

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
184.	Faisalabad Medical University Faisalabad	2017-18	28071	Procurement made through quotation	1,560,639
185.	Faisalabad Medical University Faisalabad	2017-18	28069	Procurement through quotations	4,312,106
186.	Faisalabad Medical University Faisalabad	2017-18	28130	Leased without bidding process	1,614,692
187.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28193	Procurement through quotations	767,875
188.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28192	Procurement through quotations	916,200
189.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28191	Procurement through quotations	4,666,682
190.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28190	Procurement through quotations	5578,638
191.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28189	Procurement through quotations	1,391,650
192.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28187	Procurement through quotations	9,406,787
193.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28204	Procurement through quotations	846,090
194.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28205	Procurement through quotations	490,000
195.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28206	Procurement through quotations	480,000
196.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28214	Procurement through quotations	130,680
197.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28213	Procurement through quotations	390,000
198.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28211	Procurement through quotations	1,601,468
199.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28209	expenditure by split up through quotations	816,000
200.	Rawalpindi Medical University & Allied	2017-18	28208	Expenditure was incurred through quotations instead	1,188,000

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
	Hospitals Rawalpindi			of through advertisement on PPRA Website	
201.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28207	expenditure by split up through quotations	1,128,000
202.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28216	expenditure by split up through quotations	173,682
203.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28231	expenditure by split up through quotations	406,000
204.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28232	expenditure by split up through quotations	224,525
205.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28226	expenditure by split up through quotations	697,184
206.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28229	expenditure by split up through quotations	298,245
207.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28230	expenditure by split up through quotations	895,860
208.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28239	expenditure by split up through quotations	455,996
209.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28243	expenditure by split up through quotations	192,540
210.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28242	expenditure by split up through quotations	358,607
211.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28241	expenditure by split up through quotations	273,102
212.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28240	expenditure by split up through quotations	305,000
213.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28251	expenditure by split up through quotations	248,087
214.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28257	expenditure by split up through quotations	149,082
215.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28256	expenditure by split up through quotations	192,570

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
216.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28255	expenditure by split up through quotations	182,520
217.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28254	Purchase through quotations instead of through advertisement on PPRA Website	184,860
218.	Rawalpindi Medical University & Allied Hospitals Rawalpindi	2017-18	28253	Purchase of expenditure by split up through quotations	171,055
219.	Shaikh Zayed Hospital , Lahore	2016-17	26537	Purchase of expenditure by split up through quotations	628,934
220.	Shaikh Zayed Hospital , Lahore	2016-17	26536	Less bid security received, Tender documents not up dated, slow tendering process	20,339,250
221.	Shaikh Zayed Hospital , Lahore	2016-17	26541	Irregular extension of contract period	955,500
222.	Shaikh Zayed Hospital , Lahore	2016-17	26547	expenditure by split up through quotations	27,301,000
223.	Fatima Jinnah Medical University, Sir Ganga Ram, Hospital, Lahore	2017-18	26566	Expenditure was incurred through quotations instead of through advertisement on PPRA Website	1,155,139
224.	Fatima Jinnah Medical University, Sir Ganga Ram, Hospital, Lahore	2017-18	26565	Expenditure was incurred through quotations instead of through advertisement on PPRA Website	3,600,404
225.	Fatima Jinnah Medical University, Sir Ganga Ram, Hospital, Lahore	2017-18	26564	The work was not carried out through advertisement on PPRA website	1,522,500
226.	Fatima Jinnah Medical University, Sir Ganga Ram, Hospital, Lahore	2017-18	26560	1st. lowest firm was ignored	2,438,188
227.	Fatima Jinnah Medical University, Sir Ganga Ram, Hospital, Lahore	2017-18	26582	expenditure by split up through quotations	3,434,669
228.	Fatima Jinnah Medical University, Sir Ganga Ram, Hospital, Lahore	2017-18	26578	expenditure by split up through quotations	5,489,952
229.	Fatima Jinnah Medical University, Sir Ganga Ram, Hospital, Lahore	2017-18	26580	expenditure by split up through quotations	14,873,230
230.	Fatima Jinnah Medical University, Sir Ganga	2017-18	26577	Annual procurement plan and bid evaluation reports	381,099,519

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
	Ram, Hospital, Lahore			on PPRA website	
231.	Fatima Jinnah Medical University, Sir Ganga Ram, Hospital, Lahore	2017-18	26576	Annual procurement plan and bid evaluation reports on PPRA website	90,714,977
232.	Fatima Jinnah Medical University, Sir Ganga Ram, Hospital, Lahore	2017-18	26586	Annual procurement plan and bid evaluation reports on PPRA website	7,554,888
233.	Fatima Jinnah Medical University, Sir Ganga Ram, Hospital, Lahore	2017-18	26588	Annual procurement plan and bid evaluation reports on PPRA website	6,618,336
234.	Fatima Jinnah Medical University, Sir Ganga Ram, Hospital, Lahore	2017-18	26591	Expenditure was incurred through quotations instead of through advertisement on PPRA Website	3,662,907
235.	Fatima Jinnah Medical University, Sir Ganga Ram, Hospital, Lahore	2017-18	26590	Expenditure was incurred through quotations instead of through advertisement on PPRA Website	5,761,049
236.	Fatima Jinnah Medical University, Sir Ganga Ram, Hospital, Lahore	2017-18	26589	Annual procurement plan and bid evaluation reports on PPRA website	542,824
237.	Fatima Jinnah Medical University, Sir Ganga Ram, Hospital, Lahore	2017-18	26595	Annual procurement plan and bid evaluation reports on PPRA website	27,414,230
238.	SM. Hussain Government TB Sanatorium Samli Murree	2016-18	25105	Annual procurement plan and bid evaluation reports on PPRA website	1,394,064
239.	SM. Hussain Government TB Sanatorium Samli Murree	2016-18	25106	Annual procurement plan and bid evaluation reports on PPRA website not uploaded	13,112,628
240.	SM. Hussain Government TB Sanatorium Samli Murree	2016-18	25110	Purchases were carried out through quotations	3,624,215
241.	SM. Hussain Government TB Sanatorium Samli Murree	2016-18	25111	Expenditure was incurred through quotations instead of through advertisement on PPRA Website	1,363,200
242.	Children Hospital & Institute of Child Health, Lahore	2017-18	25072	Expenditure was incurred through quotations instead of through advertisement on PPRA Website	735,063
243.	Children Hospital & Institute of Child Health, Lahore	2017-18	25085	Expenditure was incurred through quotations instead of through advertisement on PPRA Website	5,377,911
244.	Nishtar Medical	2017-18	25146	Purchase from non- pre-	839,271,267

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
	University Multan			qualified firm.	
245.	Quaid-e-Azam Medical College & Allied Institutions, Bahawalpur	2017-18	25224	Fair competition not made by the institution	11,723,000
246.	Quaid-e-Azam Medical College & Allied Institutions, Bahawalpur	2017-18	25234	Annual procurement plan and bid evaluation reports on PPRA website	5,246,352,000
247.	Govt. Mian Nawaz Sharif Hospital yakki gate Lahore	2017-18	24773	Annual procurement plan and bid evaluation reports on PPRA website	327,472,743
248.	Post Graduate Nursing College Lahore	2016-17	24332	Annual procurement plan and bid evaluation reports on PPRA website	921,600
249.	Post Graduate Nursing College Lahore	2014-17	24337	Expenditure was incurred through quotations instead of through advertisement on PPRA Website	612,306
250.	Post Graduate Nursing College Lahore	2014-17	24335	Expenditure was incurred through quotations instead of through advertisement on PPRA Website	722,596
251.	Post Graduate Nursing College Lahore	2014-17	24334	Expenditure was incurred through quotations instead of through advertisement on PPRA Website	747,009
252.	Post Graduate Nursing College Lahore	2014-17	24339	Expenditure was incurred through quotations instead of through advertisement on PPRA Website	322,920
253.	Post Graduate Nursing College Lahore	2014-17	24341	Purchases were carried out through quotations instead of through advertisement on PPRA Website	292,360
254.	Post Graduate Nursing College Lahore	2014-17	24344	Purchase through quotations instead of through advertisement on PPRA Website	149,805
255.	Kot Khawaja Saeed Teaching Hospital Lahore	2017-18	28006	Less CDR received, negotiation made, bid documents were not well formulated	14,483,400
256.	Rawalpindi Institute of Cardiology, Rawalpindi	2017-18	28867	Annual procurement plan and bid evaluation reports on PPRA website	706,818,229
257.	Rawalpindi Institute of Cardiology, Rawalpindi	2017-18	28875	Annual procurement plan and bid evaluation reports	31,062,820

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
				on PPRA website	
258.	Rawalpindi Institute of Cardiology, Rawalpindi	2017-18	28874	Annual procurement plan and bid evaluation reports on PPRA website	506,440,527
259.	Rawalpindi Institute of Cardiology, Rawalpindi	2017-18	28873	Annual procurement plan and bid evaluation reports on PPRA website	60,536,089
260.	Rawalpindi Institute of Cardiology, Rawalpindi	2017-18	28872	Annual procurement plan and bid evaluation reports on PPRA website	23,401,131
261.	Rawalpindi Institute of Cardiology, Rawalpindi	2017-18	28877	Annual procurement plan and bid evaluation reports on PPRA website	9,865,229
262.	Rawalpindi Institute of Cardiology, Rawalpindi	2017-18	28879	Annual procurement plan and bid evaluation reports on PPRA website	4,177,097
263.	Rawalpindi Institute of Cardiology, Rawalpindi	2017-18	28883	Annual procurement plan and bid evaluation reports on PPRA website	4,918,820
264.	Rawalpindi Institute of Cardiology, Rawalpindi	2017-18	28882	Annual procurement plan and bid evaluation reports on PPRA website	2,114,689
265.	Rawalpindi Institute of Cardiology, Rawalpindi	2017-18	28881	Expenditure was incurred through quotations instead of through advertisement on PPRA Website	726,776
266.	Rawalpindi Institute of Cardiology, Rawalpindi	2017-18	28885	Annual procurement plan and bid evaluation reports on PPRA website	19,362,369
267.	Rawalpindi Institute of Cardiology, Rawalpindi	2017-18	28887	Annual procurement plan and bid evaluation reports on PPRA website	81,772,294
268.	Rawalpindi Institute of Cardiology, Rawalpindi	2017-18	28889	Annual procurement plan and bid evaluation reports on PPRA website	1,150,000
269.	Rawalpindi Institute of Cardiology, Rawalpindi	2017-18	28894	Annual procurement plan and bid evaluation reports on PPRA website	3,199,991
270.	KEMU Lahore	2017-18	28492	Annual procurement plan and bid evaluation reports on PPRA website	14,708,834
271.	KEMU Lahore	2017-18	28519	Purchase from non - prequalified firm	7,627,924
272.	Lady Aitchison Hospital Lahore	2017-18	28408	The quoted rates of the firms not accounted for in the financial statement quoted rates	1,674,008

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
273.	Lady Aitchison Hospital Lahore	2017-18	28409	Competitive rates not obtained	55,288,117
274.	Lady Aitchison Hospital Lahore	2017-18	28422	Expenditure was incurred through quotations instead of through advertisement on PPRA Website	182,307
275.	Government Mian Nawaz Sharif Hospital Yakki gate Lahore	2017-18	24784	Annual procurement plan and bid evaluation reports on PPRA website	1,052,585
276.	Institute of Mental Health Lahore	2017-18	24856	Competitive rates not obtained	3,476,500
277.	Teaching Hospital Shahdara Lahore	2017-18	24794	Evaluation criteria not fulfilled	18,003,065
278.	Teaching Hospital Shahdara Lahore	2017-18	24801	Expenditure was incurred through quotations instead of through advertisement on PPRA Website	1,991,415
279.	Teaching Hospital Shahdara Lahore	2017-18	24803	Expenditure was incurred through quotations instead of through advertisement on PPRA Website	958,000
280.	Teaching Hospital Said Mitha Lahore	2017-18	25052	Annual procurement plan and bid evaluation reports on PPRA website	5745,000
281.	Teaching Hospital Said Mitha Lahore	2017-18	25053	instead of through advertisement on PPRA Website	4,647,458
282.	Teaching Hospital Said Mitha Lahore	2017-18	25054	Change of specification made afterward	3,554,502
283.	Teaching Hospital Said Mitha Lahore	2017-18	25059	instead of through advertisement on PPRA Website	1,775,000
284.	Teaching Hospital Said Mitha Lahore	2017-18	25062	Expenditure was incurred through quotations instead of through advertisement on PPRA Website	1,407,076
285.	DHQ Teaching Hospital Sargodha	2017-18	26656	Annual procurement plan and bid evaluation reports on PPRA website	1,143,350
286.	DHQ Teaching Hospital Sargodha	2017-18	26649	Annual procurement plan and bid evaluation reports on PPRA website	2,513,018
287.	DHQ Teaching Hospital Sargodha	2017-18	26648	Annual procurement plan and bid evaluation reports on PPRA website	2,655,980
288.	DHQ Teaching Hospital Sargodha	2017-18	26647	Annual procurement plan and bid evaluation reports	3,763,518

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
				on PPRA website	
289.	DHQ Teaching Hospital Sargodha	2017-18	26635	Canteen not leased out but bid evaluation reports not uploaded on PPRA website	15,660,000
290.	DHQ Teaching Hospital Sargodha	2017-18	26633	Annual procurement plan and bid evaluation reports on PPRA website	70,501,884
291.	Shaikh Zayed Medical Complex Lahore	2017-18	26386	Annual procurement plan and bid evaluation reports on PPRA website	9,117,725
292.	Shaikh Zayed Medical Complex Lahore	2017-18	26384	Annual procurement plan and bid evaluation reports on PPRA website	20,573,266
293.	Shaikh Zayed Medical Complex Lahore	2017-18	26387	Annual procurement plan and bid evaluation reports on PPRA website	27,057,495
294.	Shaikh Zayed Medical Complex Lahore	2017-18	26380	Annual procurement plan and bid evaluation reports not uploaded on PPRA website	154,450,529
295.	UHS Lahore	2017-18	24827	Purchase through quotations instead through advertised tender on PPRA website	5,477,330
296.	Rawalpindi Medical University and Allied Institutions Rawalpindi	2016-17	23274	Purchase through quotations instead through advertised tender on PPRA website	21,600,090
297.	Shaikh Zayed Medical College Hospital Rahim Yar Khan	2016-18	28426	Negotiation was made.	26,191,362
298.	Quaid-e-Azam Medical College & Allied Institutions Bahawalpur	2017-19	25245	Contract awarded at exorbitant rates	61,526,400
299.	Shaikh Zayed Hospital Lahore	2016-17	26540	Bid security @ 2% of bidding amount not obtained	31,607,154
300.	Sahiwal Medical College & Allied Institutions, Sahiwal	2017-18	30300	Bank cheque instead of CDR	1,503,945
301.	Medical Superintendent Government Said Mitha Teaching Hospital, Lahore	2015-17	23517	Brand name was mentioned in the specification attached with bidding document	1,989,599
302.	DG Khan Medical College and Allied Institutions DG Khan	2017-18	28844	Annual procurement plan and bid evaluation reports not uploaded on PPRA website	1,716,690

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
303.	Quaid-e-Azam Medical College & Allied Institutions Bahawalpur	2017-18	25233	Purchase through single bid	61,542,936
304.	DHQ Teaching Hospital Sargodha	2016-17	23565	Contract awarded to highest bidder	17,800,000
305.	Nishter Medical University and Allied Institutions	2016-17	23494	Purchase through quotations instead through advertised tender on PPRA website	44,905,000
306.	Secretary Specialized Healthcare & Medical Education Department Lahore	2017-18	30736	Purchase through quotations instead through advertised tender on PPRA website	23,237,000
307.	Secretary Specialized Healthcare & Medical Education Department Lahore	2017-18	30730	Purchase through quotations instead through advertised tender on PPRA website	2,311,646
308.	Secretary Specialized Healthcare & Medical Education Department Lahore	2017-18	30729	Purchase through quotations instead through advertised tender on PPRA website	1,725,860
309.	Secretary Specialized Healthcare & Medical Education Department Lahore	2017-18	30727	Purchase through quotations instead through advertised tender on PPRA website	1,189,883
310.	Secretary Specialized Healthcare & Medical Education Department Lahore	2017-18	30726	Purchase through quotations instead through advertised tender on PPRA website	11,664,000
311.	Secretary Specialized Healthcare & Medical Education Department Lahore	2017-18	30721	Annual procurement plan and bid evaluation reports not uploaded on PPRA website	3,574,531
312.	Secretary Specialized Healthcare & Medical Education Department Lahore	2017-18	30719	Purchase through quotations instead through advertised tender on PPRA website	1,526,108
313.	Secretary Specialized Healthcare & Medical Education Department Lahore	2017-18	30732	Purchase through quotations instead through advertised tender on PPRA website	3,106,767
314.	Secretary Specialized Healthcare & Medical Education Department Lahore	2017-18	30740	Purchase through quotations instead through advertised tender on PPRA website	179,946
315.	Secretary Specialized Healthcare & Medical Education Department	2017-18	30739	Purchase through quotations instead through advertised tender on PPRA	3,149,183

