



**AUDIT REPORT
ON
THE ACCOUNTS OF
CLIMATE CHANGE, ENVIRONMENT AND DISASTER
MANAGEMENT ORGANIZATIONS
OF THE GOVERNMENT OF PUNJAB
AUDIT YEAR 2021-22**

AUDITOR GENERAL OF PAKISTAN

PREFACE

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 8 & 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, require the Auditor General of Pakistan to conduct audit of receipts and expenditure of the Federation and the Provinces or the accounts of any authority or body established by the Federation or a Province.

The report is based on audit of the accounts of Climate Change, Environment and Disaster Management Organizations of the Government of Punjab for the financial year 2020-21 and accounts of some formations for previous years. The Directorate General Audit (Climate Change & Environment) conducted audit during the Audit Year 2021-22 on test check basis with a view to report significant findings to the relevant stakeholders. Audit Report includes systemic issues and audit findings having value of rupees one million or more. Relatively less significant issues are listed in the Annexure-I of the Audit Report. The audit observations listed in the Annexure-I shall be pursued with the Principal Accounting Officers at the DAC level. In all cases where the PAOs do not initiate appropriate actions, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report. Sectoral analysis has been added in this report covering strategic review and overall perspective of audit results.

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

Most of the observations included in this report have been finalized in the light of the management responses and discussions in DAC meetings.

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

-S/d-

Islamabad.
Dated: 24th February, 2022

Muhammad Ajmal Gondal
Auditor-General of Pakistan

TABLE OF CONTENTS

ABBREVIATIONS & ACRONYMS	i
EXECUTIVE SUMMARY	iii
Chapter-1	1
<i>Punjab Emergency Service (Rescue 1122)</i>	1
1.1 Introduction of the Department.....	1
1.2 Classified Summary of Audit Observations	5
1.3 Brief Comments on the Status of Compliance with PAC Directives	5
1.4 AUDIT PARAS	6
Chapter-2	25
<i>Provincial Disaster Management Authority (PDMA) Punjab &</i>	25
<i>District Disaster Management Authorities (DDMAs)</i>	25
2.1 Introduction of the Department.....	25
2.2 Classified Summary of Audit Observations	27
2.3 Brief Comments on the Status of Compliance with PAC Directives	28
2.4 AUDIT PARAS	29
Chapter-3	60
<i>Environment Protection Department, Punjab</i>	60
3.1 Introduction of the Department.....	60
3.2 Classified Summary of Audit Observations	63
3.3 Brief Comments on the Status of Compliance with PAC Directives	64
3.4 AUDIT PARAS	65
Annexure-I (MFDAC).....	76

ABBREVIATIONS & ACRONYMS

AGP	Auditor General of Pakistan
AGPR	Accountant General Pakistan Revenues
AG	Accountant General
AIR	Audit and Inspection Report
CGA	Controller General of Accounts
CC&E	Climate Change & Environment
CVC	Covid Vaccination Centers
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDO	Drawing & Disbursing Officer
DDMA	District Disaster Management Authority
DEO	District Emergency Office
DG	Director General
DM	Disaster Management
EIA	Environmental Impact Assessment
EPA	Environmental Protection Agency
EPD	Environment Protection Department
ERRA	Earthquake Reconstruction and Rehabilitation Authority
ESA	Emergency Service Academy
FAM	Financial Audit Manual
FBR	Federal Board of Revenue
FTR	Federal Treasury Rules
FY	Financial Year
GST	General Sales Tax
HoD	Head of Department
HRMC	Human Resource Management Committee
HQ	Headquarter
HR	Human Resource
IEE	Initial Environmental Examination
ISSAIs	International Standards of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
MFDAC	Memorandum For Departmental Accounts Committee
M/s	Messer's
NBP	National Bank of Pakistan
NDMA	National Disaster Management Authority
PAC	Public Accounts Committee

PAO	Principal Accounting Officer
PDRP	Provincial Disaster Response Plan
PDMA	Provincial Disaster Management Authority
PDMC	Provincial Disaster Management Commission
PES	Punjab Emergency Service
PEQS	Punjab Environmental Quality Standards
PFR	Punjab Financial Rules
POL	Petrol Oil Lubricant
PPRA	Punjab Public Procurement Regulatory Authority
PST	Punjab Sales Tax
P&SHD	Primary & Secondary Health Care Department
Qty.	Quantity
R&M	Repair and Maintenance
SDA	Special Drawing Account
SOP	Standard Operating Procedure
S&GAD	Services and General Administration Department

EXECUTIVE SUMMARY

The Directorate General Audit (Climate Change & Environment) is mandated to conduct the audit of receipts and expenditure of the Environment and Disaster Management Organizations at the Federal, Provincial and District levels. The Directorate General Audit conducts Compliance with Authority Audit, Financial Attest Audit and Performance Audit along with special audit and special studies of entities like Ministry of Climate Change, ERRA, NDMA, Civil Defence, PDMAs, DDMA's, Environment Protection Departments and Environmental Protection Agencies.

The Directorate General Audit (Climate Change & Environment) Islamabad has a human resource of 23 personnel with 5,842 man-days available. The annual budget of the Directorate General for the financial year 2021-22 is Rs. 62.133 million.

This report covers the audit of Punjab Rescue 1122 Headquarter, Rescue 1122 Academy, Provincial Disaster Management Authority (PDMA) Punjab along with 05 District Disaster Management Authorities (DDMA's), Environment Protection Department Punjab and Environmental Protection Agency (EPA) HQ Punjab.

As per Audit Plan both expenditure and receipts (where applicable) of these formations were audited on test check basis by selecting all main entities during the audit year 2021-22.

a. Scope of audit

The Directorate General Audit (Climate Change & Environment) is mandated to conduct audit of 165 formations working under 04 PAOs/Department in Punjab. Total expenditure of these formations was Rs. 9.998 billion for the financial year 2020-21.

Audit coverage relating to expenditure for the current audit year comprises 11 main formations under 03 PAOs having a total expenditure of Rs. 3.287 billion for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure is 33% of auditable expenditure.

In addition to this compliance audit report, Directorate General Audit (Climate Change & Environment) conducted three Foreign Aided Project (FAP)

audits. Reports of FAP audits have been prepared separately and submitted to the management and donor agency.

b. Recoveries at the instance of audit

As a result of audit, a recovery of Rs. 26.232 million was pointed out in this report. No recovery was effected from January to December 2021.

c. Audit methodology

The Audit Year 2021-22 witnessed intensive application of desk audit techniques, which included examining permanent files, computer generated data and other relevant documents along with the review of regulatory framework, policies and procedures applicable to the Auditee entities. Risk assessment was carried out by performing analytical procedures and reviewing internal controls. Desk review helped auditors in understanding the systems, procedures and environment of the audited entity and identification of high-risk areas for substantive testing.

The audit was conducted in accordance with Financial Audit Manual (FAM) of the Department of the Auditor General of Pakistan which is in line with the International Standards of Supreme Audit Institutions (ISSAIs). The overall objective of the audit was to assess compliance with law, rules and policies and evaluate the adequacy of internal controls. The evidence was primarily gathered by applying procedures like inquiries from the management; review of policy documents and monitoring reports; examination of payment vouchers; and collection, interpretation and analysis of primary, secondary and own sources data.

d. Audit impact

A number of issues pointed out during the audit were admitted by the management and corrective and remedial measures were committed. The strengthening of internal controls in the audited entities was well taken by the management on pointation of audit.

e. Comments on internal controls and Internal Audit Department

Internal controls can be defined as the policies, processes, tasks, behaviors and other aspects of an organization that taken together to facilitate effective operation by enabling it to respond in an appropriate manner to significant business, operational,

financial, compliance and other risks to achieve its objectives. This includes safeguarding of assets and ensuring that liabilities are identified and managed.

The audit team extensively studied and evaluated the internal controls in the audited entities so as to obtain an adequate understanding of the internal control systems. The objective was to identify the material and significant internal control weaknesses and report to management for taking corrective measures. Although the entities have put in place internal controls, however there is a strong need for a periodic review and updation of the internal control structures. Moreover, the system of internal audit was found not in place in most of the audited entities which requires the attention of the management.

f. Key audit findings of the report

- i. Recoveries amounting to Rs. 26.232 million were pointed out in 8 cases.¹
- ii. Procurement related irregularities were found in 14 cases amounting to Rs. 122.857 million.²
- iii. Lack of internal controls and violation of rules were observed in 12 cases involving payment of Rs. 372.646 million.³
- iv. Non preparation of Annual Financial Statements and non-adherence to PDMA Act was observed in 2 case.⁴
- v. Performance and service delivery issues were observed in 9 cases.⁵

g. Recommendations

Recommendations in the audit reports of the Auditor General of Pakistan highlight actions that are expected to improve the performance of the audited entities when timely implemented. The appropriate and timely implementation of audit recommendations is an important part of realizing the full benefit of the audit activity by the Auditor General of Pakistan.

¹ 1.4.2, 1.4.4, 1.4.10, 2.4.5, 2.4.9, 2.4.11, 2.4.13, 2.4.14

² 1.4.5, 1.4.6, 1.4.7, 1.4.8, 1.4.9, 2.4.15, 2.4.16, 2.4.17, 2.4.18, 2.4.19, 2.4.20, 2.4.21, 3.4.2, 3.4.3

³ 1.4.1, 1.4.3, 2.4.1, 2.4.2, 2.4.3, 2.4.4, 2.4.6, 2.4.7, 2.4.8, 2.4.10, 2.4.12, 3.4.1

⁴ 2.4.22, 2.4.23

⁵ 1.4.11, 1.4.12, 1.4.13, 3.4.4, 3.4.5, 3.4.6, 3.4.7, 3.4.8, 3.4.9

Audit recommends as under:

- i. Recoveries should be made from the suppliers/vendors as pointed out in the audit observations.
- ii. Procurement should be made by all entities in a transparent and competitive manner strictly in accordance with the Punjab Procurement Rules, 2014.
- iii. The PAOs should review and update the internal control structures periodically and put in place proper internal audit function in the respective entities.
- iv. PDMA Punjab should prepare Annual Financial Statements for the Financial Year 2020-21 and get them audited from the Auditor General of Pakistan.
- v. Environmental Protection Agency Punjab should prepare and publish Annual Environment Reports on the state of the environment in the province.
- vi. Punjab Emergency Service Rescue 1122 HQ should expedite the process of finalization and approval of service structure and service rules.
- vii. Meetings of the Council of the Rescue 1122 Punjab should be held as required under the Act to ensure laying of policy directives and issuance of directions for efficient, effective and expeditious actions in dealing with emergencies in the province.
- viii. Punjab Emergency Services (Rescue 1122) should review and analyze statistics relating to all emergency incidents, accidents and disasters and the actions which have taken by the service and make recommendations to the government for the prevention and mitigation of hazards endangering public safety.
- ix. EPA should frame necessary rules related to handling of hazardous substances in order to implement the provisions contained in the Punjab Environmental Protection Act.
- x. EPA should formulate necessary penalty rules for penalizing the persons responsible for violation of provisions of the Punjab Environmental Protection Act.

Chapter-1

Punjab Emergency Service (Rescue 1122)

1.1 Introduction of the Department

A. The Punjab Emergency Service (Rescue 1122) was established under the Punjab Emergency Service Act, 2006 for professional management of emergencies such as road traffic accidents, building collapses, hazardous material incidents, fires and disasters. The mission of the department is 'Development of Safer Communities through establishment of an effective system for Emergency Preparedness, Response and Prevention' and the objective is 'Establishment of an emergency service for the purpose of maintaining a state of preparedness to deal with emergencies, to provide timely response, rescue and emergency medical treatment to the persons affected by emergencies and recommending measures to be taken by related organizations to avoid emergencies.

B. Comments on Budget & Accounts of the audited formations of Rescue 1122 (Variance Analysis)

(Rs. in million)

F. Y	Budget	Expenditure	Unspent Balance
2020-21	2,514.067	2,349.335	164.732

C. Sectoral Analysis

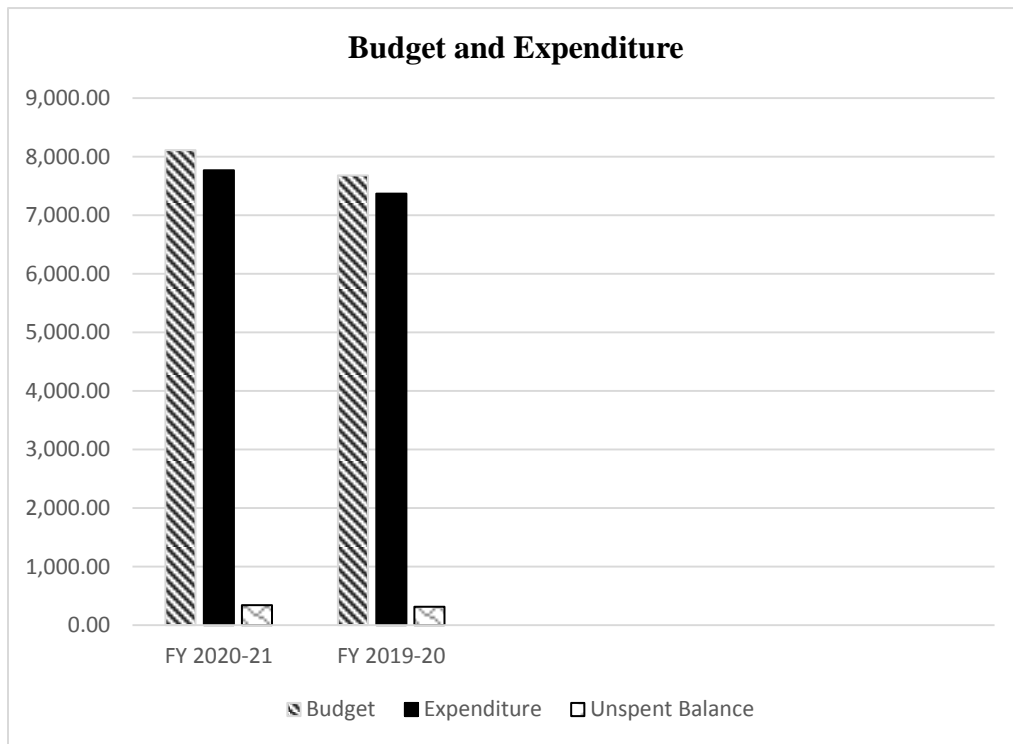
The detail of the total budget allocation and expenditure of Rescue 1122 Punjab for FY 2020-21 and 2019-20 is tabulated below:

(Rs. in million)

Financial Year	Budget	Expenditure	Unspent Balance
2020-21	8,110.301	7,770.543	339.76
2019-20	7,681.769	7,368.269	313.50
Percentage (%) increase in budget & expenditure	5.58	5.46	-

The trend analysis of budget reflects an increase of 5.58% in budget allocation as compared to previous year. The main reason of increase in budget allocations is

expansion of rescue services in wider geographic span through penetration at tehsil levels. The following chart portrays the increase in budget and expenditure:



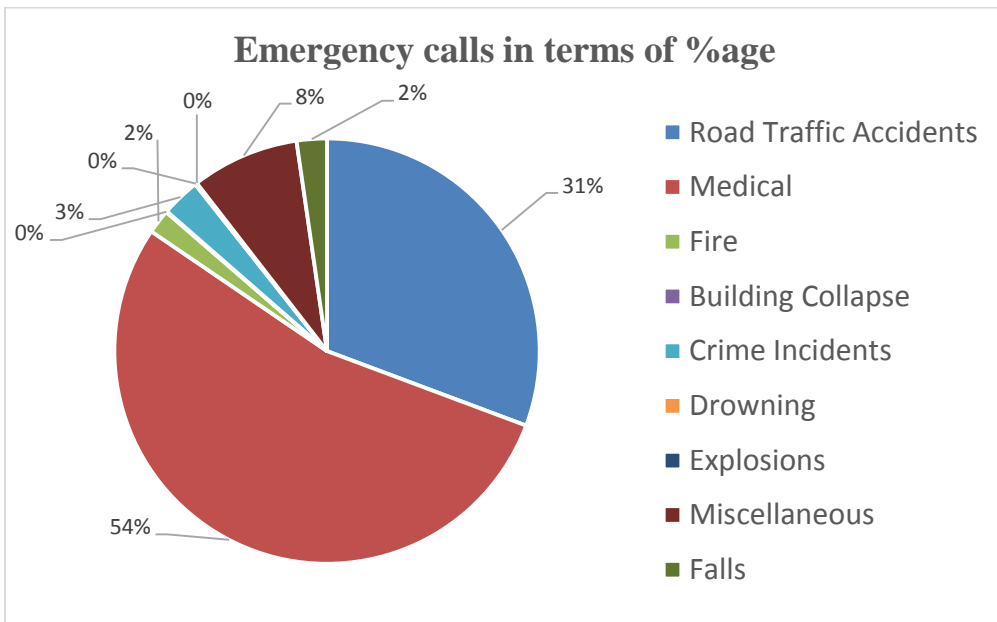
The Punjab Emergency Service (Rescue 1122) is the leading emergency humanitarian service in Punjab with infrastructure in all 36 districts of Punjab. The organization is also providing technical assistance to other provinces. The Punjab Emergency Service Act was promulgated in 2006 to provide legal cover to the Emergency Services Reforms initiated in 2004 from Lahore. Establishment of Rescue 1122 Service was necessitated after failure of repeated attempts to revitalize and modernize the old organizations mandated for emergency management. Now as a result of the performance of Rescue 1122 during emergencies and disasters in recent years, it has also been notified as the Disaster Response Force by the Provincial Disaster Management Authority (PDMA) & Government of the Punjab. The major services provided by Punjab Emergency Service Rescue 1122 include Ambulance Service, Rescue Service, Fire Service, Community Safety, Fire Safety & Prevention,

Road Safety, Community Emergency Response Teams (CERTs), Safety Education and Emergency Training of Citizens.

During July 2020 to June 2021, 1.1 million emergency calls were attended by Rescue 1122 as detailed below:

Description	No. of Calls
Road Traffic Accidents	337,585
Medical	591,877
Fire	20,120
Building Collapse	822
Crime Incidents	32,259
Drowning	1,502
Explosions	156
Falls	25,270
Miscellaneous	90,124
Total	1,099,715

Emergency calls in terms of percentage are as under:



Section (7)(d)(f) of Punjab Emergency Services Act 2006 provides that Punjab Emergency Council shall review and analyze statistics relating to all emergency incidents, accident and disaster and the actions which have been taken by

the service and make recommendations to the Government for the prevention and mitigation of hazards endangering public safety. Further as per section (5)(j), the Rescue Service shall collect, compile, maintain and analyze emergency response data and statistics relating to emergencies and to use it for research and prevention of such emergencies. It was noted that 1.1 million emergency calls (being 5% of total dialed calls to Rescue 1122) from July 2020 to June 2021 were made. The analysis of the data was not made by the organization for research and prevention of such emergencies in future, resulting in non-formulation of recommendations to the Government.

As per the Punjab Emergency Service Act, 2006 the Council of the Rescue-1122 Punjab shall meet at least once within three (03) months to lay down the policies and issue directions for efficient, effective and expeditious actions in dealing with emergencies etc. However, since promulgation of the Act, the Council held only six (6) meetings which are far below the required minimum fifty-eight (58) meetings.

Table-I Audit Profile of Punjab Emergency Service (Rescue 1122)

(Rs. in million)

Sr. No	Description	Total Nos	Audited	Expenditure audited FY 2020-21
1.	Formations/sub-offices	53 (1122 HQ and district/tehsil offices)	2 (including the main entities where major expenditure was incurred)	2,349.335
2.	Assignment Accounts (excluding FAP)	---	---	
3.	Authorities/ Autonomous Bodies/ companies etc. under the PAO	---	---	
4.	Foreign Aided Projects (FAP)	-----	---	

1.2 Classified Summary of Audit Observations

Audit observations amounting to Rs. 93.295 million were raised in this report during the current audit of Rescue 1122 Punjab. Recoveries amounting to Rs. 5.535 million have been pointed out in the audit observations. Summary of the audit observations classified by nature is as under:

Table-II Overview of Audit Observations

(Rs. in million)

Sr. No	Classification	Amount
1.	Reported cases of fraud, embezzlement and misappropriation	---
2.	Irregularities	93.295
A	HR/Employees related/internal controls irregularities	32.058
B	Procurement related irregularities	61.237
C	Management of Accounts with Commercial Banks	---
3.	Value for money and service delivery issues	---
4.	Others	---

1.3 Brief Comments on the Status of Compliance with PAC Directives

This Directorate General conducted the audit of Rescue 1122 since 2016-17 and no report / Para has so far been discussed in the PAC, therefore no directives were issued.

1.4 AUDIT PARAS

Irregularities- HR/Internal Controls

1.4.1 Irregular procurement of miscellaneous items on cash basis - Rs. 23.589 million.

Rule 4.15 (b) of Treasury Rules Punjab provides that in the absence of a specific request to the contrary from the payee, cheques drawn in favour of corporate or local bodies, firms, private persons or officers (in respect of their personal claims) shall always be crossed.

Para 4.3.1.1 of Accounting Policies and Procedures Manual (APPM) provides that all expenditures apart from inter-government transfers, certain salaries & pension payments, GP Fund payments and those met from imprest account will be paid through cheque.

Emergency Service Academy Punjab incurred an expenditure of Rs. 23.589 million during the financial years 2017-2021 under the head “Cost of other stores” and “Others” as detailed below:

(Rs. in million)

S. No	Head of account	Amount
1.	Cost of other stores	14.659
2.	Others	8.930
Total		23.589

Audit observed that procurement was made from various vendors and payments were made on cash basis instead of payment through cross cheques. The detail is at **Annexure-II**.

Audit is of the view that cash payment to suppliers instead of crossed cheques was violation of rules and thus irregular.

Audit observations were issued on 01.09.2021. The management replied that the amount pertains to payments of miscellaneous store items made in favour of different vendors / suppliers during last 4 financial years starting from July, 2017 to 30th June, 2021. Moreover, all the claims during the said financial years under the

head cost of other stores were submitted for pre-audit to the office of A.G Punjab. The AG office had issued mostly crossed cheques directly in the name of vendors and some cheques were issued with the stamp “not negotiable” in favor of DDO. However, in pursuance of direction issued by the office of AG Punjab, the matter regarding opening of vendor numbers has been taken with the said office and all the payments are now being made from last 2 years directly to the relevant vendors through AG Punjab.

The reply is not tenable as audit highlighted the payments which were made in cash instead of cross cheques.

The DAC meeting was held on 30.11.2021. The Department explained that amount of Rs.23.589 million is clubbed and pertains to 04 years expenditure under different object heads. DAC directed that the present practice should be stopped forthwith and expenditure be regularized from Finance Department.

Audit recommends that the matter should be taken up with Finance Department for regularization.

(Para No. 2, 5 -Rescue Academy)

1.4.2 Non deposit of General Sale Tax in govt treasury - Rs. 2.987 million

As per S.R.O. No. 660(I)/2007 dated 30th June, 2007, ‘in accordance with Sales Tax Act 1990 amended from time to time under clause (2) a withholding agent shall deduct an amount equal to one fifth of the total sales tax shown in the sales tax invoice issued by a registered person and make payment of the balance amount to him.

Emergency Service Academy 1122 made purchases of miscellaneous items amounting to Rs. 22.105 million on cash basis from different suppliers during the financial years 2017-21. The suppliers provided the bills with 17% GST and Accountant General office made deduction of 1/5th of the sale tax and 4/5th amount was released to suppliers.

It was observed that suppliers did not submit the GST deposit certificates confirming that the remaining GST was deposited to FBR. Details are given at **Annexure -III**.

Audit is of the view that 4/5th GST released to suppliers on cash payments was not credited into government accounts by the concerned suppliers as they have not provided the proof of deposit of tax to FBR.

Audit observation was issued on 01.09.2021. The management replied that the GST has been credited into Government accounts by the concerned vendors through monthly sales tax returns. In accordance with the Sales Tax Special Procedure (Withholding) Rules, 2007, withholding agent is responsible only to withhold 1/5th of total sales tax amount at the time of payment against taxable supplies.

Reply is not satisfactory as the procurement was made on quotation basis and payment to vendors was made in cash instead of cross cheques which may result in non-deposit of taxes by the vendors.

The DAC in its meeting held on 30.11.2021 directed to verify 4/5th sales tax returns filed by the vendors against relevant sales tax invoices.

The relevant record was not provided to audit till finalization of the Report.

Audit recommends recovery of Rs. 2.987 million as Sales Tax from the suppliers for depositing into the government treasury.

(Para#10 - Rescue Academy Punjab)

1.4.3 Misclassification of expenditure - Rs. 2.934 million

Para 7.2 of Punjab General Financial Rules provides that sanction to 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:

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

Emergency Service Academy expended an amount of Rs. 2.934 million on procurement of furniture, hardware and plant & machinery during the financial years 2017-21.

