



**AUDIT REPORT
ON
THE ACCOUNTS OF
EXPENDITURE,
GOVERNMENT OF THE PUNJAB
AUDIT YEAR 2021-22**

VOLUME-I

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

AARI	Ayub Agricultural Research Institute
ABAD	Agency for Barani Area Development
ACE	Anti-Corruption Establishment
ACS	Additional Chief Secretary
AD	Assistant Director
ADB	Asian Development Bank
ADL	Additional Director Livestock
ADP	Annual Development Plan
ADU	Agriculture Delivery Unit
AG	Accountant General
AGP	Auditor General Pakistan
AI	Artificial Insemination
AIDS	Acquired Immunodeficiency Syndrome
AIG	Assistant Inspector General
AIMC	Allama Iqbal Medical College
AMS	Additional Medical Superintendent
ANPRS	Automatic Number Plate Recognition Software
APPM	Accounting Policy and Procedure Manual
APR	Actual Payee Receipt
APVO	Additional Principle Veterinary Officer
AR	Adaptive Research
ARU	Anti-Riot Unit
ASI	Assistant Sub Inspector
ATM	Automated Teller Machine
BCCP	Board for Control of Cricket In Pakistan
BISE	Board of Intermediate And Secondary Education
BISP	Benazir Income Support Program
BoD	Board of Directors
BoG	Board of Governors

BoP	Bank of Punjab
BoQ	Bill of Quantities
BoR	Board of Revenue
BPS	Basic Pay Scale
BWMC	Bahawalpur Waste Management Company
BZU	Baha Uddin Zikria University
CCTV	Close Circuit Television
CDA	Capital Development Authority
CDR	Call Deposit Receipt
CDWP	Central Development Working Party
CE	Chief Executive
CEO	Chief Executive Officer
CF	Conservator of Forest
CGA	Controller General of Accounts
CM	Chief Minister
CNIC	Computerized National Identity Card
COVID-19	Corona Virus Disease-19
CPO	Chief Police Office
CPR	Computerized Payment Receipt
CPWD	Central Public Works Department
CRO	Crime Reporting Officer
CTA	Chief Technical Advisor
CTD	Counter Terrorism Department
CTO	City Traffic Officer
CTR	Cash Treasury Receipt
DAC	Departmental Accounts Committee
DAO	District Accounts Officer
DC	Deputy Commissioner
DD	Deputy Director
DDO	Drawing & Disbursing Officer
DFI	Development Financial Institutions

DFID	Department for International Development
DFIs	Development Financial Institutions
DFO	Divisional Forest Officer
DGPR	Director General Public Relations
DHA	District Health Authority
DHDC	District Health Development Committee
DHQ	District Head Quarter
DIG	Deputy Inspector General
DLI	Disbursement Linked Indicator
DMS	Deputy Medical Superintendent
DNA	Deoxyribonucleic Acid
DPA	Daily Progressive Account
DPI	Director Public Instructions
DPO	District Police Officer
DPWO	District Population Welfare Officer
DQCB	Drugs Quality Control Board
DRAP	Drugs Regulatory Authority Pakistan
DTL	Drug Testing Laboratory
DWP	Development Working Plan
EAD	Economic Affairs Division
EDO	Executive District Officer
EE	Elementary Education
EOBI	Employees Old Age Benefits Institution
EOL	Extra Ordinary Leave
EPC	Engineering Procurement And Construction
ETC	Electronic Ticketing Centre
ETO	Excise & Taxation Officer
FAP	Foreign Aided Projects
FBR	Federal Board of Revenue
FD	Finance Division/ Finance Department
FDA	Fixed Daily Allowance

FDP	Federal Divisible Pool
FHC	Family Health Clinic
FIR	First Investigation Report
FJMC	Fatima Jinnah Medical College
FSD	Faisalabad
FWO	Frontier Works Organization
FY	Financial Year
GCWUF	Govt. College For Women University Faisalabad
GEPCO	Gujranwala Electric Power Company
GMPs	Good Manufacturing Practices
GoP	Government of Pakistan
GPF	General Provident Fund
GST	General Sales Tax
GWMC	Gujranwala Waste Management Company
HBL	Habib Bank Limited
HEC	Higher Education Commission
HED	Higher Education Department
HIV	Human Immunodeficiency Virus
HQ	Head Quarter
HR	Human Resources
HRA	House Rent Allowance
IC&YA	Information Culture & Youth Affairs
ICR	Interim Completion Report
ICU	Intensive Care Unit
ID	Identity
IDAP	Infrastructure Development Authority of the Punjab
IT	Information Technology
ITU	Information Technology University
ITUP	Information Technology University of The Punjab
JCR-VIS	Japan Credit Rating Agency - Vital Information Service
KEMU	King Edward Medical University