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
	Lahore			website	
316.	Secretary Specialized Healthcare & Medical Education Department Lahore	2017-18	30737	Tender process for hiring not advertised on PPRA website	28,451,480
317.	RMU & Allied Institutions Rawalpindi	2017-18	28155	Annual plan and bid evaluation reports not uploaded on PPRA website	32,736,000
318.	Mayo Hospital and College of Nursing Mayo Hospital Lahore	2017-18	29516	Purchase through quotations instead through advertised tender on PPRA website	56,530
319.	Faisalabad Institute of Cardiology, Faisalabad	2017-18	28034	Supply of material other than specification	4,205,223
320.	RMU & Allied Institutions Rawalpindi	2016-17	23243	Purchase through quotations instead through advertised tender on PPRA website	6,106,500
321.	Quaid-e-Azam Medical College & Allied Institutions Bahawalpur	2016-17	23167	Purchase through quotations instead through advertised tender on PPRA website	6,500,000
322.	RMU & Allied Institutions Rawalpindi	2016-17	23266	Canteen contract awarded to 2 nd lowest bidder besides retendering	1,952,430
323.	RMU & Allied Institutions Rawalpindi	2017-18	28196	Canteen contract awarded to 2 nd lowest bidder besides retendering	14,902,740
324.	Faisalabad Medical University Faisalabad	2017-18	28124	Purchase of medicine from non - pre-qualified firm	862,132
325.	Faisalabad Medical University Faisalabad	2017-18	28112	Purchase of medicine from non - pre-qualified firm	26,944,395
326.	Faisalabad Medical University Faisalabad	2017-18	28086	Purchase of medicine from non - pre-qualified firm	30,668,180
327.	Faisalabad Medical University Faisalabad	2017-18	28047	Purchase of medicine from non - pre-qualified firm	56,866,290
328.	Faisalabad Medical University Faisalabad	2017-18	28052	Purchase of surgical disposable from non –pre-qualified firm	35,558,725
329.	Faisalabad Medical University Faisalabad	2017-18	28085	Purchase of surgical disposable from non –pre-qualified firm	66,921,800
330.	RMU & Allied Institutions Rawalpindi	2016-17	23294	Purchase through quotations instead through advertised tender on PPRA website	2,374,810
331.	RMU & Allied Institutions	2016-17	23283	Purchase through	2,648,733

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
	Rawalpindi			quotations instead through advertised tender on PPRA website	
332.	Sabinal Medical College and Allied Institution Sabinal	2016-17	23160	Annual procurement plan and bid evaluation reports not uploaded on PPRA website	7,149,675
333.	Khwaja Muhammad Safdar Medical College & Allied Institution Sialkot	2017-8	30184	Purchase through quotations instead through advertised tender on PPRA website	97,070,700
334.	Shaikh Zayed Hospital Lahore	2016-17	26545	1 st lowest firm ignored	2,988,575
335.	RMU & Allied Institutions Rawalpindi	2017-18	28170	Purchase through quotations instead through advertised tender on PPRA website	2,141,341
336.	RMU & Allied Institutions Rawalpindi	2017-18	28172	Purchase through quotations instead through advertised tender on PPRA website	4,237,200
337.	RMU & Allied Institutions Rawalpindi	2017-18	28198	Annual procurement plan and bid evaluation reports not uploaded on PPRA website	3,533,537
338.	RMU & Allied Institutions Rawalpindi	2017-18	28222	Contract awarded by extension of period, besides through advertised tender	4,087,325
339.	RMU & Allied Institutions Rawalpindi	2017-18	28221	Contract awarded by extension of period, besides through advertised tender	145,200
340.	RMU & Allied Institutions Rawalpindi	2017-18	28220	Contract awarded by extension of period, besides through advertised tender	391,087
341.	RMU & Allied Institutions Rawalpindi	2017-18	28235	Selection of consultant without approval of consultant selection committee	6,527,374
342.	RMU & Allied Institutions Rawalpindi	2017-18	28236	Selection of consultant without approval of consultant selection committee	-
343.	Shaikh Zayed Hospital Lahore	2016-17	26527	Security services were hired but open competitive rates were not observed.	11,333,000
344.	Shaikh Zayed Hospital Lahore	2016-17	26528	The services were hired without open competition	2,744,000

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
345.	Shaikh Zayed Hospital Lahore	2016-17	26544	Items were substituted after finalization of tendering process and substituted purchase made through quotation	900,456
346.	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore	2017-18	26573	Purchase through single bidder at higher rates	15,651,627
347.	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore	2017-18	26574	Purchase through single bidder at higher rates	130,256,069
348.	Children Hospital Multan	2017-18	25114	Compulsory parameters for bid evaluation as defined in section-iv of the standard bidding documents not adopted	143,575,251
349.	Children Hospital Multan	2017-18	25115	Annual procurement plan and bid evaluation reports not uploaded on PPRA website	40,670,616
350.	Children Hospital Multan	2017-18	25116	Annual procurement plan and bid evaluation reports not uploaded on PPRA website	4,660,000
351.	Children Hospital Multan	2017-18	25117	Bids rejected without assigning reasons	18,295,000
352.	Nishter Medical University Multan	2017-18	25140	Non procurement from Pre-qualified firms	150,835,768
353.	RMU & Allied Institutions Rawalpindi	2016-17	23298	Purchase through quotations	22,439,376
354.	Services Institute of Medical Sciences, Lahore	2016-17	23545	purchase of Machinery and Equipment by splitting up the indents just to exhaust the funds	931,970
Total					17,585,544,007

Annexure-70 (Audit Para No. 28.4.36)

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
1.	Faisalabad Medical University Faisalabad	2017-18	28094	Appointment without advertisement & approval of FD.	6,429,167
2.	Faisalabad Medical University Faisalabad	2017-18	28111	Appointment without advertisement & approval of FD.	1,040,502
3.	Faisalabad Medical University Faisalabad	2017-18	28108	Appointment without advertisement & approval of FD	2,891,762
4.	Faisalabad Medical University Faisalabad	2017-18	28113	Appointment without advertisement & approval of FD	5,245,425
5.	Faisalabad Medical University Faisalabad	2017-18	28127	Appointment without advertisement & approval of FD	11,858,854
6.	Faisalabad Medical University Faisalabad	2017-18	28143	Appointment without advertisement & approval of FD	304,654
7.	Shaikh Zayed Lahore	2016-17	26529	Appointment without advertisement & approval of FD	54,985,179
8.	Shaikh Zayed Lahore	2016-17	26531	Appointment without advertisement & approval of FD	168,000
9.	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore	2017-18	26570	Reappointment of staff without re advertisement	113,233,764
10.	Children Hospital and Institute of child Health, Lahore	2017-18	25078	Appointment without advertisement & approval of FD	66,861,864
11.	Children Hospital and Institute of child Health, Lahore	2017-18	25086	Appointment without advertisement & approval of FD	2,744,241
12.	Nishter Hospital Multan	2017-18	25135	Appointment of several doctors and staff on adhoc basis	54,685,248
13.	Post graduate Nursing College Lahore	2014-17	24333	Appointment of stenographer (BS-14) whereas POST for BS-12, advertised.	918,942
14.	Kot Khawaja Saeed Hospital, Lahore	2017-18	28010	Appointment of adhoc appointment by extending the contract for beyond the prescribed period whereas such powers lies with PPSC.	84,320,928
15.	KEMU Lahore	2017-18	28496	Appointment without advertisement & approval of FD	7,909,000
16.	KEMU Lahore	2017-18	28497	Post were created for emergency department irregularly	27,195,638
17.	KEMU Lahore	2017-18	28498	Appointment of Engineer more than the age of 57 years	997,776
18.	KEMU Lahore	2017-18	28499	Appointment of registrar without availability of one third minimum quorum for the selection of the post	535,134

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
19.	KEMU Lahore	2017-18	28500	Candidate required two years' experience whereas appointment having one year experience was appointed	617,133
20.	Lady Aitchison Hospital Lahore	2017-18	28407	Appointment without advertisement & approval of FD	4,591,224
21.	Lady Aitchison Hospital Lahore	2017-18	28410	Appointment without advertisement & approval of FD	1,026,000
22.	Gulab Devi Chest Hospital, Lahore	2017-18	24814	Appointment without advertisement & approval of FD	47,527,000
23.	Institute of Mental Health Lahore	2017-18	24847	Appointment of contingent paid employees made whereas no construction project was going on in the hospital	1,717,029
24.	Teaching Hospital Shaidara Lahore	2017-18	24813	Appointment without advertisement & approval of FD	00
25.	Principal Services Institute of medical Sciences Lahore	2016-17	23311	Appointment without advertisement & approval of FD	40,363,513
26.	Nishter Medical University & Allied Institution Multan	2016-17	23470	Appointment without advertisement & approval of FD	30,360,205
27.	DHQ Teaching Hospital Sargodha	2016-17	23579	Appointment without advertisement & approval of FD	14,523,435
28.	Mayo Hospital & Principal School of Nursing Lahore.	2016-17	25367	Appointment without advertisement & approval of FD	658,944
29.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30286	Appointment without advertisement & approval of FD	5,781,899
30.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30287	Appointment without advertisement & approval of FD	3,047,241
31.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30288	Appointment without advertisement & approval of FD	10,425,335
32.	Post Graduate Institute of Allied Health Sciences Faisalabad	2017-18	28535	Appointment without advertisement & approval of FD	00
33.	DG Khan Medical College & Allied Institutions DG Khan	2017-18	28841	Appointment without advertisement & approval of FD	985,55,278
34.	DG Khan Medical College & Allied Institutions DG Khan	2017-18	28840	The panel of three individuals were recommended by the board nor the recommendation were forwarded to Government	27,408,566

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
35.	DG Khan Medical College & Allied Institutions DG Khan	2017-18	28860	The panel of three individuals were recommended by the board nor the recommendation were forwarded to Government	00
36.	DG Khan Medical College & Allied Institutions DG Khan	2017-18	28861	The panel of three individuals were recommended by the board nor the recommendation were forwarded to Government	00
37.	Quaid-e-Azam Medical College & Allied Institutions Bahawalpur	2016-17	23207	The authority was charging the payment of work charge employees out of repair and maintenance of building as no construction project was going on.	7,217,561
38.	Quaid-e-Azam Medical College & Allied Institutions Bahawalpur	2016-17	23206	The authority was charging the payment of work charge employees out of repair and maintenance of building as no construction project was going on.	9,002,999
39.	Gulab Devi Chest Hospital Lahore	2011-17	23396	Appointment without advertisement & approval of FD and out of grant in aid.	11,295,041
40.	Khwaja Muhammad Safdar Medical College & Allied Institution Sialkot	2017-18	30211	Appointment without advertisement & approval of FD	26,866,528
41.	DG Khan Medical College & Allied Institutions DG Khan	2016-17	23676	Appointment without advertisement & approval of FD	3,883,076
42.	Shaikh Zaid Medical College /Hospital Rahim Yar Khan	2016-18	28429	Appointment without advertisement	7,508,952
43.	Shaikh Zaid Medical College /Hospital Rahim Yar Khan	2016-18	28433	Appointment without advertisement	00
44.	DG Khan Medical College & Allied Institutions DG Khan	2016-17	23685	Appointment without advertisement	14,462,322
45.	Shaikh Zaid Medical College /Hospital Rahim Yar Khan	2016-18	28437	Appointment without advertisement	27,872,264
46.	Shaikh Zaid Medical College /Hospital Rahim Yar Khan	2016-18	28439	The panel of three individuals were recommended by the board nor the recommendation were forwarded to Government	00
47.	Nishter Institute of Dentistry Multan	2016-18	26515	Extension was granted beyond one year beyond authority	20,179,416
48.	Faisalabad Medical University Faisalabad	2017-18	28053	Appointment without advertisement	28,029,979

Sr. No.	Name of formation	Period of audit	PDP No.	Name of Nature	Amount (Rs.)
49.	UHS Lahore	2017-18	24830	Appointment without advertisement	11,392,986
50.	UHS Lahore	2017-18	24841	Appointment without advertisement	15,643,042
51.	Shaikh Zayed Medical Complex Lahore	2017-18	26388	Appointment without advertisement	00
Total					813,784,031

Annexure-71 (Audit Para No. 28.4.37)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Children Hospital & Institute of Child Health, Lahore	2017-18	25075	16019568
2	Children Hospital & Institute of Child Health, Lahore	2017-18	25073	7829492
3	Children Hospital & Institute of Child Health, Lahore	2017-18	25077	21730000
4	Children Hospital & Institute of Child Health, Lahore	2017-18	25081	24594240
5	Children Hospital & Institute of Child Health, Lahore	2017-18	25079	9693880
6	Children Hospital & Institute of Child Health, Lahore	2017-18	25083	177848454
7	Mayo Hospital Lahore	2016-17	25338	46,429,506
8	Medical Superintendent Allied Hospital, Faisalabad	2017-18	28050	44,449,583
9	Faisalabad Medical University (Allied Hospital) Faisalabad	2017-18	28045	396,392,300
10	Nishtar Hospital & Medical University, Multan	2017-18	25149	169,762,635
11	Mayo Hospital Lahore	2016-17	25340	91,496,533
12	Rawalpindi Medical University and Allied Institutions R/Pindi	2017-18	28217	136,798
13	Sheikh Zayed Hospital Lahore	2016-17	26550	1,432,000
14	Principal, Dara Ghazi Khan Medical College, D.G. Khan	2016-17	23668	87,665,543
15	Principal, Dara Ghazi Khan Medical College, D.G. Khan	2016-17	23673	6,260,000
16	Principal, Dara Ghazi Khan Medical College, D.G. Khan	2016-17	23667	99,917,417
17	Postgraduate Institute of Allied Health Sciences (P.G.I.A.H.S) Faisalabad	2014-18	28538	7,755,600
18	Rawalpindi Institute of Cardiology, Rawalpindi	2016-17	23121	90,420,992
Total				1,299,834,541

Annexure-72 (Audit Para No. 28.4.39)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Mayo Hospital & Principal School of Nursing, Lahore	2016-17	25341	598839494
2	University of Health Sciences Lahore	2017-18	24836	503690083
3	DHQ Teaching Hospital Sargodha	2017-18	26631	236598182
4	Mayo Hospital & Principal School of Nursing, Lahore	2016-17	25368	4,829,530
5	Sahiwal Medical College & Allied Institutions, Sahiwal	2017-18	30289	164316829
6	Government Mian Nawaz Sharif Hospital Lahore	2016-17	25376	1186660
7	Principal Public Health Nursing School, Lahore	2016-17	25497	5400323
8	Punjab Institute of Preventive Ophthalmology, Lahore	2016-17	23379	17568852
9	De'Montmorency College of Dentistry, Lahore	2015-17	23702	9459286
10	Khawaja Mohammad Safdar Medical College & Allied Institution, Sialkot	2017-18	30202	526,362,061
11	DG Khan Medical College & Allied Institutions DG Khan	2017-18	28865	355,858,897
12	Khawaja Mohammad Safdar Medical College & Allied Institution, Sialkot	2017-18	30192	175564017
13	DG Khan Medical College & Allied Institutions DG Khan	2016-17	23669	43901972
14	Medical College & Allied Institutions, DG Khan	2016-17	23682	45567255
15	Medical College & Allied Institutions, DG Khan	2016-17	23689	2140413
16	Shaikh Zayed Medical College /Hospital Rahim Yar Khan	2016-18	28487	455289417
17	Faisalabad Institute of Cardiology Faisalabad	2017-18	28033	61007863
18	De Montmorency College of Dentistry, Lahore	2017-18	28041	3796858
19	Faisalabad Medical University and Allied Institution F/Abad	2017-18	28056	74610300
20	RMU & Allied Institutions Rawalpindi	2017-18	28152	58937121
21	RMU & Allied Institutions Rawalpindi	2017-18	28169	130870000
22	RMU & Allied Institutions Rawalpindi	2017-18	28248	85262925
23	RMU & Allied Institutions Rawalpindi	2017-18	28259	266427676
24	RMU & Allied Institutions Rawalpindi	2017-18	28258	159411781
25	Children Hospital and Institute of Child Health, Lahore	2017-18	25094	6771000
26	Children Hospital Multan	2017-18	25130	55503001
27	Government Mian Nawaz Sharif Hospital, Yakki gate , Lahore	2017-18	24765	80098188
28	Post Graduate Nursing College Lahore	2014-17	24321	18920137
29	Director Internal Audit Cell, Health Department, Lahore	2017-18	28044	157482
30	KEMU Lahore	2017-18	28514	142,852,246
31	Lady Aitchison Hospital, Lahore	2017-18	28415	16,473,580
32	Institute of Mental Health Lahore	2017-18	24858	4,099,6627
33	Mayo Hospital and College of Nursing, Mayo Hospital, Lahore	2017-18	29517	17,427,461
34	Mayo Hospital and College of Nursing, Mayo Hospital, Lahore	2017-18	29490	287,119,728
Total				4,653,217,245