It was observed that all these procurements were charged to the budget head ‘others’ instead of charging them to their relevant heads of accounts as provided in budget allocation / NAM. Details are at **Annexure -IV**.

Audit is of the view that due to misclassification the expenditure was irregular.

Audit observation was issued on 01.09.2021. The management replied that miscellaneous consumable items pointed out by audit were purchased after obtaining actual demand along with proper justifications from different wings of the Academy and accordingly charged to the relevant head i.e. Others as the budget under the said head was available to meet the expenditure.

The DAC in its meeting held on 30.11.2021 decided to refer the matter to Finance Department for regularization.

Audit recommends implementing the DAC decision. Besides, internal controls should be strengthened to avoid recurrence of similar nature irregularities in future.

(Para#11 - Rescue Academy Punjab)

1.4.4 Non-deduction of taxes - Rs. 1.451 million

As per Sales Tax Act 1990, a registered person making a taxable supply shall issue a serially numbered tax invoice at the time of supply of goods containing (a) name, address and registration number of the supplier.

Rescue 1122 (HQ) incurred an expenditure amounting to Rs 10.084 million on purchase of different items during the FY 2020-21.

During audit of Rescue 1122 (HQ), it was observed that GST amounting to Rs. 1.451 million was not deducted as the suppliers had not provided the GST invoices and the claim of GST by the suppliers on the bills was not valid. Details are as under:

(Rs. in million)

Sr#	Supplier	Particulars	Cheque#	Date	Gross amount	GST amount
1.	M/s Usman Ent	Medicine	3818176	06.11.2020	1.677	0.244
2.	M/s SBG Ent	Other cost	4000959	04.05.2021	1.074	0.156

3.	M/s COS Traders	Do	3925505	15.04.2021	2.373	0.345
4.	Pakistan Rubber & Tyre Co.	Repair of vehicles	3777059	05.09.2020	0.082	0.012
5.	Do	Do	3797599	12.10.2020	0.164	0.024
6.	Do	Do	3852489	04.02.2021	0.850	0.124
7.	Do	Do	3852489	08.02.2021	0.850	0.124
8.	Do	Do	3906010	05.03.2021	0.094	0.014
9.	Do	Do	3925508	14.04.2021	0.172	0.025
10.	Do	Do	3925435	15.04.2021	0.172	0.025
11.	Do	Do	3927821	06.05.2021	0.211	0.031
12.	Do	Do	3999435	27.05.2021	0.086	0.013
13.	M/s TPL tracker Ltd	El. communication (PST 16%)	3797596	12.10.2020	2.279	0.314
Total					10.084	1.451

Audit is of the view that payment of GST to suppliers who had not provided GST invoices stands irregular and loss to government revenues.

Audit observation was issued on 23.08.2021. The management replied that in case of Sr. No. 1 to 3, GST invoices had been provided by suppliers, whereas, in case of 4 to 12, suppliers had supplied imported tyres and paid taxes at import stage and produced import documents. In case of Sr. No. 13, PST of 16% was not deducted because as per Punjab Sales Tax (withholding) Rules 2015, Telecommunication Company, being in the active taxpayer list is not liable for deduction of tax by withholding agent.

The reply of the department was not satisfactory as in case of Sr. No 1 to 3 GST number on the invoices provided by suppliers were not available and invoices were also not serially numbered. In case of M/s Pakistan Rubber & Tyre Company, import documents were not attached with reply. In case of Sr. No. 13, the proof of supplier being active taxpayer of Punjab Revenue Authority was also not attached.

The DAC meeting was held on 30th November, 2021. The Department explained that firms have submitted sales tax invoices with proper numbers and dates along with value of 17% Sales Tax. The Department withheld 1/5th of Sales Tax from the claims. The DAC directed to verify the record within two weeks.

The relevant record was not provided to audit till finalization of the Report.

Audit recommends that Rs. 1.451 million Sales Tax should be recovered from suppliers and deposited into government treasury.

(Para#6 - Rescue-1122 (HQ))

Irregularities- Procurement

1.4.5 Non-preparation of bid evaluation report in respect of procurement of medicines - Rs. 22.41 million

According to rule 37 of Punjab Public Procurement Rules 2014, a procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract.

Rescue 1122 (HQ) Punjab incurred an expenditure of Rs. 22.41 million during the FY 2020-21 on purchase of medicines as detailed below:

(Rs. in million)

Sr#	Particulars	Supplier	Amount
1.	Surgical bandages 6.5cm x 6 cm	M/s Cotton Craft Pvt Ltd	3.88
2.	Surgical bandages 10cm x 6 cm	Do	5.547
3.	Elastocraft 7.5cm x 4.5 cm	Do	4.7
4.	Elastocraft 7.5cm x 4.5 cm	Do	2.68
5.	Unisol-RL Lactated Ringer Solution	Unisa Pharmaceutical	0.713
6.	Unisol NS Normal Saline	Do	0.660
7.	Glucose Test Strips with compatible glucometers etc.	M/s Roche Pakistan Ltd	4.230
Total			22.41

Audit observed that bid evaluation report was not prepared while making the procurement. Moreover, the non-successful bidders were also not informed about the technical and financial results.

Audit is of the view that in the absence of bid evaluation report the bidding process was doubtful leading to mis-procurement.

Audit observation was issued on 23.08.2021. The management replied that procurement of medical and surgical items was made by the Health Department government of Punjab on the request of ERS.

Reply of the department was not satisfactory as bid evaluation report was not prepared in violation of rules.

In the DAC meeting held on 30.11.2021, the Department explained that all record pertaining to procurement of medicines is available. The DAC directed to provide the relevant record for verification.

The relevant record was not provided to audit till finalization of the Report.

Audit recommends that the matter should be referred to health department for conducting an independent inquiry and outcome be shared with audit.

(Para#21 - Rescue-1122 (HQ))

1.4.6 Irregular expenditure on repair of vehicles - Rs. 17.222 million

As per rule 17 of Punjab Emergency Service Financial Rules 2007, the Service shall advertise, pre-qualify and shortlist a workshop for emergency repair of a category of equipment or vehicles in a district for ensuring timely repair and availability of an emergency vehicle and equipment for quick management of an emergency and a short-listed workshop shall enter into a rate contract with the service for a period of 2 years extendable for another year provided the quality of work is satisfactory.

Rescue 1122 HQ and Emergency Service Academy Lahore incurred an expenditure amounting to Rs. 17.222 million on repair of vehicles. Details of expenditure is as under:

(Rs. in million)

S. No	Office	No of vehicles	Financial Year	Amount
1.	Emergency Service Academy	35	2017-21	11.463
2.	Rescue 1122 HQ	32	2020-21	5.759
Total				17.222

It was observed that the repair work was carried out from prequalified workshops without entering into rate contracts as required under rules.

Audit holds that non-execution of rate contracts with the workshops was a clear violation of rules.

Audit observations were issued on 23.08.2021 and 01.09.2021. The management replied that workshops opined that exchange rates had direct impact on prices of auto mobile parts. Owing to high fluctuation in exchange rates, it was not feasible for them to enter into rate contracts.

Reply of the department was not satisfactory. As per Punjab Emergency Service Financial Rules 2007, rate contracts with pre-qualified workshops were required to be made.

The DAC meeting was held on 30.11.2021. The management informed that the public money was saved for not going to undertake rate running contracts. DAC directed that analysis report of the rates be prepared by R&M Wing of the department showing savings due to non-conducting of rate contracts with prequalified firms. DAC further directed to get the relevant rule / clause of Punjab Emergency Service Financial Rules 2007 regarding rate running contract be amended from the competent forum.

The relevant record was not provided to audit till finalization of the Report.

Audit recommends that relevant record as agreed in the DAC meeting should be provided.

(Para# 1, 9 - Rescue HQ, Academy)

1.4.7 Mis-procurement under the head 'cost of other stores' - Rs. 10.866 million

As per rule (9) of Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned.

Further, Rule (12) provides that a procuring agency shall advertise procurement of more than 0.1 million rupees and up to the limit of 2 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.

Emergency Service Academy 1122 Punjab incurred an expenditure of Rs. 10.866 million during the financial years 2017-2021 on purchases under the head “cost of other stores” and “other Misc.” from different suppliers. Detail is at **Annexure-V**.

It was observed that the purchases were made by splitting of expenditure and without tendering process by avoiding competitive rates in violation of rules.

Audit holds that procurement in piecemeal by way of splitting was in violation of procurement rules and thus irregular.

Audit observation was issued on 01.09.2021. The management replied that in order to avoid excess purchase of consumable store items, the purchases were made after completing all codal formalities as per actual requirements of the different wings of the Academy. The purchases were made on quotation basis under one lac rupees.

The reply was not satisfactory as the procurements were made in piecemeal by way of splitting the expenditure to avoid tendering process. The procurements were not made at competitive rates, rather through quotations.

The DAC in its meeting held on 30.11.2021 directed to provide items wise breakup of amounts of annual procurements and verify the record within two weeks.

The relevant record was not provided to audit till finalization of the Report.

Audit recommends that violation of PPR 2014 should be inquired to fix responsibility on the person (s) at fault.

(Para#7- Rescue Academy Punjab)

1.4.8 Mis-procurement on account of ‘printing and publication’ – Rs. 5.709 million

According to rule 12(2) of Punjab Public Procurement Rules 2014, any procurement exceeding two million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu.

Rescue-1122 (HQ) Punjab incurred an expenditure amounting to Rs. 5.709 million on account of printing and publication during the F.Y 2020-21.

It was observed that the department had requested the Government Printing Press, Lahore for printing work. The Printing Press recommended below mentioned private vendors along with rates (by stating wrong clauses of Punjab Procurement Rules 2014 which deals with emergency procurements) to get the printing work done. The Rescue 1122 accordingly issued work orders to the specified vendors and an amount of Rs. 5.709 million was paid. Details are as below:

(Rs. in million)

Sr #	Vender Name	Cheque No	Cheque Date	Total Cost
1.	Noor-e-Ahad Packages	3843218	18.12.2020	4.478
2.	Zanders Printers	3851198	27.01.2021	0.650
3.	Noor-e-Ahad Packages	3894849	17.02.2021	0.581
Total				5.709

It was further observed that GST amounting to Rs. 735,131 & Rs. 94,444 were included in the bills of M/s Noor-e-Ahad Packages & M/s Zanders Printers respectively but GST invoices were not available. Hence, suppliers claim on account of GST was un-authentic.

Audit holds that recommendation of Printing Press Punjab to get printing work from private printers along with rates was against the rules as the recommendation letter of Printing Press Punjab has narrated the clauses of PPRA rules 2014 which do not apply to the instant case. Further it was not the jurisdiction of Printing Press Punjab to recommend private printers without having any authority. Upon refusal of Government printing press, the department was required to proceed for printing work as per Punjab Public Procurement Rules instead of issuing work order to the suppliers recommended by Printing Press. The printing and publication work was carried out in violation of rules and thus irregular.

Audit observation was issued on 23.08.2021. The management replied that printing work was done from private firms as the same were recommended by Government Printing Press, Lahore on provided rates. Further the vendors had provided the GST invoices and 1/5th GST was deducted.

The reply of the department was not satisfactory as the Government Printing Press, Lahore recommended private printing firms along with rates without any authority. PPRA rules did not allow such type of procurement process.

The DAC in its meeting held on 30.11.2021 directed that management would request to Punjab Printing Press for printing articles and in case of inability of Printing Press they shall issue NOC and Department would process the printing work through open tender advertisement. The present practice should stop forthwith and the expenditure in the instant case be regularized from Finance Department.

Audit recommends that matter should be referred to Finance department for regularization besides stoppage of such practice hence forth.

(Para#12 of Rescue-1122 (HQ))

1.4.9 Un-economical procurement of medicines - Rs. 5.03 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.

Rescue 1122 (HQ) incurred an expenditure amounting to Rs. 14.140 million during the FY 2020-21 on purchase of medicines (through Health Department).

It was observed that the purchases were made from M/s Cotton Craft Pvt. Ltd. on higher rates than the cost estimates obtained through market survey. Details are as under:

(Rs. in million)

Sr#	Particulars	Qty	Cheque No	Rate as per tender	Rate as per market survey	Excess rate	Excess amount
1.	Cotton bandage dozen pack 10cm x 6 cm	86674	4048226 dt 22.06.21	64	42	22	1.907
2.	Cotton bandage dozen pack 7.5cm x 4.5 cm	46292	4049478 dt 25.06.21	101.8	65	36.8	1.704
3.	Cotton bandage dozen pack 6.5cm x 6 cm	94633	4049478 dt 25.06.21	41	26	15	1.419
Total							5.030

Audit is of the view that bidding process was not prudent and economical as the procurement was made on higher rates than the rates determined through market survey for cost estimates which resulted in excess expenditure to the tune of Rs. 5.03 million.

Audit observation was issued on 23.08.2021. The management replied that the demand for medicine was initiated based on the estimated cost of previous year's purchase prices. The market price of product fluctuated time to time and the realistic current market price was sought by the Health Department at the time of initiation of procurement procedure.

The reply of the department was not satisfactory as procurement of medicines was made on higher rates than the rates ascertained through market survey.

The DAC in its meeting held on 30.11.2021 directed to provide relevant record of medicines procured through Primary and Secondary Health Department within two weeks.

The relevant record was not provided to audit till finalization of the Report.

Audit recommends that matter be probed to ascertain the factual position and outcome be shared with audit authorities.

(Para#4 - Rescue-1122 (HQ))

1.4.10 Over payment to the vendor on account of procurement of medicines - Rs. 1.097 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.

Rescue 1122 (HQ) incurred an expenditure amounting to Rs. 24.425 million during the FY 2020-21 on purchase of medicines (Latex gloves) from M/s Endoaid Biomedica.

It was observed that the supplier had quoted two different rates, one inclusive of GST and one without GST. The higher rate which was inclusive of GST was considered for evaluation of bid. The supplier submitted bill at agreed rate which was inclusive of tax, however, the supplier produced FBR notification regarding exemption of GST on latex gloves. Resultantly, the department did not deduct GST from the payment. The supplier's bill was inclusive of GST amount and non-deduction thereof resulted in excess payment as detailed below:

(Rs. in million)

Sr No.	Particulars	Qty	Cheque No	Rate quoted with tax	Rate quoted without tax	Excess rate	Amount	Excess amount
1.	Medicines (Latex Gloves)	11000	4059188 dt 28.06.21	1425	1361	64	15.675	0.704
2.	Do	3000	4046069 dt 16.06.21	1425	1361	64	4.275	0.192
3.	Do	3140	4058278 dt 25.06.21	1425	1361	64	4.475	0.201
Total							24.425	1.097

Audit holds that payment was required to be made net of taxes. Non deduction of taxes resulted in excess payment to the supplier.

Audit observation was issued on 23.08.2021. The management replied that GST on said supply was exempted by FBR vide letter dated 25.11.2020 and same was not included in invoice/quotation.

The reply of the department was not satisfactory as payment was made at the rate of Rs. 1,425 per glove which was inclusive of GST, while rate of Rs. 1,361 was quoted without GST.

The DAC in its meeting held on 30.11.2021 directed to verify the record of deposit of GST withheld at source from the total claim of the vendor at the time of payment within two weeks

The relevant record was not provided to audit till finalization of the Report.

Audit recommends that excess payment should be recovered from the supplier and deposited into government treasury.

(Para#8 - Rescue-1122 (HQ))

Others - Service Delivery issues

1.4.11 Non-holding of Rescue 1122 Council meetings as per Punjab Emergency Services Act, 2006

As per Punjab Emergency Rescue Service Act, 2006 notified on 19th June, 2006, clause (6), there shall be Council of the Rescue 1122 Punjab headed by Chairman (Chief Minister of Punjab) and the Council shall meet at least once within three (03) months to lay down the policy and issue directions for efficient, effective and expeditious actions in dealing with emergencies etc.

During audit of Rescue 1122 (HQ) Punjab, for the FY 2020-21, it was observed that since promulgation of the Act, the Council held only six (6) meetings which were far below the required minimum fifty-eight (58) meetings to be held. The last meeting of the Council was held on 26.10.2020.

It was also observed that the decisions taken in previous six meetings were not implemented by the department. Details of some of the decisions taken and their non-compliance is attached at **Annexure-VI**.

Audit is of the view that non-holding of Council meetings was violation of the Act resulting into lack of strategic direction for the organization.

Audit observation was issued on 23.08.2021. The management replied that efforts were made for holding of Council meetings from time to time and last 6th meeting was held on 26.10.2020.

The reply of the department was not satisfactory as the meetings of council were not held as per provisions of the Act.

The DAC in its meeting held on 30.11.2021 directed to convene the Council meeting.

Audit recommends that the meetings of the Council of the Rescue 1122 Punjab should be held as required under the Act to ensure laying of policy directives and issuance of directions for efficient, effective and expeditious actions in dealing with emergencies in the province.

(Para#7 - Rescue-1122 (HQ))

1.4.12 Unjustified recruitment on 538 posts by Rescue 1122 (HQ)

As per ESTACODE Punjab, 2019 (letter No. SOR.I-9-5/74 dated 8th April 1974), it was directed that some administrative departments have advertised the posts or placed requisitions with the Punjab Public Service Commission for the posts which are not covered by any of the existing Service/Recruitment Rules and have specified the qualifications by themselves. This has resulted in anomalies. As already explained, a proposal for framing of Service/Recruitment rules or an amendment in any of the existing rules, is still a proposal unless it has gone through the entire process and has been formally promulgated by the orders of the Chief Minister. Normally, therefore, no post which is not covered by any of the Service/Recruitment Rules should be advertised nor a request in respect of such a post be placed with the Punjab Public Service Commission.

Rescue 1122 (HQ) made recruitment on 538 posts (from BS-01 to BS-11) for expansion of Rescue 1122 in Punjab during the FY 2020-21. Detail of recruitment is as under:

Sr. No.	District/Tehsil	Post	Candidates qualified for interview	Candidates selected	Candidates not selected
1.	D.G Khan	EMT	61	28	33
2.	Do	CTWO	4	3	1
3.	Do	MT	3	2	1
4.	Do	Driver	33	14	19
5.	Do	Sweeper	4	2	2
6.	32 Tehsils/Districts	EMT	142	95	47
7.	Do	Driver	559	394	165
Total			806	538	268

Audit observed as under:

- i. Punjab Emergency Service was established in 2006, however, till audit date recruitment rules were not framed but recruitment was made on various posts from time to time. Moreover, selection criteria were defined by Rescue-1122 at its own end without taking approval from the relevant forum as per Rules of Business, Punjab.
- ii. The interview marks were decisive for selection by a 5 members interview committee, however, there was no evidence of awarding of interview marks by the committee members in respect of each candidate. In case of selected candidates all member had given 3 or more marks and in case of failed candidates all members had given 1 mark as depicted in candidate selection sheet.
- iii. The original record of 538 selected candidate's i.e. written test paper results and other test results was not available with Rescue 1122 Punjab.
- iv. In case of recruitment for D.G Khan, advertisement was made with the indication that preference would be given to candidates having domicile of D.G Khan. However, as per record, candidates having D.G Khan domicile were considered only and therefore seeking applications from candidates of other districts was of no use as they were not short listed. Other districts candidates had submitted applications numbering 3346 and application fee

was Rs. 490 thus an amount of Rs. 1.64 million was collected from candidates which was not fair.

- v. As per advertisement 5% and 15% quota was reserved for minority and female candidates, however, same was not observed and no post was filled against these quotas.

Audit is of the view that advertisement of posts without recruitment rules was irregular, besides allocation of interview marks without logic as in case of selected candidate all members of interview committee unanimously agreed and vice versa and non-availability of audit trail of minutes of interview meetings for respective members who have attended the meeting made the process doubtful.

Audit observation was issued on 23.08.2021. The management replied that recruitment was made as per recruitment policy approved by HRMC constituted as per 1st Council meeting decision. In case of Sr. No. 1, each member of selection/recruitment committee gave 1 mark up to maximum of 4 or 5 marks for characteristics i.e., appearance, communication skills, physique, clarity of speech and manners. In case of Sr. No.2, the record is kept with PTS as per MOU. In case of Sr. No. 3, local residents were given preference as same was provided in advertisement. In case of Sr. No. 4, quota was conveyed to selection/ recruitment committee and appropriate candidates were selected.

The reply of the department was not satisfactory as the department failed to frame the recruitment rules since its inception i.e. 2006 and recruitments were made without framing rules. Reply regarding logic of unanimous decision of selection and rejection of candidates by selection / recruitment committee without having documentary trail of committee members awarded marks and non-shortlisting of other districts candidates in case of recruitment of staff for D.G Khan was not plausible.

The DAC in its meeting held on 30.11.2021 directed to verify the record of recruitment process pointed out by Audit within two weeks.

The relevant record was not provided to audit till finalization of the Report.

Audit recommends that matter should be inquired to fix the responsibility on the persons at fault for making recruitment without having approved recruitment rules besides other issues as pointed out in the audit para.

(Para#10 - Rescue-1122 (HQ))

1.4.13 Non-conducting of research and non-taking of measures for prevention of emergencies by Rescue 1122 (HQ)

As per Punjab Emergency Services Act 2006, clause (7)(d)(f), Punjab Emergency Council shall review and analyze statistics relating to all emergency incidents, accidents and disasters and the actions which have taken by the service and make recommendations to the Government for the prevention and mitigation of hazards endangering public safety.

As per Punjab Emergency Services Act 2006 clause (5)(j), the Rescue Service shall collect, compile, maintain and analyze emergency response data and statistics relating to emergencies and to use it for research and prevention of such emergencies.

During audit of Rescue 1122 (HQ) Punjab, for the FY 2020-21, it was observed that total 1.1 million emergency calls being 5% of total dialed calls to Rescue 1122 from July 2020 to June 2021 were made. Analysis of this call data was not made for research and prevention of such emergencies in future resulting in non-formulation of recommendations to the Government.

It was also observed that during financial year 2020.21, the Finance Department, Punjab had provided an allocation of Rs 8.459 billion for Rescue-1122 Punjab. The emergency calls attended were 1.01 million and budget cost per emergency call comes to Rs. 7,275. Details are as under:

Road Traffic Accidents	337,585
Medical	591,877
Fire	20,120
Building Collapse	822
Crime Incidents	32,259
Drowning	1,502
Explosions	156
Miscellaneous	90,124
Falls	25,270
Total Emergency attended	1,099,715

Audit is of the view that emergency data should have been analyzed by conducting research on this data for prevention of such emergencies in future and making recommendations to take mitigation measures for prevention of emergencies and hazards. The research was also important for enhancement of skills of human resource and capacity of Rescue Service for efficient and effective utilization of resources.

Audit observation was issued on 23.08.2021. The management replied that various training programs of volunteers and students are in execution. In addition, seminars etc. were also arranged besides celebrations on special occasional days for awareness of the public.

The reply of the department was not satisfactory as measures provided in Emergency Rescue Service Act for research, analysis, review and recommendations on the basis of compiled emergency data were not taken up.

The DAC in its meeting held on 30.11.2021 directed to provide research reports as pointed out by Audit.

The relevant record was not provided to audit till finalization of the Report.

Audit recommends that Punjab Emergency Services (Rescue 1122) should review and analyze statistics relating to all emergency incidents, accidents and disasters and the actions which have taken by the service and make recommendations to the Government for the prevention and mitigation of hazards endangering public safety.

(Para#11 - Rescue-1122 (HQ))

Chapter-2

Provincial Disaster Management Authority (PDMA) Punjab & District Disaster Management Authorities (DDMAs)

2.1 Introduction of the Department

A. An Act No. XXIV of 2010 called National Disaster Management Act was promulgated for establishment of National Disaster Management Authority by the Parliament. In compliance of Serial No.15 of the Act, Provincial government of Punjab established Provincial Disaster Management Authority to deal with natural disasters and calamities occurring in Punjab and to make a plan annually to take measures for prevention and mitigation of natural disasters. For the purpose of relief measures and expenditure, a fund was created called Provincial Disaster Management Fund (PDMF). The Provincial Government make provisions for the said fund in their annual budgets for carrying out the activities and programs set out in its disaster management plans. PDMA has established District Disaster Management Authority in each district of Punjab headed by Deputy Commissioner, who is provided with funds and relief goods.