KG	Kilo Gram
KM	Kilo Meter
KP	Khyber Pakhtunkhwa
KPI	Key Performance Indicator
KVA	Kilo Volts Ampere
L&DD	Livestock & Dairy Development
LAC	Land Acquisition Collector
LC	Letter of Credit
LD	Liquidated Damages
LDA	Lahore Development Authority
LED	Light Emitting Diodes
LES	Livestock Experimental Station
LESCO	Lahore Electric Supply Company
LFP	Leave on Full Pay
LGH	Lahore General Hospital
LP	Local Purchase
LPC	Last Pay Certificate
LPR	Leave Preparatory to Retirement
LPRI	Livestock Production Research Institute
LUMS	Lahore University of Management Sciences
LWMC	Lahore Waste Management Company
MB	Measurement Book
MDR	Multi Drug Resistant
MEPCO	Multan Electric Power Company
MFDAC	Memorandum for Departmental Accounts Committee
MIS	Management Information System
MNFSR	Ministry of National Food Security & Research
MO	Medical Officer
MoC	Ministry of Commerce
MoF	Ministry of Finance
MOU	Memorandum of Understanding

MRS	Market Rate System
MS	Medical Superintendent
MTDF	Medium Term Development Framework
MTO	Motor Transport Officer
NAB	National Accountability Bureau
NAC	Non Availability Certificate
NADRA	National Database And Registration Authority
NAM	New Accounting Module
NBP	National Bank of Pakistan
NDMA	National Disaster Management Authority
NFC	National Finance Commission
NGO	Non-Government Organization
NIH	National Institute of Health
NLC	National Logistic Cell
NLE	National Licensing Examination
NOC	No Objection Certificate
NPA	Non Practice Allowance
NPIW	National Program for Improvement of Watercourses
NRTC	National Radio Tele Communication Corporation
NSER	National Socio Economic Registry
NTC	National Telecommunication Corporation
NTP	National Tb Control Program
OFWM	On Farm Water Management
OGRA	Oil & Gas Regulatory Authority
OPD	Out Patient Department
OSD	Officer on Special Duty
P&D	Planning and Development
P&SHC	Primary & Secondary Health Care
PAC	Public Accounts Committee
PACRA	Pakistan Credit Rating Agency
PAMRA	Punjab Agriculture Marketing Regulatory Authority

PAO	Principal Accounting Officer
PBCC	Punjab Boards Committee Of Chairman
PC	Planning Commission
PCB	Pakistan Cricket Board
PCSIR	Pakistan Council Scientific And Industrial Research
PD	Project Director
PDMA	Provincial Disaster Management Authority
PDP	Proposed Draft Para
PEEDA	Punjab Employees Efficiency & Discipline Act
PEPCO	Pakistan Electric Power Company
PES	Pakistan Engineering Services
PFR	Punjab Financial Rules
PfSA	Punjab Forensic Science Agency
PGT	Post Graduate Trainees
PHEC	Punjab Higher Education Commission
PHP	Punjab Highway Petrol
PIC	Punjab Institute of Cardiology
PIFRA	Project for Improvement of Financial Reporting and Auditing
PILAC	Punjab Institute of Language Art & Culture
PITB	Punjab Information Technology Board
PIU	Project Implementation Unit
PKLI	Pakistan Kidney & Liver Institute
PKR	Pakistani Rupee
PLA	Personal Ledger Account
PLS	Profit and Loss Sharing
PM	Prime Minister
PMAS	Peer Mehar Ali Shah
PMC	Punjab Medical College
PMU	Project Monitoring Unit
POL	Petroleum Oil and Lubricants
PPCB	Punjab Provincial Cooperative Bank