Annexure-73 (Audit Para No. 28.4.40)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1.	Lady Willingdon Hospital Lahore	2017-18	30506	16,957,421
2.	Teaching Hospital, Shahdara Lahore	2017-18	24797	5,837,709
3.	Mayo Hospital & Principal School of Nursing, Lahore	2016-17	25348	3,876,500
4.	Government Mian Nawaz Sharif Hospital, Yakki Gate Lahore	2017-18	24782	3,546,550
5.	Teaching Hospital, Said Mitha Lahore	2017-18	25060	1,576,212
6.	DG Khan Medical College & Allied Institutions DG Khan	2016-17	23681	41,685,250
7.	Khawaja Muhammad Safdar Medical College & Allied Institution Sialkot	2017-18	30190	14,663,360
8.	DHQ Teaching Hospital Sargodha	2016-17	23587	8,478,400
9.	Shaikh Zayed Medical Complex Lahore	2017-18	26376	5,247,365
10.	Nishtar Medical University Multan	2017-18	25153	3,162,675
11.	Khawaja Muhammad Safdar Medical College & Allied Instution Sialkot	2017-18	30124	2406,000
12.	QAMC & Allied Institutions Bahawalpur	2017-18	25232	506,005
13.	Children's Hospital and the institute of Child Health, Lahore	2017-18	25098	85,609,180
14.	Medical Superintendent, DHQ Teaching Hospital, Sargodha	2017-18	26644	5,734,000
15.	Mayo Hospital Lahore	2017-18	29496	8,160,180
16.	Mayo Hospital Lahore	2017-18	29502	638,250
17.	Faisalabad Medical University Faisalabad	2017-18	28092	10,830,900
Total				251,374,659

Annexure-74 (Audit Para No. 28.4.48)

Sr. No.	Name of formation	Period of Audit	PDP No.	Brief Description of Para	Amount (Rs.)
1	QAMC & Allied Institutions Bahawalpur	2016-17	23175	Equipment's without utilization	398,919,832
2	Sheikh Zayed Medical college/Hospital R Y Khan	2017-18	28443	Medicine without immediate requirement	516,877,030
3	DG Khan Medical College & Allied Institutions DG Khan	2016-17	23679	Medicine without immediate requirement	223,611,369
4	DG Khan Medical College & Allied Institutions DG Khan	2016-17	23666	Equipment's without utilization	147,568,227
5	Nishtar Medical University Multan	2017-18	25154	Machines lying in store	117,250,360
6.	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30257	Medicine without immediate requirement	62,593,079
7.	KEMU Lahore	2017-18	28515	Lab kits without utilization	44,744,344
8	QAMC & Allied Institutions Bahawalpur	2016-17	23212	Medicine without immediate requirement	37,694,741
9	Teaching Hospital Shahdara Lahore	2017-18	24791	Stores without utilization	34,064,399
10	Kot Khawaja Saeed Teaching Hospital Lahore	2017-18	28013	Machines lying in store	33,360,000
11	QAMC & Allied Institutions Bahawalpur	2016-17	23171	Medicine without immediate requirement	19,829,970
12	Faisalabad Medical University	2017-18	28104	Equipment's without requirements	19,754,896
13	Institute of Mental Health Lahore	2017-18	24863	Medicine without immediate requirement	18,827,650
14	QAMC & Allied Institutions Bahawalpur	2016-17	23173	Medicine without immediate requirement	16,018,625
15	University of Health Sciences Lahore	2016-17	23537	Vehicles without utilization	15,310,000
16	Faisalabad Medical University Faisalabad	2017-18	28119	Medicine without immediate requirement	14,314,000
17	Teaching Hospital Said Mitha Lahore	2017-18	25049	Medicine without immediate requirement	12,989,396
18	SM Hussain Govt. T.B Sanatorium Samli Murree	2016-18	25109	stores without utilization	11,801,556
19	Khawaja Muhammad Safdar Medical College & Allied Instruction Sialkot	2017-18	30233	Machines without requirements	7,534,420
20	Khawaja Muhammad Safdar Medical College & Allied Instruction Sialkot	2017-18	30205	Furniture without requirement	4,398,183
21	QAMC & Allied Institutions Bahawalpur	2016-17	23193	Machines lying in store	4,038,464
22	RMU & Allied Institutions Rawalpindi	2017-18	28146	Medicine without immediate requirement	4,000,000

Sr. No.	Name of f ormation	Period of Audit	PDP No.	Brief Description of Para	Amount (Rs.)
23	Quaid-e-Azam Medical College & Allied Institutions Bahawalpur	2016-17	23169	Items without immediate requirements	3,977,992
24	Shaikh Zayed Medical complex Lahore	2017-18	26548	Purchase of LED	3,960,600
25	QAMC & Allied Institutions Bahawalpur	2016-17	23172	X-Ray films without utilization	2,121,250
26	QAMC & Allied Institutions Bahawalpur	2016-17	23190	Medicine without immediate requirement	1,730,000
27	Nishtar Medical University Multan	2017-18	25150	Items without requirement	1,636,991
28	Services Institute of Medical Sciences Lahore	2016-17	23373	Equipment's without utilization	1,430,000
29	DHQ Teaching Hospital Sargodha	2017-18	26657	Medicine without immediate requirement	1,097,826
30	Faisalabad Institute of Cardiology Faisalabad	2017-18	28030	Items without requirement	1,062,204
31	DHQ Teaching Hospital Sargodha	2017-18	26660	Equipment's without utilization	915,230
32	Children hospital Multan	2017-18	25129	Drugs without requirement	394,530
33	QAMC & Allied Institutions Bahawalpur	2017-18	24844	Vehicles without utilization	367,740
34	QAMC & Allied Institutions Bahawalpur	2016-17	23197	stores without utilization	344,750
35	DHQ Teaching Hospital Sargodha	2017-18	26669	Equipment's without utilization	312,754
36	RMU & Allied Institutions Rawalpindi	2017-18	28250	stores without utilization	298,350
37	QAMC & Allied Institutions Bahawalpur	2016-17	23189	Medicine without immediate requirement	269,790
38	Teaching Hospital Said Mitha Lahore	2017-18	25069	Dental Unit without utilization	222,000
39	QAMC & Allied Institutions Bahawalpur	2016-17	23196	stores without utilization	0
Total					1,785,642,548

Annexure-75 (Audit Para No. 28.4.66)

Sr. no.	Date	Voucher No.	Particular	Folio/ Cheque No	Amount (Rs.)
1	19-May-18	BPV-18-05-86	Amount paid to Mr Aftab Ahmad Bhatti (Locum Consultant-PKLI)	8060498533	342,403
2	18-May-18	BPV-18-05-84	Amount paid to Dr Amjad Mumtaz Peracha (Locum) for the month of March,2018 after tax deduction	8060498531	333,354
3	13-Apr-18	BPV-18-04-59	Amount paid to Dr. Nauman Zakir (Locum) for the month of march-18 as per attendance sheet.	8060498506	251,731
4	21-Feb-18	BPV-18-02-170	Amount paid to Dr. Nauman Zafar (locum) for the month of Jan, 18 after tax deduction	8060498470	251,730
5	10-May-18	BPV-18-05-45	Amount paid to Mr Muhammad Ahmad Mujtaba (Locum)for the month of April, 2018 after tax deduction	8060498521	228,846
6	18-May-18	BPV-18-05-85	Amount paid to Mr Aasem Masood Chaudhry(Locum Consultant-PKLI)	8060498532	228,846
7	16-Apr-18	BPV-18-04-67	Amount paid to Saif Ummah farooq (Locum) as per attendance sheet.	8060498511	228,846
8	17-May-18	BPV-18-05-79	Amount Paid to Dr Irfan Kundi (Locum) for the month of Feb,2018 Travelling Bill	8060498529	75,000
9	11-Apr-18	BPV-18-04-19	Amount paid to Dr. Ammara Naveed (locum) for the month of Jan & Feb, 18	8060500171	1,198,462
10	16-Sep-17	BPV-17-09-72	Payment made to Dr. Ammara (Locum Consultant) against August, 17 bill and Air Ticket	0806522564	537,925
11	9-Nov-17	BPV-17-11-66	Payment made to Dr. Ammara Naveed (locum consultant) against Oct, 17 bill after tax deduction	8060458764	509,182
12	5-Oct-17	BPV-17-10-21	Salary paid to locum consultant Dr. Ammara Naveed after tax deduction	0806522599	503,462
13	11-Apr-18	BPV-18-04-18	Amount paid to Dr. Farooq Ashraf Khan (locum) for the month of Feb, 18	8060500170	292,404
14	29-Aug-17	BPV-17-08-125	Amount paid to Mr. Farooq (Locum Consultant) against July, 17 payroll after tax deduction	0806522539	258,077
15	9-Nov-17	BPV-17-11-67	Payment made to Dr. Farooq Ashraf (locum consultant) against Oct, 17 bill after tax deduction	8060458765	258,077
16	29-Aug-17	BPV-17-08-124	Amount Rs. 269,231 - paid to Mr. Bilal (Locum Consultant) against July, 17 payroll after tax deduction	0806522538	228,846
17	7-Aug-17	BPV-17-08-33	Salary paid to Mr. farooq (locum consultant) for the month of June & July, 17 according to attendance after tax deduction and travelling expense reimburse	0806522504	223,749

Sr. no.	Date	Voucher No.	Particular	Folio/ Cheque No	Amount (Rs.)
18	10-May-18	BPV-18-05-13	Amount paid to Dr. Nadeem Syed Hassan (Locum Consultant-HPTC) for the month of April, 2018 after tax deduction	8060500179	169,616
19	13-Apr-17	BPV-17-04-50	Payment made to Farooq Ashraf Khan (Locum Consultant Hepatology) for the month of February after Tax deduction	805880312	148,750
20	7-Aug-17	BPV-17-08-32	Salary paid to locum consultant for the month of June & July, 17 according to attendance after tax deduction	0806522503	84,444
Total					6,353,750

Sr. No	Employee's ID	Name	Designation	Department	Date of joining	Gross Salary
1	PKLI-MDS-12-0115	Saeed Akhtar	Chairman, Department of Urology & Kidney Transplant	Medical Services	23-Dec-17	1,200,000
2	PKLI-MDS-11-0001	Amer Yar Khan	Director Medical Services	-do-	28-Nov-16	1,200,000
3	PKLI-MDS-10-0016	Iqbal Hussain	Director and Consultant ICU	-do-	17-Oct-17	1,200,000
4	PKLI-MDS-10-0015	Amjad Iqbal	Head of Radiology and Consultant Interventional Radiology	-do-	17-Oct-17	1,200,000
5	PKLI-MDS-11-0139	Junaid Iqbal Qureshi	Director Interventional Nephrology	-do-	13-Feb-18	1,000,000
6	PKLI-MDS-11-0002	Hafiz Ijaz Ahmad	Director Medical Education Consultant Nephrologists (PKLI)	-do-	01-Dec-16	1,000,000
7	PKLI-MDS-10-0085	Nauman Zafar	Consultant & Head of Urological Oncologist	-do-	29-Mar-18	1,000,000
8	PKLI-MDS-09-0042	Ahmad Zia Ud Din	Consultant - Radiology	-do-	14-Dec-17	1,000,000
9	PKLI-MDS-09-0040	Bashir Ahmed Azher	Consultant Urologist	-do-	02-Dec-17	1,000,000
10	PKLI-MDS-09-0034	Eitzaz Ud Din Khan	Consultant Anesthesia	-do-	04-Dec-17	1,000,000
11	PKLI-MDS-09-0005	Tanweer Ahmed Naweed Bhatti	Consultant Urologist (Level IV)	-do-	14-Jul-17	1,000,000
12	PKLI-MDS-11-0071	Shahgul Anwar	Director Pathology Lab	-do-	18-Dec-17	900,000
13	PKLI-MDS-09-0041	Kamran Shafiq	Consultant Gastroenterology Hepatologist	-do-	06-Dec-17	900,000
14	PKLI-MDS-11-0003	Khalid Nawaz	Consultant Nuclear Medicine	-do-	08-May-17	800,000
15	PKLI-MDS-10-0011	Ahmed Awab	Associate Director Medical Services & Consultant Pulmonary Critical Care	-do-	11-Sep-17	800,000

Sr. No	Employee's ID	Name	Designation	Department	Date of joining	Gross Salary
16	PKLI-MDS-09-0170	Muhammad Haroon	Consultant Rheumatologist		09-Apr-18	800,000
17	PKLI-MDS-09-0151	Javed Hayat Khan	Consultant Pulmonologist		02-Mar-18	800,000
18	PKLI-MDS-09-0125	Mushtaq Haroon	Consultant Internal Medicine	-do-	01-Feb-18	800,000
19	PKLI-MDS-09-0121	Adil Manzoor	Consultant Nephrologist	-do-	17-Jan-18	800,000
20	PKLI-MDS-09-0116	Masooma Saeed	Consultant Anesthesia	-do-	23-Dec-17	800,000
21	PKLI-MDS-09-0100	Abdur Rauf Mazhar	Consultant Nephrologist	-do-	03-Jan-18	800,000
22	PKLI-MDS-09-0027	Iqtadar Seerat	Consultant Paediatric Gastroenterologist Hepatologist	-do-	20-Nov-17	800,000
23	PKLI-MDS-10-0008	Jehangir Abbas	Associate Director Medical and Consultant Endocrinology	-do-	07-Aug-17	800,000
24	PKLI-MDS-09-0179	Mohammad Rehman Safdar	Consultant Pulmonary & Critical Care Medicine	-do-	08-May-18	800,000
25	PKLI-MDS-09-0184	Abdul Majid	Consultant Anesthesia		25-May-18	800,000
26	PKLI-MDS-09-0126	Tahir Malik	Consultant Radiologist		06-Feb-18	750,000
27	PKLI-MDS-10-0009	Altaf Ahmed	Head of Microbiology/Infection Control	-do-	05-Sep-17	700,000
28	PKLI-MDS-09-0152	Asad Bashir.	Consultant Kidney Transplant Surgery	-do-	05-Mar-18	700,000
29	PKLI-MDS-09-0114	Muhammad Salman Rafique	Consultant Radiology	-do-	12-Jan-18	700,000
30	PKLI-MDS-09-0013	Muhammad Mubeen	Consultant Anesthesia	-do-	01-Feb-18	700,000
31	PKLI-MDS-09-0166	Muhammad Yasir Khan	Consultant Hepatobiliary Surgeon	-do-	31-Mar-18	600,000
32	PKLI-MDS-09-0109	Syed Zeeshan Javaid Hashmi	Consultant Anesthesia	-do-	08-Jan-18	600,000
33	PKLI-MDS-09-0095	Naveed Rashid	Consultant - Infectious Disease	-do-	01-Jan-18	600,000

Sr. No	Employee's ID	Name	Designation	Department	Date of joining	Gross Salary
34	PKLI-MDS-09-0087	Sohail Rashid	Consultant Hepatobiliary Surgeon		01-Jan-18	600,000
35	PKLI-MDS-09-0086	Umar Farooq	Consultant Kidney Transplant & General Surgeon		01-Jan-18	600,000
36	PKLI-MDS-09-0079	Muhammad Mobin Chaudhry	Consultant ICU	-do-	27-Dec-17	600,000
37	PKLI-MDS-09-0066	Sana Kundi	Consultant Radiology	-do-	18-Dec-17	600,000
38	PKLI-MDS-09-0030	Ihsan Ul Haq	Consultant Hepatobiliary Surgeon	-do-	02-Dec-17	600,000
39	PKLI-MDS-09-0017	Muhammad Atique	Consultant Histopathologist	-do-	30-Oct-17	600,000
40	PKLI-MDS-09-0018	Mazhar Abbas Butt	Consultant Paediatrics ER	-do-	01-Nov-17	550,000
41	PKLI-MDS-12-0142	Faisal Saud Dar	Chairman HPB Liver Transplant Surgery	-do-	01-Feb-18	500,000
42	PKLI-MDS-09-0106	Mukesh	Consultant Psychiatrist	-do-	01-Jan-18	500,000
43	PKLI-MDS-09-0035	Muhammad Imran Jamil	Consultant Urologist		30-Nov-17	500,000
44	PKLI-MDS-09-0031	Unaiza Qamar	Consultant Hematopathologist		02-Dec-17	500,000
45	PKLI-MDS-09-0019	Arif Mahmood Siddiqui	Consultant Gastroenterology (Academics - Part-time)	-do-	06-Nov-17	400,000
46	PKLI-MDS-09-0145	Haseeb Haider Zia	Consultant Hepatobiliary & Liver Transplant Surgeon	-do-	26-Feb-18	375,000
47	PKLI-MDS-08-0173	Xiao Ning	Senior Registrar - Internal Medicine	-do-	18-Apr-18	250,000
48	PKLI-MDS-08-0161	Muhammad Osama Tariq Butt	Senior Registrar Hepatology/Gastroenterology	-do-	19-Mar-18	250,000
49	PKLI-MDS-08-0148	Taimur Ali	Senior Registrar - Hepatobiliary & Liver Transplant Surgery	-do-	01-Mar-18	250,000
50	PKLI-MDS-08-	Humaira Mushtaq	Senior Registrar -	-do-	01-Feb-18	250,000