B. **Comments on Budget & Accounts of audited formations (Variance Analysis)**

(Rs. in million)

F.Y.	Budget	Expenditure	Unspent Balance
2020-21	796.031	709.492	86.539

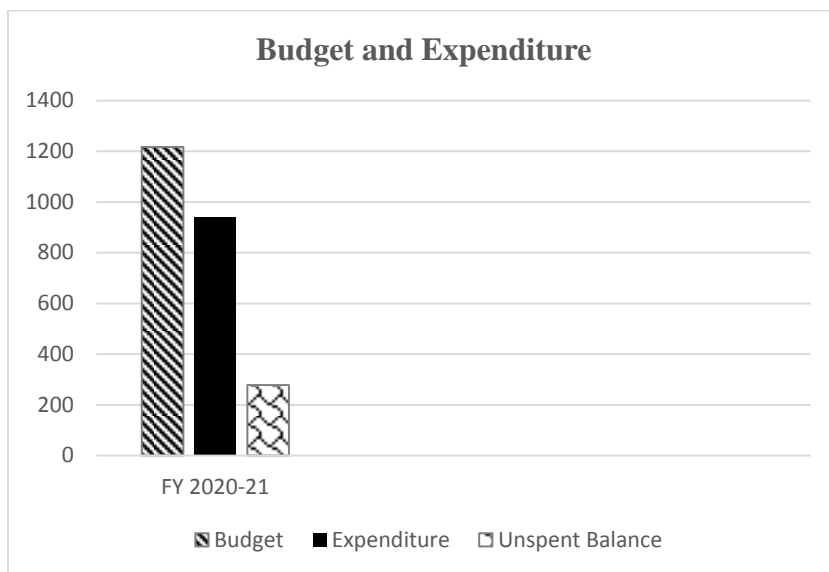
C. **Sectoral Analysis**

The detail of the total budget and expenditure of PDMA and DDMAs for Financial Year 2020-21 is tabulated below:

(Rs. in million)

F.Y.	Budget	Expenditure	Unspent balance	Percentage of unspent amount
2020-21	1,216.731	938.605	278.126	22.86 %

PDMA Punjab and DDMA's could not utilize the allocated funds which indicate weak financial management. The portion of budget utilization and unspent balance is reflected in chart as under:



The Provincial Disaster Management Authority (PDMA) Punjab is constituted under the National Disaster Management Act 2010. PDMA specializes in mitigation, preparedness and an organized response to disasters. PDMA also acts as the coordinating authority, which articulates the coordination mechanism between key provincial departments. In case of emergencies, the PDMA works closely with District Governments to organize initial and subsequent assessment of disaster affected areas and determine the course of action to ensure long-term rehabilitation of the affected population. The District Disaster Management Authority is the district planning, coordinating and implementing body for disaster management in the district.

An overview of the major activities and expenditure of PDMA Punjab for the FY 2020-21 indicates that major thrust was on post disaster activities and the relief activities were being undertaken once the disaster had occurred. The entity was also required to strengthen the early warning systems and early response to hazards, threats and disaster situations by enhancing institutional capacities at the provincial, district and community levels, including those related to technology, training, human

and material resources. The range of activities carried out by PDMA reveals that mitigation measures are not catered for properly in the development schemes and effective policy interventions were not made to reduce the risk of future disasters.

PDMA has established District Disaster Management Authority in each district of Punjab headed by Deputy Commissioner. Funds and relief items are provided to Deputy Commissioners as and when required, however no proper organizational set up was found in place for coordination between District Authority and PDMA.

Table-I Audit Profile of PDMA & DDMA Punjab

(Rs. in million)

Sr. No	Description	Total Nos	Audited	Expenditure Audited FY 2020-21
1.	Formations	22 (including PDMA and DDMA)	06 (which includes main PDMA and 05 DDMA)	709.492
2.	Assignment Accounts (excluding FAP)	---	---	
3.	Authorities/ Autonomous Bodies/ companies etc. under the PAO	---	---	
4.	Foreign Aided Projects (FAP)	01	01	378.231

2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs. 414.617 million were raised in this report during the current audit of PDMA Punjab and five DDMA. Recoveries amounting to Rs. 20.697 million have been pointed out in the audit observations. Summary of the audit observations classified by nature is as under:

Table-II Overview of Audit Observations**(Rs. in million)**

Sr. No	Classification	Amount
1.	Reported cases of fraud, embezzlement and misappropriation	---
2.	Irregularities	414.617
A	HR/Employees related irregularities/ internal controls	358.584
B	Procurement related irregularities	56.033
C	Management of Accounts with Commercial Banks	---
3.	Value for money and service delivery issues	---

2.3 Brief Comments on the Status of Compliance with PAC Directives

This Directorate General conducted the audit of Disaster Management Organizations of Punjab since 2016-17 and no report / Para has so far been discussed in the PAC, therefore no directives were issued.

2.4 AUDIT PARAS

Irregularities- HR/Internal Controls

2.4.1 Un-authorized payment of supplies for Covid-19 Vaccination Centers (CVC) – Rs. 212.762 million

Para 3(1) of second schedule Sr. No. (3) of delegation of Financial Powers Rules Punjab 2016 provides that the category-II officer can sanction expenditure not exceeding Rs. 2.000 million at a time.

DDMA, Lahore incurred expenditure of Rs. 212.762 for establishment and operationalization of six Covid-19 Vaccination Centers (CVC) in Lahore during F.Y 2020-21 on account of hire charges for miscellaneous items. The detail is as under:

(Rs. in million)

Sr. No.	Name of supplier	Particulars	Amount
1.	M/s Ahmed Construction Co	Tents,Tpt etc,	92.00
2.	M/s Rafique Ent	Electric items, Generators etc	12.994
3.	M/s Rashid Ali Awan	Qillah, Grouting etc	32.00
4.	M/s ANW	Tents etc	59.00
5.	M/s Event Organizer	Tents etc	9.268
6.	M/s @ Print/Balance Publicity	Walkthrough etc	7.50
Total			212.762

Audit observed that the expenditure was incurred without obtaining the approval of the competent authority.

Audit is of the view that incurrence of expenditure without obtaining the approval shows weak internal controls and violation of delegation of Financial Powers Rules Punjab 2016 which resulted into un-authorized payment.

The matter was pointed out on 24.08.2021. The management replied that P&SHC and S&GAD issued certain instructions / directions for establishment and operationalization of CVC. The Provincial Government gave 24 hours' timeline for making arrangements for CVC. DCs were given the targets and lead role to meet the laid down targets through District Vaccination Administration Coordination Cell.

Moreover, PDMA also declared Covid-19 as an emergency vide letter dated 20.03.2020.

The reply of the management is not cogent as the reply pertaining to the audit observation with regard to non-adherence of delegation of Financial Powers Rules Punjab 2016 was not provided.

The DAC in its meeting held on 17.12.2021 directed to provide the order / record for verification.

The relevant record was not produced till finalization of the Report.

Audit recommends that the management should look into the matter for corrective measures.

(AIR Para # 1, DDMA, Lahore)

2.4.2 Wasteful expenditure on tents – Rs. 63.600 million

As per annual report of PDMA-Punjab for the Financial Year 2017 (report of 2018 to 20 are not published) stock position of tents in PDMA warehouses including DDMA's was 49,120 tents including 6,175 tents in PDMA warehouse Lahore.

DDMA, Lahore expended an amount of Rs. 63.6 million for provision of tents for Covid-19 vaccination centers in Lahore during F.Y 2020-21.

It was observed that tents etc. were arranged on hire basis for establishment and operationalization of six (06) CVCs in Lahore. As per PDMA, Punjab Annual Report of 2017 (only available report) available quantity of tents at Lahore warehouse was 6,175 out of total available quantity of 49,120 tents in all Punjab warehouses. The detail is as under:

(Rs. in million)

Sr #	Supplier	Particulars	Quantity	Amount
1	M/s ANW Enterprises	Kuppa,Kuppa Jaquard etc.	262	54.3
2	M/s Event Organizer	Qanat Jaquard etc	738	9.3
Total				63.6

Audit is of the view that incurrence of expenditure on tents despite the fact that considerable quantity was available in warehouse was wasteful expenditure.

The matter was pointed out on 24.08.2021, the management replied that the tents in PDMA warehouses are meant for rescue and relief efforts and establishment of tentative arrangements for refugees, flood and earthquake etc. Further, efforts were to make the CVCs more attractive and presentable at provincial headquarter and dignitaries from Pakistan and foreign travelers may also visit the CVCs. Moreover, directions from the government was received to operationalize CVCs on urgent basis.

The reply of the management is not cogent as available store and stock was not utilized and procurement amounting to Rs. 63.600 million was made without justification.

The DAC in its meeting held on 16 & 17.12.2021 directed to provide the specification of the tents used in CVCs and the specification of the tents currently held in PDMA ware house and justify the use of tentage on rental basis from the contractor.

The relevant record was not produced till finalization of the Report.

Audit recommends that the matter should be inquired at appropriate level to fix the responsibility.

(AIR Para # 7, DDMA Lahore)

2.4.3 Irregular payment of liabilities – Rs. 21.443 million

As per Punjab Financial Rules Volume-I rule (17.2), sanction to 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.

DDMA, Lahore made payment to various contractors amounting to Rs. 21.443 million during the FY 2020-21 on account of pending liability for the F.Y 2019-20.

Audit observed that the payment was made on account of pending liability without appropriation of funds and approval of competent authority. The detail is as under:

(Rs. in million)

S#	Supplier	Particulars	Amount
1	M/s Amjad Ali	Purchase/rent	7.101
2	M/s Bistol	CCTV cameras	1.48
3	M/s Rashid Ali Awan	Purchase/rent/food	5.072
4	M/s Farooq & Co	Purchase/rent	6.568
5	M/s Rafique	Purchases/rent	1.222
Total			21.443

Audit is of the view that processing of previous year payment in current year is non adherence of rules which resulted into irregular payment.

The matter was pointed out on 24.08.2021. The management replied that PDMA declared COVID-19 as an emergency and allowed to proceed with the purchase of equipment to combat COVID-19 by invoking emergency under PPRA rules 2014. The expenditure was incurred from SDA account and after completion of assignment, necessary funds were demanded from the department. The expenditure was incurred during FY 2019-20 but the requisite funds were released in the FY 2020-21.

The reply of the management is not cogent as no documentary evidence in support of reply regarding allocation of funds to pay the pending liabilities was provided.

The DAC in its meeting held on 16 & 17.12.2021 directed for verification of record.

The relevant record was not produced till finalization of the Report.

Audit recommends that the management should look into the matter for corrective measures.

(AIR Para # 12, DDMA Lahore)

2.4.4 Irregular payment of compensation without fulfilling codal requirements - Rs. 14.400 million

According to Para No 3 (General Guidelines) of the Notification No 594-2017/823/CR-I dated 07.08.2017 issued by PDMA, the Biometric verification was necessary for identification of the claimant before payment through NADRA.

District Disaster Management Authority (DDMA) Khushab paid Rs. 14.400 million on death compensation related to Monsoon 2020 calamity to the affectees.

It was observed that the payment was made without biometric verification from NADRA and without obtaining Family Registration Certificates (FRC) from NADRA. Further, Court Succession orders for legal heirs were also not obtained and were not available on record, which was necessary before payment. Details of payments made on death compensation are attached at **Annexure –VII**.

Audit also observed the following irregularities:

- I. Applications received from beneficiaries at S. No. 10 to 12, 15 and 18 were found without any inward diary number and date.
- II. The date of death was not mentioned in the applications of beneficiaries at S. No. 10 to 12, 15 and 18
- III. Death registration certificate from NADRA for beneficiary mentioned at S. No. 11 was not provided.

Audit holds that in absence of mandatory verification, non-following of govt instructions and non-observing of codal requirements, the genuineness of the claims cannot be verified rendering the payments as unverified.

Audit observation was issued in September, 2021. The management replied that DDMA released grants for death compensation after complete verification and forwarded the same to the approving authority. After verifying of socio-economic report from the field formation, the payment was made to the family of deceased person. Mostly, the cases were presented by hand at the time of visit of SMBR to District Khushab. All the cases were processed after fulfillment of relevant procedures.

The reply was not tenable as payments were made without fulfilling the codal requirements as pointed out.

The DAC in its meeting held on 17.12.2021 directed that para will be settled after provision of FRCs of bereaved families and bio-metric verification from NADRA.

The relevant record was not provided till finalization of the Report.

Audit recommends that relevant record as agreed in the DAC meeting should be provided.

(AIR Para#1- DDMA Khushab)

2.4.5 Non-deposit of profit into government treasury - Rs. 13.198 million

Rule 9(1) of Punjab Treasury Rules states that a Government servant may not, except with the special permission of the Government, deposit in a bank, moneys withdrawn from the Consolidated Fund or the Public Account of the Province under the provisions of Section VII of these rules.

Further, Rule 2.2 of Punjab Subsidiary Treasury Rules states that Account sanctioned under Treasury Rule 9 must be opened with an office of the State Bank of Pakistan or with a branch of a bank acting as its agent, according to the convenience of the officer opening the account.

PDMA, Punjab was maintaining Six (6) bank accounts (2 with NBP and 4 with BoP) having accumulated balance of Rs. 4,104.666 million as on 30th June, 2021. Out of these, 03 bank accounts are profit bearing daily product accounts and yielded profit of Rs. 13.198 million during FY 2020-21 as detailed below:

(Rs. in million)

S No.	Account Title	Balance as on 30-06-2021	Profit as on 30.06.2021
1.	Current Account No. 4034999590 NBP	0.002	-
2.	Prime Minister's Kissan Package 2015 (NBP) Current Account No 3058218102	11.107	-
3.	Prime Minister's Kissan Package 2015 (BOP) A/c No (6580047009300016)	461.020	2.075
4.	Prime Minister's Kissan Package 2015 (BOP) A/c (6580047009300027)	0.675	0.003
5.	Provincial Disaster Management Fund (PDMF) (BOP) A/c No	2,470.899	11.120
6.	CM Punjab Package for Corona Control (BOP) A/c No 6010204028500013)	1160.964	-
	Total	4,104.667	13.198

It was observed that the funds were allocated by the Provincial Government for certain projects and the same were to be utilized and the accounts were to be

closed after completion of the projects. Accordingly, the closing balances were required to be surrendered to provincial government along with the profit earned.

Audit is of the view that inaction on part of the management resulted in blockade of government funds.

Audit pointed out the irregularity in August, 2021. The management replied that Finance Department, Punjab in term of rule 9(I) of Punjab Treasury Rules read with rule 2.2 of Punjab Subsidiary Treasury Rules allowed the Department to maintain the bank accounts for different purposes as per its exigencies. Finance Department, Government of the Punjab while according its concurrence regarding opening of these bank accounts had not imposed or issued any specific directions / instructions regarding deposit of profit to Treasury Office.

The reply of the department was not convincing because these accounts were non-lapsable and profit was accumulating every year. In the previous year's DAC meeting held on 13.01.2021, it was directed that matter may be taken up with Finance Department Punjab to get clarification regarding opening of PLS accounts and deposit of profit of these accounts into government treasury. The DAC had further directed that accounting procedure of PDMF may be prepared and approved from competent forum. However, no action was taken so far after lapse of about one year.

The DAC in its meeting held on 16.12.2021 directed to get the clarification from Finance Department regarding deposit of profit into Government Treasury within a month.

Audit recommends that matter should be referred to Finance department for clarification.

(Para#4 - PDMA Punjab)

2.4.6 Unnecessary expenditure on sanitizer – Rs. 9.500 million

As per Punjab Financial Rules Vol-1 rule (15.21) (4), stores, in many cases, represent a locking up of capital which is not justifiable unless essential. In order to effect economy in this direction audit will see that the balance in hand does not exceed the maximum limit prescribed by competent authority and is not in excess of requirements for a reasonable period.

DDMA, Lahore procured 22,480 sanitizers of 500 ml from M/s Ahsan Enterprises for establishment and operationalization of six (06) CVCs in Lahore and made payment of Rs. 9.500 million during the FY 2020-21.

Audit observed that PDMA-Punjab has sufficient quantity of sanitizers on stock which were purchased in the last Financial Year. Neither DDMA, Lahore consulted PDMA, Punjab before procurement nor demanded the required quantity of sanitizer for utilization at CVCs.

Audit is of the view that non consultation before procurement shows lack of co-ordination and non-utilization of available stock which resulted into non-prudent decision.

The matter was pointed out on 24.08.2021. The management replied that directions were received from higher authorities for establishment of mass vaccination centers on urgent basis, therefore, this office took necessary steps for provision of Covid-19 related items. The requisitions were also received from ACs and DDHOs.

The reply of the management is not cogent as available store and stock was not utilized and procurement amounting to Rs. 9.500 million was made without justification.

The DAC in its meeting held on 16 & 17.12.2021 directed for verification of justification provided by DDMA Lahore.

The relevant record was not produced till finalization of the Report.

Audit recommends that the management should look into the matter for corrective measures.

(AIR Para # 8, DDMA Lahore)

2.4.7 Irregular expenditure on POL of rented vehicles – Rs. 7.876 million

Bid evaluation report dated 14.02.2020 and contract agreement dated 10.06.2020 signed with M/s Ahmed Construction & Co provided that loading vehicles for transportation will be charged @ 12000 for Pickup and Rs 15,500 for Shahzoor per day.

DDMA, Lahore engaged M/s Ahmed Construction & Co for provision of vehicles on rental basis for establishment and operationalization of CVCs in Lahore. An expenditure of Rs. 7.876 million was incurred during the FY 2020-21 on account of fuel charges for the vehicles hired on rental basis for CVCs. The detail is as under:

(Rs. in million)

Sr #	Name of vaccination center	Vehicle	Detail of fuel	Amount
1	Expo Centre	Shahzoor	150 ltr x 83 days x Rs 111 rate	1.382
2		Pickup	100 ltr x 83 days x Rs 111 rate	0.921
3	Walton Railway Dispensary	Shahzoor	150 ltr x 52 days x Rs 111 rate	0.866
4		Pickup	100 ltr x 52 days x Rs 111 rate	0.577
5	LDA Sport Complex	Shahzoor	150 ltr x 45 days x Rs 111 rate	0.749
6		Pickup	100 ltr x 45 days x Rs 111 rate	0.500
7	PKLI	Shahzoor	150 ltr x 52 days x Rs 111 rate	0.866
8		Pickup	100 ltr x 52 days x Rs 111 rate	0.577
9	Lahore Dental College	Shahzoor	150 ltr x 27 days x Rs 111 rate	0.500
10		Pickup	100 ltr x 27 days x Rs 111 rate	0.300
11	Central Park	Shahzoor	150 ltr x 23 days x Rs 111 rate	0.383
12		Pickup	100 ltr x 23 days x Rs 111 rate	0.255
	Total			7.876

Audit observed that the payment was made to the contractor as fuel charges on rented vehicles in addition to the rent of vehicles which was not provided in contract agreement.

Audit is of the view that the payment of fuel charges was violation of contract agreement which resulted into irregular payment of Rs. 7.876 million and needs to be recovered from the contractor.

The matter was pointed out on 24.08.2021, the management replied that the contractor submitted bills of POL but the firm voluntarily withdraw from his claim and reduced the instant bill from Rs. 110.94 million. Further the rationalization committee also reduced the bills to Rs. 92.00 million. No payment has been made to the firm on account of fuel charges.

The reply of the management is not cogent as no documentary evidence in support of reply was provided.

The DAC in its meeting held on 17.12.2021 directed to provide the certificate that the payment of POL was not made to the vendor after intervention of rationalization committee.

The relevant record was not produced till finalization of the Report.

Audit recommends that recovery of fuel charges should be made from the quarters concerned.

(AIR Para # 6, DDMA, Lahore)

2.4.8 Unjustified expenditure of compensation for house damages during monsoon 2020 due to unauthentic survey - Rs. 5.020 million

According to Para No. 3 (General guidelines) of the Notification No 594-2017/823/CR-I dated 07.08.2017 issued by PDMA, the following District Committee will carry out survey in a transparent manner for assessment of completely / partially damaged houses.

- | | |
|--|----------|
| i. ADC Revenue | Convener |
| ii. Deputy District Agricultural (Extension) | Member |
| iii. SDO (Buildings) Concerned | Member |
| iv. Any Other Member Co-opted by Deputy Commissioner | Member |

Further, according to Sr. No. 1 of the minutes of meeting dated 30.09.2020, (regarding survey reports of losses / damages in the aftermath of monsoon flood 2020), it was clarified that joint survey was mandatory to assess the inundation at Mouza level. This should be submitted only after completion of joint survey. Representative of Building Deptt must be included in the committee for assessment of house damages. All the Deputy Commissioners were requested to immediately complete the surveys through android app also.

District Disaster Management Authority (DDMA) Mianwali paid an amount of Rs. 5,020,000 on account of compensation of fully / partially damaged houses in respect of monsoon 2020 calamity during FY 2020-21.

Audit observed the following discrepancies:

- The survey for house damages (fully / partially) was conducted by Patwari instead of nominated survey committee. No evidence was available for jointly conducted survey.
- No evidence was available regarding submission of survey / report for fully / partially damaged houses by SDO Building Deptt.
- Start and completion date of survey was also not on record.
- The amount was paid without verification / signature from the ADC Revenue (Convener) of the survey committee, Deputy District Agricultural officer (Extension) and SDO (Buildings) concerned being members of the Survey Committee.
- As reported by DDMA Office, 94 houses were damaged (fully / partially) out of which 58 cases were disposed of and payment Rs. 5.020 million was released. The criteria set out for release of payments in 58 cases (45 fully and 13 partially damaged) was not available on record.
- Further according to Para No. 4 (General Guidelines) of the notification No 594-2017/823/CR-I dated 07.08.2017, the biometric verification was necessary for identification of the claimant before payment through NADRA. The biometric verification from NADRA was not on record regarding payments of compensation.
- The payment to 58 beneficiaries was made on pick and choose basis without following any criteria.

Audit holds that the survey was completed and payments were released without signature / verification through notified Committee members, without procedural requirements and bio metric verification from NADRA as required under rules, which has rendered the payment as irregular.

The matter was reported in September, 2021, but no reply was furnished by the management.

The DAC in its meeting held on 17.12.2021 decided that the para will be settled after provision of verified record of receipts of payments by the beneficiaries and joint survey report duly signed by ADC(R).

The relevant record was not provided to audit till finalization of the Report.

Audit recommends to probe the matter and fix responsibility for the lapses.

(AIR Para#1-DDMA Mianwali)

2.4.9 Non-deduction of Income Tax from payment released to DGPR in respect of advertisement services - Rs. 4.475 million

As per FBR notification No.3(8) SS(WHT)/99-2000 dated 16.11.1999, 10% income tax on commission of agency (DGPR) and 5% on media is to be deducted.

Provincial Disaster Management Authority (PDMA), Punjab released payments amounting to Rs. 161.268 million to Directorate General Public Relations (DGPR) in respect of advertisement services for media campaign during the FY 2020.21.

It was observed that Income Tax amounting to Rs. 4,475,233 was not deducted at source.

Audit holds that non-deduction of Income Tax resulted in loss of Rs. 4.475 million to government revenues.

Audit pointed out the irregularity in August, 2021. The management replied that as per frequent circulars of the DGPR, departments/agencies can neither directly give advertisements to the media agencies nor can make payment. It is the sole domain of the office the DGPR to give advertisement and make payment to the media agencies. In the instant case, the payment was made to the office of DG Public Relations (DGPR), Punjab for further payment to the vendors/media agencies. The deduction of Income Tax is the responsibility of the office of the DGPR while making payment to the vendors.

The reply was not tenable as the responsibility of deduction of income tax lies with PDMA office. In last year's DAC held on 13.01.2021 it was directed by the DAC that proof of tax deduction by DGPR may be shown to audit authorities and in future tax be deducted while making payment to DGPR.

The DAC in its meeting held on 16.12.2021 directed to provide Income Tax deduction certificates from DGPR.

Audit recommends that matter should be inquired to fix responsibility for the lapse, besides obtaining the proof of deposit of taxes from relevant department.

(AIR Para#8 - PDMA Punjab)

2.4.10 Irregular expenditure on purchase of 50KVA generator – Rs. 2.200 million

According to para 2.10(a)(1) of the 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.

DDMA DG Khan purchased a 50KVA Generator from M/s Arham Builders on quotations basis for establishment of vaccination center for Covid-19.

Audit observed as under:

- Purchase committee was not nominated to finalize the procurement process.
- Comparative statement was neither prepared nor signed by purchase committee.
- Work order was not issued to the supplier.
- Specifications were not mentioned.
- Neither technical committee was constituted nor inspection report was prepared.
- The invoice was without date.
- Guarantee / warranty not mentioned or attached with the bill.
- The payment was made to the vendor without deduction of GST @17% amount to Rs. 374,000.
- The registration certificates with regard to NTN, GST and PST of the supplier with the tax authorities was not available on record.

Audit is of view that the procurement was made without observing codal formalities, hence stands irregular.

The matter was pointed out on 09.09.2021. The management replied that heavy duty generator was required to be provided in CVCs for smooth functioning of

vaccination process. The unit was checked by the committee and payment made to the vendor.