PPE	Personal Protective Equipment
PPIC3	Punjab Police Integrated Command, Control & Communication Centre
PPR	Punjab Procurement Rules
PPRA	Punjab Procurement Regulatory Authority
PPSC	Punjab Public Service Commission
PPWD	Pakistan Public Works Department
PQCB	Provincial Quality Control Board
PQR	Police Qaumi Razaqar
PRA	Punjab Revenue Authority
PRAL	Punjab Revenue Authority Lahore
PRI	Polity Research Institute
PRO	Public Relation Officer
PRU	Prompt Response Units
PSCA	Punjab Safe City Authority
PSIC	Punjab Small Industries Corporation
PSO	Pakistan State Oil
PSPA	Punjab Social Protection Authority
PST	Punjab Sales Tax
PTA	Provincial Transport Authority
PTCL	Pakistan Telecommunication Company Limited
PTS	Police Training School
PV	Physical Verification
PWD	Public Works Department
QAD	Quality Assurance Department
QC	Quality Control
RHSA	Reproductive Health Services-A Center
RIC	Rawalpindi Institute of Cardiology
RIUT	Rawalpindi Institute of Urology & Transplantation
RMU	Risk Management Unit
RO	Research Officer

ROP	Recovery of Over Payment
Rs.	Rupees
RWMC	Rawalpindi Waste Management Company
S&GAD	Services & General Administration Department
SAP	System Application Product
SAWCRI	Soil And Water Conservation Research Institute
SBP	State Bank of Pakistan
SDA	Special Drawing Account
SDG	Sustainable Development Goals
SDO	Sub Divisional Officer
SEMS	Strengthening Of Emergency Medical Services
SHC&ME	Specialized Healthcare & Medical Education
SIMS	Services Institute of Medical Sciences
SMS	Short Message Service
SNE	Schedule of New Expenditure
SNGPL	Sui Northern Gas Pipelines Ltd.
SO	Section Officer
SOP	Standard Operating Procedures
SPU	Special Protection Unit
SSB	Social Security Benefit
SSP	Senior Superintendent Police
SVO	Senior Veterinary Officer
SWMC	Sahiwal Waste Management Company
TA/DA	Travelling Allowance / Daily Allowance
TB	Tuberculosis
TCP	Trading Corporation of Pakistan
TCS	Tranzum Courier Services
TEVTA	Technical Education and Vocational Training Authority
THQ	Tehsil Head Quarter
TMA	Tehsil Municipal Administration
TO	Treasury Officer

TOR	Terms of Reference
TPV	Third Party Validation
TSE	Technically Sanctioned Estimates
TV	Tele Vision
UAF	University of Agriculture Faisalabad
UET	University of Engineering & Technology
UHS	University of Health Sciences
UOE	University of Education
UOG	University of Gujrat
UVAS	University of Veterinary & Animal Sciences
VC	Vice Chancellor
VIP	Very Important Person
VVIP	Very Very Important Person
WAPDA	Water and Power Development Authority
WASA	Water and Sanitation Authority
WHO	World Health Organization
WMO	Women Medical Officer
XEN	Executive Engineer

PREFACE

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

The report is based on audit of the accounts of various departments of Government of the Punjab for the Financial Year 2020-21 and accounts of some formations from previous years. The Directorate General of Audit Punjab conducted audit during Audit Year 2021-22 on a test check basis with a view to report significant findings to the stakeholders. The report includes systemic issues and significant audit findings contained in two Volumes. Relatively less serious issues are listed in Annexure-A. These shall be pursued with the PAOs at DAC level and in cases where the concerned PAO does not initiate appropriate action, the audit observations will be brought to the notice of PAC.

For the first time, Thematic Audit was conducted in three selected areas and audit observations have been incorporated at Chapter 22 of the report.

Most of the observations have been finalized in the light of decisions made in DAC meetings and departmental replies.

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

Dated:
Islamabad

(Muhammad Ajmal Gondal)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The office of Director General Audit Punjab carries out audit of accounts of Government of the Punjab in accordance with the mandate assigned to it under the constitution as well as in line with International Standards of Supreme Audit Institutions (ISSAIs). The office has working strength of 212 officers and officials stationed at Lahore (HQ) and Multan sub-office. Accordingly, resources were utilized for subject activity as well as other assignments carried out during the Audit Year 2021-22.

This report contains twenty-two (22) chapters embodied in two volumes incorporating results of certification and compliance with authority audit mainly carried out in the Audit Year 2021-22. It is pertinent to highlight that the results of Thematic Audit in three selected areas have been included in chapter 22 of the report.