Sr. No	Employee's ID	Name	Designation	Department	Date of joining	Gross Salary
	0136		Peads			
51	PKLI-MDS-08-0128	Muhammad Nauman Akram	Senior Registrar - Radiology	-do-	01-Feb-18	250,000
52	PKLI-MDS-08-0127	Salman Shahzad	Senior Registrar - Anesthesia		01-Feb-18	250,000
53	PKLI-MDS-08-0072	Muhammad Abdul Azim Baig	Senior Registrar - Nephrology		20-Dec-17	250,000
54	PKLI-MDS-08-0064	Qudsia Mujeeb	Senior Registrar - Internal Medicine	-do-	15-Dec-17	250,000
55	PKLI-MDS-08-0063	Memoona Nasir	Senior Registrar - Neurology	-do-	15-Dec-17	250,000
56	PKLI-MDS-08-0062	Muhammad Saddique Zishan	Senior Registrar - Hepatobiliary & Liver Transplant Surgery	-do-	15-Dec-17	250,000
57	PKLI-MDS-08-0038	Mina Mariam	Senior Registrar - Radiology	-do-	04-Dec-17	250,000
58	PKLI-MDS-08-0032	Shoaib Islam Qureshi	Senior Registrar - Nephrology	-do-	02-Dec-17	250,000
59	PKLI-MDS-08-0029	Ifukhar Ali Khan	Senior Registrar - Urology	-do-	22-Nov-17	250,000
60	PKLI-MDS-08-0028	Assad Ur Rehman	Senior Registrar - Urology	-do-	22-Nov-17	250,000
61	PKLI-MDS-08-0025	Fateh Sher Chattah	Senior Registrar - Nephrology		15-Nov-17	250,000
62	PKLI-MDS-08-0024	Shujah Muhammad	Senior Registrar - Urology		15-Nov-17	250,000
63	PKLI-MDS-08-0023	Gul Nawaz	Senior Registrar - Urology	-do-	15-Nov-17	250,000
64	PKLI-MDS-08-0022	Muhammad Omar Qureshi	Senior Registrar Gastroenterology	-do-	15-Nov-17	250,000
65	PKLI-MDS-08-0020	Zeeshan Ahmad	Senior Registrar - Hepatobiliary & Liver Transplant Surgery	-do-	15-Nov-17	250,000
66	PKLI-MDS-08-0175	Shankar Lal	Senior Registrar - Anaesthesia	-do-	03-May-18	250,000
67	PKLI-MDS-08-0084	Amir Iqbal	Manager OPD	-do-	23-Dec-17	225,000
68	PKLI-MDS-08-0073	Abdul Wahab Hassan	Manager Clinical Services	-do-	20-Dec-17	225,000
69	PKLI-MDS-08-0067	Anum Wasim	Senior Registrar - Histopathology	-do-	18-Dec-17	200,000

Sr. No	Employee's ID	Name	Designation	Department	Date of joining	Gross Salary
70	PKLI-MDS-08-0014	Mehboob Ul Haq	Epidemiologist		16-Oct-17	150,000
71	PKLI-MDS-06-0065	Asia Tanveer	Team Leader Respiratory Therapist		15-Dec-17	130,000
72	PKLI-MDS-07-0171	Salman Rafi	Registrar - Critical Care	-do-	10-Apr-18	125,000
73	PKLI-MDS-07-0169	Zeeshan Javed	Registrar - Endocrinology	-do-	06-Apr-18	125,000
74	PKLI-MDS-07-0162	Sikander Hayat Raza	Registrar - Critical Care	-do-	19-Mar-18	125,000
75	PKLI-MDS-07-0159	Imran Ali Syed	Registrar - Hepatology/Gastroenterology	-do-	15-Mar-18	125,000
76	PKLI-MDS-07-0130	Amna Butt	Registrar - Urology	-do-	02-Feb-18	125,000
77	PKLI-MDS-07-0099	Nadeem Iqbal	Registrar Urology	-do-	03-Jan-18	125,000
78	PKLI-MDS-07-0089	Azhar Nasim	Registrar - Nephrology	-do-	01-Jan-18	125,000
79	PKLI-MDS-07-0088	Muhammad Azeem Mughal	Registrar - Kidney Transplant Surgery		01-Jan-18	125,000
80	PKLI-MDS-07-0061	Shahid Rafiq	Registrar - Hepatobiliary Surgery		15-Dec-17	125,000
81	PKLI-MDS-07-0036	Hasnain Ali Ilyas	Registrar - Liver Transplant Surgery	-do-	04-Dec-17	125,000
82	PKLI-MDS-07-0033	Asim Idrees	Registrar - Critical Care	-do-	02-Dec-17	125,000
83	PKLI-MDS-07-0026	Waqas Rahim	Registrar Urology	-do-	15-Nov-17	125,000
84	PKLI-MDS-07-0178	Emad Mansur	Registrar - Anesthesia	-do-	07-May-18	125,000
85	PKLI-MDS-07-0185	Muhammad Farooq Mehr Ghulam	Registrar Nephrology	-do-	25-May-18	125,000
86	PKLI-MDS-07-0043	Hafiz Zubair Ul Hassan	Associate Manager Rehabilitation	-do-	13-Dec-17	120,000
87	PKLI-MDS-05-0174	Anjum Jahangir	Medical Officer	-do-	02-May-18	115,000
88	PKLI-MDS-07-0090	Azhar Mehboob Elihi	Assistant Manager Medical Record		01-Jan-18	90,000

Sr. No	Employee's ID	Name	Designation	Department	Date of joining	Gross Salary
89	PKLI-MDS-05-0168	Smaha Waseem	Medical Officer - Hepatology Gastroenterology		20-Mar-18	90,000
90	PKLI-MDS-05-0163	Usman Ghani Choudhary	Medical Officer	-do-	20-Mar-18	90,000
91	PKLI-MDS-05-0158	Syed Hammad Hassan Kazmi	Medical Officer	-do-	14-Mar-18	90,000
92	PKLI-MDS-05-0157	Anum Sabir	Medical Officer - Critical Care	-do-	12-Mar-18	90,000
93	PKLI-MDS-05-0154	Ghulam Haider Ali	Medical Officer	-do-	06-Mar-18	90,000
94	PKLI-MDS-05-0149	Rukhsar Butt	Medical Officer	-do-	01-Mar-18	90,000
95	PKLI-MDS-05-0146	Taimia Ayub	Medical Officer - Internal Medicine	-do-	26-Feb-18	90,000
96	PKLI-MDS-05-0144	Sara Khan	Medical Officer	-do-	20-Feb-18	90,000
97	PKLI-MDS-05-0140	Ayesha Farooq	Medical Officer		14-Feb-18	90,000
98	PKLI-MDS-05-0137	Maria Noor	Medical Officer		10-Feb-18	90,000
99	PKLI-MDS-05-0133	Muhammad Sartaj Khan	Medical Officer	-do-	01-Feb-18	90,000
100	PKLI-MDS-05-0132	Muhammad Sohail Ajmal Ghoauri	Medical Officer	-do-	01-Feb-18	90,000
101	PKLI-MDS-05-0111	Kiran Abdul Rasheed	Medical Officer	-do-	08-Jan-18	90,000
102	PKLI-MDS-05-0108	Nida Rauf	Medical Officer - Hepatology Gastroenterology	-do-	01-Jan-18	90,000
103	PKLI-MDS-05-0107	Fizza Nadeem Rana	Medical Officer - Internal Medicine	-do-	01-Jan-18	90,000
104	PKLI-MDS-05-0104	Ahmed Zaki Ansari	Medical Officer - Nephrology	-do-	23-Dec-17	90,000
105	PKLI-MDS-05-0101	Yusra Jhangir Malik	Medical Officer	-do-	23-Dec-17	90,000
106	PKLI-MDS-05-0098	Ezza Gul	Medical Officer		02-Jan-18	90,000
107	PKLI-MDS-05-0096	Hadia Amjad	Medical Officer		01-Jan-18	90,000
108	PKLI-MDS-05-0092	Muhammad Majid	Medical Officer	-do-	01-Feb-18	90,000
109	PKLI-MDS-05-	Rehan Javed	Medical Officer	-do-	01-Jan-18	90,000

Sr. No	Employee's ID	Name	Designation	Department	Date of joining	Gross Salary
	0091					
110	PKLI-MDS-05-0083	Sajid Rehman	Medical Officer	-do-	27-Dec-17	90,000
111	PKLI-MDS-05-0082	Nizam Farid Chishti	Medical Officer	-do-	26-Dec-17	90,000
112	PKLI-MDS-05-0080	Mahnoor Rahman	Medical Officer	-do-	21-Dec-17	90,000
113	PKLI-MDS-05-0074	Tahreem Afroz	Medical Officer	-do-	20-Dec-17	90,000
114	PKLI-MDS-05-0070	Fiaz Ahmad Tuqeer	Medical Officer - Urology	-do-	18-Dec-17	90,000
115	PKLI-MDS-05-0057	Muhammad Saleh	Medical Officer		11-Dec-17	90,000
116	PKLI-MDS-05-0055	Hashim Khan	Medical Officer		11-Dec-17	90,000
117	PKLI-MDS-05-0052	Hina Tabbassum	Medical Officer	-do-	11-Dec-17	90,000
118	PKLI-MDS-05-0051	Alishba Niaz	Medical Officer	-do-	11-Dec-17	90,000
119	PKLI-MDS-05-0049	Zara Khan	Medical Officer	-do-	11-Dec-17	90,000
120	PKLI-MDS-05-0047	Aasma Yaseen	Medical Officer	-do-	11-Dec-17	90,000
121	PKLI-MDS-05-0046	Naveed Mushtaq	Medical Officer	-do-	11-Dec-17	90,000
122	PKLI-MDS-05-0176	Abeer Asghar	Medical Officer	-do-	02-May-18	90,000
123	PKLI-MDS-05-0177	Mehreen Qamar Bhatti	Medical Officer	-do-	03-May-18	90,000
124	PKLI-MDS-05-0180	Anam Waseem	Medical Officer - Critical Care		14-May-18	90,000
125	PKLI-MDS-05-0181	Amna Khalid	Medical Officer		14-May-18	90,000
126	PKLI-MDS-05-0183	Fabiha Moeen	Medical Officer	-do-	21-May-18	90,000
127	PKLI-MDS-05-0186	Anum Moeen	Medical Officer	-do-	06-Jun-18	90,000
128	PKLI-MDS-05-0135	Muhammad Qasim	Medical Officer Urology	-do-	02-Feb-18	85,000
129	PKLI-MDS-05-0123	Arzu Yousuf	Medical Officer - Urology	-do-	25-Jan-18	85,000
130	PKLI-MDS-05-0093	Muhammad Waqas.	Medical Officer Urology	-do-	01-Jan-18	85,000

Sr. No	Employee's ID	Name	Designation	Department	Date of joining	Gross Salary
131	PKLI-MDS-06-0112	Noor Alam	MSA Coordinator	-do-	08-Jan-18	83,000
132	PKLI-MDS-06-0044	Zain Ul Abideen	MSA Coordinator	-do-	11-Dec-17	75,000
133	PKLI-MDS-04-0120	Jaweria Afzal Madni	Physiotherapist		12-Feb-18	75,000
134	PKLI-MDS-07-0037	Syed Adil Mehmood	Senior Medical Transcriptionist (AM)		04-Dec-17	70,000
135	PKLI-MDS-06-0150	Muddasir Qadir Abbasi	Transplant Coordinator	-do-	01-Mar-18	70,000
136	PKLI-MDS-04-0138	Shahzada Bilal Allah Din	Respiratory Therapist	-do-	01-Mar-18	70,000
137	PKLI-MDS-05-0143	Naila Nawaz	Senior Occupational therapist	-do-	01-Feb-18	65,000
138	PKLI-MDS-06-0167	Muhammad Shahzad'	Coordinator - Medical Record	-do-	02-Apr-18	60,000
139	PKLI-MDS-04-0160	Amjad Sabir	Respiratory Therapist	-do-	16-Mar-18	60,000
140	PKLI-MDS-04-0094	Zahid Mehmood	Physiotherapist	-do-	01-Jan-18	60,000
141	PKLI-MDS-06-0068	Nasira Amin	MSA Coordinator	-do-	11-Dec-17	50,000
142	PKLI-MDS-06-0187	Muhammad Atif Akram	MSA Coordinator		04-Jun-18	50,000
143	PKLI-MDS-06-0113	Muhammad Tariq	Unit Coordinator MSA		11-Jan-18	45,000
144	PKLI-MDS-04-0075	Tehmina Younas	Respiratory Therapist	-do-	20-Dec-17	45,000
145	PKLI-MDS-06-0156	Rabia Kanwal	Coordinator - Medical Record	-do-	12-Mar-18	40,000
146	PKLI-MDS-06-0155	Hina Fatima	Coordinator - Medical Record	-do-	12-Mar-18	40,000
147	PKLI-MDS-04-0076	Aamir	Respiratory Therapist	-do-	20-Dec-17	40,000
Total						48,243,000

Annexure-76 (Audit Para No. 28.4.84)

Sr. No.	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	DG Khan Medical College & Allied Institutions DG Khan	2016-17	23684	16,608,651
2	Sahiwal Medical College & Allied Institutions Sahiwal	2016-17	23163	7,545,582
3	Rawalpindi Medical college & Allied Institutions Rawalpindi	2016-17	23290	22,497,262
4	Rawalpindi Medical college & Allied Institutions Rawalpindi	2016-17	23267	60,099,100
5	Rawalpindi Medical college & Allied Institutions Rawalpindi	2016-17	23254	40,126,064
6	Rawalpindi Medical college & Allied Institutions Rawalpindi	2017-18	28158	69,115,980
7	Faisalabad Medical University Faisalabad	2017-18	28082	101,901,456
8	Faisalabad Medical University Faisalabad	2017-18	28093	41,282,010
9	Children Hospital and Institute of Child Health Lahore.	2017-18	25096	30,982,820
10	Children Hospital Multan	2017-18	25127	9,602,610
11	Said Mitha Hospital Lahore	2017-18	25051	5,900,949
12	Teaching Hospital Shahdara Lahore	2017-18	24793	23,901,006
13	Kot Khawaja Saeed Teaching Hospital Lahore	2017-18	28012	22,397,872
14	Rawalpindi Institute of Cardiology Rawalpindi	2017-18	28868	359,288,867
15	DHQ Teaching Hospital Sargodha	2017-18	26646	4,126,010
16	Sheikh Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28464	152,084,098
17	K.M. Safdar Medical College & Allied Institutions Sialkot	2017-18	30209	33,644,269
18	DG Khan Medical College & Allied Institutions DG Khan	2017-18	28826	17,842,220
19	Rawalpindi Institute of Cardiology Rawalpindi	2016-17	23103	279,330,522
20	Faisalabad Institute of Cardiology Faisalabad	2017-18	28035	115,737,085
21	Services Institute of Medical Sciences Lahore	2016-17	23368	92,702,266
22	King Edward Medical University, Lahore	2017-18	28501	3,280,000
Total				1,509,996,699

Annexure-77 (Audit Para No. 28.4.88)

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	QAMC & allied Institutions Bahawalpur	2017-18	25240	2,000,000
2	Sheikh Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28470	1,912,000
3	Postgraduate Nursing College Lahore	2014-17	24329	1,500,000
4	QAMC & allied Institutions Bahawalpur	2017-18	25235	1,500,000
5	Sheikh Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28461	1,000,000
6	Public Health Nursing School Attock	2002-18	28389	1,000,000
7	DHQ Teaching Hospital Sargodha	2017-18	26,658	1,000,000
8	Lady Aitchison Hospital Lahore	2017-18	28413	650,000
9	Director General Nursing Punjab Lahore	2016-17	23460	615,000
10	KEMU Lahore	2017-18	28513	500,000
11	Mayo Hospital Lahore	2017-18	29511	287,736
12	Mayo Hospital Lahore	2017-18	29513	144,000
13	Sahiwal Medical College & Allied Institutions Sahiwal	2016-17	23164	0
14	Executive Director Faisalabad Institute of Cardiology F/Abad	2017-18	28026	180000
15	Medical Superintendent, Lady Willingdon Hospital, Lahore	2017-18	30515	5,32,000
16	Nishtar Medical University & Allied Institutions Multan Multan	2016-17	23497	3,220,000
17	Medical Superintendent DHQ Teaching Hospital Sargodha	2017-18	26663	600,000
18	Medical Superintendent DHQ Teaching Hospital Sargodha	2016-17	23588	1,000,000
19	Medical Superintendent DHQ Teaching Hospital Sargodha	2016-17	23598	2,483,780
20	Sheikh Zayed Hospital Lahore	2016-17	26524	3,630,000
Total				23,254,521

Annexure-78 (Audit Para No. 28.4.90)

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	Services Institute of Medical Sciences Lahore	2016-17	23350	300,534,034
2	Sahiwal Medical College & Allied Institution Sahiwal	2017-18	30284	140,306,719
3	De'Montmorency College of Dentistry, Lahore	2017-18	28037	99,407,195
4	Nishtar Medical University & Allied Institutions Multan	2016-17	23482	68,758,720
5	Children Hospital Multan	2017-18	25123	21,898,939
6	FJMU & Allied Institution Lahore	2017-18	26575	20,452,451
7	Children Hospital Multan	2017-18	25119	17,316,613
8	Services Institute of Medical Sciences Lahore	2016-17	23367	13,175,721
9	Teaching Hospital Shahdara	2017-18	24795	12,595,450
10	De'Montmorency College of Dentistry, Lahore	2015-17	23699	9,916,549
11	Services Institute of Medical Sciences Lahore	2016-17	23369	7,355,452
12	Teaching Hospital Said mitha Lahore	2015-17	23518	2,758,389
13	Sheikh Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28440	198,434,000
14	Sheikh Zayed Medical College and Allied Institutions R.Y.Khan	2016-18	28448	38,379,459
15	Faisalabad Medical University (Allied Hospital)	2017-18	28048	58,768,810
16	Faisalabad Medical University (Allied Hospital)	2017-18	28106	14,049,285
17	King Edward Medical University Lahore	2017-18	28491	16,161,578
18	King Edward Medical University Lahore	2017-18	28506	425,140
19	Sheikh Zayed Medical College/Hospital Rahim Yar Khan,	2016-18	28480	29,241,789
20	Qaid-e-Azam Medical College & Allied Institutions, Bahawalpur	2017-18	25219	22,963,956
Total				1,092,900,249