The reply of the management is not cogent as the observations were not responded along with supporting documents.

The DAC in its meeting held on 16 & 17.12.2021 directed to provide the relevant record pertaining to objections raised by audit within a week.

The relevant record was not produced till finalization of the Report.

Audit recommends that the management should inquire the matter at appropriate level to fix responsibility, besides recovery of GST amounting to Rs. 374,000.

(AIR Para # 3, DDMA DG Khan)

2.4.11 Non-deduction of Punjab Sales Tax on Services & Income Tax – Rs. 1.328 million

According to rule 5 read with Sub-Rule (2) of rule 1 of the Punjab Sales Tax on Services (Withholding) rules, 2012, a withholding agent shall, on receipt of taxable services from an unregistered service provider, deduct Sales Tax @ 16% of the value of taxable services provided to him.

DDMA DG Khan made payment of Rs. 7.477 million during FY 2020-21 on account of supply of goods, transportation and rendering of services.

Audit observed as under:

- i. The procurement was made from the vendors who were not registered with tax authorities.
- ii. The payments were made to the service providers / contractors without deduction of Punjab Sales Tax on Services amounting to Rs. 789,646.
- iii. The payments were made to the service providers / contractors without deduction of Income Tax amounting to Rs 548,300. The detail is as under:

(Rs. in million)

Cheque No	Dated	Paid To	Detail	Total Amount of Bill	Amount of Income Tax	PST @ 16%
A201076	23.06.21	M/s Asim Mughal Tent House	Tentage Service	2.00	0.200	0.320
A201077	23.06.21	M/s New Lahore Light House	LED Lights, Generator, Changeover, and Wire	1.5	0.150	0.240
A201028	01.06.21	M/s Arham Builders	Purchase of Generator	2.2	0.099	-
A150030	19.10.20	R.Z Enterprise	Janitorial Services	1.177	0.071 0.010	0.188
A150029	19.10.20	Chohan Tent Service	Tentage Service	0.2	-	0.032
A201024	01.06.21	DG Traders	Face Mask	0.4	0.018	-
Total				7.477	0.548	0.780
Total tax non deducted						1.328

Audit is of the view that due to weak internal controls the procurement was made from the unregistered vendors / contractors and payment was made without deduction of taxes. This resulted into non recovery of taxes and loss to public exchequer amounting to Rs. 1.328 million

The matter was pointed out on 09.09.2021. The management replied that vendors were hired for work and the bills were paid after proper scrutiny and approval from competent authority. The claims were on account of hiring charges and nothing was purchased.

The reply of the management is not cogent as the payment was made without deduction of Income Tax and PST.

The DAC in its meeting held on 17.12.2021 directed to provide the record of necessary deduction of taxes.

The relevant record was not produced till finalization of the Report.

Audit recommends that the management should recover the taxes and deposited into government treasury.

(AIR Para # 08&09 DDMA DG Khan)

2.4.12 Irregular expenditure on janitorial services – Rs. 1.176 million

Notification No. 382 -2020-21/457/B-1 states that the Governor of the Punjab accorded approval and placed funds of Rs. 405.000 million for establishment of Corona Vaccination Center (CVC) in 36 districts of the Punjab.

The funds amounting to Rs. 10.00 million was released to the DDMA DG Khan out of which payment of Rs. 1.177 million was made on account of janitorial services. The detail is as under:

(Rs. in million)

Cheque No	Dated	Paid To	Detail	Period	Amount
A150030	19.10.20	R.Z Enterprise	Janitorial Services	14.03.20 to 31.03.20	1.177

Audit observed as under:

- a. Verified list of sanitary workers along with duty roster who were detailed at medical camp was not available on record.
- b. Contract agreement was not signed and work order was also not issued.
- c. No evidence for physical verification of expenditure along with certification of purchase process for medical camp through committee was available.
- d. Expenditure was incurred on food without preparing menu and scale.

Audit is of the view that the payment was made without observing codal formalities which resulted into irregular payment.

The matter was pointed out on 09.09.2021. The management replied that the staff and health facilities was arranged by health department. They arranged at their own level and thereafter matter for payment was referred to this office. The funds were provided to the DDMA for establishment of CVCs.

The reply of the management is not cogent as no reply pertaining to audit observation was provided along with documentary evidence.

The DAC in its meeting held on 17.12.2021 directed to provide the relevant record for verification.

The relevant record was not produced till finalization of the Report.

Audit recommends that the management should look into the matter for corrective measures.

(AIR Para # 4, DDMA DG Khan)

2.4.13 Non deduction of Income Tax from vendors - Rs. 1.052 million

According to rule 2.10 (a)(1) of the Punjab Financial Rules, 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.

District Disaster Management Authority (DDMA) DG Khan paid an amount of Rs. 1,052 million to DC Inland Revenue on account of Income Tax.

Audit observed that the Income Tax amount was not withheld/deducted from the vendors but was deposited in the treasury out of own SDA account. Details are as under:

(Rs. in million)

Cheque No	Date	Detail	Income Tax
A201029	01-06-21	Procurement / Hiring of Services	0.163
A201030	01-06-21	Procurement / Hiring of Services	0.579
A201051	05-06-21	Procurement / Hiring of Services	0.175
A201078	23-06-21	Procurement / Hiring of Services	0.135
Total			1.052

Audit is of the view that Income Tax was not deducted from the supplier payment / bills and instead the tax was paid from SDA account which was irregular.

Audit pointed out the matter in September, 2021, but no reply was furnished by the management.

The DAC in its meeting held on 17.12.2021 directed to recover Income Tax amount from the vendors.

Audit recommends that the Income Tax should be recovered from the vendors.

(AIR Para#5 - DDMA DG Khan)

2.4.14 Non-deduction of stamp duty – Rs. 0.644 million

Section 22(A)(b) of Schedule-I of Stamp Act 1899 read with Finance Act 1995 (Act-VI of 1995) provides that stamp duty shall be levied on the contracts entered into for procurement of stores and materials by a contractor with government, agencies or organizations set up or controlled by the provincial government at the rate of 25 paisa for every Rs.100 of the amount of contract.

DDMA, Lahore expended an amount of Rs 257.762 million on account of supplies for CVCs in Lahore by making rate running contracts with suppliers during F.Y 2020-21.

Audit observed that the payment was made to the contractors without deduction of stamp duty amounting to Rs. 644,000. The detail is as under:

(Rs. in million)

Sr. No	Supplier	Particulars	Amount	Stamp Duty 0.25%
1	M/s Ahmed Construction Co	Tents,Tpt etc	92	.230
2	Do	Branding etc	9.5	.024
3	M/s Rafique Ent	Electric items, Generators etc	12.994	.032
4	M/s Rashid Ali Awan	Qillah, Grouting etc	32	.080
5	M/s Ahsan Ent	Covid items	30.5	.076
6	M/s Sh. Waeed & Co	Branding etc	5	.013
7	M/s ANW	Tents etc	59	.147
8	M/s Event Organizer	Tents etc	9.268	.023
9	M/s @ Print/Balance Publicity	Walkthrough etc	7.5	.019
Total			257.762	0.644

Audit is of the view that non-deduction of stamp duty amounting to Rs. 644,000 was violation of rule and loss to government exchequer.

The matter was pointed out on 24.08.2021, the management replied that stamp duty will be deducted when final payment will be released to the contractors.

The DAC in its meeting held on 16 & 17.12.2021 directed to provide the record showing deduction of stamp duty.

The relevant record was not produced till finalization of the Report.

Audit recommends that the stamp duty should be recovered from the contractors and deposited into government treasury.

(AIR Para # 4, DDMA Lahore)

Irregularities- Procurement

2.4.15 Mis-procurement on account of Covid-19 supplies – Rs. 30.5 million

As per Rule 12 of Punjab Procurement Rules 2014, a procuring agency shall advertise procurement of more than Rs. 0.200 million and up to the limit of Rs. 03.00 million on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

Moreover, as per Rule 9, 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.

DDMA, Lahore procured miscellaneous items for CVCs in Lahore from M/s Ahsan Enterprise and made payment of Rs. 30.5 million during the FY 2020-21.

Audit observed that the items were procured on quotation basis instead of open competitive bidding process. The detail is as under:

(Rs. in million)

Particulars	Supplier Name	Amount
Sanitizers, face mask, water bottles, glass, bed sheets etc.	M/s Ahsan Enterprise	30.5

Audit is of the view that procurement on quotation basis instead of open bidding was violation of PPRA rules which resulted into mis-procurement.

The matter was pointed out on 24.08.2021. The management replied that the Provincial Cabinet declared emergency in the Province & PDMA conveyed decision on 20.03.2020 and allowed to purchase the equipment on emergency basis. The contractor was hired as per PPRA rules. There were few items which were exceptions and had not been included in process of procurement planning. These items of

healthcare were procured under special circumstances as per requirement of professionals.

The reply of the management is not cogent as the procurement was made without open competitive bidding process in violation of rules.

The DAC in its meeting held on 16 & 17.12.2021 directed for verification of record.

The relevant record was not produced till finalization of the Report.

Audit recommends that the management should look into the matter for corrective measures.

(AIR Para # 11, DDMA Lahore)

2.4.16 Unjustified expenditure on mass media campaign - Rs. 8.448 million

According to rule 16 (1) and (2) of Punjab Procurement Rules 2014, a procuring agency may, prior to floating the tenders or invitation to proposals or offers, engage in prequalification of bidders in case of services, civil works, turnkey projects and also in case of procurement of expensive and technically complex equipment to ensure that only technically and financially capable firms or persons having adequate managerial capacity are invited to submit bids.

Provincial Disaster Management Authority, Punjab incurred an expenditure amounting to Rs. 8.448 million on account of mass media campaign for Smog and Covid-19 through panaflexes / streamer / brochures / banners etc. as detailed below:

(Rs. in million)

Supplier	Cheque No	Amount	Remarks
M/s Creative Junction (Pvt) Ltd	A157970 dt 08.01.21	1.194	Social Media Campaign Covid-19 Bill No 3077 SMMC Jun-to Jul-20
M/s M. Arshad Enterprises	A157977 dt 01.02.21	4.174	Smog Media Campaign Items procured on quotation basis (Standees Qty 200, Streamers Qty 5,500, Ground Hoarding Qty 20, Banners Qty 100)
M/s A.H Enterprises	A205004 dt 11.02.21	3.080	Smog Media Campaign Procured Streamers Qty 4,500
Total		8.448	

Audit observed that the suppliers were hired on quotation basis instead of tendering / open competition.

Audit further observed that media campaign of Covid-19 through daily newspapers was also launched and huge payment was made to DGPR. Hence the expenditure on panaflexes / streamer / brochures / banners etc. was unjustified.

Audit holds that procurement in violation of PPRA rules was irregular.

Audit pointed out the irregularity in August, 2021. The management replied that Smog was declared as “Calamity” under Section 3 of the Punjab National Calamities (Prevention & Relief) Act, 1958 by Provincial Cabinet in its 36th meeting held on 6th October, 2020 and the same was notified by PDMA, Punjab on 14th October, 2020. Further, due to COVID-19 and Locust threat to food basket of Pakistan, there was dire need of awareness of public through outdoor publicity and social media (Facebook, WhatsApp & Twitter). Outdoor publicity campaign was also launched to facilitate the brick kiln owners for filling of applications for loan throughout the province. All these campaigns were required on emergent basis hence there was no sufficient time for prequalification / tendering.

The reply was not tenable as smog being environmental subject was declared Calamity and was subsequently dealt by PDMA. However, no emergency was invoked for procurement.

The DAC in its meeting held on 16.12.2021 decided that Para will be settled after provision of notification mentioning smog as calamity and that the calamity came under the purview of PDMA for the first time.

The relevant record was not produced till finalization of the Report.

Audit recommends that the management should look into the matter and share outcome with audit authorities.

(Para#5 - PDMA Punjab)

2.4.17 Irregular procurement without prequalification of vendors / firms – Rs. 5.456 million

PDMA letter No. PQVF-19/C&R/119 dated 25th March, 2019 provided that the process of pre-qualification of vendors/firms after observing all

legal/procedural/codal formalities as required under PPRA Rules shall be completed. The special mechanism may be evolved for proper checking of quality and quantity of relief goods. Specification for cooked food, drinking water and Transportation may be standardized through District Standardization Committee as per specific need of each district.

Para 3(O)(2)(d) of the NDMA stock guidelines states that short listing of vendors must be done in every financial year. Each vendor may be categorized in short listing as Category A, B, C etc. based upon his capacity of manufacture / supply, as evidenced by respective production capacity / supply capacity, financial strength, past experience, quality of product etc.

DDMA, DG Khan incurred expenditure of Rs. 5.456 million on procurements and hiring of tentage services for establishment of 03 CVCs.

Audit observed that the hiring of services along with procurements were carried out in contravention of rule. The hired firms / vendors were not NTN/GST/PST registered, which shows that the procurement was made from unregistered vendors / firms. The details are as under:

(Rs. in million)

Description	Supplier / Vendor	Cheque No	Dated	Amount
Tentage Service	M/s Asim Mughal Tent House	A201076	23.06.21	2.000
LED Lights, Generator, Changeover, and Wire	M/s New Lahore Light House	A201077	23.06.21	1.500
Tentage Service	Chohan Tent Service	A150029	19.10.20	0.200
Pedistal Fan Hire	M/s New Lahore Light House	A201048	01.06.21	0.030
Janitorial Services	R.Z Enterprise	A150030	19.10.20	1.177
Ac Plant Procured	DG Traders	A0201026	01.06.21	0.450
Water Dispenser	DG Traders	A201023	01.06.21	0.100
Total				5.457

Audit is of the view that due to weak internal control and financial discipline the procurement was made from un-registered firms instead of prequalified registered authorized firm which resulted in unjustified expenditure.

The matter was pointed in 09.09.2021. The management replied that district administration established CVCs for vaccination of the public in an emergency situation in compliance of government instructions. The vendors were hired for procurement of various items and provision of services by negotiation keeping in view the economical aspect in public interest.

The reply of the management was not cogent as procurement was made in violation of rules.

The DAC in its meeting held on 16 & 17.12.2021 directed to provide the record of NTN registration of the firms.

The relevant record was not produced till finalization of the Report.

Audit recommends that the management should look into the matter for corrective measures.

(AIR Para # 2, DDMA DG Khan)

2.4.18 Irregular expenditure on account of locust - Rs. 3.648 million

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

Rule 8 further provides that a procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future.

District Disaster Management Authority (DDMA) Jhang transferred an amount of Rs. 3.648 million to Assistant Commissioner Tehsil Athara Hazari vide cheque No. A029348 dated 15.10.2020 to clear the pending liabilities incurred for mitigation of Locust. The AC Tehsil Athara Hazari submitted the vouched account with the following details:

(Rs. in million)

Sr No	Period	Item	Firm Name	Amount (Rs.)
1.	27.04.20 to 20.06.20	Tentage	M/s Al-Wahab Govt Contractor	0.599
2.	27.04.20 to 11.06.20	Tractor POL Drivers etc.	M/s Ali Hamza Arshad Kusra	0.413
3.	27.04.20 to 25.06.20	Transportation	M/s Mohammad Zia- Ul-Haq	0.517
4.	11.06.20 to 03.07.20	Transportation	M/s Bharwana Travel Service	1.281
5.	11.06.20 to 03.07.20	Tentage & Catering	M/s Sagar Traders	0.598
6.	01.07.20 to 31.08.20	Electricity Bill	Principal Chenab College	0.233
7.	01.07.20 to 31.08.20	Telephone Bill	Principal Chenab College	0.007
Total				3.648

Audit observed as under:

- i. The expenditure of Rs. 1,196,132 was incurred on tentage / catering and Rs. 2,210,476 on transportation through single quotation basis instead of open tendering and competitive bidding process.
- ii. Purchase committee to finalize the procurement process was not nominated. Market rate analysis and negotiations to obtain lowest competitive rates was not made.
- iii. Neither contract agreements were signed with vendors nor work orders were issued. This shows that rates were not agreed upon before procurement.
- iv. The bills of vendors were found without number and date.
- v. The claims were paid without verification of the Tehsil Committee.
- vi. Electricity charges of Rs. 233,093 were paid for 2 months without inquiring the previous bills.
- vii. Documentary evidence showing linkage of expenditure with locust was not available.

- viii. The payment of Rs. 3,406,608 mentioned at Sr. No 1 to Sr No 5 belonged to previous year liability but detail of its pendency and approval of payment in next financial year was not available on record.

Audit holds that the expenditure incurred in violation of PPRA rules and without fulfilling codal requirements was irregular and doubtful.

The matter was reported in September, 2021, but no reply was furnished by the management.

The DAC in its meeting held on 17.12.2021 directed to provide the record showing that quotations were obtained; the claim was admitted after verification of Tehsil committee; vendor bills with number & date; pictorial evidence of Locust and approval of amount of Rs. 3,406,608.

The relevant record was not produced till finalization of the Report.

Audit recommends that matter should be inquired to fix responsibility on the person (s) at fault.

(AIR Para #1, DDMA Jhang)

2.4.19 Mis-procurement of cooked food and transportation services - Rs. 3.106 million

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

District Disaster Management Authority (DDMA) Khushab invited tenders to pre-qualify the firms for food hampers, drinking water, rice (10kg), atta (10/20 KG), cooked food and transportation for year 2020 monsoon season.

Audit observed that a condition (No 3) in NIT was added that preference shall be given to authorized dealers/distributors/whole sellers/stockiest/general order suppliers who have their supply set up at District Level / Divisional Level. Accordingly, some vendors were pre-qualified being the reason that they were local level / District level Vendors. Details are as under:

(Rs. in million)

Sr. No	Vendors	Description	Expenditure FY 2020.21
1.	M/S City Traders	Cooked Food	2.885
2.	M/s Ghosia Forwarding Agency	Transportation	0.221
Total			3.106

Audit holds that the pre-qualification process by inserting above condition was un-just and deprived other vendors from equal participation in bidding process for healthy and fair competition and undue favor was extended to some vendors.

The matter was pointed in September, 2021. The management replied that advertisement was published in newspaper and PPRA website and vendors applied for prequalification through prequalification documents. The committee prequalified the lowest bidders.

The reply is not tenable as the observation pointed out by Audit was not addressed.

The DAC in its meeting held on 17.12.2021 directed to stop such practice in future besides regularization.

Audit recommends that the matter should be referred to the Finance department for regularization besides stoppage of such practices in future.

(AIR Para#2, DDMA Khushab)

2.4.20 Payment for procurement of jute bags without confirmation of specifications – Rs. 2.450 million

According to rule 10 of the PPRA Rule 2014, a procuring agency shall determine specifications in a manner to allow the widest possible competition which shall not favor any single contractor nor put others at a disadvantage. Further according to rule 2.10(a)(1) of the 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.

PDMA, Punjab issued work order for procurement of jute bags with specified specifications as detailed under:

(Rs. in million)

Item procured	Specification	Amount
Jute bags	100% Jute, Width 14", Length 30", GSM 305 GSM+5%, Gross weight 170GM+5%, Capacity 20Kgs sand and imported condition.	2.450

Audit observed that Lab test of the jute bags was not carried out to confirm that bags were in accordance with the required specifications.

Audit is of the view that acceptance of material without confirmation of the specifications was not justified as chances of sub-standard material could not be ruled out.

The matter was pointed out on 06.08.2021. The management replied that specifications of jute/sand bags were standardized by the departmental technical committee on 08.07.2020 and procurement was made as per PPRA rules. As far as the question of lab test is concerned, it was not cost effective.

The reply of management is not satisfactory as specifications were not checked at the time of delivery to confirm the required quality and quantity.

The DAC in its meeting held on 16 & 17.12.2021 directed to provide the inspection report on jute bags for verification of jute bags specification provided by supplier within a week.

The relevant record was not produced till finalization of the Report.

Audit recommends that the management should look into the matter and fix responsibility on the person(s) at fault.

(AIR Para # 7, PDMA Punjab)

2.4.21 Mis-procurement on account of printing and publication - Rs. 2.425 million

According to Para 12(2) of Punjab Procurement Rules 2014, any procurement exceeding two million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu.

PDMA Punjab expended an amount of Rs. 2,425,405 on account of printing and publication from M/s Arshad Enterprises.

It was observed that PDMA had requested vide letter No. PDRP-2020/698/F&P dated 06.07.2020 to Government Printing Press Punjab Lahore for printing of its Annual Plan. The Printing Press declined to perform the printing work and recommended a private vendor along with printing rates. Accordingly, the work order was issued on 20.07.2020 to the private vendor and payment of Rs 2.425 million was made as detailed below:

(Rs. in million)		
Name of Vendor	Cheque No	Amount
M/s Arshad Enterprises	A15793	2.425

Audit holds that recommendation of Government Printing Press to get printing work from private printing press along with rates was against the rules. The said direction by Government Printing Press along with rates was clear violation of PPRA rules and beyond the mandate of printing press. In case the Press was unable to undertake the work, an NOC was to be issued for getting the printing work from private vendors. Audit is of the view that PDMA was required to get the printing work done thorough open tendering process and proper competition for obtaining competitive rates.

The matter was pointed out on 06.08.2021. The management replied that Provincial Disaster Response Plan (PDRP) is published by PDMA in June/July every year based on Departmental and District Response Plans. PDMA vide letter dated 06.07.2020 requested Govt. Printing Press Punjab for printing of 500 copies of PDRP. The Govt Printing Press informed that the job cannot be done due to some issues and recommended that the same job may be got done by M/s M. Arshad Enterprises on the rates assessed and approved by them as per their SOPs.

The reply of the management was not acceptable because recommendation of private vendor by Government Printing Press and procurement from private vendors without tendering is violation of rules.

The DAC in its meeting held on 16.12.2021 decided that the para shall stand.

Audit recommends that the matter should be looked into by the management for corrective actions.

(AIR Para#10, PDMA Punjab)

Others- Service Delivery issues

2.4.22 Non preparation of Annual Financial Statements

As per para 3.3.14.1 of Accounting Policies and Procedure Manual (APPM), an annual statement of expenditures against budget (appropriation), referred to as the Annual Appropriation Accounts, is to be prepared and published by the Provincial Accountant General. All the self-accounting entities shall prepare and publish their own Annual Appropriation Accounts, duly certified by the DG Audit.

Audit observed that PDMA Punjab was maintaining 6 bank accounts in addition to Special Drawing Account. However, PDMA was not preparing Annual Financial Statements. These statements are a formal record of the financial activities and position of entity. The objective of financial statements is to provide information about the financial position, performance and changes in financial position of an entity that is useful to a wide range of users and stakeholders. Details of bank accounts are as under:

(Rs. in million)		
Sr. No.	Account Title	Balance as on 30-06-2021
1.	Current Account No. 4034999590 NBP	0.002
2.	Prime Minister's Kissan Package 2015 (NBP) Current Account No 3058218102	11.107
3.	Prime Minister's Kissan Package 2015 (BOP) A/c No (6580047009300016)	461.020
4.	Prime Minister's Kissan Package 2015 (BOP) A/c (6580047009300027)	0.675
5.	Provincial Disaster Management Fund (PDMF) (BOP) A/c No	2,470.899
6.	CM Punjab Package for Corona control (BOP) A/c No 6010204028500013)	1,160.964
Total		4,104.667

Audit is of the view that non-preparation of Annual Financial Statements by the department was violation of accounting procedure. Moreover, financial position of the entity could not be certified without preparation of Financial Statements.

Audit pointed out the irregularity in August, 2021. The management replied that Disaster Management Department is not a self-accounting entity, as all the payments are made either through the office of the Accountant General, Punjab or Treasury Office, Lahore. It is pertinent to mention here that vouched accounts of the disbursements through Treasury Office are regularly furnished to the office of the Accountant General Punjab for pre-audit and accounting purposes. Hence no violation of the rules has been committed.

The reply was not acceptable as in addition to AG office transactions and SDA, a separate Fund account is also being maintained. In last year's DAC meeting held on 13.01.2021, the DAC had directed that Annual Financial Statements should be prepared and produced to audit authorities from next financial year.

The DAC in its meeting held on 16.12.2021 directed to prepare the Annual Financial Statements.

Audit recommends that the PDMA Punjab should prepare Annual Financial Statements for the Financial Year 2020-21 and get them audited from the respective DG Audit.

(AIR Para No-16, PDMA Punjab)

2.4.23 Non-convening of Provincial Disaster Management Commission meetings

Section 14 of National Disaster Management Act, 2010 provides that subject to the provisions of this Act, a Provincial Commission shall have the responsibility for laying down policies and plans for disaster management in the province.