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

A desk audit exercise was carried out to identify high risk entities and high value transactions. Furthermore, Audit Command Language (ACL) techniques were utilized besides placing reliance on the judgment of the auditors in the field. Audit findings were finalized after considering the response from the auditee departments and holding of DAC meetings.

a. Scope of Audit

This office is mandated to conduct audit of 6256 formations working under 38 PAOs. Total expenditure of these formations was Rs. 1,845.87 billion for the financial year 2020-21.

Audit coverage relating to expenditure for the current audit year comprises of 225 formations of 17 PAOs having total expenditure of Rs. 498.29 billion for the financial year 2020-21. In terms of percentage, the audit coverage remained 27 % of auditable expenditure.

In addition to this Compliance Audit Report, Director General Audit Punjab conducted two Financial Attest Audits and eleven Audits of Foreign Aided Projects. Besides, one Performance Audit, two Special Audits and one IS Audit are under process in the current Audit Plan. The reports of these audits will be issued separately.

b. Recoveries at the instance of audit

As a result of audit, recovery of Rs. 27.26 billion was pointed out. Recovery effected from January 2021 to January 2022 was Rs. 309.34 million which was verified by audit.

c. Audit Methodology

This office conducts a detailed audit drill combining an elaborate planning process with a set of robust execution techniques. Salient features of audit methodology are outlined below:

Firstly, planning files are prepared covering all areas of activities of the auditee formations besides details of their budget, organizational and legal framework. Secondly, risk assessment exercise is carried out to identify main risk areas. Audit strategy based on desk audit is implemented by using ACL to draw sample and extract information on accounts of the Government of the Punjab from SAP-R3 data. This is followed by issuance of work programs considering the geographical locations.

In order to conduct audit and to collect evidence, audit teams perform inspection of auditee formations. On conclusion of field audit, a formal exit meeting is held with responsible officials of the auditee formations which leads to issuance of a formal audit & inspection report.

Another opportunity is provided to the management to offer their annotated responses to the audit observations by requesting the PAO to hold meeting of the DAC. Then, an internal quality review is performed to evaluate the adequacy of audit findings in terms of auditing standards. Towards the end, an external quality review is carried out to shape up the final contours of the Report and make it presentable for the intended stakeholders.

d. Audit Impact

As a result of subject compliance audit review involving both macro level and in-depth analysis of working of provincial departments/entities, management was facilitated by taking corrective measures and operational improvements both in the short as well as in the long term. Internal controls regarding procurements, pay & allowances, assets management and IT operations were got strengthened. Through thematic audit reviews, broad policy level recommendations were made to management for improving their service delivery and ensuring that maximum value was derived from the public funds utilized. The same was noted for necessary action by the concerned entities.

In this regard, instances included audit of Punjab Safe City Authority where contractual shortcomings regarding security cameras were got admitted. Similarly, heavy cash disbursements in the name of DDOs were highlighted and commitments received from the Accountant General Office/Finance Department for discontinuing the same.

e. Comments on Internal Controls

Internal controls in government departments comprise of systems, processes, environment and activities that taken together support management in achieving the government's policy objectives. The ultimate objective of an internal control system is to ensure integrity of information, compliance with law, observance of rules, regulations, safeguarding assets and assurance of economical operations.

The report identifies internal control lapses pertaining to areas such as financial management, procurement and contract management, hiring of human resource, payroll procedures, handling of assets, as well as overall budgetary planning and execution.

f. The key audit findings of the report

- There were ten cases of recoveries/overpayments and unauthorized payments amounting to Rs. 6,281.36 million.¹
- There were seven cases of HR related irregularities amounting to Rs. 3,847.46 million.²
- There were six cases of irregularities in construction/repair works amounting to Rs. 100.98 million.³
- There were two cases of fraud and misappropriation amounting to Rs. 93.74 million.⁴
- There were nine cases of irregular procurements amounting to Rs. 18,725.20 million.⁵
- There were eight cases of unauthorized opening of bank accounts and parking of public money in commercial banks amounting to Rs. 6,419.78 million.⁶
- There were eleven cases of non-production of record amounting to Rs. 29,261.32 million.⁷

1. 2.4.4; 2.4.5; 5.4.2; 6.4.2; 8.4.1; 8.4.2; 14.4.1; 19.4.1; 19.4.2; 19.4.5

2. 2.4.8; 2.4.10; 6.4.6; 6.4.7; 7.4.8; 15.4.1; 19.4.6

3. 2.4.13; 2.4.14; 7.4.20; 21.4.4; 21.4.5; 21.4.6

4. 2.4.6; 5.4.1

5. 5.4.3; 5.4.4; 8.4.14; 15.4.6; 15.4.7; 15.4.10; 19.4.11; 19.4.12; 19.4.17

6. 2.4.12; 7.4.19; 13.4.5; 13.4.6; 13.4.7; 16.4.4; 19.4.21; 19.4.22

7. 2.4.20; 5.4.17; 7.4.26; 9.4.6; 10.4.3; 15.4.18; 16.4.7; 17.4.11; 19.4.41; 20.4.7; 21.4.16