Annexure-79 (Audit Para No. 28.4.92)

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	Sahiwal Medical College & Allied Institutions Sahiwal	2017-18	30303	19,092,468
2	QAMC & allied Institutions Bahawalpur	2017-18	25242	18,055,749
3	Govt. Mian Nawaz Sharif Hospital Lahore	2016-17	25373	6,843,960
4	Khawaja M Safdar Medical College & Allied Institutions Sialkot	2017-18	30213	4,022,089
5	QAMC & allied Institutions Bahawalpur	2016-17	23186	3,483,879
6	Sheikh Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28475	3,243,070
7	Secretary Specialized Health Care & Medical Education Lahore	2017-18	30741	3,013,637
8	QAMC & allied Institutions Bahawalpur	2017-18	25238	2,145,589
9	Postgraduate Nursing College Lahore	2014-17	24330	1,294,419
10	Lady Aitchison Hospital Lahore	2017-18	28406	1,215,450
11	Sahiwal Medical College & Allied Institutions Sahiwal	2016-17	23145	966,404
12	DHQ Teaching Hospital Sargodha	2016-17	23584	815,248
13	DHQ Teaching Hospital Sargodha	2017-18	26661	775,000
14	RMU & Allied Institutions Rawalpindi	2017-18	28225	697,184
15	Institute of Mental Health Lahore	2017-18	24864	220,631
16	Public Health Nursing School Lahore	2016-17	25492	143,673
17	Director General Nursing Punjab Lahore	2016-17	23459	136,495
18	DG Khan Medical College& Allied Institutions DG Khan	2017-18	28856	74,607
19	Vice Chancellor Rawalpindi Medical University, Rawalpindi	2016-17	23232	1,280,000
20	University of Health Sciences, Lahore	2017-18	24840	4,155,000
21	Mayo Hospital and Nursing College Lahore	2017-18	29499	11,940,262
22	Faisalabad Medical University Faisalabad	2017-18	28101	1,929,642
23	Rawalpindi Institute of Cardiology (RIC), Rawalpindi	2017-18	28884	2,310,920
24	Faisalabad Medical University Faisalabad	2017-18	28067	6,802,534
25	Faisalabad Medical University Faisalabad	2017-18	28117	2,447,919
26	Faisalabad Medical University Faisalabad	2017-18	28118	4,050,000
27	Faisalabad Medical University Faisalabad	2017-18	28136	296,514
28	Faisalabad Medical University Faisalabad	2017-18	28055	26,894,824
Total				128,347,167

Annexure-80 (Audit Para No. 28.4.93)

Sr. No.	Name of formation	Period of Audit	PDP No.	Amount (Rs.)
1	Shaikh Zayed Medical Complex Lahore	2017-18	26368	796,402,940
2	University of Health Sciences Lahore	2016-17	23550	509,527,741
3	DG Khan Medical College & Allied Institutions DG Khan	2017-18	28825	212,966,493
4	Rawalpindi Medical College & Allied Institution Rawalpindi	2016-17	23262	44,175,705
5	Rawalpindi Medical College & Allied Institution Rawalpindi	2016-17	23253	26,292,485
6	Faisalabad Medical University Faisalabad	2017-18	28058	12,506,393
7	Children Hospital Multan	2017-18	25132	16,165,480
8	Faisalabad Medical University Faisalabad(DHQ Hospital)	2017-18	28099	17,970,566
9	Mayo Hospital Lahore	2017-18	29512	11,707,950
10	QAMC & Allied Institutions Bahawalpur	2017-18	25237	6,180,000
11	Faisalabad Medical University Faisalabad (General Hospital)	2017-18	28116	5,445,987
12	Rawalpindi Medical College & Allied Institution Rawalpindi	2016-17	23291	4,914,633
13	Secretary Specialized Health Care & Medical Education Lahore	2017-18	30716	3,384,769
14	Government Mian Nawaz Sharif Hospital Yakki Gate, Lahore	2016-17	25375	2326533
15	RMU & Allied Institution Rawalpindi	2017-18	28219	1,256,000
16	RMU & Allied Institution Rawalpindi	2017-18	28247	1,007,143
17	RMU & Allied Institution Rawalpindi	2017-18	28171	845,500
18	Govt. Said Mitha Hospital Lahore	2015-17	23523	335,100
19	Faisalabad Medical University Faisalabad	2017-18	28139	147,920
Total				1,673,559,338

Annexure-81 (Audit Para No. 28.4.106)

Sr. No.	Name of formation	Period of audit	PDP No.	Description	Amount (Rs.)
1	Services Institute of Medical Sciences and Allied Institutions Lahore.	2016-17	23339	Anesthesia Allowance	2,620,588
2	King Edward Medical University Lahore.	2017-18	28509	Anesthesia Allowance	900,000
3	Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2017-18	30231	Anesthesia Allowance	960,000
4	Mian Nawaz Sharif Hospital, Lahore	2017-18	24770	Non Practicing Allowance	4,656,040
5	University of Health Science Lahore	2017-18	24826	Special Allowance	33,267,974
6	University of Health Science Lahore	2017-18	24825	House rent	25,677,145
7	University of Health Science Lahore	2016-17	23562	House rent	2,690,945
8	University of Health Science Lahore	2017-18	24837	Special Health Care Allowance	2,409,581
9	University of Health Science Lahore	2016-17	23561	Special Allowance	2,089,918
10	Shaik Zayed Medical Complex Lahore	2017-18	26389	Special Allowance	0
11	Shaikh Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28454	Special allowance	36,720,000
12	Shaikh Zayed Medical Complex, Lahore	2017-18	26365	Special allowance	26,800,000
13	Faisalabad Medical University Faisalabad	2017-18	28095	Incentive allowance	1,995,355
14	Faisalabad Medical University Faisalabad	2017-18	28132	Incentive allowance	970,000
15	Sheikh Zayed Hospital R.Y. Khan	2016-18	28449	Incentive allowance	357,827,285
16	Sheikh Zayed Hospital Lahore	2016-17	26551	A&E Allowance to nurses	1,406,638
17	Nishtar Medical University & Allied Institutions Multan	2016-17	23479	Irregular drawl of TA/DA	597,500
18	Principal Public Health Nursing School, Attock	2002-18	28392	Pay & Allowances since 2007 without doing any official job.	6,139,320
19	Services Institute of Medical Sciences, Lahore	2016-17	23340	Pay & allowances to Admn. officer without sanctioned post	1,361,165
20	Faisalabad Institute of Cardiology, Faisalabad	2017-18	28019	Ph.D/M.phil/FCPS Allowance	870,311

Sr. No.	Name of formation	Period of audit	PDP No.	Description	Amount (Rs.)
21	Quaid-e Azam Medical College, Bahawalpur	2017-18	25206	House Rent Allowance	585,672
22	Mayo Hospital and College of Nursing, Mayo Hospital, Lahore	2017-18	29495	Pay and allowances were made against the posts of Cook, Misalchi and Bhashti but there was no allocation for diet to patients and there was no use of these posts	24,853,056
Total					535,398,493

Annexure-82 (Audit Para No. 28.4.107)

Sr. No	Name of formation	Period of audit	PDP No.	Amount (Rs.)
1	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2016-17	25354	52,320,805
2	Shaik Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28432	28,287,385
4	Faisalabad Medical University Faisalabad	2017-18	28103	13,167,049
5	Faisalabad Medical University Faisalabad	2017-18	28081	11,183,167
6	Govt. Kot Khawaja Saeed Teaching Hospital, Lahore	2017-18	28015	7,071,427
7	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2016-17	23205	6,962,828
8	Principal Rawalpindi Medical College & Allied institutions, Rawalpindi	2016-17	23246	5,698,096
9	Sahiwal Medical college and Allied Institutions, Sahiwal	2017-18	30298	4,841,234
10	D.G Khan Medical College & Allied institutions DG khan	2017-18	28835	4,313,075
11	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2017-18	25200	2,547,959
12	Govt. Main Nawaz Sharif Hospital , Yakki Gate, Lahore	2017-18	24787	2,105,197
13	Principal Rawalpindi Medical College & Allied institutions, Rawalpindi	2016-17	23285	1,564,205
14	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore	2017-18	26610	1,471,453
15	Khawaja Muhammad Safdar Medical College & Allied Institution , Sialkot	2017-18	30196	822,473
16	Children Hospital, Multan	2017-18	25120	678,383
17	RMU & Allied institutions Rawalpindi	2017-18	28166	521,811
18	S.M Hussain Govt. T.B Santorium Samli Muree	2016-18	25108	444,622
19	Shaik Zayed Medical Complex, Lahore	2017-18	26387	336,049
20	Nishtar Institute of Dentistry, Multan	2016-18	26516	244,800
21	Principal Service Institute Medical Sciences Lahore	2016-17	23337	243,647
22	Rawalpindi institute of cardiology Rawalpindi	2017-18	28895	212,648
23	Lady Aitcheson Hospital, Lahore	2017-18	28401	506,202
24	Mayo Hospital Lahore	2017-18	29492	24,603,110
25	QAMC & allied Institutions Bahawalpur	2016-17	23210	5,035,281
26	DHQ Teaching Hospital Sargodha	2016-17	23594	3,575,697
27	DG Khan Medical College & Allied Institutions DG Khan	2016-17	23688	2,602,006
28	DHQ Teaching Hospital Sargodha	2017-18	26652	1,927,535
29	Punjab Institute of Preventive Ophthalmology Lahore	2016-17	23385	140,792
30	Punjab Institute of Preventive Ophthalmology, Lahore	2016-17	23384	244,301
31	Principle, Quaid-e-Azam Medical College, Bahawalpur	2017-18	25221	234,346
Total				183,907,583

Annexure-83 (Audit Para No. 28.4.109)

Sr No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
1.	Principal Services Institute of Medical Sciences, Lahore	2016-17	23351	Non deduction of room rent, utility charges and Conveyance allowance	29,615,940
2.	Nishtar Medical university & Allied Institutions Multan	2016-17	23492	Non deposit of electricity Charges	7,200,000
3.	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2017-18	25216	non recovery of electricity charges from the hostel students	3,596,196
4.	Govt. Main Nawaz Sharif Hospital , Yakki Gate, Lahore	2017-18	24788	Non auction of canteen and non recovery of utility charges	3,240,000
5.	Sahiwal Medical college and Allied Institutions, Sahiwal	2016-17	23151	GST on utility bills	2,778,346
6.	DHQ Teaching Hospital Sargodha	2016-17	23586	Non collection of electricity& water charges from canteen and parking stand contractor	2,160,000
7.	Shaik Zayed Medical Complex, Lahore	2017-18	26372	Non Charging and depositof General Sales Tax(GST) into Government Treasuryonelectricity and sui gas charges/bills against bulk supply	2,082,825
8.	King Edward Medical University, Lahore	2017-18	28511	non collection of outstanding dues from the students	1,885,580
9.	Shaik Zayed Medical Complex, Lahore	2017-18	26373	Loss to Hospital due to non-installation ofseparate meters of Sui Gas on the residences of Hospital as supply from bulk supply and charges of bills at very nominal rate- approx annual loss to hospital	1,621,200
10.	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2017-18	25202	non recovery of electricity charges from the occupants of hospital colony	1,557,954
11.	Nishtar Medical university & Allied Institutions Multan	2016-17	23491	Non recovery of HR and electricity charges	1,476,278
12.	Nishtar Medical university & Allied Institutions Multan	2016-17	23490	Non recovery of HR and electricity charges	875,491
13.	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2017-18	25214	recoverable due to excess claim of quantity than to the quantity of estimate	756,364
14.	Govt. Kot Khawaja Saeed Teaching Hospital, Lahore	2017-18	28011	non recovery of room rent from staff residing n nursing hostel & doctor hostel	555,480

Sr No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
15.	Sahiwal Medical college and Allied Institutions, Sahiwal	2017-18	30301	Non recovery of share of utility charges from the office of Director maternal new born child care Shaiwal working inside the building of General nursing training school	516,000
16.	Sahiwal Medical college and Allied Institutions, Sahiwal	2016-17	23165	Non recovery of share of utility charges from the office of Director maternal new born child care Shaiwal working inside the building of General nursing training school	396,000
17.	Nishtar Medical university & Allied Institutions Multan	2016-17	23478	non recovery of HR, electricity charges and suit gas charges	349,986
18.	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2016-17	23220	non recovery of sui gas charges from tuck shop	240,000
19.	Institute of Mental Health, Lahore	2017-18	24851	non recovery of electricity & Water charges from contractor	192,571
20.	Shaik Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28486	non recovery of electricity charges	172,673
21.	Institute of Mental Health, Lahore	2017-18	24853	non recovery of water charges from the occupants	168,600
22.	Director, Medical Equipment Repair Workshop Lahore	2016-17	24353	Recovery on account of electricity Charges	148,000
23.	Shaik Zayed Medical Complex, Lahore	2017-18	26392	non recovery of electricity charges on leased out property	0
24.	D.G Khan Medical College & Allied institutions DG Khan	2017-18	28854	non recovery of rent and electricity charges from Banks	0
Total					61,585,484

Annexure-84 (Audit Para No. 28.4.110)

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
1.	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore	2017-18	26597	Irregular payment of SEMS allowance and less deduction of income tax	25,614,295
2.	Shaik Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28481	Non transparent payment of NPA to Doctors	22,704,652
3.	Nishtar Medical university & Allied Institutions Multan	2016-17	23473	Non recovery of HRA & CA	17,417,666
4.	Shaik Zayed Medical Complex, Lahore	2017-18	26370	Irregular payment of NPA to PG Trainees amounting to Rs. 16.8 million	16,800,000
5.	Shaik Zayed Medical Complex, Lahore	2017-18	26366	Irregular Payment of Health Allowance equal to one Basic Pay of running salary instead of Health Department of Punjab Governments Rates – overpayment of Rs.13,239,815	13,239,815
6.	Nishtar Medical University, Multan	2017-18	25138	Over payment of conveyance allowance to PGR and nurses, non and less recovery of room rent from nurses and house officer residing within work premises	11,703,276
7.	Nishtar Medical University, Multan	2017-18	25148	Non recovery of stipend on quittance of program , penal rent, utility charges etc	10,708,387
8.	Nishtar Medical university & Allied Institutions Multan	2016-17	23338	Irregular payment of SEMS Allowance and withholding tax	7,684,538
9.	Rawalpindi institute of cardiology Rawalpindi	2017-18	28880	Payment of CA while residing their work premises	7,500,000
10.	S.M Hussain Govt. T.B Sanatorium Samli Muree	2016-18	25099	Inadmissible payment of incentive allowance	6,480,000
11.	Shaik Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28453	Orregular payment of anesthesia allowance	5,880,000
12.	Sahiwal Medical college and Allied Institutions, Sahiwal	2017-18	30306	irregular payment of M.Philqualification allowance	5,038,709
13.	De'Montmorency College of Dentistry, Lahore	2015-17	23695	irregular payment tof NPA to PG Trainees	5,010,600
14.	King Edward Medical University, Lahore	2017-18	28510	over payment made in the monthly payrolls	4,500,000
15.	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore	2017-18	26561	overpayment due to excess payment of pay & allowance	3,893,741
16.	King Edward Medical University, Lahore	2017-18	28517	non recovery of conveyance charges	3,650,000

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
17.	Principal Services Institute of Medical Sciences, Lahore	2016-17	23353	irregular payment of M.Phil allowance	3,630,000
18.	Khawaja Muhammad Safdar Medical College & Allied Institution , Sialkot	2017-18	30197	Unauthorized payment of Qualification Allowance	3,461,288
19.	Khawaja Muhammad Safdar Medical College & Allied Institution , Sialkot	2017-18	30221	un-justified draw of special allowance by the non entitled doctors	3,240,000
20.	Principal Rawalpindi Medical College & Allied institutions, Rawalpindi	2016-17	23301	irregular payment of pay & allowance due to shifting of headquarter	3,230,158
21.	UHS Lahore	2017-18	24823	Unauthorized payment of Qualification Allowance	3,057,262
22.	Teaching Hospital, Said Mitha Lahore	2017-18	25056	inadmissible adhoc allowance 2010(50%) by the doctors	3,046,020
23.	Medical Superintendent Govt. Said Mitha Teaching Hospital, Lahore	2015-17	23514	un-justified drawl of inadmissible adhoc allowance 2010 (50) by the doctors in presence of HPA	3,046,020
24.	Nishtar Medical University, Multan	2017-18	25145	over payment of M Phil allowance & SEMS allowance	2,998,915
25.	Faisalabad Medical University Faisalabad	2017-18	28100	irregular payment of SEMS Allowance	2,898,768
26.	De'Montmorency College of Dentistry, Lahore	2015-17	23691	Non recovery of stipend during leave	2,877,777
27.	Ghulab Devi Chest Hospital, Lahore	2011-17	23397	Excess drawl pf Health care allowance by lump sum salary package	2,576,329
28.	Nishtar Medical university & Allied Institutions Multan	2016-17	23465	irregular payment of M.phill allowance	2,567,258
29.	Rawalpindi Institute of Cardiology Rawalpindi	2016-17	23127	Unauthorized payment of NAP to doctors	2,520,000
30.	Children Hospital and child institute of Child Health , Lahore	2017-18	25071	overpayment of M.Phil allowance	2,165,000
31.	Children Hospital, Multan	2017-18	25113	unauthorized payment of qualification allowance	2,115,000
32.	Principal Services Institute of Medical Sciences, Lahore	2016-17	23357	irregular payment of professional allowance	2,001,975
33.	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore	2017-18	28599	unauthorized payment of qualification allowance	1,980,000
34.	Principal public health, Nursing school, Lahore	2016-17	25493	unauthorized drawl of dress allowance and mess allowance	1,842,200
35.	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore	2017-18	26598	non recovery of CA & HRA	1,830,374
36.	Principal Rawalpindi Medical	2016-17	23278	non deduction of CA during	1,788,047