As per the Act, the PDMA works under the umbrella of PDMC. National Disaster Management Act prescribes the powers and functions of PDMC as under: -

- i. Lay down the Provincial Disaster Management policy
- ii. Approve DM plans
- iii. Review the implementation of the plans
- iv. Oversee the provision of funds for mitigation and preparedness measures
- v. Review development plans of the different departments

During the course of audit of PDMA Punjab for FY 2020-21, it was observed that despite the crucial importance of PDMC as a monitoring and evaluation body for

all disaster management activities performed under PDMA, neither the Commission was constituted nor any meeting was convened.

Audit is of the view that PDMC was required to be constituted as per National Disaster Management Act, 2010.

Audit pointed out the matter in August, 2021. The management replied that Provincial Disaster Management Commission stands notified vide notification No. 558-2011/638/Admn-I dated 29.08.2011. However, Chief Minister, Punjab vide notification dated 12.07.2017 constituted Cabinet Committee on Floods. Later on, after the outbreak of Locust and Covid-19, the Committee was renamed as Cabinet Committee on Disaster Management under the chairmanship of Minister for Disaster Management on 25th September, 2019 with the mandate to review all stages of Disaster Management spectrum including risk assessment, prevention & mitigation, awareness & capacity building, preparedness, early warning, rescue, relief, recovery, rehabilitation and reconstruction for all potential disasters in Punjab. Hence, as provided under Sections 24 and 48 of NDM Act, 2010, the Cabinet Committee on Disaster Management, instead of PDMC, has become the relevant forum to perform the functions as per specific needs of the Province of Punjab.

The reply was not acceptable as Cabinet Committee on Disaster Management cannot replace the PDMC as provided in the Act.

The DAC in its meeting held on 16.12.2021 decided that para will be settled after provision of record of Cabinet meetings on Disaster Management and implementation of its decisions by PDMA Punjab.

Audit recommends that the record pertaining to Cabinet meetings on Disaster Management and implementation of its decisions should be provided.

(AIR Para#19 - PDMA Punjab)

Chapter-3

Environment Protection Department, Punjab

3.1 Introduction of the Department

A. To ensure control, reduction and elimination of pollution in Punjab, a nucleus organization known as Environmental Pollution Control Organization (EPCO) was created in the year 1975 in the Public Health Engineering Department, Punjab. EPCO focused on some areas of the environment but detailed work and follow up was not possible due to its limited scope. On December 31, 1983, under the Pakistan Environmental Protection Ordinance, a provision was made for the establishment of Provincial Environmental Protection Agency. In 1985, the Federal Government was requested to delegate powers of the Agency to the Housing Physical and Environmental Planning (HP&EP) Department. On July 1, 1987, Environmental Protection Agency (EPA), Punjab was formed. Punjab was the first province where an EPA was created in the best interest of citizens. The staff of the existing Directorate of EPCO was transferred to EPA, Punjab.

On December 31, 1996, a separate administrative unit, Environment Protection Department (EPD) was formed under the Government of the Punjab. EPA Punjab was then detached from the HP&EP Department and now works as functional unit under the EPD, Punjab.

After 18th Amendment in the Constitution of Islamic Republic of Pakistan 1973, the subject of Environment was devolved to the provinces. Consequently, Punjab province enacted the Punjab Environmental Protection Act, 1997 and framed rules and regulations for carrying out the purposes of the Act. Presently, the Environmental Protection Agency Punjab is an attached department working under administrative control of Environment Protection Department.

B. Comments on Budget & Accounts (Variance Analysis)

(Rs. in million)

F.Y.	Budget	Expenditure	Unspent Balance
2020-21	237.147	228.452	8.695

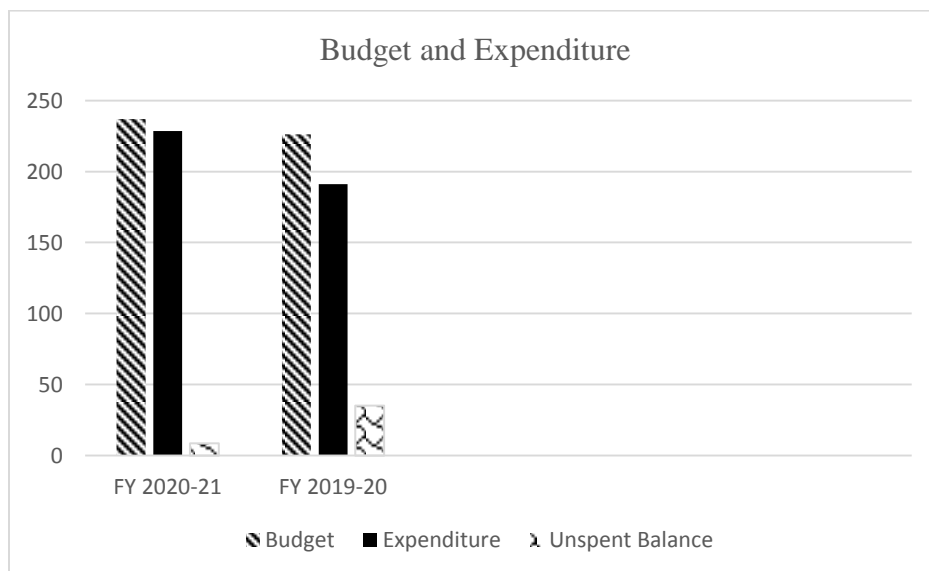
C. Sectoral Analysis

The detail of the budget and expenditure of Environment Protection Department for current year and previous year is tabulated below:

(Rs. in million)

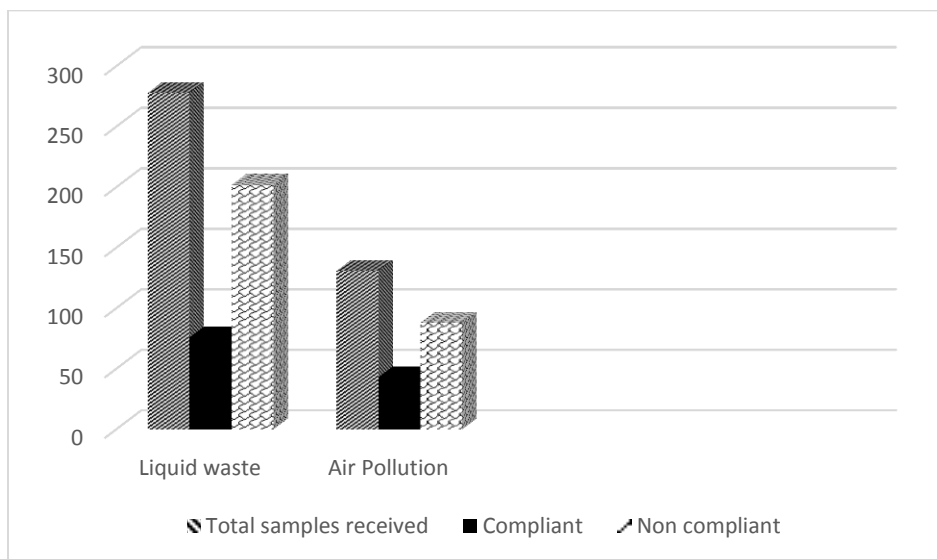
F.Y.	Budget	Expenditure	Unspent
2020-21	237.147	228.452	8.695
2019-20	226.322	191.062	35.260
Percentage (%) increase in budget & expenditure	4.78%	19.57%	-

The trend analysis of budget reflects 4.78% increase in budget allocation as compared to previous year. The following chart portrays the increase in budget allocation and expenditure:



Apart from granting environmental approvals and other regulatory functions, one important function of EPA is to ensure compliance with Punjab Environmental Quality Standards (PEQS). EPA Lab Punjab Lahore received 278 samples on account of liquid waste during FY 2019-2021, out of which 202 cases were declared unfit after lab tests. Similarly, 131 samples were received on account of air pollution, out

of which 88 cases were declared unfit after lab testing as exceeding the limits defined in PEQS. The graphical presentation of tests performed and results thereof is as under:



The above data reflects that there were a large number of cases which were found non-compliant to PEQS, however, EPA was not able to initiate any action or impose fine on violators as per provisions of Section 11 of the Act.

Based on the findings of this report and previous audit reports, it appears that Punjab Environmental Protection Agency has not been able to fully achieve its objectives as were conceived since inception and effective environmental protection in the province remains an issue. EPA did not prepare and publish Annual Environmental Reports as required under the act and deprived the general public and other stakeholders about the information on progress of work performed and initiatives taken by the Agency during the year. In absence of the Report, performance of EPA and current status of environmental conditions in the whole geographical span of Punjab could not be judged. Further, EPA did not formulate the Penalty Rules which are mandatory for monitoring and controlling of environmental violations.

Table-I Audit Profile of Environment Protection Department Punjab**(Rs. in million)**

Sr. No	Description	Total Nos	Audited	Expenditure audited FY 2020-21
1.	Formations	47 (EPA and its regional offices)	03 (including EPD and main EPA HQs where major expenditure was incurred)	228.452
2.	Assignment Accounts (excluding FAP)	---	---	
3.	Authorities/Autonomous Bodies/companies etc. under the PAO	---	---	
4.	Foreign Aided Projects (FAP)	02	02	302.21

3.2 Classified Summary of Audit Observations

Audit observations amounting to Rs. 13.641 million were raised in this report during the current audit of EPD and EPA HQ Punjab. Summary of the audit observations classified by nature is as under:

Table-II Overview of Audit Observations**(Rs. in million)**

Sr. No	Classification	Amount
1.	Reported cases of fraud, embezzlement and misappropriation	---
2.	Irregularities	13.641
A	HR/Employees related, internal controls irregularities	8.054
B	Procurement related irregularities	5.587
C	Management of Accounts with Commercial Banks	--
3.	Value for money and service delivery issues	---

3.3 Brief Comments on the Status of Compliance with PAC Directives

This Directorate General conducted the audit of Environmental Protection Department and EPA Punjab since 2016-17 and no report / Para has so far been discussed in the PAC, therefore no directives were issued.

3.4 AUDIT PARAS

Irregularities - HR/Internal Controls

3.4.1 Irregular payment through cash - Rs. 8.054 million

According to instructions contained in Finance Department Letter No FD(FR) V-6/75 (P) dated 17.09.2008 read with 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.

As per Treasury Rules Punjab rule (4.15) (b), in the absence of a specific request to the contrary from the payee, cheques drawn in favour of corporate or local bodies, firms, private persons or officers (in respect of their personal claims) shall always be crossed.

Para 4.3.1.1 of Accounting Policies and Procedures Manual provides that all expenditures apart from inter-government transfers, certain salaries & pension payments, GP Fund payments and those met from imprest account will be paid through cheque.

EPA Punjab and EPD Punjab made payments of Rs. 6.160 million and Rs. 1.894 million respectively in cash and through DDO account's cheques to various suppliers. The detail is attached at **Annexure-VIII**.

Audit observed as under:

- i. The payments were made either in cash or through DDO account cheque by obtaining cheques from AG Punjab Office in the name of DDO instead of crossed banking instrument in the name of concerned supplier or vendor.
- ii. No acquaintance roll was maintained to ensure that payments/cash had been delivered to concerned supplier / vendor.
- iii. Certain vendors had their allotted vendor numbers in AG office, hence payment to them in cash by department was not justified.

Audit holds that making payments to vendors and employees in cash was against the rules and depicts weakness of internal control in respect of cash outflow of

the organization. This may lead to risks of over payment, payment to unauthorized persons and misappropriation.

Audit pointed out the irregularity in August, 2021. The management replied that items were purchased on need basis at different periods. None of the individual payment was more than one hundred thousand rupees and all codal formalities required for the purchase under delegation of financial power rules were followed. Further, this practice has been discontinued/stopped now and the department makes all payments through cheque to vendor and it will be ensured that all payments in future be made in the above stated way.

The DAC in its meeting held on 25.11.2021 decided that Para will be settled after verification of record within two weeks in light of management reply which states that petty cash payments were not exceeding Rs. 100,000.

The relevant record was not provided to audit till finalization of the Report.

Audit recommends that responsibility should be fixed for making payments in cash and through DDO cheques. Besides, the practice of making payments in cash instead of crossed cheques should be stopped.

(AIR Para#1 & 4, EPA Punjab, EPD)

Irregularities- Procurement

3.4.2 Irregular expenditure on repair & maintenance of transport - Rs. 3.494 million

Rule 12 of Punjab Procurement Rules, 2014 provides that the 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.

Rule 16 further provides that a procuring agency may, prior to floating the tenders or invitation to proposals or offers, engage in prequalification of bidders in case of services, civil works, turnkey projects and also in case of procurement of expensive and technically complex equipment to ensure that only technically and financially capable firms or persons having adequate managerial capacity are invited to submit bids.

EPA Punjab incurred expenditure amounting to Rs. 3.494 million during FY 2019-21 on repair and maintenance of vehicles. Detail is attached at **Annex-IX**.

Audit observed that the work was done through local vendors without open competitive bidding process and pre-qualification of workshops and even quotations were not obtained.

Audit further observed that:

- Most of the payments were made in cash through obtaining cheques in the name of DDO.
- The fleet of vehicle was not vetted from S&GAD Department Punjab.
- The Invoice numbers were doubtful as only one invoice pad was used.
- History Sheets / repair register were not maintained.
- Expenditure was incurred without quotations from three vendors as per rules.

Audit holds that the expenditure incurred in violation of rules and without fulfilling of codal requirements was irregular.

Audit pointed out the irregularity in August, 2021. The management replied that most of the vehicles in EPA Punjab were purchased about 14 years ago and they need periodical repair and maintenance which is carried out through expert mechanics. M/s Qasim Autos kept a separate voucher book for EPA and the vehicles were repaired in three different months but due to the fact as mentioned above the voucher are in series. This practice has now been discontinued/stopped and all payments are made through cheques to vendors.

The DAC in its meeting held on 25.11.2021 directed to advertise and pre-qualify the vendors as per PPRA rules in July every year. Further, the relevant record be provided to audit for verification within two weeks

The relevant record was not provided to audit till finalization of the Report.

Audit recommends that the management should look into the matter for corrective measures.

(AIR Para No 3 - EPA Punjab)

3.4.3 Irregular expenditure on repair and maintenance without observing codal requirements - Rs. 2.093 million

Rule 4 of Punjab Procurement Rules, 2014 provides 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. Rule 12 further provides that the 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.

EPA, Punjab incurred expenditure amounting to Rs. 2.093 million on account of repair and maintenance of furniture and equipment from different vendors during FY 2019-2021.

It was observed that the work was done on quotation basis without advertisement of the procurement opportunity on PPRA website/Newspapers.

Audit further observed that:

- Work completion certificates were not available on record.
- Repair register / history register was not maintained.
- Payment to the vendors was made in cash instead of cross cheque.
- The replaced parts of AC and generator were not taken on stock
- An amount of Rs. 239,265 was expended on tonners refilling of 05 A model. The same was repeated time and again and cash payment was made.

Audit holds that the expenditure in violation of rules and without fulfilling codal formalities was irregular.

The irregularity was pointed out in August, 2021. The management replied that the repair work was carried out in different months and years from different vendors. None of the individual payment as mentioned in the para is more than one hundred thousand rupees and all codal formalities were followed. Further, the practice has been discontinued/stopped and now the department makes all payments through cheque to vendor and it will be made sure that all payments in future shall be made through cheques.

The DAC in its meeting held on 25.11.2021 directed that relevant record be provided to audit for verification within two weeks.

The relevant record was not provided to audit till finalization of the Report.

Audit recommends that matter should be probed for fixing responsibility for violation of procurement rules, besides regularization of the expenditure from Finance Department.

(AIR Para#5 - EPA Punjab)

Others- Service Delivery issues

3.4.4 Non-framing of Hazardous Substance Management Rules

Section 14 of the Punjab Environmental Protection Act, 1997 states that no person shall generate, collect, consign, transport, treat, dispose of, store, handle or import any hazardous substance, except under a license by the Provincial Agency.

During audit of EPA, it was observed that the department had not framed any rules regarding handling of hazardous substance in order to implement the provisions contained in the Act.

Audit is of the view that due to non-framing / absence of necessary rules and regulations, the department was not in a position to stop the activities leading to generation of hazardous substances. This state of affairs poses a serious danger to the environment.

The matter was pointed out in August, 2021. The department replied that rules have been framed and vetting has also been done by the law department. Currently rules are in process of approval from the competent forum.

The DAC in its meeting held on 25.11.2021 directed to expedite the matter regarding approval of the rules from Cabinet.

Audit recommends that the EPA should frame necessary rules related to handling of hazardous substances in order to implement the provisions contained in the Punjab Environmental Protection Act, 1997.

(AIR Para#17 - EPA Punjab)

3.4.5 Non preparation of Annual Environment Report of Punjab

Section 6(1)(d) of the Punjab Environmental Protection Act, 1997, provides that the Agency shall prepare and publish an annual Punjab Environmental Report on the state of affairs of the environment in the province.

During audit for the FY 2019-21, it was observed EPA did not prepare and publish Annual Environmental Report of the province as required under the Act. The publishing of report was a mandatory requirement for providing awareness/information towards environment related initiatives/steps taken by EPA for the betterment of environment in whole Province.

Audit holds that non-preparation of Annual Report was violation of Act and also deprived the general public and all stakeholders about the progress of work performed by the Agency during the year. In absence of Annual Environmental Report, the performance of EPA and current status of environmental conditions in the whole geographical span of Punjab could not be judged.

The matter was pointed out to the management on August, 2021, but no reply was provided.

The DAC in its meeting held on 25.11.2021 decided that para will be kept pending till the preparation of Annual Environmental Report.

Audit recommends that Annual Environmental Report of the province should be prepared by EPA.

(AIR Para#18 - EPA Punjab)

3.4.6 Non-formulation of Penalty Rules by EPA

Section 17(7) of Punjab Environmental Protection Act, 1997 provides that where the Director General of the Provincial Agency is of the opinion that a person has contravened any provision of this Act, he may, subject to the rules, by notice in writing to that person require him to pay to the Provincial Agency an administrative penalty in the amount set out in the notice for each day the contravention continues; and a person who pays an administrative penalty for a contravention shall not be charged under this Act with an offence in respect of such contravention.

During audit of EPA HQ for the FY 2019-21, it was observed that the EPA had not formulated the necessary penalty rules which are mandatory to penalize the persons responsible for violation of provisions of the Punjab Environmental Protection Act.

Audit holds that in absence of necessary rules it was not possible for EPA to control pollution as no mechanism exists for penal action.

The matter was pointed out in August, 2021. The management replied that draft Penalty Rules have been framed and are placed on the agenda of Punjab Environmental Protection Council.

The DAC in its meeting held on 25.11.2021 decided that Para stands till the finalization of Penalty Rules.

Audit recommends that EPA should formulate the necessary Penalty Rules for penalizing the persons responsible for violation of provisions of the Punjab Environmental Protection Act.

(AIR Para#19 - EPA Punjab)

3.4.7 Non-issuance of environmental approvals in prescribed timeframe and non-imposition of penalties

Section 12 (4) of Punjab Environmental Protection Act, 1997 stipulates that the Provincial Agency shall communicate its approval or otherwise within a period of four months from the date the initial environmental examination or environmental impact assessment is filed complete in all respects in accordance with the prescribed procedure, failing which the initial environmental examination or, as the case may be, the environmental impact assessment shall be deemed to have been approved, to the extent to which it does not contravene the provisions of this Act and the rules and regulations made thereunder.

Regulation 15 of Review of IEE/ EIA 2000 stipulates that the four-month period for communication of decision stipulated in sub-section (4) of section 12 shall commence from the date of filing of an IEE or EIA in respect of which confirmation of completeness is issued by the Agency under clause (a) of sub-regulation (1) of Regulation 9.

During audit of EPA, it was observed that a total of 927 applicants had filed EIA/IEE cases for issuance of Environmental NOC during the year 2019-21, out of which 151 Environmental NOCs were issued and 776 were pending. Year wise detail is as under:

Year	Total Cases	No. of NOCs issued	Pending
Year 2020	718	151	567
Year 2021	209	Nil	209
Total	927	151	776

Audit selected 5 cases on sample basis out of pointed out cases and it was observed that EPA had not conveyed its approval/NOCs or objection within the prescribed timelines and the applicant/proponents made constructions / extensions without NOC / Environment approvals from EPA. Details of cases are as below:

Name of Proponent	Case Submission Dated	EIA /IEE Fee (Rs.)	Due date (4 months)	Remarks from Deptt.
Shalimar Organic Lahore	06-06-2018	30,000	05-10-2018	Violation of Act
Dynamics Sports Ware	04-03-2015	30,000	03-07-2015	Violation of Act
Aluminium Process Unit Lahore	27-02-2019	30,000	26-06-2019	Violation of Act
Seokarana Chemicals	07-08-2019	30,000	06-12-2019	Violation of Act
Khalis Fiber Pvt Ltd	22-01-2018	15,000	21-05-2018	Violation of Act

Audit holds that due to non-observing the timelines for issuance of NOCs/approvals and weak monitoring, the proponents continued to make constructions / extensions without approval /NOCs and thus the environment was endangered.

Audit pointed out the irregularity in August, 2021, but no reply was furnished by the management.

The DAC in its meeting held on 25.11.2021 directed to provide the record for verification within two weeks in light of management reply.

The relevant record was not provided to audit till finalization of the Report.

The matter of delayed approval should be looked into by the management for taking corrective actions. Moreover, penalties should be imposed on the proponents for undertaking the construction etc. without NOC/approval from EPA.

(AIR Para#24 - EPA Punjab)

3.4.8 Running of brick kilns on old technology causing environmental pollution

A meeting was held under the chairmanship of the Chief Secretary, Punjab on 07.07.2018, wherein the chair emphasized on the need of advance working for removal of smog. In addition to the other measures, the Chief Secretary, Punjab directed that zig-zag firing (induced) technology brick kilns will be allowed and construction of old conventional technology brick kilns shall not be allowed. Further, all old technology brick kilns and industrial units without air emission abatement equipment shall not be allowed to operate with effect from 20.10.2018 to 31.12.2018.

During audit of EPA, it was observed that 761 number of brick kilns were still running on conventional technology instead of zig-zag technology which was against the policy.

Audit holds that due to inaction on part of EPA Punjab the brick kilns were operating on conventional technology, thereby causing severe harm to the environment in the province.

Audit pointed out the irregularity in August, 2021, but no reply was furnished by the management.

The DAC in its meeting held on 25.11.2021 directed to provide the record for verification within two weeks.

The relevant record was not provided to audit till finalization of the Report.

Audit recommends that all conventional technology brick kilns should be closely monitored for their conversion into new approved zig-zag technology.

(AIR Para#25 - EPA Punjab)

3.4.9 Inaction against violators of provisions of Section 11 of PEPA 1997 related to air pollution and liquid wastages

Section 11 (1) of Punjab Environmental Protection Act, 1997 stipulates that subject to the provisions of this act and the rules and regulations made there under no person shall discharge or emit or allow the discharge or emission of any effluent or waste or air pollutant or noise in an amount, concentration or level which is in excess of the [Punjab] Environmental Quality Standards or, where applicable, the standards established under clause (g) of sub-section (1) of section 6. (2) The [Government] may levy a pollution charge on any person who contravenes or fails to comply with the provisions of sub-section (1), to be calculated at such rate, and collected in accordance with such procedure as may be prescribed.

Deputy Director (Lab) EPA Punjab Lahore received 278 Lab test cases on account of liquid waste during FY 2019-2021, out of which 202 cases were declared unfit by the lab on the basis of lab tests as detailed below:

FY	Total No of Samples Received	Total Unfit Cases	Total Fit Cases
2019-20	91	64	27
2020-21	187	138	49
Total	278	202	76

Audit observed that the lab forwarded the unfit cases to P&C Section of EPA for further necessary action against the violators. Audit further observed that even after lapse of considerable time neither any action was taken nor any fine was imposed on the violators.

Similarly, 131 lab test cases were received on account of air pollution during the FY 2019-21, out of which 88 cases were declared unfit by the Lab on the basis of Lab tests evidence and the cases were referred to P&C Section of EPA for further necessary action against violators. Audit observed that after lapse of considerable time neither any action was taken nor any fine was imposed.

Audit holds that the EPA was unable to take necessary action against the violations of provisions of Section 11 of the Act.

Audit pointed out the matter in August, 2021. The management replied that the duty of lab is just to declare sample fit or unfit. However, action against violators of PEQS is duty of Director (P&C) & DD(R&I) of EPA. Therefore, the details of action may be sought form Directorate of (P&C).

DAC meeting held on 25.11.2021 directed to frame comprehensive reply with collaboration of concerned officer within two weeks.

The reply was not provided to audit till finalization of the Report.

Audit recommends that responsibility should be fixed on responsible person (s) for not taking legal action against the violators.