- Non-recovery of an amount of Rs. 889.03 million on account of government share of un-spent premium from Sate Life Insurance Corporation (Sehat Sahulat Program).¹
- Unsatisfactory agriculture operations due to non-rehabilitation of large number of water courses (On Farm Water Management).²
- Unsatisfactory operations of Punjab Safe City Authority due to large number of non-functional cameras. (Punjab Safe City Authority).³

g. Recommendations

The management is required to:

- effect recoveries of overpayments and unauthorized payments and strengthen its recovery mechanism;
- strengthen its internal controls on HR;
- adhere to rules and regulations governing construction/ repair works;
- investigate the matters of misappropriation and fraud and take action under the law against the responsible(s);
- adhere to the provisions and limitations as provided and set in Punjab Procurement Rules;
- take disciplinary action under Efficiency and Discipline Rules against the delinquents of non-production of record.
- strengthen its internal controls to exercise better control over public money.
- take urgent remedial measures for ensuring that all the cameras become operational and to enhance its capacity for

1. 6.2.3.4
2. 6.2.3.1.3
3. 6.2.3.1

management of the cameras and allied software/data on a long term basis (Punjab Safe City Authority).

- take effective steps for rehabilitation of the watercourses as well as ensuring their future sustainability (On Farm Water Management).
- take appropriate action for recovery of un-spent premium from SLIC besides improving its internal controls so that the lapse is avoided in future (Sehat Sahulat Program).

GOVERNMENT OF THE PUNJAB PUBLIC FINANCIAL MANAGEMENT REVIEW 2020-21

Articles 120-126 of the Constitution of the Islamic Republic of Pakistan, 1973 provides framework for Annual Budget Statement, Demand for Grants, Charged and Voted Expenditure out of Provincial Consolidated Fund, procedure for Annual Budget Statement, Authentication of Schedule of Authorized Expenditure and procedure for Supplementary Grants for excess expenditure.

As per Annual Budget Statement, the major sources of revenue for the Provincial Government for overall budgetary management are the General Revenue Receipts from Federal Divisible Pool, Provincial Tax Receipts and Provincial Non-Tax Receipts.

The province's own tax revenue is being collected by the following agencies of the government: Punjab Revenue Authority, Board of Revenue, Excise and Taxation Department, Energy Department and Transport Department.

In the financial year 2020-21, the Government of the Punjab relied heavily on the share from the Federal Government for overall budgetary management. Towards the total expenditure of Rs. 2.077 trillion, the provincial government received Rs. 1.321 trillion as transfers from Federal Divisible Pool which is a significant component, almost 64% of its total expenditure. In contrast, the provincial government own tax revenue was Rs. 225 billion and non-tax receipt was Rs. 71 billion (in total Rs. 296 billion) that constitutes only 14% of the total expenditure.

Compared with the previous financial year an increase of 38 billion was noticed in the revenue generation by the provincial government in the financial year 2020-2021, which indicated an increase of 15% as compared with the previous financial year. Furthermore, since the Divisible Pool transfers constitute a large proportion of General Revenue Receipts, even a small percentage variation between Budgeted Estimates and Actual transfers lead to a major re-adjustment in provincial consolidated Fund expenditure. During financial year 2020-21, against the final revised receipts estimates of Rs. 1,354 billion, the provincial government's actual receipt from Federal Divisible Pool was Rs. 1,321 billion, indicating a shortfall of Rs. 33 billion.

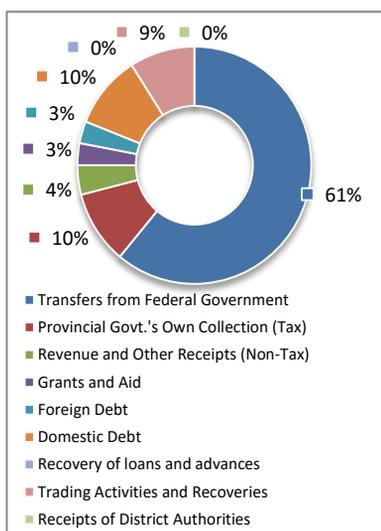
Government of the Punjab – A Financial Glimpse

Tables A&B provide details of receipts and disbursements as well as the overall fiscal position of provincial government Consolidated Fund during 2020-21.