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
	College & Allied institutions, Rawalpindi			leave	
37.	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2016-17	25357	Irregular payment of Adhoc Relif Allowance	1,666,364
38.	RMU & Allied institutions Rawalpindi	2017-18	28200	unauthorized payment of allowance during leave period	1,642,200
39.	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore	2017-18	26600	unauthorized payment of NPA to Doctor	1,608,000
40.	Shaik Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28452	non recovery of CA during earned leave	1,564,217
41.	Faisalabad Medical University Faisalabad	2017-18	28065	loss due to unauthorized payment of incentive allowance	1,524,741
42.	Children Hospital, Multan	2017-18	25124	non recovery of conveyance allowance room rent from hostel residents within the premises of hospitals	1,454,400
43.	DHQ Teaching Hospital Sargodha	2017-18	26654	non deduction of CA during leave	1,316,115
44.	UHS Lahore	2017-18	24831	Overpayment was made to staff of university on account of travelling allowance	1,218,315
45.	King Edward Medical University, Lahore	2017-18	28520	overpayment of conveyance allowance during summer vacation	1,205,263
46.	Post Graduate institute of Allied Health Sciences Faisalabad	2014-18	28534	Non deduction of HRA, CA and HRM from staff residences in Govt accommodation	1,123,225
47.	Govt. Main Nawaz Sharif Hospital , Yakki Gate, Lahore	2016-17	25377	irregular payment of anesthesia allowance	1,080,000
48.	Khawaja Muhammad Safdar Medical College & Allied Institution , Sialkot	2017-18	30198	over payment of pay and allowance to charg nurses	1,072,423
49.	Teaching Hospital Shahdhara, Lahore	2017-18	24802	overpayment due to non deduction of allowance during leave	1,027,025
50.	Faisalabad Medical University Faisalabad	2017-18	28073	irregular payment of SEMS Allowance	962,580
51.	Govt. Main Nawaz Sharif Hospital , Yakki Gate, Lahore	2017-18	24786	Overpayment of salaries	909,241
52.	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2017-18	25209	over payment of pay and allowance	905,358
53.	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore	2017-18	28587	unauthorized pay of CA	894,975

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
54.	Khawaja Muhammad Safdar Medical College & Allied Institution , Sialkot	2017-18	30218	overpayment of pay & allowance due to non renewal of adhoc	893,022
55.	Lady Aitcheson Hospital, Lahore	2017-18	28397	over payment in pay & allowance	876,330
56.	Govt. Main Nawaz Sharif Hospital , Yakki Gate, Lahore	2017-18	24772	unauthorized payment of anesthesia allowance	840,000
57.	Lady Willington Hospital, Lahore	2017-18	30510	inadmissible payment of anesthesia allowance	770,548
58.	Principal Services Institute of Medical Sciences, Lahore	2016-17	23352	Non deduction of CA during leave	759,276
59.	Sahiwal Medical college and Allied Institutions, Sahiwal	2017-18	30314	Recovery of 30% SSB	758,360
60.	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2016-17	25352	unauthorized drawl of Health Risk allowance	757,500
61.	Ghulab Devi Chest Hospital, Lahore	2017-18	24819	irregular drawl of salary of a doctor in morning and evening shift same time	733,040
62.	Khawaja Muhammad Safdar Medical College & Allied Institution , Sialkot	2017-18	30225	over payment of pay and allowance	722,288
63.	S.M Hussain Govt. T.B Sanatorium Samli Muree	2016-18	25101	payment of special health sector reforms allowance	720,000
64.	Sahiwal Medical college and Allied Institutions, Sahiwal	2016-17	23154	unauthorized payment of NPA to Doctorwho are performing private practice	704,000
65.	De'Montmorency College of Dentistry, Lahore	2015-17	23692	conveyance allowance during leave	696,667
66.	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2017-18	25208	non recovery of salary of absent period	682,964
67.	Shaik Zayed Medical Complex, Lahore	2017-18	26364	Un-authorized Payment of Servant/Orderly Allowance without authorization of Finance Department of Punjab Government- require Recovery of	678,000
68.	Punjab Health Nursing School, Attack	2017-18	28393	unauthorized drawl of dress allowance and mess allowance	677,000
69.	DHQ Teaching Hospital Sargodha	2016-17	23580	Non deduction of CA and Rashan Allowance	491,307
70.	Govt. Main Nawaz Sharif Hospital , Yakki Gate, Lahore	2017-18	24776	unauthorized payment of HPA, Qualification a, compensatory and SSB	651,316
71.	Shaik Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28446	non recovery of stipend and penalty from student who did not complete the course	627,020

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
72.	Khawaja Muhammad Safdar Medical College & Allied Institution , Sialkot	2017-18	30228	overpayment of SSB	617,621
73.	Principal Services Institute of Medical Sciences, Lahore	2016-17	23356	Non deduction of HR, CA and 5% maintenance charges	611,540
74.	RMU & Allied institutions Rawalpindi	2017-18	28223	unauthorized payment of allowance during leave period	596,192
75.	De'Montmorency College of Dentistry, Lahore	2017-18	28039	unauthorized payment CA during leave	562,568
76.	Rawalpindi Institute of Cardiology(RIC) Rawalpindi	2061-17	23122	unauthorized payment of CA during leave	73,525
77.	Govt. Main Nawaz Sharif Hospital , Yakki Gate, Lahore	2016-17	25378	un authorized payment health professional allowance	542,140
78.	Sahiwal Medical college and Allied Institutions, Sahiwal	2017-18	30313	unauthorized payment of CA during leave	517,188
79.	Khawaja Muhammad Safdar Medical College & Allied Institution , Sialkot	2017-18	30219	non recovery of stipend from student nurses left their training incomplete	516,779
80.	Sheikh Zayed Hospital, Lahore	2016-17	26533	un-authorized payment of orderly allowance	490,494
81.	S.M Hussain Govt. T.B Sanatorium Samli Muree	2016-18	25100	irregular payment of qualification allowance	490,000
82.	Director General Nursing , Punjab Lahore	2016-17	23458	unauthorized payment of mess and dress allowance	489,254
83.	Children Hospital and child institute of Child Health , Lahore	2017-18	25082	overpayment of pay & allowance after dismissal/absent/leave	488,403
84.	Nishtar Institute of Dentistry, Multan	2016-18	26514	overpayment of M.Phil Allowance	480,000
85.	Lady Aitcheson Hospital, Lahore	2017-18	28403	over payment of Conveyance allowance	470,624
86.	S.M Hussain Govt. T.B Sanatorium Samli Muree	2016-18	25112	un authorized payment of inadmissible adhoc allowance	345,100
87.	Ghulab Devi Chest Hospital, Lahore	2011-17	23398	Excess drawl of Qualification allowance	415,000
88.	Rawalpindi institute of cardiology Rawalpindi	2017-18	28886	payment of conveyance allowance during leave	411,000
89.	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2016-17	25356	irregular payment of personal allowance	398,160
90.	Punjab Health Nursing School, Attock	2017-18	28388	non recovery of stipend paid to student nurse	392,032
91.	Shaik Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28456	Overpayment of salaries	384,541
92.	Sahiwal Medical college and Allied Institutions, Sahiwal	2016-17	23162	Non recovery of CA, HR, HMC	379,419

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
93.	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2017-18	29519	irregular drawl of HRA and non deduction of 5% maintenance charges	370,914
94.	Sahiwal Medical college and Allied Institutions, Sahiwal	2016-17	23157	unauthorized payment of NPA to Doctor	360,000
95.	Govt. Main Nawaz Sharif Hospital , Yakki Gate, Lahore	2017-18	24774	unauthorized payment of increments to adhoc doctors	348,355
96.	Sahiwal Medical college and Allied Institutions, Sahiwal	2017-18	30305	irregular payment of personal allowance	339,520
97.	Nishtar Medical university & Allied Institutions Multan	2016-17	23472	Non recovery of stipend on quittance of program	326,394
98.	Govt. Kot Khawaja Saeed Teaching Hospital, Lahore	2017-18	28014	overpayment of pay & Allowanceto official proceeded on half pay	318,071
99.	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore	2017-18	26608	conveyance allowance during leave	316,648
100.	Medical Superintendent Govt. Said Mitha Teaching Hospital, Lahore	2015-17	23520	unauthorized payment SSB	307,134
101.	Khawaja Muhammad Safdar Medical College & Allied Institution , Sialkot	2017-18	30229	unjustified drawl of SSB	299,057
102.	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2017-18	29506	non recovery of conveyance allowance	292,341
103.	Ghulab Devi Chest Hospital, Lahore	2017-18	24822	Irregular payment of CM Grant	273,000
104.	Punjab institute of preventive ophthalmology, Lahore	2016-17	23383	unauthorized payment of CA to the staff on leave	268,642
105.	Lady Aitcheson Hospital, Lahore	2017-18	28420	Irregular payment of Adhoc Relif Allowance	262,441
106.	Teaching Hospital, Said Mitha Lahore	2017-18	25068	unauthorized payment of conveyance allowance during leave	256,978
107.	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore	2017-18	26607	unauthorized drawl of dress allowance and mess allowance	253,700
108.	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2016-17	25360	Inadmissible payments of allowances	237,801
109.	Faisalabad Medical University Faisalabad	2017-18	28076	irregular payment SSB	234,480
110.	Director, Medical Equipment Repair Workshop Lahore	2016-17	24356	non deduction of conveyance allowance	225,000
111.	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2017-18	25210	overpayment of conveyance allowance during leave	219,413

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
112.	Institute of Mental Health, Lahore	2017-18	24860	unauthorized drawls of different allowance	219,195
113.	Khawaja Muhammad Safdar Medical College & Allied Institution , Sialkot	2017-18	30223	unjustified payment of risk allowance to the non entitled employee	216,000
114.	Sahiwal Medical college and Allied Institutions, Sahiwal	2016-17	23161	irregular payment CA during leave	206,667
115.	Sahiwal Medical college and Allied Institutions, Sahiwal	2017-18	30311	Unauthorized payment of NPA to doctors	192,000
116.	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2016-17	25362	non recovery of conveyance allowance	186,980
117.	S.M Hussain Govt. T.B Santorium Samli Muree	2016-18	25102	Non recovery of SSB	177,756
118.	Govt. Kot Khawaja Saeed Teaching Hospital, Lahore	2017-18	28009	overpayment of pay and allowance to a terminated officer	174,454
119.	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2016-17	25369	Non recovery of stipend	173,950
120.	Institute of Mental Health, Lahore	2017-18	24848	overpayment of pay & Allowance	170,480
121.	Ghulab Devi Chest Hospital, Lahore	2011-17	23399	Excess Drawl of NP allowance	168,000
122.	King Edward Medical University, Lahore	2017-18	28518	overpayment of science teaching allowance dung winter vacation	167,716
123.	Lady Aitcheson Hospital, Lahore	2017-18	28424	irregular paymentof salaries	160,164
124.	Faisalabad Medical University Faisalabad	2017-18	28083	unauthorized drawl pf Health Risk allowance	144,000
125.	DHQ Teaching Hospital Sargodha	2017-18	26672	irregular payment of SSB	140,070
126.	Faisalabad Medical University Faisalabad	2017-18	28109	non recovery of stipend paid to student nurse	131,938
127.	Shaik Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28490	irregular payment of CA	130,000
128.	Govt. Main Nawaz Sharif Hospital , Yakki Gate, Lahore	2016-17	25380	Recovery of CA and HA from residence of bachelor hostel	129,024
129.	Lady Aitcheson Hospital, Lahore	2017-18	28421	irregular drawl of honoraria without budget	120,000
130.	Children Hospital and child institute of Child Health , Lahore	2017-18	25089	overpayment of Fix TA/DA , Health Sector Reform, Northern Area Allowance and police law and other allowance	117,083
131.	Qaid-e-Azam Medical College & Allied institutions,	2017-18	25226	irregular payment of contingent charges	115,203

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
	Bahawalpur				
132.	RMU & Allied institutions Rawalpindi	2017-18	28182	unjustified payment of stipend	113,390
133.	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore	2017-18	26605	unauthorized drawl of dress allowance and mess allowance	111,800
134.	Teaching Hospital, Shahdhara Lahore	2017-18	24811	Irregular drawl of allowances	111,387
135.	RMU & Allied institutions Rawalpindi	2017-18	28201	unauthorized payment of conveyance allowance while residing their work premises	110,000
136.	Ghulab Devi Chest Hospital, Lahore	2017-18	24821	Non practicing allowance	108,000
137.	Govt. Main Nawaz Sharif Hospital , Yakki Gate, Lahore	2016-17	25382	Unauthorized payment of health sector reforms allowance recovery	96,000
138.	D.G Khan Medical College & Allied institutions DG khan	2017-18	28864	unauthorized payment of integrated allowance	83,700
139.	Institute of Mental Health, Lahore	2017-18	24855	non recovery of conveyance allowance	81,000
140.	Post Graduate institute of Allied Health Sciences Faisalabad	2017-18	28536	unauthorized payment of CA & HA while residing Govt. Accommodation	78,631
141.	Lady Willington Hospital, Lahore	2017-18	30513	overpayment of conveyance allowance	70,114
142.	Govt. Main Nawaz Sharif Hospital , Yakki Gate, Lahore	2016-17	25383	Unauthorized payment of Qualification Allowance	67,903
143.	Faisalabad Medical University Faisalabad	2017-18	28114	loss due to unauthorized payment of incentive allowance	1,555,321
144.	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2016-17	25355	irregular drawl of CA and non deduction of 5% maintenance charges from nurses residing in nursing hostel	25,355
145.	Govt. Main Nawaz Sharif Hospital , Yakki Gate, Lahore	2016-17	25381	unauthorized payment of CA during leave	11,521
146.	Secretary Specialized Health Care & Medical Education Department, Lahore	2017-18	30713	Overpayment of Conveyance Allowance	1,860,000
147.	Rawalpindi Medical University and Allied Institution R/Pindi	2016-17	23245	Overpayment of Conveyance Allowance	758,567
148.	Rawalpindi Institute of Cardiology(RIC) Rawalpindi	2016-17	23112	Unauthorized payment of CA	100,000
Total					278,675,988

Annexure-85 (Audit Para No. 28.4.111)

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
1.	Principal Services Institute of Medical Sciences, Lahore	2016-17	23347	Less deduction of income on PG/HO services	44,143,404
2.	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2017-18	29489	non deduction of income tax at source form the payment of stipend and to PG trainees	41,634,856
3.	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2016-17	25330	Loss due to non recovery of income tax from PG/HO	39,173,280
4.	Faisalabad Medical University Faisalabad	2017-18	28079	less recovery of income tax at source from the payments of stipend paid to PG trainees and HO	34,707,298
5.	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2016-17	23214	Less deduction of income tax	22,280,486
6.	Faisalabad Medical University Faisalabad	2017-18	28087	loss of revenue due to less recovery of income tax at source	14,196,444
7.	UHS Lahore	2016-17	23533	Less deduction of I.tax	12,210,638
8.	Faisalabad Medical University Faisalabad	2017-18	28062	non collection of advance tax	8,720,000
9.	UHS Lahore	2016-17	23538	Less deduction income tax from contractor bills	7,997,511
10.	Principal Rawalpindi Medical College & Allied institutions, Rawalpindi	2016-17	23226	less deduction of income tax from salaries of employees	6,202,927
11.	Lady Willington Hospital, Lahore	2017-18	30507	Less deduction of Income tax	5,133,594
12.	DHQ Teaching Hospital Sargodha	2017-18	26645	non withholding advance tax from PG/House offices	4,884,341
13.	Shaik Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28444	non deduction of income tax on share	4,741,777
14.	Principal Services Institute of Medical Sciences, Lahore	2016-17	23376	Non deduction of Income tax	4,318,637
15.	De'Montmorency College of Dentistry, Lahore	2017-18	28038	less recovery of income tax at source from the payments of stipend paid to PG trainees	3,915,498
16.	Faisalabad Medical University Faisalabad	2017-18	28068	non deduction of income tax	3,878,754
17.	Rawalpindi Institute of Cardiology(RIC) Rawalpindi	2016-17	23105	Less deduction of Income tax	1,760,792
18.	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore	2017-18	26601	non deduction of income tax	3,072,141