(AIR Para#9 - DD Lab EPA)

Annexures

Annexure-I (MFDAC)

AIR Para No	Name of Formation	Subject	Amount (Rs in million)
2	Rescue 1122 HQ	Mis-procurement on account of "Other Stores"	1.986
3		Non deduction of income tax on procurement of tyres from M/s Pakistan Rubber & Tyre Company	0.247
5		Non-replacement of 719 ambulances upon completion of useful life	0
9	-do-	Lapse of funds due to non-utilization and non-surrender under different heads of accounts	96.274
13	-do-	Non-framing of employees (appointment & condition of service) rules and non-transparent grant of time scale promotions	0
14	-do-	Over payment to supplier on purchase of laptops	0.0114
15	-do-	Unauthorized payment on account of POL in excess than ceiling	0.543
16	-do-	Delay in the regularization of 2575 employees in accordance with regularization Act 2018	0
17	-do-	Non-conducting of inspection of stores	0
18	-do-	Non-disposal of unserviceable stock and 91 outlived vehicles	0
20	-do-	Non-provision of record by Rescue HQ	0
22	-do-	Non deduction of 5% HRA allowance	0.0653
1	Rescue-1122 Academy	Irregular repair of vehicles from non-prequalified workshops	2.786
3		Irregular payment of liability claim under the head "cost of other stores"	0.075
4	-do-	Mis-procurement on repair and service of fire & water equipment	1.045
6	-do-	Non-deduction of income tax on procurement	0.0320
8	-do-	Mis-procurement on repair of machinery	0.310
12	-do-	Non timely surrender resulted in lapse of funds	65.255
13	-do-	Non deduction of 5% house maintenance charges from the monthly salary	0.104
14	-do-	Non- appointments on vacant posts including DG of Rescue-Service Academy	0
15	-do-	Payment on account of POL in excess than fixed ceiling	0.416
16	-do-	Irregular expenditure on account of POL due to discrepancies in logbooks	1.531

17	-do-	Non-conducting of Internal Audit	0
2	DDMA Lahore	Wasteful payment on hiring of Law firm	1.6
5	-do-	Un-prudent expenditure on rental charges of water dispensers	5.464
9	-do-	Non-conduct of Internal Audit	0
10	-do-	Unnecessary expenditure on medical hospitals/units declared as CVCs	95.524
01	DDMA DG Khan	Irregular expenditure on previous year liabilities	6.334
06		Unauthentic expenditure on establishment of Corona Vaccination Center	0.875
02	DDMA Jhang	Irregular expenditure on transportation in violation of PPRA Rules	1.724
03		Irregular payment of compensation without fulfilling codal requirements	1.700
04		Difference of SDA accounts expenditure statement (June-21) with DAO / Treasury Office	1.299
05		Doubtful expenditure on POL of transport for Covid-19	0.698
06		Irregular expenditure on transportation in-violation of PPRA Rules 2014	0.504
07		Unauthorized procurement of items out of Relief Account	0.321
03		DDMA Khushab	Irregular expenditure on repair of machinery & equipment
05	Irregular expenditure on drawl on POL without allied record		0.252
07	Irregular Expenditure on Crush Stone		0.120
08	Non-provision of record by DDMA Khushab		
02	DDMA Mianwali	Irregular expenditure on death compensation without fulfillment codal requirements	2.400
03		Non-provision / maintenance of supporting record for flood relief camp	1.493
04		Establishment of CVC without consultation with P&SHD and non- monitoring thereof	
01	PDMA Punjab	Funds transferred from PDMA to DDMA's without need assessment & lapse of funds	186.503
02		Non-obtaining of vouched accounts from HQ 4 Corps Lahore on account of repair of relief equipment	18.465
03		Non surrender of savings under head A 03402	13.283
11		Irregular expenditure on purchase of stationery	0.976
13		Irregular expenditure on POL without maintenance of log books and allied record	0.415
14		Wasteful expenditure on purchase of food hampers	0.410
15		Inadmissible drawl of allowances	0.149

17		Non-auction of unserviceable items / stores	0
18		Non-formulation and approval of PDMA Act/Bill and Non-submission of Annual Report to the Provincial Assembly	0
20		Non-conducting of Internal Audit of PDMA Punjab and non-conducting of physical verification	0
21		Post Audit of SDA not conducted	251.703
02	DG- EPA	Irregular / doubtful expenditure on POL due to non-maintenance of log books	4.442
06		Irregular expenditure on repair of office furniture and equipment	1.122
07		Irregular printing work without obtaining NOC from Govt Press	0.569
08		Misclassification of expenditure	0.539
09		Irregular expenditure on purchase of Dak tickets	0.460
10		Irregular drawl of non-practicing allowance without documentary evidence	0.420
11		Irregular expenditure on various works beyond the Jurisdiction	0.277
13		Irregular drawing of conveyance allowance	0.230
14		Irregular expenditure on TA/DA	0.137
16		Non-deduction of conveyance allowance during leave period	0.028
20		Non formulation of Provincial Environmental Policy	0
21		Non-identification of environmental sensitive areas in the province of Punjab	0
22		Non-formulation of rules of Punjab Environmental Council	0
23		Non-establishment of Environmental Co-ordination Committee	0
26		No auction of offroad Vehicles	0
28		Non-accreditation of EPA with Green Climate Fund (GCF)	
01	EPD	Incomplete / appropriation budget control register	2.064
02	Punjab	Irregular / doubtful drawl of POL due to non- maintenance of log books	2.036
03		Irregular expenditure on repair and maintenance of transport without observing Procurement Rules	1.959
05		Excess expenditure than budget allocation	1.190
06		Doubtful expenditure on procurement of various items without stock entry	0.638
07		Irregular splitting of expenditure under different heads	0.602
09		Misclassification of expenditure	0.085
10		Excess on purchase of items Rs. 58177	0.058

01	DD (LAB)	Excess expenditure than budget allocation	4.947
02		Irregular payment through cash instead of cheque / vendor payment	0.421
03		Irregular procurement of chemical without tendering	0.399
04		Irregular drawing of qualification allowance	0.360
06		Non-verification of receipts from Treasury for the FY 2019-21	0.178
07		Irregular expenditure on repair without procedural requirements	0.155
08		Non auction of Unserviceable items of Lab	0
Thematic Audit on DRR			
2	PDMA-Punjab	Non convening of meeting of Provincial Disaster Management Authority meetings	-
4	PDMA-Punjab	Non formulation of guidelines for preparation of disaster management plan at provincial and District authorities	-
9	PDMA-Punjab	Non evaluation at all governmental or non-governmental levels regarding preparedness and response to disaster	-
11	PDMA-Punjab	Non examination of construction in the area	-
13	PDMA-Punjab	Non provision of advice / technical assistance to District and Local authorities for carry out their roles in DRR/M	-
18	PDMA-Punjab	Non formulation of DRR / DRM Plans of Districts where MHVRA have been conducted	-
20	PDMA-Punjab	Non formulation of communication system	-
22	PDMA-Punjab	Non formulation / approval of PDM Act	-
3	Planning and Development Department , Punjab	Dual standards in presentation / approval of development Projects	-
5	Planning and Development Department , Punjab	Non Production of record	-

1	Lahore Development Authority	Non availability / conduct of Multi Hazard Vulnerability Risk Assessment	-
6	Lahore Development Authority	Non adoption of Master Plan of LDA by the relevant departments	-
3	DDMA-Lahore	Non identification of vulnerable areas to disasters in the District for prevention and mitigation measures in DDMP/DRRP	-
5	DDMA-Lahore	Non coordination to organize specialized training programmes for officers, employees and voluntary rescue workers in the district	-
8	DDMA-Lahore	Non / weak oversight on pre and post disaster activities in the District by the DDMA	-
9	DDMA-Lahore	Non establishment of warehouse and logistic support	-
10	DDMA-Lahore	Non-involvement of NGOs / INGOs and social welfare organizations in the Disaster Management Cycle	-
11	DDMA-Lahore	Non establishment of communication system	-
12	DDMA-Lahore	Non adherence of guidelines for prevention, mitigation, preparedness and response measures as laid down by the National Authority and the Provincial Authority	-
16	DDMA-Lahore	Non formulation of DDMP in line with National Plan and Provincial Plan	-

Annexure-II
PARA#1.4.1

Irregular procurement under the head others stores on cash basis- Rs. 8.930 million				
S#	Vr. No	Supplier	Amount (Rs.)	Dated
1	17	M/s Al-Quraish Traders	29,823	22.01.2018
2	41	M/s Al-Quraish Traders	31,120	07.06.2018
3	44	M/s Al-Quraish Traders	78,707	07.06.2018
4	05	M/s Al-Quraish Traders	98,088	30.08.2018
5	04	M/s Al-Quraish Traders	43,640	30.08.2017
6	06	M/s Al-Quraish Traders	77,693	30.08.2018
7	--	M/s Al-Quraish Traders	92,850	30.08.2018

8	21	M/s Al-Quraish Traders	74,200	27.11.2018
9	55	M/s Al-Quraish Traders	93,635	19.06.2019
10	56	M/s Al-Quraish Traders	99,918	19.06.2019
11	--	M/s Al-Quraish Traders	95,472	13.09.2019
12	13	M/s Al-Quraish Traders	90,501	20.09.2019
13	10	M/s Al-Quraish Traders	96,337	20.09.2019
14	11	M/s Al-Quraish Traders	86,375	20.09.2019
15	14	M/s Al-Quraish Traders	48,858	22.11.2019
16	32	M/s Al-Quraish Traders	86,480	17.01.2020
17	40	M/s Al-Quraish Traders	77,142	18.04.2020
18	40	M/s Al-Quraish Traders	93,500	28.04.2020
19	41	M/s Al-Quraish Traders	74,155	31.05.2020
20	42	M/s Al-Quraish Traders	77,863	31.05.2020
21	11	M/s Al-Quraish Traders	89,376	28.10.2020
22	--	M/s Al-Quraish Traders	93,825	28.10.2020
23	62	M/s Al-Quraish Traders	95,873	19.06.2019
24	83	M/s Hafiz Trading Corp	72,758	22.06.2020
25	84	M/s Hafiz Trading Corp	95,622	22.06.2020
26	02	M/s Hafiz Trading Corp	59,616	07.09.2020
27	30	M/s Hyper Trading	99,424	17.01.2020
28	33	M/s Hyper Trading	87,564	17.01.2020
29	34	M/s Hyper Trading	67,439	17.01.2020
30	72	M/s Hyper Trading	80,208	12.06.2020
31	16	M/s Hyper Trading	90,814	28.10.2020
32	71	M/s Hyper Trading	93,650	20.05.2020
33	29	M/s Khan enterprises	48,024	04.02.2021
34	03	M/s Khan enterprises	95,120	28.08.2020
35	04	M/s Khan enterprises	37,551	07.09.2021
36	60	M/s GM Chowdary Traders	74,048	19.06.2019
37	59	M/s GM Chowdary Traders	98,548	19.06.2019
38	58	M/s GM Chowdary Traders	84,300	19.06.2019
39	12	M/s Chauhan Traders	83,309	06.11.2017
40	17	M/s Chauhan Traders	68,534	22.01.2018
41	18	M/s Chauhan Traders	88,107	22.01.2018
42	21	M/s Chauhan Traders	70,200	22.01.2018
43	22	M/s Chauhan Traders	86,916	22.01.2018
44	--	M/s Chauhan Traders	88,107	22.01.2018
45	17	M/s Chauhan Traders	68,541	22.01.2018
46	22	M/s Chauhan Traders	86,916	22.01.2018
47	--	M/s Chauhan Traders	99,750	14.06.2018

48	02	M/s Chauhan Traders	92,850	31.07.2018
49	10	M/s Chauhan Traders	95,407	30.08.2018
50	11	M/s Chauhan Traders	98,329	30.08.2018
51	46	M/s Chauhan Traders	95,000	30.08.2018
52	39	M/s Chauhan Traders	95,150	13.03.2019
53	46	M/s Chauhan Traders	95,000	14.06.2018
54	47	M/s Chauhan Traders	99,100	14.06.2020
55	48	M/s Chauhan Traders	99,750	14.06.2018
56	--	M/s Chauhan Traders	26,650	13.03.2019
57	37	M/s Chauhan Traders	96,600	13.03.2019
58	36	M/s Chauhan Traders	36,000	13.03.2019
59	61	M/s Chauhan Traders	99,866	19.06.2019
60	--	M/s Chauhan Traders	74,656	19.06.2019
61	--	M/s Chauhan Traders	49,306	22.11.2019
62	08	M/s Chauhan Traders	90,732	20.09.2019
63	14	M/s Chauhan Traders	99,389	20.09.2019
64	23	M/s Chauhan Traders	99,055	29.10.2019
65	28	M/s Chauhan Traders	96,000	17.01.2020
66	--	M/s Chauhan Traders	87,500	19.01.2020
67	50	M/s Chauhan Traders	49,200	13.05.2020
68	53	M/s Chauhan Traders	88,859	20.05.2020
69	01	M/s Chauhan Traders	94,600	28.08.2020
70	05	M/s Chauhan Traders	90,320	28.10.2020
71	12	M/s Chauhan Traders	93,825	28.10.2020
72	13	M/s Chauhan Traders	81,725	28.10.2020
73	--	M/s Chauhan Traders	82,760	20.09.2019
74	--	M/s Chauhan Traders	97,931	24.09.2019
75	--	M/s Chauhan Traders	93,717	24.09.2019
76	11	M/s Ideal Traders	89,154	06.11.2017
77	13	M/s Ideal Traders	98,963	06.11.2017
78	--	M/s Ideal Traders	85,309	06.11.2017
79	--	M/s Ideal Traders	98,963	06.11.2017
80	--	M/s Ideal Traders	76,342	16.08.2018
81	05	M/s Ideal Traders	94,192	16.08.2017
82	31	M/s Al Hayat Traders	84,612	18.04.2018
83	32	M/s Al Hayat Traders	92,841	18.04.2018
84	37	M/s Al Hayat Traders	99,824	18.04.2018
85	39	M/s Al Hayat Traders	92,056	18.04.2018
86	07	M/s Al Hayat Traders	73,558	30.08.2018
87	08	M/s Al Hayat Traders	89,622	30.08.2018

88	15	M/s Al Hayat Traders	98,222	10.10.2018
89	35	M/s Al Hayat Traders	99,388	13.03.2019
90	04	M/s J.K Traders	99,788	16.08.2017
91	--	M/s J.K Traders	95,612	07.06.2018
92	20	M/s J.K Traders	73,980	29.10.2019
93	01	M/s Zulfiqar Ali & Co	90,758	16.08.2017
94	02	M/s Zulfiqar Ali & Co	72,427	16.08.2017
95	03	M/s Zulfiqar Ali & Co	82,840	16.08.2017
96	--	M/s Zulfiqar Ali & Co	90,758	16.08.2017
97	09	M/s Zulfiqar Ali & Co	115,339	06.11.2017
98	14	M/s Zulfiqar Ali & Co	44,737	06.11.2017
99	23	M/s Zulfiqar Ali & Co	320,821	22.01.2018
100	24	M/s Zulfiqar Ali & Co	288,900	22.01.2018
101	35	M/s Zulfiqar Ali & Co	80,806	18.04.2018
102	21	M/s Zulfiqar Ali & Co	50,610	29.10.2019
Total			8,930,196	

Irregular Procurement of Miscellaneous item on cash basis Rs. 14.659 million				
S#	Vr. No	Supplier	Amount (Rs.)	Dated
1	2	M/s Al-Quraish Traders	62,401	16.08.2017
2	80	M/s Al-Quraish Traders	67,392	16.08.2017
3	25	M/s Al-Quraish Traders	66,960	11.02.2018
4	61	M/s Al-Quraish Traders	89,762	24.04.2018
5	64	M/s Al-Quraish Traders	75,004	25.04.2018
6	62	M/s Al-Quraish Traders	85,795	25.04.2018
7	71	M/s Al-Quraish Traders	81,819	07.06.2018
8	19	M/s Al-Quraish Traders	93,307	30.08.2018
9	18	M/s Al-Quraish Traders	99,922	30.08.2018
10	23	M/s Al-Quraish Traders	45,470	07.11.2018
11	24	M/s Al-Quraish Traders	92,266	06.12.2018
12	28	M/s Al-Quraish Traders	86,580	11.12.2018
13	17	M/s Al-Quraish Traders	99,964	30.08.2018
14	27	M/s Al-Quraish Traders	65,790	19.10.2018
15	60	M/s Al-Quraish Traders	99,654	03.04.2019
16	50	M/s Al-Quraish Traders	65,426	13.04.2019
17	52	M/s Al-Quraish Traders	69,030	13.04.2019
18	59	M/s Al-Quraish Traders	98,630	13.04.2019
19	37	M/s Al-Quraish Traders	33,403	10.05.2019
20	65	M/s Al-Quraish Traders	91,505	19.06.2019
21	85	M/s Al-Quraish Traders	90,592	19.06.2019
22	67	M/s Al-Quraish Traders	74,645	19.06.2019

23	75	M/s Al-Quraish Traders	49,922	19.06.2019
24	81	M/s Al-Quraish Traders	97,461	24.06.2019
25	82	M/s Al-Quraish Traders	98,397	24.06.2019
26	83	M/s Al-Quraish Traders	96,876	24.06.2019
27	84	M/s Al-Quraish Traders	98,818	24.06.2019
28	11	M/s Al-Quraish Traders	99,563	20.09.2019
29	12	M/s Al-Quraish Traders	35,101	20.09.2019
30	13	M/s Al-Quraish Traders	89,972	24.09.2019
31	30	M/s Al-Quraish Traders	99,450	22.11.2019
32	31	M/s Al-Quraish Traders	81,432	22.11.2019
33	25	M/s Al-Quraish Traders	16,030	31.09.2019
34	29	M/s Al-Quraish Traders	37,588	09.12.2019
35	39	M/s Al-Quraish Traders	61,441	17.01.2020
36	38	M/s Al-Quraish Traders	50,828	17.01.2020
37	45	M/s Al-Quraish Traders	61,495	17.01.2020
38	49	M/s Al-Quraish Traders	48,758	17.01.2020
39	57	M/s Al-Quraish Traders	68,470	04.02.2020
40	66	M/s Al-Quraish Traders	98,104	24.02.2020
41	58	M/s Al-Quraish Traders	84,228	24.02.2020
42	59	M/s Al-Quraish Traders	87,608	24.02.2020
43	60	M/s Al-Quraish Traders	99,450	24.02.2020
44	06	M/s Al-Quraish Traders	62,162	28.08.2020
45	10	M/s Al-Quraish Traders	74,935	20.09.2020
46	30	M/s Al-Quraish Traders	35,088	03.11.2020
47	36	M/s Al-Quraish Traders	49,600	04.02.2021
48	45	M/s Al-Quraish Traders	85,458	26.03.2021
49	72	M/s Al-Quraish Traders	50,343	16.06.2021
50	--	M/s Al-Quraish Traders	91,833	18.06.2021
51	41	M/s Hassan Traders	98,876	18.04.2018
52	51	M/s Hassan Traders	73,710	25.04.2018
53	50	M/s Hassan Traders	49,834	25.04.2018
54	67	M/s Hassan Traders	98,362	25.04.2018
55	68	M/s Hassan Traders	60,852	25.04.2018
56	59	M/s Hassan Traders	93,015	25.04.2018
57	63	M/s Hassan Traders	99,509	25.04.2018
58	53	M/s Hassan Traders	90,675	25.04.2018
59	65	M/s Hassan Traders	67,626	25.04.2018
60	66	M/s Hassan Traders	75,687	25.04.2018
61	78	M/s Hassan Traders	93,015	07.06.2018
62	04	M/s Hassan Traders	94,536	30.08.2018
63	18	M/s Chauhan Traders	95,525	06.11.2017
64	22	M/s Chauhan Traders	98,348	06.11.2017

65	28	M/s Chauhan Traders	89,505	22.01.2018
66	29	M/s Chauhan Traders	93,356	22.01.2018
67	58	M/s Chauhan Traders	49,905	25.04.2018
68	52	M/s Chauhan Traders	99,604	25.04.2018
69	60	M/s Chauhan Traders	89,476	25.04.2018
70	84	M/s Chauhan Traders	81,600	07.06.2018
71	18	M/s Chauhan Traders	79,546	22.06.2018
72	8	M/s Chauhan Traders	50,782	30.08.2018
73	13	M/s Chauhan Traders	29,025	30.08.2018
74	27	M/s Chauhan Traders	94,211	06.12.2018
75	29	M/s Chauhan Traders	33,854	06.12.2018
76	--	M/s Chauhan Traders	97,422	06.12.2018
77	38	M/s Chauhan Traders	97,648	19.03.2019
78	--	M/s Chauhan Traders	92,299	16.04.2019
79	--	M/s Chauhan Traders	33,620	20.09.2019
80	18	M/s Chauhan Traders	93,717	24.09.2019
81	19	M/s Chauhan Traders	24,511	24.09.2019
82	12	M/s Chauhan Traders	32,639	26.09.2019
83	45	M/s Chauhan Traders	13,230	26.09.2019
84	34	M/s Chauhan Traders	88,994	22.11.2019
85	43	M/s Chauhan Traders	62,267	17.01.2020
86	75	M/s Chauhan Traders	98,426	24.02.2020
87	73	M/s Chauhan Traders	59,888	24.02.2020
88	74	M/s Chauhan Traders	88,480	24.02.2020
89	130	M/s Chauhan Traders	83,601	20.05.2020
90	136	M/s Chauhan Traders	38,123	21.06.2020
91	167	M/s Chauhan Traders	59,754	22.06.2020
92	163	M/s Chauhan Traders	70,828	22.06.2020
93	164	M/s Chauhan Traders	75,965	22.06.2020
94	63	M/s Chauhan Traders	53,820	16.03.2021
95	60	M/s Chauhan Traders	85,761	22.03.2021
96	80	M/s Chauhan Traders	75,517	25.03.2021
97	81	M/s Chauhan Traders	94,177	25.06.2021
98	--	M/s ARA Trade Vision	62,572	05.07.2018
99	1	M/s ARA Trade Vision	79,356	29.08.2018
100	3	M/s ARA Trade Vision	28,665	29.08.2018
101	10	M/s ARA Trade Vision	68,796	30.08.2018
102	14	M/s ARA Trade Vision	90,746	30.08.2018
103	--	M/s ARA Trade Vision	41,278	30.08.2018
104	15	M/s ARA Trade Vision	97,461	30.08.2018
105	16	M/s ARA Trade Vision	80,159	30.08.2018
106	--	M/s ARA Trade Vision	61,066	13.04.2019

107	--	M/s ARA Trade Vision	81,900	13.04.2019
108	66	M/s ARA Trade Vision	96,495	19.06.2019
109	90	M/s ARA Trade Vision	76,730	24.06.2019
110	91	M/s ARA Trade Vision	62,127	24.06.2019
111	2	M/s ARA Trade Vision	98,280	04.09.2019
112	24	M/s ARA Trade Vision	99,450	24.10.2019
113	23	M/s ARA Trade Vision	88,452	29.10.2019
114	04	M/s Zulfiqar Ali & Co	89,3014	16.08.2018
115	05	M/s Zulfiqar Ali & Co	99,192	16.08.2018
116	07	M/s Zulfiqar Ali & Co	91,692	16.08.2018
117	10	M/s Zulfiqar Ali & Co	85,632	16.08.2018
118	--	M/s Zulfiqar Ali & Co	80,379	30.08.2018
119	06	M/s Zulfiqar Ali & Co	64,350	30.08.2018
120	53	M/s Zulfiqar Ali & Co	89,364	02.04.2019
121	54	M/s Zulfiqar Ali & Co	73,242	02.04.2019
122	55	M/s Zulfiqar Ali & Co	90,792	02.04.2019
123	57	M/s Zulfiqar Ali & Co	65,595	02.04.2019
124	--	M/s Zulfiqar Ali & Co	87,527	02.04.2019
125	--	M/s Zulfiqar Ali & Co	92,502	20.09.2019
126	17	M/s Zulfiqar Ali & Co	65,856	24.09.2019
127	15	M/s Zulfiqar Ali & Co	99,333	30.09.2019
128	22	M/s Zulfiqar Ali & Co	74,926	28.10.2020
129	82	M/s Zulfiqar Ali & Co	98,559	26.06.2021
130	6	M/s J.K Traders	90,692	16.08.2017
131	1	M/s J.K Traders	80,795	16.08.2017
132	8	M/s J.K Traders	95,472	17.08.2017
133	9	M/s J.K Traders	90,770	16.08.2017
134	--	M/s J.K Traders	95,485	16.08.2017
135	12	M/s J.K Traders	63,105	16.08.2017
136	--	M/s J.K Traders	96,226	25.04.2018
137	--	M/s J.K Traders	99,684	31.07.2018
138	1	M/s J.K Traders	98,110	31.07.2018
139	--	M/s J.K Traders	22,642	03.04.2019
140	47	M/s J.K Traders	50,397	03.04.2019
141	03	M/s Ideal Traders	65,960	16.08.2017
142	12	M/s Ideal Traders	95,016	16.08.2017
143	16	M/s Ideal Traders	69,196	06.11.2017
144	17	M/s Ideal Traders	72,540	06.11.2017
145	42	M/s Ideal Traders	83,363	18.04.2018
146	74	M/s Ideal Traders	49,140	07.06.2018
147	76	M/s Ideal Traders	98,280	07.06.2018
148	16	M/s Reemn & Rahimah Ent	94,461	30.08.2018