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
19.	DHQ Teaching Hospital Sargodha	2016-17	23573	No with-holding of income tax from PG/HO doctors	2,986,709
20.	Khawaja Muhammad Safdar Medical College & Allied Institution , Sialkot	2017-18	30194	non deduction of income tax	2,950,314
21.	Nishtar Medical University, Multan	2017-18	25142	non recovery of tax from contractor of canteen and public toilet	2,852,471
22.	UHS Lahore	2017-18	24824	Less Deduction of Income Tax from Employees of the University	2,583,948
23.	Children Hospital, Multan	2017-18	25126	less deduction of income tax from employees of the hospital	2,466,816
24.	Principal public health, Nursing school, Lahore	2016-17	25494	Non deduction of income tax on payment of stipend	2,422,715
25.	Faisalabad Medical University Faisalabad	2017-18	28096	non deduction of income tax	2,249,150
26.	Principal Rawalpindi Medical College & Allied institutions, Rawalpindi	2016-17	23259	non deduction of income tax on share	2,224,916
27.	Principal Rawalpindi Medical College & Allied institutions, Rawalpindi	2016-17	23268	non deduction of income tax on share	2,091,584
28.	Faisalabad Medical University Faisalabad	2017-18	28129	Non deduction of income tax	2,034,521
29.	Khawaja Muhammad Safdar Medical College & Allied Institution , Sialkot	2017-18	30217	non deduction of income tax from the contractor of janitorial services	2,024,062
30.	Nishtar Medical university & Allied Institutions Multan	2016-17	23469	Non deduction of withholding tax	1,971,420
31.	DHQ Teaching Hospital Sargodha	2016-17	23564	Loss to government due to non-withholding of advance tax	1,780,000
32.	DHQ Teaching Hospital Sargodha	2016-17	23581	Non deduction of income tax from the medicine contractor	1,627,548
33.	Khawaja Muhammad Safdar Medical College & Allied Institution , Sialkot	2017-18	30220	loss due to non deduction of income tax on share	1,520,556
34.	Govt. Kot Khawaja Saeed Teaching Hospital, Lahore	2017-18	28008	Non recovery of income tax and contract money	1,480,000
35.	Lady Willington Hospital, Lahore	2017-18	30511	non deduction of income tax	1,468,676
36.	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore	2017-18	26562	Overpayment of income tax	1,457,646
37.	Principal Rawalpindi Medical College & Allied institutions, Rawalpindi	2016-17	23293	non deduction of income tax on share	1,119,229

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
38.	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore	2017-18	26596	non deduction of Income tax	1,069,767
39.	DHQ Teaching Hospital Sargodha	2017-18	26653	non withholding advance tax	1,006,000
40.	Faisalabad Medical University Faisalabad	2017-18	28121	Non deduction of Income tax	990,283
41.	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore	2017-18	26602	less deduction of income tax on share	910,931
42.	Principal Services Institute of Medical Sciences, Lahore	2016-17	23371	less deduction of withholding tax from inactive tax payers	904,832
43.	DHQ Teaching Hospital Sargodha	2016-17	23569	No/less withholding of income tax and PST	835,648
44.	Khawaja Muhammad Safdar Medical College & Allied Institution , Sialkot	2017-18	30210	non deduction of advance income tax from the contractors of auction of canteen	777,417
45.	Lady Aitcheson Hospital, Lahore	2017-18	28399	non deposit of income tax	770,700
46.	Lady Aitcheson Hospital, Lahore	2017-18	28404	non deposit of Income tax	753,099
47.	Shaik Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28455	recovery of advance income tax on auction of cycle stand	686,753
48.	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2017-18	25236	Non recovery of professional tax	630,000
49.	DHQ Teaching Hospital Sargodha	2017-18	26664	non deduction of income tax on purchase of medicines	573,776
50.	Faisalabad Medical University Faisalabad	2017-18	28122	less recovery of Income tax	557,171
51.	D.G Khan Medical College & Allied institutions DG khan	2017-18	28851	less deduction of income tax on share	541,005
52.	DHQ Teaching Hospital Sargodha	2017-18	26665	less withholding of income tax	534,544
53.	Children Hospital and child institute of Child Health , Lahore	2017-18	25091	less deduction of income tax	520,077
54.	Lady Willington Hospital, Lahore	2017-18	30504	less deduction of income tax	515,755
55.	RMU & Allied institutions Rawalpindi	2017-18	28179	less deduction of income tax	491,482
56.	Principal Rawalpindi Medical College & Allied institutions, Rawalpindi	2016-17	23261	non deduction of income tax from salaries of employees	428,927
57.	Teaching Hospital, Shahdhara Lahore	2017-18	24806	non deduction of income tax	408,993

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
58.	Principal Rawalpindi Medical College & Allied institutions, Rawalpindi	2016-17	23304	less deduction of income tax from salaries of employees	407,472
59.	DHQ Teaching Hospital Sargodha	2016-17	23579	Loss to Govt due non deduction of Income tax out of share	401,136
60.	Medical Superintendent Govt. Said Mitha Teaching Hospital, Lahore	2015-17	23521	non deduction of income tax on share	368,747
61.	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore	2017-18	26603	less deduction of income tax	363,896
62.	Teaching Hospital, Said Mitha Lahore	2017-18	25065	non deposit of income tax on share	352,360
63.	UHS Lahore	2016-17	23558	Non deduction of income tax	300,686
64.	Postgraduate nursing college Lahore	2014-17	24342	non deduction of income tax	290,436
65.	Postgraduate nursing college Lahore	2014-17	24343	less deduction of professional tax	284,773
66.	De'Montmorency College of Dentistry, Lahore	2015-17	23694	less deduction of income tax	266,275
67.	Faisalabad Medical University Faisalabad	2017-18	28134	non collection of advance tax	256,469
68.	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore	2017-18	26604	non deduction of income tax	242,239
69.	UHS Lahore	2016-17	23554	non deduction of income tax	240,984
70.	Govt. Main Nawaz Sharif Hospital , Yakki Gate, Lahore	2016-17	25379	Less deduction of I.tax	231,759
71.	Lady Aitcheson Hospital, Lahore	2017-18	28417	Non recovery of professional tax	225,000
72.	Nishtar Medical university & Allied Institutions Multan	2016-17	23486	Less deduction of withholding tax	215,727
73.	Nishtar Medical university & Allied Institutions Multan	2016-17	23481	Non deduction of withholding tax	213,250
74.	DHQ Teaching Hospital Sargodha	2017-18	26670	non deduction of income tax o share	204,263
75.	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2016-17	25361	Nondeduction of Income tax on auction	191,773
76.	Faisalabad Medical University Faisalabad	2017-18	28137	non deduction of income tax	178,073
77.	Shaik Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28488	less recovery of income tax	175,059
78.	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2017-18	25227	non deposit of income tax	166,919

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
79.	Faisalabad Medical University Faisalabad	2017-18	28107	Non deduction of income tax	156,914
80.	UHS Lahore	2016-17	23559	non deduction of income tax	156,836
81.	DHQ Teaching Hospital Sargodha	2017-18	26671	Non deduction of professional tax	155,000
82.	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2017-18	29510	loss due to non deduction of income tax on auctions	152,089
83.	Ghulab Devi Chest Hospital, Lahore	2017-18	24820	less deduction of income tax on salary	144,956
84.	Principal Rawalpindi Medical College & Allied institutions, Rawalpindi	2016-17	23231	non deduction of income tax on share	142,974
85.	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2016-17	25363	Non recovery of income tax	133,936
86.	DHQ Teaching Hospital Sargodha	2017-18	26673	non deduction income tax on purchase of X-ray films and repair of CT scanner machine	131,036
87.	Faisalabad Medical University Faisalabad	2017-18	28110	non deduction of income tax	124,933
88.	Principal Rawalpindi Medical College & Allied institutions, Rawalpindi	2016-17	23306	less deduction of income tax from salaries of employees	121,532
89.	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2017-18	25229	non deduction of income tax on honoraria	120,000
90.	Children Hospital and child institute of Child Health , Lahore	2017-18	25095	non deduction of income tax	119,765
91.	Principal Rawalpindi Medical College & Allied institutions, Rawalpindi	2016-17	23302	less deduction of income tax from salaries of employees	106,069
92.	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2017-18	25225	non recovery of income tax	104,067
93.	Govt. Main Nawaz Sharif Hospital , Yakki Gate, Lahore	2017-18	24771	less deduction of income tax on repair of building	103,943
94.	Institute of Mental Health, Lahore	2017-18	24865	non deposit of of income tax	91,653
95.	Institute of Mental Health, Lahore	2017-18	24857	Non recovery of professional tax	90,000
96.	Punjab institute of preventive ophthalmology, Lahore	2016-17	28539	non deduction of income tax	82,539
97.	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2017-18	25244	Non recovery of professional tax	50,000

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
98.	Post Graduate institute of Allied Health Sciences Faisalabad	2017-18	28541	non deduction from advance tax	26,300
99.	Principal Rawalpindi Medical College & Allied institutions, Rawalpindi	2016-17	23241	undue late deposit of advance tax penalty	111,165
100.	Principal Rawalpindi Medical College & Allied institutions, Rawalpindi	2016-17	23239	Less deduction of income tax on salaries	7,071,002
101.	Sahiwal Medical college and Allied Institutions, Sahiwal	2017-18	30316	Non recovery of advance tax	10,800
102.	Principal Services Institute of Medical Sciences, Lahore	2016-17	23374	Non deduction of Income tax	51,150
103.	Shaik Zayed Medical Complex, Lahore	2017-18	26361	Non-recovery/deposit of Advance Income Tax into Government Treasury on auction money	-
104.	Secretary Specialized Health Care & Medical Education Department, Lahore	2017-18	30722	Non deduction of tax GST	91,092
105.	Secretary Specialized Health Care & Medical Education Department, Lahore	2017-18	30742	Non deduction of tax GST	632,000
106.	Secretary Specialized Health Care & Medical Education Department, Lahore	2017-18	30712	Non deduction of Income tax	450,240
107.	Secretary Specialized Health Care & Medical Education Department, Lahore	2017-18	30714	Non deduction of Income tax	108,384
Total					325,427,803

Annexure-86 (Audit Para No. 28.4.112)

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
1.	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2017-18	25220	non recovery of PST	4,889,388
2.	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2017-18	25212	non recovery of PST	4,665,761
3.	King Edward Medical University, Lahore	2017-18	28522	recovery on account of PST	4,548,832
4.	UHS Lahore	2016-17	23534	Non deduction of PST	4,190,426
5.	Nishtar Medical university & Allied Institutions Multan	2016-17	23464	wrong payment without execution of work, less deduction of PST , No-Deduction for compensation of delaying period	12,627,056
6.	Shaik Zayed Medical Complex, Lahore	2017-18	26375	Non deduction/Withholding of PST on repair bills of	2,548,644
7.	UHS Lahore	2016-17	23539	non deduction of PST	2,336,349
8.	RMU & Allied institutions Rawalpindi	2017-18	28244	less deduction of PST on services	1,844,443
9.	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2016-17	25334	Non transparent expenditure on janitor services and non deduction of PST	10,081,000
10.	Principal Services Institute of Medical Sciences, Lahore	2016-17	23360	irregular expenditure on hiring of security service and recovery of Income tax & PST	1,484,000
11.	RMU & Allied institutions Rawalpindi	2017-18	28168	less deduction of PST	1,427,213
12.	RMU & Allied institutions Rawalpindi	2017-18	28195	Less deduction of PST	1,362,498
13.	RMU & Allied institutions Rawalpindi	2017-18	28153	Non recovery of PST and income tax	380,486
14.	D.G Khan Medical College & Allied institutions DG khan	2017-18	28843	Less deduction of PST	1,162,342
15.	UHS Lahore	2016-17	23556	non deduction of PST and income tax	833,245
16.	Faisalabad Medical University Faisalabad	2017-18	28070	less deduction of PST on repair of equipment	1,072,000
17.	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2016-17	23182	non deduction of PST & income tax	919,186
18.	Principal Services Institute of Medical Sciences, Lahore	2016-17	23375	non deduction of PST	847,448

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
19.	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2016-17	23179	Non less deduction of PST & income tax	794,216
20.	Medical College and Allied Institution D.G Khan	2016-17	23677	Irregular payment and non deduction of PST & I.tax	751,660
21.	UHS Lahore	2017-18	24839	Non deduction of PST	664,800
22.	UHS Lahore	2017-18	24838	Non deduction of PST	644,726
23.	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2017-18	25211	non recovery of PST	624,264
24.	Medical Superintendent Govt. Said Mitha Teaching Hospital, Lahore	2015-17	23180	nonLess deduction of PST & income tax	594,198
25.	RMU & Allied institutions Rawalpindi	2017-18	28178	non recovery of PST AND Less withholding of income tax	550,397
26.	RMU & Allied institutions Rawalpindi	2017-18	28161	non recovery of PST AND Less withholding of income tax	446,781
27.	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2016-17	23177	nonLess deduction of PST & income tax	422,871
28.	UHS Lahore	2016-17	23557	non deduction of PST	389,680
29.	King Edward Medical University, Lahore	2017-18	28516	non recovery of PST	281,792
30.	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore	2017-18	26609	less deduction of PST	270,063
31.	Govt. Main Nawaz Sharif Hospital , Yakki Gate, Lahore	2017-18	24767	non deduction of PST on repair of building	250,842
32.	Post Graduate institute of Allied Health Sciences Faisalabad	2014-18	28533	unjustified payment of PST	249,457
33.	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore	2017-18	26594	non deduction of PST	230,054
34.	RMU & Allied institutions Rawalpindi	2017-18	28194	Less deduction of PST	114,319
35.	RMU & Allied institutions Rawalpindi	2017-18	28233	less deduction of PST	109,100
36.	Punjab institute of preventive ophthalmology, Lahore	2016-17	23386	non deduction of PST	19,879
37.	Sahiwal Medical college and Allied Institutions, Sahiwal	2016-17	23141	Less deduction of PST	73,099
38.	Govt. Main Nawaz Sharif Hospital , Yakki Gate, Lahore	2016-17	25384	Less deduction of PST	58,316
39.	Post Graduate institute of Allied Health Sciences Faisalabad	2017-18	28540	non deduction of PST on repairservices	47,637
40.	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2016-17	23178	nonLess deduction of PST & income tax	32,066
41.	Faisalabad Medical University Faisalabad	2017-18	28138	less deduction of PST	157,731

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
42.	Secretary Specialized Health Care & Medical Education Department, Lahore	2017-18	30723	less deduction of PST	254,902
43.	Principal Rawalpindi Medical College & Allied Institutions Rawalpindi	2016-17	23244	Non withheld PST	801,600
Total					66,054,767

Annexure-87 (Audit Para No. 28.4.113)

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
1	Sahiwal Medical college and Allied Institutions, Sahiwal	2016-17	23149	Non recovery of Penal rent from illegal occupant of Govt accommodation of DHQ hospital	0
2	Ghulab Devi Chest Hospital, Lahore	2011-17	23400	non deduction of 5% M& R charges of occupiers residence of hospital	5,618,079
3	Ghulab Devi Chest Hospital, Lahore	2017-18	24816	Non deduction of 5% HRM charges	2,041,785
4	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2017-18	25205	non recovery of HRA & 5% HRM charges	1,616,375
5	Principal Services Institute of Medical Sciences, Lahore	2016-17	23354	Non allotment of designated residence of Medical Superintend recovery thereof	1,015,578
6	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2017-18	29500	Recovery of pay & allowance of adhoc appointed officers during maternity leave	973,371
7	DHQ Teaching Hospital Sargodha	2016-17	23582	Non deduction of HRA & 5% maintenance charges from the illegal occupants of Govt.	908,223
8	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2017-18	29501	Irregular drawl of HRA and non deduction of 5% maintenance Charges	860,490
9	DHQ Teaching Hospital Sargodha	2017-18	26667	non recovery of 5% maintenance charges	814,662
10	sheik Zayed Hospital, Lahore	2016-17	26532	Irregular occupation of Hospital Residence and non recovery of house rent	622,608
11	Institute of Mental Health, Lahore	2017-18	24850	non recovery of HRA and electricity charges	440,678
12	Institute of Mental Health, Lahore	2017-18	24849	Non recovery of HRA and 5% maintenance charges	418,320
13	RMU & Allied institutions Rawalpindi	2017-18	28159	non vacation of Govt residences recovery of penal rent	398,076
14	Principal Rawalpindi Medical College & Allied institutions, Rawalpindi	2016-17	23280	non vacation of Govt residences recovery of penal rent	398,076
15	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2017-18	29504	irregular drawl of HRA and non deduction of 5% maintenance Charges	378,846
16	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2016-17	25359	irregular drawl of HRA and 5% maintenance charges	352,815
17	Faisalabad Medical University Faisalabad	2017-18	28135	non deduction of 5% hues maintenance charges	302,486

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
18	Ghulab Devi Chest Hospital, Lahore	2017-18	24817	Non deduction of HRA from staff residing in the hospital residence	265,980
19	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore	2017-18	26606	non recovery of penal rent	252,018
20	Nishtar Medical university & Allied Institutions Multan	2016-17	23474	non recovery of house rent allowance and house maintenance charges	210,191
21	Quid-e-Azam Medical College & Allied institutions, Bahawalpur	2017-18	25203	non recovery house rent allowance and maintenance charges	105,050
Total					17,993,707

Annexure-88 (Audit Para No. 28.4.115)

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
1	Nishtar Medical university & Allied Institutions Multan	2016-17	23476	purchase of medicine & disposable at higher rates	8,481,755
2	Faisalabad Medical University Faisalabad	2017-18	28059	purchase of medicines at higher rates	7,546,280
3	Principal Services Institute of Medical Sciences, Lahore	2016-17	23342	purchase of medicine at higher rates	7,509,119
4	Faisalabad Medical University Faisalabad	2017-18	28088	Purchase of medical gasses at thiger rates	4,684,000
5	Khawaja Muhammad Safdar Medical College & Allied Institution , Sialkot	2017-18	30186	purchase of medicines at higher rate	3,089,399
6	Teaching Hospital, Said Mitha Lahore	2017-18	25058	Purchase of medicine at higer rates	2,279,900
7	Children Hospital, Multan	2017-18	30566	Purchase of medicine at higher rates	1,904,096
8	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2016-17	25329	purchase of medicine at higher rates	1,819,680
9	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2017-18	29498	purchase of medicine at higher rates	1,378,444
10	Shaik Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28425	purchase of medicine at higher rates	1,343,500
11	Children Hospital, Multan	2017-18	30565	Purchase of medicine at higher rates	1,306,320
12	Faisalabad Medical University Faisalabad	2017-18	28097	purchase of medicine and disposable item at higher rates	871,020
13	Faisalabad Medical University Faisalabad	2017-18	28066	purchase of medicine and disposable items at higher rates	701,730
14	Medical Superintendent Govt. Said Mitha Teaching Hospital, Lahore	2015-17	23519	purchase of medicine at higher rates	575,800
15	Shaik Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28445	purchase of medicines at higher rates	446,400
16	Faisalabad Medical University Faisalabad	2017-18	28125	Purchase of medical gasses at thiger rates	363,440
17	Faisalabad Medical University Faisalabad	2017-18	28123	Purchase of medicines at higher rates	199,920
18	Govt. Kot Khawaja Saeed Teaching Hospital, Lahore	2017-18	28007	purchase of X-ray films at higher rates	192,013
19	Rawalpindi institute of cardiology Rawalpindi	2017-18	28866	Purchase of medicine at higher rates	0
20	Mayo Hospital & Principal School of Nursing, Lahore	2016-17	25324	medical equipment's	245,647,403

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
21	Children Hospital and institute of Child HealthLahore	2017-18	25088	X-ray films	2,765,000
22	Government Nawaz Sharif Hospital Yakki Gate Lahore	2017-18	24775	, IV Set, and X-Ray	550,875
23	Rawalpindi Medical University, Rawalpindi	2017-18	28147	purchase of medicine	4,236,200
Total					253,199,478

Annexure-89 (Audit Para No. 28.4.116)

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
1	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2016-17	25318	Less recovery of LD Chares of medical equipment	44,529,155
2	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2016-17	23176	recovery on account of LD charges	27,920,949
3	Nishtar Medical university & Allied Institutions Multan	2016-17	23483	non-receipt of equipment and no recovery of LD Charges	20,914,953
4	Rawalpindi institute of cardiology Rawalpindi	2017-18	28870	Recovery of late delivery charges of store	13,529,452
5	Nishtar Medical university & Allied Institutions Multan	2016-17	23471	Non receipt of equipment and LD charges	9,564,544
6	Children Hospital, Multan	2017-18	25118	Late payment surcharge on utility charges	4,863,682
7	RMU & Allied institutions Rawalpindi	2017-18	28150	LD Charges	2,130,224
8	RMU & Allied institutions Rawalpindi	2017-18	28234	Non deposit of LD Charges	1,940,799
9	RMU & Allied institutions Rawalpindi	2017-18	28167	non deposit of LD Charges	1,715,774
10	UHS Lahore	2016-17	23535	non recovery of LD charges	1,204,360
11	DHQ Teaching Hospital Sargodha	2016-17	23583	Non deduction of LD charges	1,182,509
12	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2016-17	23203	recovery of LD charges	1,067,016
13	Faisalabad Medical University Faisalabad	2017-18	28089	Loss due top mpm -recovery of late delivery charges	982,840
14	RMU & Allied institutions Rawalpindi	2017-18	28174	LD charges	940,816
15	Shaik Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28436	Non deduction LD Charges	632,805
16	Khawaja Muhammad Safdar Medical College & Allied Institution , Sialkot	2017-18	30215	no collection of penalty charges on late payments made by contractor	605,915
17	Khawaja Muhammad Safdar Medical College & Allied Institution , Sialkot	2017-18	30230	non recovery of LD charges	577,770
18	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2016-17	23201	Recovery on account of delayed supply of R-Ray films (LD)	513,134

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
19	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2017-18	25246	less recovery of LD Chares	419,349
20	Institute of Mental Health, Lahore	2017-18	24846	non recovery of LD charges	403,871
21	Khawaja Muhammad Safdar Medical College & Allied Institution , Sialkot	2017-18	30206	Non recovery of the late delivery charges	362,217
22	Lady Aitcheson Hospital, Lahore	2017-18	28405	non recovery of LD charges	284,114
23	RMU & Allied institutions Rawalpindi	2017-18	28202	LD charges	252,068
24	Teaching Hospital, Said Mitha Lahore	2017-18	25070	Less deduction of LD Charges	183,033
25	Rawalpindi institute of cardiology Rawalpindi	2017-18	28893	recovery on account of delayed supply of portable x-ray	181,394
26	RMU & Allied institutions Rawalpindi	2017-18	28176	LD charges	168,891
27	Principal Rawalpindi Medical College & Allied institutions, Rawalpindi	2016-17	23252	non deduction of LD charges	119,253
28	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2017-18	25228	non recovery of LD charges	113,050
29	Teaching Hospital, Shahdhara Lahore	2017-18	24812	Less deduction of LD Charges	111,211
30	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2016-17	23219	recovery on account of LD charges	70,802
31	Children Hospital, Multan	2017-18	25128	un-authorized advance payment and loss of Rs. 33,376 due to non deduction of LD charges	33,376
Total					137,519,326

Annexure-90 (Audit Para No. 28.4.118)

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
1	Govt. Main Nawaz Sharif Hospital , Yakki Gate, Lahore	2017-18	24790	Irregular occupation of 1st floor of old block by the Montmorency college . Non recovery of utility charges	26,068,070
2	Lady Aitcheson Hospital, Lahore	2017-18	28396	non recovery of rent pharmacy shops	20,800,000
3	Govt. Main Nawaz Sharif Hospital , Yakki Gate, Lahore	2017-18	24783	Non deposit of CDRs into government treasury loss of Rs. 1431203	18,082,940
4	Nishtar Medical university & Allied Institutions Multan	2017-18	25152	irregular extension in contract of Cycle stand/motorcycle and less deposit of contract money	14,180,265
5	Nishtar Medical university & Allied Institutions Multan	2016-17	23488	non collection of various outstanding dues from contractors	11,846,513
6	Principal Services Institute of Medical Sciences, Lahore	2016-17	23361	Non recovery of lease money form M/s Alfalahy Pharmacy	10,807,142
7	UHS Lahore	2017-18	24842	Non recovery of mobilization advance	7,882,888
8	Principal Services Institute of Medical Sciences, Lahore	2061-17	23362	Non recovery of lease money from M/s Mahmood Medical store	7,353,750
9	UHS Lahore	2016-17	23541	Less recovery pf ,pbo;ozatopm advance	6,907,600
10	Shaik Zayed Medical Complex, Lahore	2017-18	26362	Non-recovery of contractual amount from contractor regarding lease money-	6,273,611
11	Faisalabad Medical University Faisalabad	2017-18	28128	non collection of fee from students	6,131,130
12	Principal Services Institute of Medical Sciences, Lahore	2016-17	23341	Non supply of stock	4,220,918
13	Nishtar Medical university & Allied Institutions Multan	2016-17	23475	non recovery of rent of ATM	4,018,770
14	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2017-18	25218	non recovery of outstanding amount of salary embezzlement	3,760,182
15	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2017-18	25204	Non recovery of shops rent of qmc market	3,462,178
16	Khawaja Muhammad Safdar Medical College & Allied Institution , Sialkot	2017-18	30207	Less collection of lease money from contractors of canteen	3,427,261
17	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore	2017-18	26571	Non realization of contractual money and income tax	3,164,431

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
18	Nishtar Medical university & Allied Institutions Multan	2016-17	23463	non recovery of college fee and funds	2,571,275
19	DHQ Teaching Hospital Sargodha	2016-17	23589	Loss to Govt. due to handling over of ATM machine contract to ABL	2,400,000
20	Fatima Jinnah Medical University, Sir Ganga Ram Hospital, Lahore	2017-18	26583	Non realization of contractual money and income tax	2,012,889
21	Shaik Zayed Medical Complex, Lahore	2017-18	26382	Less realization of Cycle stand fee	1,800,000
22	Principal Services Institute of Medical Sciences, Lahore	2061-17	23363	non recovery of lease money of canteen	1,650,952
23	Nishtar Medical university & Allied Institutions Multan	2016-17	23477	Less deduction of hostel room rent	1,565,368
24	Shaik Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28459	non realization of rent of land and electricity form contractor	1,560,000
25	De'Montmorency College of Dentistry, Lahore	2015-17	23698	non collection of Fee from students	1,535,101
26	DHQ Teaching Hospital Sargodha	2016-17	23563	non recovery of contract money of canteen	1,330,000
27	Children Hospital and child institute of Child Health , Lahore	2017-18	25084	Non deposit of canteen money	1,300,194
28	DHQ Teaching Hospital Sargodha	2017-18	26655	loss due to handing over of ATM machine contract to ABL with no cost	1,200,000
29	Faisalabad Medical University Faisalabad	2017-18	28084	loss due to non-recovery of embezzled money	1,172,928
30	Shaik Zayed Medical Complex, Lahore	2017-18	26381	non receipt of college dues from students	841,960
31	King Edward Medical University, Lahore	2017-18	28520	loss to government due to non recovery	807,794
32	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2016-17	23209	Non recovery of rent and Govt. taxes from HBL	715,000
33	Lady Aitcheson Hospital, Lahore	2017-18	28402	Non recovery of outstanding dues of cycle standfrom contractor	591,600
34	Institute of Mental Health, Lahore	2017-18	24859	non auction of off road vehicle	500,000
35	Khawaja Muhammad Safdar Medical College & Allied Institution, Sialkot	2016-17	30236	non recovery of outstanding fee from students	432,000
36	De' Montmorency College of Dentistry, Lahore	2017-18	28040	Non collection of fee from students	351,750
37	Mayo Hospital and College of Nursing , Mayo Hospital	2016-17	25358	Non replacement of sub-standard medicines	271,000

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
	Lahore				
38	Sheikh Zayed Hospital, Lahore	2016-17	26556	recovery on account of hostel harges	261,000
39	Nishtar Institute of Dentistry, Multan	2016-18	26518	non recovery of college fee and funds	224,755
40	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2017-18	29508	loss to Govt. due to non recovery of ATM (HBL) rent/income tax	212,587
41	Sheikh Zayed Hospital, Lahore	2016-17	28555	ousting due against students	204,830
42	Teaching Hospital, Shahdhara Lahore	2017-18	24808	overpayment to contractors of repair & maintenance	201,721
43	Faisalabad Medical University Faisalabad	2017-18	28077	mpm recovery of rent of automatic reller machine	200,000
44	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2016-17	25326	Embezzlement of Government receipt	181,780
45	Teaching Hospital, Shahdhara Lahore	2017-18	24809	non deposit of empty can receipt to almoner	160,908
46	RMU & Allied institutions Rawalpindi	2017-18	28245	non recovery outstanding fee room the students	155,850
47	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2016-17	23216	Less deposit of hospital receipt	149,208
48	Shaik Zayed Medical Complex, Lahore	2017-18	26393	Less realization of ATM rent	130,000
49	Nishter Institute of Dentistry Multan	2016-18	26521	loss due to wastage of X-ray films	124,000
50	Mayo Hospital and College of Nursing , Mayo Hospital Lahore	2016-17	25365	Recovery of cost ofold bricks	106,653
51	Shaik Zayed Medical College/Hospital Rahim Yar Khan	2016-18	28485	non recovery of contract money	102,100
52	Institute of Mental Health, Lahore	2017-18	24861	irregular and fake drawl on account of fair& exhibitions	100,000
53	Sahiwal Medical College & Allid Institutions, Sahiwal	2017-18	30258	Non supply of medicine	1,390,414
Total					186,902,266

Annexure-91 (Audit Para No. 28.4.122)

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
1	Principal Rawalpindi Medical College & Allied institutions, Rawalpindi	2016-17	23272	Non deposit of LD & recoveries of over payment into government treasury	6,567,024
2	Sahiwal Medical college and Allied Institutions, Sabinal	2017-18	30304	unauthorized receipt of Govt. receipt into PLA	5,339,933
3	Principal Services Institute of Medical Sciences, Lahore	2016-17	23359	non deposit of stamp duty	5,091,037
4	Sahiwal Medical college and Allied Institutions, Sabinal	2016-17	23147	unauthorized deposit of Govt. receipt into PLA	3,326,721
5	Khawaja Muhammad Safdar Medical College & Allied Institution, Sialkot	2017-18	30188	unlawful retention of Gov: due/taxes not deposited into Govt: treasury	2,193,051
6	Principal Rawalpindi Medical College & Allied institutions, Rawalpindi	2016-17	23248	Non deposit of LD charges and recovery of over payment	1,848,982
7	Qaid-e-Azam Medical College & Allied institutions, Bahawalpur	2017-18	25199	Non deposit of LD charges into government treasury	1,673,893
8	Principal Rawalpindi Medical College & Allied institutions, Rawalpindi	2016-17	23297	Non deposit of LD charges and recovery of over payment	1,276,361
9	RMU & Allied institutions Rawalpindi	2017-18	28197	not deposit of late delivery charges into government treasury	911,386
10	RMU & Allied institutions Rawalpindi	2017-18	28246	non deposit of recovery on account of taxes	475,356
11	Child Hospital, Multan	2017-18	25131	Loss due to not deposit of government dues/LD charges	331,857
12	Faisalabad Institute of Cardiology Faisalabad	2017-18	28017	utility bills received against those connections which were paid out of SDA	2,877,042
13	Faisalabad Institute of Cardiology, Faisalabad	2017-18	28016	Recovery and undisbursed pay and allowances was not adjusted by short drawn of salary from SDA or deposit in government treasury besides it was misclassified as receipt of PLA. Whereas, 100% expenditure of pay and allowances was paid out of SDA.	2,145,352
14	Services Institute of Medical Sciences college, Lahore	2016-17	23336	retention of heavy amount in BOP was unlawful and without any cogent reasons which seems that the amounts were transferred from SDA account to Punjab Bank accounts to save the lapse of funds	64,535,693

Sr. No	Name of formation	Period of audit	PDP No.	Nature of payment	Amount (Rs.)
16	Qaid-e-Azam Medical College & Allied Institutions, Bahawalpur.	2017-18	25219	The huge payment on account of electricity bills had been drawn from SDA accounts and paid for utility bills of college. The collected recovery of electricity charges from the concerned occupants amounting were not required to be deposited into PLA account	22,963,956
17	Sheikh Zayed Medical College and Allied Institutions Rahim Yar Khan	2016-18	28435	The amount was drawn from four SDAs being operated by the Department but were transferred to BOP just to avoid lapse of fund	40,348,643
18	D.G. Khan Medical College & Allied Institutions	2017-18	28832	recovery of salaries pay etc. for Rs.5,983,954 was irregularly deposited into PLA instead of Government Treasury. Audit was of the view that as budget for Pay & Allowances was provided by the Government, therefore the recovery of overpayment should also be deposited into Government treasury.	5,983,954
Total					167,890,241

Annexure-92 (Audit Para No. 28.4.143)

Sr. No	Name of Deptt.	Letter No. and date	FY	Cost Center	SDA A/C	Cheque No.	Date	Released Amount
1	FD	SO(H-I) 30-5/14 dt. 9.1.2015	2014-15	LO-4561	DG Health Services	464878	21.01.15	300,000,000
2	FD	SO(ABS) 30-5/14 dt. 7.5.2015	2014-15	LO-4561	-do-	143895	19.06.15	169,570,000
3	SHC&ME	SO(DEV-I) 3-3/2011(P) dt. 9.11.2015	2015-16	LZ-4146	-do-	548041	13.11.15	487,289,000
4	SHC&ME	SO(DEV-I) 3-3/2011(P) dt.9.11.2015	2015-16	LZ-4146	-do-	548042 & 548068	23.11.15 & 26.04.16	1,000,000,000
5	FD	SO(ABS)30-5/14 dt. 2.6.2016	2015-16		-do-	629320	22.06.16	3,000,000,000
6	SHC&ME	P&E-II/7-2/16- 17/AF(T&M) dt. 13.3.2017	2016-17	LZ-4146	-do-	629343	12.04.17	500,000,000
7	SHC&ME	P&E-II/2-5/16-17/ODP dt. 23.6.2017	2016-17	LZ-4613	SHC&ME	D-388713	06.09.17	2,000,000,000
8	SHC&ME	SO(DEV-I) 3-3/2011(P- II) dt. 12.10.2017	2017-18	LZ-4613	-do-	D-388714	02.10.17	4,000,000,000
9	SHC&ME	P&E-II/8-2/17-18/SUPPL dt. 29.9.2017	2017-18	LZ-4613	-do-	D-388731	12.10.17	2,000,000,000
10	SHC&ME	P&E-II/8-2/17-18/SUPPL dt. 11.10.2017	2017-18	LZ-4613	-do-	D-03888	12.12.17	2,000,000,000
11	FD	SO(H-I)1-41/2017 (P&SHCD)(AD) dt. 15.2.2018	2017-18	LZ-4376	P&SHC	852800	20.02.18	300,000,000
12	SHC&ME	SO(B&A)3-180/2017 dt. 18.1.2018	2017-18	LO-5613	SHC&ME	D-408416 & D-408424	23.01.18 & 16.03.18	3,500,000,000
13	??		??	??	DG Health Services	807095	29.08.17	1,000,000,000
Total releases up to June 2018								20,256,859,000