149	111	M/s A-Tech	87,750	20.05.2020
150	--	M/s A-Tech	58,500	20.05.2020
151	--	M/s A-Tech	87,750	12.06.2020
152	51	M/s Shazup International	78,998	16.04.2019
153	68	M/s Shazup International	74,870	19.06.2019
154	72	M/s Shazup International	90,487	19.06.2019
155	41	M/s Shazup International	42,022	07.06.2018
156		M/s Shazup International	99,776	20.09.2019
157	56	Innovative Trade Solution	95,004	13.04.2019
158	22	Innovative Trade Solution	95,004	29.10.2019
159	35	Innovative Trade Solution	36,283	24.01.2019
160	30	M/s Human Health Care	64,800	06.12.2018
161	31	M/s Human Health Care	96,384	06.12.2018
162	33	M/s Human Health Care	88,703	06.12.2018
163	36	M/s Hafiz Trading Corp	37,412	04.02.2021
164	70	M/s Hafiz Trading Corp	79,869	16.06.2021
165	-	M/s Al Hayat Traders	84,806	30.08.2018
166	-	M/s Al Hayat Traders	97,719	30.08.2018
167	-	M/s Al Hayat Traders	81,919	30.08.2018
168	-	M/s Al Hayat Traders	68,334	30.08.2018
169	-	M/s Al Hayat Traders	94,536	30.08.2018
170	-	M/s Al Hayat Traders	99,684	10.10.2018
171	-	M/s Al Hayat Traders	40,786	10.10.2018
172	-	M/s Al Hayat Traders	49,725	03.09.2019
173	-	M/s Al Hayat Traders	68,818	13.09.2019
174	-	M/s Al Hayat Traders	49,199	13.09.2019
175	-	M/s Al Hayat Traders	99,216	13.09.2019
176	-	M/s Al Hayat Traders	93,600	13.09.2019
177	-	M/s Al Hayat Traders	89,364	02.04.2019
178	-	M/s Al Hayat Traders	92,079	24.06.2019
179	-	M/s Al Hayat Traders	79,560	24.06.2019
180	-	M/s Al Hayat Traders	49,725	03.09.2019
181	-	M/s Al Hayat Traders	82,760	20.09.2019
Total			14,659,113	

Annexure-III
PARA#1.4.2

Non deposit of General Sale Tax in Govt Treasury Rs. 2.987 million							
S#	Vr. No	Particulars	Amount	Dated	17%GST	1/5th deduction	Balance
M/s Al-Quraish Traders							
1	2	Cost of other Stores	62,401	16.08.2017	9,067	1,813	7,254
2	80	Cost of other Stores	67,392	16.08.2017	9,792	1,958	7,834
3	25	Cost of other Stores	66,960	11.02.2018	9,729	1,946	7,783
4	61	Cost of other Stores	89,762	24.04.2018	13,043	2,609	10,434
5	64	Cost of other Stores	75,004	25.04.2018	10,898	2,180	8,718
6	62	Cost of other Stores	85,795	25.04.2018	14,925	2,985	11,940
7	71	Cost of other Stores	81,819	07.06.2018	11,888	2,378	9,510
8	19	Cost of other Stores	93,307	30.08.2018	13,557	2,711	10,846
9	18	Cost of other Stores	99,922	30.08.2018	14,519	2,904	11,615
10	23	Cost of other Stores	45,470	07.11.2018	6,607	1,321	5,286
11	24	Cost of other Stores	92,266	06.12.2018	13,406	2,681	10,725
12	28	Cost of other Stores	86,580	11.12.2018	12,580	2,516	10,064
13	17	Cost of other Stores	99,964	30.08.2018	14,525	2,905	11,620
14	27	Cost of other Stores	65,790	19.10.2018	11184.3	2,237	8,947
15	60	Cost of other Stores	99,654	03.04.2019	16941.2	3,388	13,553
16	50	Cost of other Stores	65,426	13.04.2019	11122.4	2,224	8,898
17	52	Cost of other Stores	69,030	13.04.2019	11735.1	2,347	9,388
18	59	Cost of other Stores	98,630	13.04.2019	16767.1	3,353	13,414
19	37	Cost of other Stores	33,403	10.05.2019	5678.51	1,136	4,543
20	65	Cost of other Stores	91,505	19.06.2019	15555.9	3,111	12,445
21	85	Cost of other Stores	90,592	19.06.2019	15400.6	3,080	12,321
22	67	Cost of other Stores	74,645	19.06.2019	12689.7	2,538	10,152
23	75	Cost of other Stores	49,922	19.06.2019	8486.74	1,697	6,789
24	81	Cost of other Stores	97,461	24.06.2019	16568.4	3,314	13,255
25	82	Cost of other Stores	98,397	24.06.2019	16727.5	3,345	13,382
26	83	Cost of other Stores	96,876	24.06.2019	16468.9	3,294	13,175
27	84	Cost of other Stores	98,818	24.06.2019	16799.1	3,360	13,439
28	11	Cost of other Stores	99,563	20.09.2019	16925.7	3,385	13,541
29	12	Cost of other Stores	35,101	20.09.2019	5967.17	1,193	4,774
30	13	Cost of other Stores	89,972	24.09.2019	15295.2	3,059	12,236
31	30	Cost of other Stores	99,450	22.11.2019	16906.5	3,381	13,525
32	31	Cost of other Stores	81,432	22.11.2019	13843.4	2,769	11,075
33	25	Cost of other Stores	16,030	31.09.2019	2725.1	545	2,180
34	29	Cost of other Stores	37,588	09.12.2019	6389.96	1,278	5,112
35	39	Cost of other Stores	61,441	17.01.2020	10445	2,089	8,356

36	38	Cost of other Stores	50,828	17.01.2020	8640.76	1,728	6,913
37	45	Cost of other Stores	61,495	17.01.2020	10454.2	2,091	8,363
38	49	Cost of other Stores	48,758	17.01.2020	8288.86	1,658	6,631
39	57	Cost of other Stores	68,470	04.02.2020	11639.9	2,328	9,312
40	66	Cost of other Stores	98,104	24.02.2020	16677.7	3,336	13,342
41	58	Cost of other Stores	84,228	24.02.2020	14318.8	2,864	11,455
42	59	Cost of other Stores	87,608	24.02.2020	14893.4	2,979	11,915
43	60	Cost of other Stores	99,450	24.02.2020	16906.5	3,381	13,525
44	6	Cost of other Stores	62,162	28.08.2020	10567.5	2,114	8,454
45	10	Cost of other Stores	74,935	20.09.2020	12739	2,548	10,191
46	30	Cost of other Stores	35,088	03.11.2020	5964.96	1,193	4,772
47	36	Cost of other Stores	49,600	04.02.2021	8432	1,686	6,746
48	45	Cost of other Stores	85,458	26.03.2021	14527.9	2,906	11,622
49	72	Cost of other Stores	50,343	16.06.2021	8558.31	1,712	6,847
50	--	Cost of other Stores	91,833	18.06.2021	15611.6	3,122	12,489
51	17	Other Misc.	29,823	22.01.2018	5069.91	1,014	4,056
52	41	Other Misc.	31,120	07.06.2018	5290.4	1,058	4,232
53	44	Other Misc.	78,707	07.06.2018	13380.2	2,676	10,704
54	5	Other Misc.	98,088	30.08.2018	16675	3,335	13,340
55	4	Other Misc.	43,640	30.08.2017	7418.8	1,484	5,935
56	6	Other Misc.	77,693	30.08.2018	13207.8	2,642	10,566
57	--	Other Misc.	92,850	30.08.2018	15784.5	3,157	12,628
58	21	Other Misc.	74,200	27.11.2018	12614	2,523	10,091
59	55	Other Misc.	93,635	19.06.2019	15918	3,184	12,734
60	56	Other Misc.	99,918	19.06.2019	16986.1	3,397	13,589
61	--	Other Misc.	95,472	13.09.2019	16230.2	3,246	12,984
62	13	Other Misc.	90,501	20.09.2019	15385.2	3,077	12,308
63	10	Other Misc.	96,337	20.09.2019	16377.3	3,275	13,102
64	11	Other Misc.	86,375	20.09.2019	14683.8	2,937	11,747
65	14	Other Misc.	48,858	22.11.2019	8305.86	1,661	6,645
66	32	Other Misc.	86,480	17.01.2020	14701.6	2,940	11,761
67	40	Other Misc.	77,142	18.04.2020	13114.1	2,623	10,491
68	40	Other Misc.	93,500	28.04.2020	15895	3,179	12,716
69	41	Other Misc.	74,155	31.05.2020	12606.4	2,521	10,085
70	42	Other Misc.	77,863	31.05.2020	13236.7	2,647	10,589
71	11	Other Misc.	89,376	28.10.2020	15193.9	3,039	12,155
72	12	Other Misc.	93,825	28.10.2020	15950.3	3,190	12,760
73	62	Other Misc.	95,873	19.06.2019	16298.4	3,260	13,039
74	--	Other Misc.	95,472	13.03.2019	16230.2	3,246	12,984
Total							751,947
M/s Hassan Traders							
75	41	Cost of other Stores	98,876	18.04.2018	16808.9	3,362	13,447
76	51	Cost of other Stores	73,710	25.04.2018	12530.7	2,506	10,025
77	50	Cost of other Stores	49,834	25.04.2018	8471.78	1,694	6,777

78	67	Cost of other Stores	98,362	25.04.2018	16721.5	3,344	13,377
79	68	Cost of other Stores	60,852	25.04.2018	10344.8	2,069	8,276
80	59	Cost of other Stores	93,015	25.04.2018	15812.6	3,163	12,650
81	63	Cost of other Stores	99,509	25.04.2018	16916.5	3,383	13,533
82	53	Cost of other Stores	90,675	25.04.2018	15414.8	3,083	12,332
83	65	Cost of other Stores	67,626	25.04.2018	11496.4	2,299	9,197
84	66	Cost of other Stores	75,687	25.04.2018	12866.8	2,573	10,293
85	78	Cost of other Stores	93,015	07.06.2018	15812.6	3,163	12,650
86	4	Cost of other Stores	94,536	30.08.2018	16071.1	3,214	12,857
Total							135,415
M/s Chauhan Traders							
87	18	Cost of other Stores	95,525	06.11.2017	16239.3	3,248	12,991
88	22	Cost of other Stores	98,348	06.11.2017	16719.2	3,344	13,375
89	28	Cost of other Stores	89,505	22.01.2018	15215.9	3,043	12,173
90	29	Cost of other Stores	93,356	22.01.2018	15870.5	3,174	12,696
91	58	Cost of other Stores	49,905	25.04.2018	8483.85	1,697	6,787
92	52	Cost of other Stores	99,604	25.04.2018	16932.7	3,387	13,546
93	60	Cost of other Stores	89,476	25.04.2018	15210.9	3,042	12,169
94	84	Cost of other Stores	81,600	07.06.2018	13872	2,774	11,098
95	18	Cost of other Stores	79,546	22.06.2018	13522.8	2,705	10,818
96	8	Cost of other Stores	50,782	30.08.2018	8632.94	1,727	6,906
97	13	Cost of other Stores	29,025	30.08.2018	4934.25	987	3,947
98	27	Cost of other Stores	94,211	06.12.2018	16015.9	3,203	12,813
99	29	Cost of other Stores	33,854	06.12.2018	5755.18	1,151	4,604
100	--	Cost of other Stores	97,422	06.12.2018	16561.7	3,312	13,249
101	38	Cost of other Stores	97,648	19.03.2019	16600.2	3,320	13,280
102	--	Cost of other Stores	92,299	16.04.2019	15690.8	3,138	12,553
103	--	Cost of other Stores	33,620	20.09.2019	5715.4	1,143	4,572
104	18	Cost of other Stores	93,717	24.09.2019	15931.9	3,186	12,746
105	19	Cost of other Stores	24,511	24.09.2019	4166.87	833	3,333
106	12	Cost of other Stores	32,639	26.09.2019	5548.63	1,110	4,439
107	45	Cost of other Stores	13,230	26.09.2019	2249.1	450	1,799
108	34	Cost of other Stores	88,994	22.11.2019	15129	3,026	12,103
109	43	Cost of other Stores	62,267	17.01.2020	10585.4	2,117	8,468
110	75	Cost of other Stores	98,426	24.02.2020	16732.4	3,346	13,386
111	73	Cost of other Stores	59,888	24.02.2020	10181	2,036	8,145
112	74	Cost of other Stores	88,480	24.02.2020	15041.6	3,008	12,033
113	130	Cost of other Stores	83,601	20.05.2020	14212.2	2,842	11,370
114	136	Cost of other Stores	38,123	21.06.2020	6480.91	1,296	5,185
115	167	Cost of other Stores	59,754	22.06.2020	10158.2	2,032	8,127
116	163	Cost of other Stores	70,828	22.06.2020	12040.8	2,408	9,633
117	164	Cost of other Stores	75,965	22.06.2020	12914.1	2,583	10,331
118	63	Cost of other Stores	53,820	16.03.2021	9149.4	1,830	7,320

119	60	Cost of other Stores	85,761	22.03.2021	14579.4	2,916	11,663
120	80	Cost of other Stores	75,517	25.03.2021	12837.9	2,568	10,270
121	81	Cost of other Stores	94,177	25.06.2021	16010.1	3,202	12,808
122	12	Other Misc.	83,309	06.11.2017	14162.5	2,833	11,330
123	17	Other Misc.	68,534	22.01.2018	11650.8	2,330	9,321
124	18	Other Misc.	88,107	22.01.2018	14978.2	2,996	11,983
125	21	Other Misc.	70,200	22.01.2018	11934	2,387	9,547
126	22	Other Misc.	86,916	22.01.2018	14775.7	2,955	11,821
127	--	Other Misc.	88,107	22.01.2018	14978.2	2,996	11,983
128	17	Other Misc.	68,541	22.01.2018	11652	2,330	9,322
129	22	Other Misc.	86,916	22.01.2018	14775.7	2,955	11,821
130	--	Other Misc.	99,750	14.06.2018	16957.5	3,392	13,566
131	10	Other Misc.	95,407	30.08.2018	16219.2	3,244	12,975
132	11	Other Misc.	98,329	30.08.2018	16715.9	3,343	13,373
133	46	Other Misc.	95,000	30.08.2018	16150	3,230	12,920
134	39	Other Misc.	95,150	13.03.2019	16175.5	3,235	12,940
135	47	Other Misc.	99,100	14.06.2020	16847	3,369	13,478
136	48	Other Misc.	99,750	14.06.2018	16957.5	3,392	13,566
137	--	Other Misc.	26,650	13.03.2019	4530.5	906	3,624
138	36	Other Misc.	36,000	13.03.2019	6120	1,224	4,896
139	61	Other Misc.	99,866	19.06.2019	16977.2	3,395	13,582
140	--	Other Misc.	74,656	19.06.2019	12691.5	2,538	10,153
141	--	Other Misc.	49,306	22.11.2019	8382.02	1,676	6,706
142	8	Other Misc.	90,732	20.09.2019	15424.4	3,085	12,340
143	14	Other Misc.	99,389	20.09.2019	16896.1	3,379	13,517
144	23	Other Misc.	99,055	29.10.2019	16839.4	3,368	13,471
145	--	Other Misc.	87,500	19.01.2020	14875	2,975	11,900
146	50	Other Misc.	49,200	13.05.2020	8364	1,673	6,691
147	15	Other Misc.	90,320	28.10.2020	15354.4	3,071	12,284
148	12	Other Misc.	93,825	28.10.2020	15950.3	3,190	12,760
149	13	Other Misc.	81,725	28.10.2020	13893.3	2,779	11,115
150	--	Other Misc.	82,760	20.09.2019	14069.2	2,814	11,255
151	--	Other Misc.	97,931	24.09.2019	16648.3	3,330	13,319
152	--	Other Misc.	93,717	24.09.2019	15931.9	3,186	12,746
Total							691,039
M/s ARA Trade Vision							
153	--	Cost of other Stores	62,572	05.07.2018	10637.2	2,127	8,510
154	1	Cost of other Stores	79,356	29.08.2018	13490.5	2,698	10,792
155	3	Cost of other Stores	28,665	29.08.2018	4873.05	975	3,898
156	10	Cost of other Stores	68,796	30.08.2018	11695.3	2,339	9,356
157	14	Cost of other Stores	90,746	30.08.2018	15426.8	3,085	12,341
158	--	Cost of other Stores	41,278	30.08.2018	7017.26	1,403	5,614
159	15	Cost of other Stores	97,461	30.08.2018	16568.4	3,314	13,255

160	16	Cost of other Stores	80,159	30.08.2018	13627	2,725	10,902
161	--	Cost of other Stores	61,066	13.04.2019	10381.2	2,076	8,305
162	--	Cost of other Stores	81,900	13.04.2019	13923	2,785	11,138
163	66	Cost of other Stores	96,495	19.06.2019	16404.2	3,281	13,123
164	90	Cost of other Stores	76,730	24.06.2019	13044.1	2,609	10,435
165	91	Cost of other Stores	62,127	24.06.2019	10561.6	2,112	8,449
166	2	Cost of other Stores	98,280	04.09.2019	16707.6	3,342	13,366
167	24	Cost of other Stores	99,450	24.10.2019	16906.5	3,381	13,525
168	23	Cost of other Stores	88,452	29.10.2019	15036.8	3,007	12,029
Total							165,040
M/s Zulfqar Ali & Co							
169	4	Cost of other Stores	93,014	16.08.2018	15812.4	3,162	12,650
170	5	Cost of other Stores	99,192	16.08.2018	16862.6	3,373	13,490
171	7	Cost of other Stores	91,692	16.08.2018	15587.6	3,118	12,470
172	10	Cost of other Stores	85,632	16.08.2018	14557.4	2,911	11,646
173	--	Cost of other Stores	80,379	30.08.2018	13664.4	2,733	10,932
174	6	Cost of other Stores	64,350	30.08.2018	10939.5	2,188	8,752
175	53	Cost of other Stores	89,364	02.04.2019	15191.9	3,038	12,154
176	54	Cost of other Stores	73,242	02.04.2019	12451.1	2,490	9,961
177	55	Cost of other Stores	90,792	02.04.2019	15434.6	3,087	12,348
178	57	Cost of other Stores	65,595	02.04.2019	11151.2	2,230	8,921
179	--	Cost of other Stores	87,527	02.04.2019	14879.6	2,976	11,904
180	--	Cost of other Stores	92,502	20.09.2019	15725.3	3,145	12,580
181	17	Cost of other Stores	65,856	24.09.2019	11195.5	2,239	8,956
182	15	Cost of other Stores	99,333	30.09.2019	16886.6	3,377	13,509
183	22	Cost of other Stores	74,926	28.10.2020	12737.4	2,547	10,190
184	82	Cost of other Stores	98,559	26.06.2021	16755	3,351	13,404
185	1	Other Misc.	90,758	16.08.2017	15428.9	3,086	12,343
186	2	Other Misc.	72,427	16.08.2017	12312.6	2,463	9,850
187	3	Other Misc.	82,840	16.08.2017	14082.8	2,817	11,266
188	--	Other Misc.	90,758	16.08.2017	15428.9	3,086	12,343
189	9	Other Misc.	115,339	06.11.2017	19607.6	3,922	15,686
190	14	Other Misc.	44,737	06.11.2017	7605.29	1,521	6,084
191	23	Other Misc.	320,821	22.01.2018	54539.6	10,908	43,632
192	24	Other Misc.	288,900	22.01.2018	49113	9,823	39,290
193	35	Other Misc.	80,806	18.04.2018	13737	2,747	10,990
194	21	Other Misc.	50,610	29.10.2019	8603.7	1,721	6,883
Total							352,233
M/s J.K Traders							
195	6	M/s J.K Traders	90,692	16.08.2017	15417.6	3,084	12,334
196	1	Cost of other Stores	80,795	16.08.2017	13735.2	2,747	10,988
197	8	Cost of other Stores	95,472	17.08.2017	16230.2	3,246	12,984
198	9	Cost of other Stores	90,770	16.08.2017	15430.9	3,086	12,345

199	--	Cost of other Stores	95,485	16.08.2017	16232.5	3,246	12,986
200	12	Cost of other Stores	63,105	16.08.2017	10727.9	2,146	8,582
201	--	Cost of other Stores	96,226	25.04.2018	16358.4	3,272	13,087
202	--	Cost of other Stores	99,684	31.07.2018	16946.3	3,389	13,557
203	1	Cost of other Stores	98,110	31.07.2018	16678.7	3,336	13,343
204	--	Cost of other Stores	22,642	03.04.2019	3849.14	770	3,079
205	47	Cost of other Stores	50,397	03.04.2019	8567.49	1,713	6,854
206	4	Other Misc.	99,788	16.08.2017	16964	3,393	13,571
207	--	Other Misc.	95,612	07.06.2018	16254	3,251	13,003
208	20	Other Misc.	73,980	29.10.2019	12576.6	2,515	10,061
Total							156,775
M/s Ideal Traders							
209	3	Cost of other Stores	65,960	16.08.2017	11213.2	2,243	8,971
210	12	Cost of other Stores	95,016	16.08.2017	16152.7	3,231	12,922
211	16	Cost of other Stores	69,196	06.11.2017	11763.3	2,353	9,411
212	17	Cost of other Stores	72,540	06.11.2017	12331.8	2,466	9,865
213	42	Cost of other Stores	83,363	18.04.2018	14171.7	2,834	11,337
214	74	Cost of other Stores	49,140	07.06.2018	8353.8	1,671	6,683
215	76	Cost of other Stores	98,280	07.06.2018	16707.6	3,342	13,366
216	11	Other Misc.	89,154	06.11.2017	15156.2	3,031	12,125
217	13	Other Misc.	98,963	06.11.2017	16823.7	3,365	13,459
218	--	Other Misc.	85,309	06.11.2017	14502.5	2,901	11,602
219	--	Other Misc.	98,963	06.11.2017	16823.7	3,365	13,459
220	--	Other Misc.	76,342	16.08.2018	12978.1	2,596	10,383
221	5	Other Misc.	94,192	16.08.2017	16012.6	3,203	12,810
Total							146,393
M/s A-Tech							
222	111	Cost of other Stores	87,750	20.05.2020	14917.5	2,984	11,934
223	--	Cost of other Stores	58,500	20.05.2020	9945	1,989	7,956
224	--	Cost of other Stores	87,750	12.06.2020	14917.5	2,984	11,934
Total							31,824
M/s Shazup International							
225	51	Cost of other Stores	78,998	16.04.2019	13429.7	2,686	10,744
226	68	Cost of other Stores	74,870	19.06.2019	12727.9	2,546	10,182
227	72	Cost of other Stores	90,487	19.06.2019	15382.8	3,077	12,306
228	41	Cost of other Stores	42,022	07.06.2018	7143.74	1,429	5,715
229	--	Cost of other Stores	99,776	20.09.2019	16961.9	3,392	13,570
Total							52,517
M/s Innovative Trade Solution							
230	56	Cost of other Stores	95,004	13.04.2019	16150.7	3,230	12,921
231	22	Cost of other Stores	95,004	29.10.2019	16150.7	3,230	12,921
232	35	Cost of other Stores	36,283	24.01.2019	6168.11	1,234	4,934
Total							30,776

M/s Human Health Care							
233	30	Cost of other Stores	64,800	06.12.2018	11016	2,203	8,813
234	31	Cost of other Stores	96,384	06.12.2018	16385.3	3,277	13,108
235	33	Cost of other Stores	88,703	06.12.2018	15079.5	3,016	12,064
Total							33,985
M/s Al Hayat Traders							
236		Cost of other Stores	84,806	30.08.2018	14417	2,883	11,534
237		Cost of other Stores	97,719	30.08.2018	16612.2	3,322	13,290
238		Cost of other Stores	81,919	30.08.2018	13926.2	2,785	11,141
239		Cost of other Stores	68,334	30.08.2018	11616.8	2,323	9,293
240		Cost of other Stores	94,536	30.08.2018	16071.1	3,214	12,857
241		Cost of other Stores	99,684	10.10.2018	16946.3	3,389	13,557
242		Cost of other Stores	40,786	10.10.2018	6933.62	1,387	5,547
243		Cost of other Stores	49,725	03.09.2019	8453.25	1,691	6,763
244		Cost of other Stores	64,818	13.09.2019	11019.1	2,204	8,815
245		Cost of other Stores	49,199	13.09.2019	8363.83	1,673	6,691
246		Cost of other Stores	99,216	13.09.2019	16866.7	3,373	13,493
247		Cost of other Stores	93,600	13.09.2019	15912	3,182	12,730
248		Cost of other Stores	89,364	02.04.2019	15191.9	3,038	12,154
249		Cost of other Stores	92,079	24.06.2019	15653.4	3,131	12,523
250		Cost of other Stores	79,560	24.06.2019	13525.2	2,705	10,820
251		Cost of other Stores	49,725	03.09.2019	8453.25	1,691	6,763
252		Cost of other Stores	82,760	20.09.2019	14069.2	2,814	11,255
253	5	Other Misc.	84,612	18.04.2018	14384	2,877	11,507
254	31	Other Misc.	92,841	18.04.2018	15783	3,157	12,626
255	32	Other Misc.	99,824	18.04.2018	16970.1	3,394	13,576
256	37	Other Misc.	92,056	18.04.2018	15649.5	3,130	12,520
257	39	Other Misc.	73,558	30.08.2018	12504.9	2,501	10,004
258	7	Other Misc.	89,622	30.08.2018	15235.7	3,047	12,189
259	8	Other Misc.	98,222	10.10.2018	16697.7	3,340	13,358
260	15	Other Misc.	99,388	13.03.2019	16896	3,379	13,517
Total							278,522
M/s Hafiz Trading Corp							
261	83	Other Misc.	72,758	22.06.2020	12368.9	2,474	9,895
262	84	Other Misc.	95,622	22.06.2020	16255.7	3,251	13,005
263	2	Other Misc.	59,616	07.09.2020	10134.7	2,027	8,108
Total							31,007
M/s Hyper Trading							
264	30	Other Misc.	99,424	17.01.2020	16902.1	3,380	13,522
265	33	Other Misc.	87,564	17.01.2020	14885.9	2,977	11,909
266	34	Other Misc.	67,439	17.01.2020	11464.6	2,293	9,172
267	72	Other Misc.	80,208	12.06.2020	13635.4	2,727	10,908
268	16	Other Misc.	90,814	28.10.2020	15438.4	3,088	12,351
269	71	Other Misc.	93,650	20.05.2020	15920.5	3,184	12,736

Total							70,597
M/s Khan Enterprises							
270	29	Other Misc.	48,024	04.02.2021	8164.08	1,633	6,531
271	3	Other Misc.	95,120	28.08.2020	16170.4	3,234	12,936
272	4	Other Misc.	37,551	07.09.2021	6383.67	1,277	5,107
Total							24,575
M/s GM Chowdary							
273	60	Other Misc.	74,048	19.06.2019	12588.2	2,518	10,071
274	59	Other Misc.	98,548	19.06.2019	16753.2	3,351	13,403
275	58	Other Misc.	84,300	19.06.2019	14331	2,866	11,465
Total							34,938
Grand Total							2,987,583

Annexure-IV
PARA#1.4.3

Misclassification of expenditure Rs. 2.934 million					
S#	Vr#	Suppliers	Amount (Rs.)	Dated	Particulars
1	28	M/s Chauhan Traders	97,422	10.06.2018	Exhaust Fan, Air Coolers
2	74		88,480	24.02.2020	Ceiling fan
3	60	M/s Quraish Traders	99,654	03.04.2019	Air cooler
4	10		74,935	20.09.2020	Steel almirah
5	31		99,450	22.11.2019	Steel shoes rack
6	80		67,392	16.08.2017	Air cooler
7	02		62,401	16.08.2018	Exhaust fan, Air coolers
8	71		81,819	07.06.2018	UPS, exhaust fan
9	160		99,215	21.06.2020	Steel shoes rack
10			49,725	21.06.2020	Window blinds
11	145		49,725	21.06.2020	Hp printer
12	06		64,350	30.08.2018	LED TV
13	--	M/s Zulfiqar Ali	146,361	25.04.2018	Wooden table
14	57		64,595	02.04.2019	Scanner
15	21		44,167	26.09.2019	Air cooler
16	126		59,670	12.06.2020	Officer chair
17	01	M/s J.K Traders	98,110	31.07.2017	Steel shoes rack
18	47		50,397	13.04.2019	Exhaust fan
19	38	M/s ARA Traders	49,140	18.04.2018	Steel almirah
20	49		87,750	18.04.2018	Wooden table
21	87		65,286	14.06.2018	Toners
22			41,278	30.08.2018	Folding table & chair

23	14		90,746	30.08.2018	Folding table & chair
24	90		76,730	26.09.2019	Tables
25	23		88,452	29.10.2019	Water dispenser
26	--		62,401	29.10.2019	Ceiling fan
27	--	M/s Hayat Traders	93,600	19.03.2019	Wooden tables
28	06		98,280	26.09.2019	Toners
29	07		49,140	26.09.2019	Toners
30	17	M/s Ideal	72,540	06.01.2017	Toners
31	74		49,140	07.06.2019	Toners
32	76		98,280	07.06.2019	Toners
33	15	M/s Trader Link Vision	83,760	28.10.2020	Printer
34	18		77,016	28.10.2018	Toners
35	24		83,477	28.10.2018	Water dispenser
36	26		97,015	28.10.2018	Toners
37	29		87,189	28.10.2018	Toners
38	39		85,735	04.02.202	Hard Drive, Flash Drive
Total			2,934,823		

Annexure-V
PARA#1.4.7

Mis-procurement under the head cost of other stores – Rs. 10.866 million					
Sr. No	Supplier	Voucher No	Cheque No	Date	Amount (Rs.)
1	M/s Al Hayat Traders	37	3174367	18.04.2018	90,675
		39			98,105
		43			97,590
		44			99,113
		47			87,750
		48			99,947
		38	3174366	18.04.2018	49,140
		45			81,081
		49			87,750
Total					791,151
2	M/s Al Hayat Traders	2		30.08.2018	68,334
		7			81,919
		8			40,428
		9			84,806

		12			94,536
		37		19.03.2019	92,216
		42			49,199
		45			60,018
		--			93,600
Total					665,056
3	Tried Link International	85	3684941	13.05.2020	68,455
		86			67,438
		87			78,976
		88			97,407
		116	3687507	12.06.2020	79,677
		--			99,333
		119			99,508
		120			99,158
		137	3749867	21.06.2020	39,341
		149			99,982
		151			78,066
		159			88,061
		Total			
4	Al Quraish Traders	145	3749834	21.06.2020	49,725
		152			75,195
		153			98,865
		154			98,700
		160			99,215
Total					421,700
5	Zulfiqar Ali Co	4	2970770	16.08.2017	89,304
		5			99,192
		7			91,962
		10			85,623
Total					366,081
6		23	3102669	22.01.2018	34,000
		27			99,985
		32			255,938

		33			322,631
		55	3183259	25.04.2018	244,908
		57			158,067
		--			146,361
		70	3398449	25.04.2018	249,728
		71			93,383
	Zulfiqar Ali Co	67	3605165	24.02.2020	51,480
		68			87,750
		105			94,675
		102	3689214	12.05.2020	58,968
		105			94,675
		106			82,602
					52,193
					64,935
					89,973
		121	3691963	12.06.2020	99,918
		122			70,200
		124			93,600
		125			99,782
		126			59,670
		139	3749812	21.06.2020	70,200
		141			70,200
		143			96,127
		144			72,072
			3338324	13.09.2019	509,618
					475,890
					236,165
			3102669	22.01.2018	288,990
					297,031
Total					4,821,715
7	Human Health Care	30	3253674	06.12.2018	64,800
		31			96,384
		33			88,703
Total					249,887

8	J K Traders	21	3102667	22.01.2018	238,427
		24			166,912
		32			238,427
			3039419	06.11.2017	278,405
Total					922,171
9	Chauhan Traders	163	3450430	22.06.2020	70,828
		167			59,754
		168			75,965
Total					206,547
10	Hassan Traders	59	3183258	25.04.2018	99,509
		65			67,626
		66			75,687
		67			98,362
		68			93,015
		--	3183261	25.04.2018	49,834
		51			73,710
		53			90,675
11	Trade Link International		4046066	16.06.2021	73,968
					153,277
Total					875,663
12	GM Chowdary		3852498	04.02.2021	117,224
					68,243
			3687509	12.06.2020	93,600
					98,280
					75,400
					98,280
Total					551,027
Grand Total					10,866,400

Non-holding of Rescue 1122 council meetings as per Punjab Emergency Services Act, 2006				
Sr #	Council meeting and date	Agenda item	Decision	Compliance status
1	6 th , 26.10.2020	Consideration and approval of draft emergency service employees (appointment & condition of service) regulations and schedule of posts	Minister for Law in consultation with ACS, Home, Secretary Law, Secretary Regulations and DG, PES 1122 will finalize the draft regulations and schedule of posts with in fortnight time.	Not complied
2	Do	Performance review	To work out plan for procurement of snorkels for all cities of Punjab within 15 days along with financial implications.	Not complied
3	5 th , 06.11.2019	Transfer of functions of patient transport service	PES shall work out financial implications of various models as decided by the Chief Secretary vide minute of meeting dated 01.10.2019 and home department will place the matter before Chief Minister through summary.	Not complied
4	2 nd , 03.11.2007	Launching of Emergency Service Fund	Establishment of ES Fund was approved with proposed board.	Bank account was opened for Fund, however, neither board was constituted nor more quantifiable funds were demanded for the Fund

Annexure-VII
PARA#2.4.4

Irregular payment of compensation without fulfilling codal requirements – Rs. 14.400 million				
Sr No	Cheque No	Date	Amount (Rs.)	Paid to legal heirs
1	A065448	22-09-20	800,000	Ahsan Farooq S/o Arshad Farooq
2	A065449	22-09-20	800,000	Rehmat Noor W/o Muzaffar Iqbal
3	A065450	22-09-20	800,000	Mohammad Farooq S/o Alam Sher
4	A065451	22-09-20	800,000	Mohammad Irfan S/o Ghulam Hussain
5	A065452	22-09-20	800,000	Syed Ameer S/o Ghulam Shabbir
6	A065453	22-09-20	480,000	Mohammad Hussain S/o Ali Mohammad
7	A065454	22-09-20	160,000	Shahnaz Akhter W/o M Younus
8	A065455	22-09-20	160,000	Mussarat Parveen W/o Ashfaq Hussain
9	A065456	22-09-20	800,000	Hakim Khan S/o Ali Mohammad
10	A065457	22-09-20	800,000	Mohammad Hayyat S/o Nawaz
11	A065458	22-09-20	800,000	Sadhu S/o Meer Dil
12	A065459	22-09-20	800,000	Mohammad Naseer S/o Mohammad Ameer
13	A065460	22-09-20	800,000	Ghulam Skeena S/o Gul Mohammad
14	A065461	22-09-20	800,000	Ghulam Skeena S/o Gul Mohammad
15	A065462	22-09-20	800,000	Allah Buksh S/o Mohammad Khan
16	A065463	22-09-20	800,000	Hakim Khan S/o Ali Mohammad
17	A065464	22-09-20	800,000	Sadia Noureen W/o Mohammad Nadeem
18	A064465	22-09-20	800,000	Mohammad Shoaib S/o Malik Mohammad
19	A065623	09-02-21	800,000	Yasmeen Akhter W/o Shehzad
20	A0264617	19-06-21	800,000	Parveen Akhter W/o Mohammad Pervaiz
Total			14,400,000	

Annexure-VIII
PARA#3.4.1

Irregular payment through cash – Rs. 8.054 million				
Cheque No	date	Paid to	Amount (Rs.)	Detail
3555240	13-12-19	Pearl Sea	14,040	Reflector jackets for Smog
3680650	20-03-20	Pearl Sea	95,004	Uniform for drivers
3562110	27-12-19	Pearl Sea	19,890	Executive chair (1)
3609415	26-02-20	Pearl Sea	80,730	Executive chair (2)
3816293	11-11-19	Saga Traders	91,260	3 Steel rack
4120379	02-06-20	Pearl Co	94,770	3 Steel rack
3925978	20-04-21	Qasim Traders	11,700	4 T.P link
3929382	30-03-21	Pearl Sea	11,700	4 T.P link
3844812	05-01-21	Pearl Sea	11,700	6 Bracket fan
3600800	10-02-20	Pearl Sea	10,000	5 T.P link
3562459	13-01-20	Pearl Sea	29,700	11 Electric heater
3455445	28-08-19	Pearl Sea	39,760	2 Android mobile
3608008	16-02-20	Qasim Traders	99,450	5 Android mobile
3455449	23-08-19	M.R Enterprises	95,850	Upgradation of mobile Net Work
3506790	03-10-19	Pearl Sea	18,000	18 LED bulb
3506790	03-10-19	Qasim Traders	62,525	Misc.
3535865	29-11-19	Pearl Sea	28,080	2 flood light
3506788	08-10-19	Qasim Traders	95,191	Misc.
3511014	16-10-19	Qasim Traders	67,310	Kitchen items
3506790	23-10-19	Qasim Traders	98,339	Misc.
3511014	16-10-19	Hafiz Traders	17,600	Computer / Lap Top repair
3511014	16-10-19	-do-	26,500	
3511014	16-10-19	-do-	28,089	
3511014	16-10-19	-do-	35,506	
3535790	25-10-19	Pearl Sea	33,506	
3680652	20-03-20	Saga Traders	24,391	
3493884	16-09-19	Qasim Traders	15,800	AC repair (Evaporation /gas charging /Out Door/Indoor / kit)
3494884	16-09-19	Qasim Trades	34,346	
3493884	16-09-19	Qasim Traders	14,424	
3506788	03-10-19	Qasim Traders	26,602	
3506788	03-10-19	Qasim Traders	10,500	
3506788	03-10-19	Qasim Traders	26,794	
3506788	03-10-19	Qasim Traders	37,654	
3506788	03-10-19	Qasim Traders	23,710	

3506788	03-10-19	Qasim Traders	27,294		
3506788	03-10-19	Qasim Traders	45,259		
3506788	03-10-19	Qasim Traders	48,052		
3535865	29-11-19	Qasim Autos	39,685	Repair of generator	
3562354	09-01-20	Qasim Autos	23,575		
36800649	20-03-20	Qasim Autos	97,900		
3562459	13-01-20	Qasim Autos	21,190		
3562459	13-01-20	Qasim Autos	94,191		
3680649	23-03-20	Four Brothers	48,600		Revolving chairs/ chairs/tables
3680628	20-03-20	Saga Traders	59,343		
3680628	20-03-20	Saga Brothers	64,127		
3562110	27-12-19	Four Brothers	23,387		
3511014	16-10-19	Hafiz Brothers	90,814		
3680649	23-03-20	Qasim Traders	96,299	LRN-9550 Toyota Corolla	
3535274	12-11-19	Qasim Traders	99,157	Repair of vehicles	
3535274	12-11-19	Qasim Traders	82,867		
3535274	12-11-19	Qasim Traders	82,094		
3535274	12-11-19	Qasim Traders	69,696		
3535267	12-11-19	Qasim Traders	69,804		
3535267	12-11-19	Qasim Traders	92,627		
3535267	12-11-19	Qasim Traders	99,419		
3535721	22-11-19	Qasim Traders	75,574		
3535721	22-11-19	Qasim Traders	88,478		
3535721	22-11-19	Qasim Traders	80,094		
3535790	25-11-19	Qasim Traders	94,204		
3535790	25-11-19	Qasim Traders	81,155		
3535790	25-11-19	Qasim Traders	98,280		
3535790	25-11-19	Qasim Traders	82,488		
3680649	20-03-20	Qasim Traders	84,906		
3680649	20-03-20	Qasim Traders	33,776		
3680652	20-03-20	Qasim Traders	85,377		
3680652	20-03-20	Qasim Traders	93,346		
Total			3,703,479		
FY 2020-21					
4000008	31-05-21	General Packages	73,737	Stationery items	
4058593	26-06-21	Qasim Traders	73,757		
3849687	15-01-21	Pearl Sea	95,004	Uniform	
3816273	11-11-20	Saga Traders	96,525	Kitchen items	
3816273	11-11-20	Pearl Sea	96,806	Misc. / sanitation items	
3772465	20-08-20	Saga Traders	76,993/		

3816273	11-11-20	Pearl Sea	96,806		
4046085	16-06-21		99,427		
3816273	11-11-21		82,602		
3924382	30-03-21		94,904		
3772465	20-08-20	Pearl Co	98,760	Blinder installation one window Cell	
3772465	20-08-20	Glorious Traders	99,401	DG office room partition	
3772465	20-08-20	Qasim Autos	21,675	Generator repair	
3772465	20-08-20	Qasim Autos	43,621		
3895413	22-02-21	Qasim Autos	11,700		
3924055	26-03-21	Qasim Autos	19,295		
4003260	11-06-21	Qasim Autos	11,700		
4047240	17-06-21	Qasim Traders	43,675		AC Repair (Evaporation /Gas charging /Outdoor/Indoor / kits)
4047240	17-06-21	Qasim Traders	46,849		
4047241	17-06-21	Qasim Traders	46,389		
4047241	17-06-21	Qasim Traders	24,400		
4047238	17-06-21	Qasim Traders	33,808		
3847685	29-03-21	Qasim Traders	46,728		
3847685	29-03-21	Qasim Traders	46,833		
3549696	29-03-21	Qasim Traders	18,890		
3799090	22-10-20	Qasim Traders	44,835		
3799090	22-10-20	Qasim Traders	26,315		
3799090	22-10-20	Qasim Traders	49,280		
3799090	22-10-20	Qasim Traders	41,888		
3799088	22-10-20	Qasim Traders	48,624		
3774530	27-08-20	Qasim Autos	79,829	Repair of vehicles	
3774530	27-08-20	Qasim Autos	93,760		
3774530	27-08-20	Qasim Autos	96,207		
3799992	15-10-20	Qasim Autos	57,724		
3799992	15-10-20	Qasim Autos	31,920		
3799992	15-10-20	Qasim Autos	97,283		
3849687	15-01-21	Qasim Autos	48,798		
3849687	15-01-21	Qasim Autos	47,535		
4046092	16-06-21	Qasim Autos	46,663		
4046092	16-06-21	Qasim Autos	72,132		
4046092	16-06-21	Qasim Autos	62,699		
4046092	16-06-21	Qasim Autos	71,298		
4046092	16-06-21	Qasim Autos	78,795		
4046150	16-06-21	Qasim Autos	37,112		
4046150	16-06-21	Qasim Autos	96,633		

Total			2,216,793	
4047242	17-06-21	Pear Sea	33,696	Refill of tonner 28 Nos 20 Nos 05/A, 53/A, 5 Nos and 17/A 2 Nos
4047242	17-06-21		34,398	
4047242	17-06-21		34,398	
3772465	20-08-20		16,848	
3777760	15-10-20		25,272	
3849020	08-01-21	Pearl Sea	16,848	
3895409	22-02-21	Pearl Sea	8,424	
3895409	22-02-21	Pearl Sea	8,775	
3895409	22-02-21	Qasim Traders	9,711	
3895408	22-02-21	Pearl Sea	8,424	
3924951	07-04-21	Qasim Traders	8,424	
			8,775	
3925977	20-04-21		8,424	
3927782	05-05-21	Pearl Sea	16,848	
Total			239,265	
EPA Total Rs 3,703,479+2,216,793+239,265=6,159,537				
EPD - (A) Misc. 2019-20				
3688957	07-05-20	Glourious Trading & Qasim Traders	45,147	Sanitation items
3605158	24-02-20	Qasim Traders	96,496	Printing of file covers, note pads etc.
3490058	-	Abdullah Traders	98,397	Sanitation and Misc. items
3493583	-	-	52,065	-do-
3560058	17-01-20	Asif Traders	28,080	-do-
3560058	17-01-20	-	66,805	-do-
3799945	28-10-20	Ahmed Traders	64,865	-do-
3493583	--	A.S Traders	72,808	AC repair
3493583	--	ANT Traders	55,298	-do-
-Total			579,961	
(B) Transportation 2019-20				
3490058	-	Umer Traders	64,119	LEG-13 145
3490058	-	Umer Traders	98,585	
3490058	-	Umer Traders	99,493	
3509639	04-10-19	Danish Motors	40,950	LWL-9144
			42,218	LWL-9144
			21,390	LEG-13 145
			16,776	LEG-146
			18,889	LEG-1510
			23,379	LRW-3579

3509639	04-10-19	ANT Motors	67,993	LEG-1054 & Motor. Cycles
3509639	04-10-19	AS Motors	95,791	LWL-9144
3509639	04-10-19	Danish Motors	98,542	LEG-13 145
3552628	26-11-19	Nasir Auto Traders & Workshop	93,266	LRW-3578
3552619	26-11-19	ANT Traders	65,140	LEG-232
3552619	26-11-19	A.S Motors	93,454	LEG-1510
3553071	29-11-19	Danish Motors	81,206	LEG-146
3605835	03-03-20	Nasir Auto Traders & Workshop	61,180	LEG-1004
3605836	03-03-20	Qasim Autos	89,145	LEG-145
Total			1,171,516	
Printing 2019-20				
3605158	24-02-20	M/S Qasim Traders Bill No 632 dated 07-02-20	62,000	File covers, printed note pad and Note Pad Cover
			9,600	
			10,875	
3799943	28-10-20	A.S Motor / Traders Bill No 2413 dated 22-10-20	45,000	File covers A4 /
			16,000	File covers legal size
Total			143,475	
EPD Total Rs (579,961+1,171,516+143,475) =1,894,952				
Grand Total EPA + EPD Rs (6, 159,537+1,894,952=8,054,489				

Annexure-IX
PARA#3.4.2

Irregular expenditure on repair & maintenance of transport – Rs. 3.494 million					
Cheque No	Date	Paid To	Vehicle No	Invoice No	Amount (Rs.)
3680649	20-03-20	Qasim Autos	-	561	96,299
3535274	12-11-19		-	420	99,157
3535267	12-11-19		LEG-1650	448	60,262
			LEG-5512	452	0
3535267	12-11-19		LEG-5217	430	85,417
			LEG-147	449	89,198
3535267	12-11-19		LEG-2207	454	92,747
			LHR-1838	455	0
3535267	12-11-19		LEG-1295	447	69,804
3535267	12-11-19		LEG-1290	423	92,627
3535267	12-11-19		LEG-1296	425	0
			LEG-148	417	99,419

3535274	12-11-19		LEG-1296	428	82,861
			LEG-1298	444	0
3535274	12-11-19		LEG-6369	431	82,094
			LEG-6369	473	75,574
			LEG-1557	476	88,478
			LEG-1054	472	0
			LEG-2184	477	80,094
3535790	25-11-19		LEG-5207	475	94,204
			LEG-1559	471	81,155
			LEG-148	478	98,260
			LEG-1212	461	82,488
			LEG-1547	462	0
3535274	12-11-19		LEG-1293	426	69,696
			LEG-1297	427	0
3680649	20-03-20		LEG-2187	570	84,906
			LEG-1054	563	33,776
3680652	20-03-20		LEG-1833	558	85,377
		LEG-6369	559	0	
3680652	20-03-20	LEG-148	574	93,346	
				1,917,239	
FY-2020-21					
3774530	27-08-20	Qasim Autos	LEG-1180	624	79,829
			LEG-5217	622	93,760
			LEG-2184	613	96,207
3797993	15-10-20		LEG-6369	777	47,147
3799992	15-10-20		LEG-147	635	56,726
			LEG-1212	775	31,920
			LEG-1212	638	97,283
3849687	15-01-21		LEG-1647	790-791	48,798
			LEG-1651	796	47,535
3925976	20-04-21		LEG-147	848	59,807
3925986	20-04-21		LEG-5512	847	87,875
			LEG-1296	840	47,991
3925991	20-04-21		LEG-1297	851	44,436
4046085	16-06-21		LEG-1556	1077	45,960
			LEG-1649	1053	32,388
4046084	16-06-21		LEG-1751	1051	30,523
			LEG-1293	1052	30,000
4046092	16-06-21	LEG-1649	1060	46,663	
		LEG-1752	1058-	72,132	

			LEG-1751	1059	
			LEG-1048	1030	62,699
			LEG-1647	1029	71,298
			LEG-2148	1026	78,795
4046093	16-06-21		LEG-1975	1040	45,890
			LEG-1510	1033	66,934
4046148	16-06-21		LEG-1650	1065	48,142
			LEG-1510	1063	69,585
4046150	16-06-21		LEG-1294	1042	37,112
Total					1,577,435
Grand total					3,494,633