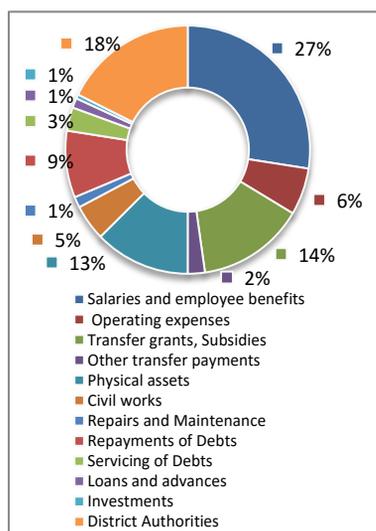
Table-A Composition of Resources			
	Rs. in million	%tage	
Transfers from Federal Government	1,321,167	61%	
Provincial Govt.'s Own Collection (Tax)	224,616	10%	
Revenue and Other Receipts (Non-Tax)	71,100	4%	
Grants and Aid	48,422	3%	
Foreign Debt	65,329	3%	
Domestic Debt	218,848	10%	
Recovery of loans and advances	18,507	0%	
Trading Activities and Recoveries	200,840	9%	
Receipts of District Authorities	3,249	0%	
Total Receipt	2,172,078		

Table-B Application of Resources			
	Rs. in million	% tage	
Salaries and employee benefits	570,057	27%	
Operating expenses	127,200	6%	
Transfer grants, Subsidies	294,328	14%	
Other transfer payments	47,139	2%	
Physical assets	162,340	13%	
Civil works	97,596	5%	
Repairs and Maintenance	29,241	1%	
Repayments of Debts	181,053	9%	
Servicing of Debts	63,470	3%	
Loans and advances	26,322	1%	
Investments	11,290	1%	
District Authorities	367,069	18%	
Total Expenditure	2,077,105 ¹		

1-Composition of Resources



2-Application of Resources



1 Financial Statements 2020-21

To decrease dependence on the Federal Divisible Pool transfers and to ensure consistent allocation of sufficient resources for development in the province, it was necessary for the provincial government to increase its own sources of revenue. In this context, the provincial government's Budget estimates projection viz`a`viz actual tax and non-tax revenue for the year 2020-21 were:

(Rs. in billions)

	Revised Budget Estimates	Actual	Percentage variation of actual over Revised Budget Estimates
Provincial Tax Revenue	228.650	234.290	+2.46%
Provincial Non-Tax Revenue	129.914	71.100	-45%

The provincial government performed better in the field of tax collection and collected 2.46% more tax revenue as compare to projections made in revised budget estimates. However, collection under non-tax revenue of provincial government fell short by 45% of the projections made in revised budget estimates.

Further, claims of various provincial departments, pending with the Federal Government came to the tune of Rs. 84.946 billion. Details are as under:

Issues	Department	Amount
<i>(Rs. in billions)</i>		
Payment of Mark-Up on 2.5 MMT of Federal Strategic Reserves of Wheat Claimed	Food	33.80
Arrears of Devolved Vertical Programs of Health & Population Welfare	Primary Health	32.28
Federal Share of Subsidy on Wheat Export	Food	9.96
CDA share for Operation of RWP-ISB Metro Bus	Transport	5.36
Reconciliation of Cross-Adjustments of taxes	PRA	3.55
Total		84.95

(Source: white paper 2021-22)

Moreover, income from profits of hydroelectricity generating units referred to as 'Net Hydel Profits' (NHP) located in Punjab – in line with Article 161(2) of the Constitution of Pakistan 1973 amounting to Rs. 56.9 billion at the start of FY 2020-21 were also pending with the federal government.¹

¹ Source: white paper Government of the Punjab 2021-22

Comparison of Application of Resources

An expenditure of Rs. 2,077 billion was incurred during the FY 2020-21. This constituted an increase of Rs. 249 billion over the previous financial year. Overall macro level comparison of expenses between both financial year was as follows:

Application of Resources	<i>(Rs. in million)</i>	
	2020-21	2019-20
Salaries and employee benefits	570,057	547,649
Operating expenses	127,200	104,306
Transfer grants, Subsidies	294,328	237,965
Other transfer payments	47,139	45,867
Physical assets	162,340	166,404
Civil works	97,596	73,798
Repairs and Maintenance	29,241	18,651
Repayments of Debts	181,053	156,161
Servicing of Debts	63,470	83,876
Loans and advances	26,322	25,643
Investments	11,290	6,720
District Authorities	367,069	361,361
Total Expenditure	2,077,105	1,828,401

The above table shows that significant increase of Rs. 56 billion was seen under the expenditure heads of Transfer grants, subsidies as compared with last year as well as under debt where-in there was an increase of Rs. 25 billion from the previous financial year.

Key drivers of growing provincial spending are establishment cost including salary & retirement benefits, repayment of loans and net interest payments.

Pension was the second largest expenditure of Government of the Punjab's Current Revenue Expenditure after salary. Pension expenditure was Rs. 36.40 billion in FY 2010-11 and it increased to Rs. 244.31 billion in FY 2020-21. The growth rate of expenditure on pension is a matter of concern and pension liability has become one of the major sources of fiscal risk for the Government. To address this, Punjab Pension Fund has been created by the Provincial Government to meet future pension liability. Assets of the Punjab Pension Fund are estimated at Rs. 84.7

billion on 30th June 2021. The Government contributed Rs. 38.1 billion into the Fund, while remaining Rs. 46.6 billion has been earned by the Fund through its investments. The government had not contributed towards Pension Fund during FY 2020-21. However, to curtail pension expenditure, the provincial government has recently raised the minimum voluntary retirement age to 55 years or minimum of 25 years of service, whichever is later.¹

Moreover, Government of Punjab maintains Provincial Account No. II (Food) with the State Bank of Pakistan. Capital Expenditures are incurred out of this account on state commodity trading operations in food grains especially for procurement of wheat. Out of sale proceeds of the grains released to the Flour Mills, loans obtained from the commercial banks for trading operations of Food Department are repaid.

The Provincial Government borrowed fresh market loans amounting to Rs. 715.620 billion from commercial banks for purchase of wheat in last five years (2016-20). Market loans repaid were Rs. 492.452 billion, despite the fact that the actual recovery from sale of wheat during the same period was Rs. 726.643 billion. This caused less repayment Rs. 234.191 billion as compared to recovery on account of sales of wheat resulting in increase of debt stock by Rs. 223.168 billion (71.42%) from Rs. 312.490 billion on 30th June 2016 to Rs. 535.658 billion as on 30th June 2021.²

It was important for the government, to assess debt sustainability and review its ability to service debt obligations in future. However, over the years, a continuous growth in commercial debt stock was noticed that resulted in accumulation of debt as well as cost of debt servicing.

1 Source: white paper Government of the Punjab 2021-22

2 Source: Finance Account 2020-21

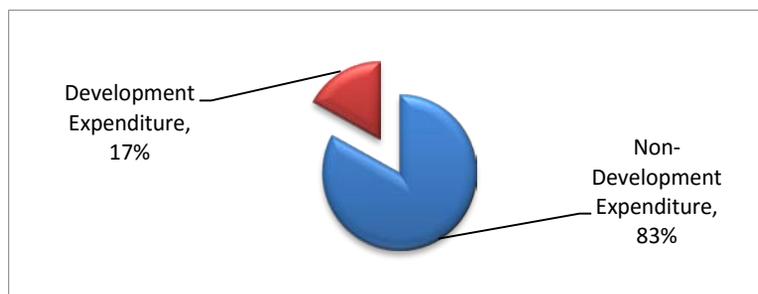
The expenditure incurred by the government on recurring or non-development expenses and on new initiatives/development expenses was illustrated as:

Table –A (Rs. in million)

Description	Expenditure	% age
Non-Development Expenditure	1,728,595	83%
Development Expenditure	352,904	17%
Total	2,081,499	

(Source: Appropriation account 2020-21)

Chart A–Expenditure Breakup



The above chart shows the spending pattern of the provincial government was highly skewed towards non-development expenditure. However, the development spending of the provincial government increased from 14% to 17% in FY 2020-21 as compared to FY 2019-20. Furthermore, the departments could not fully utilize the development funds given to them and thus there was an overall saving of Rs. 56 billion which was 13.70% of total funds for development initiatives.

Development Expenditures

Table B shows the detail of Sector-wise development expenditure

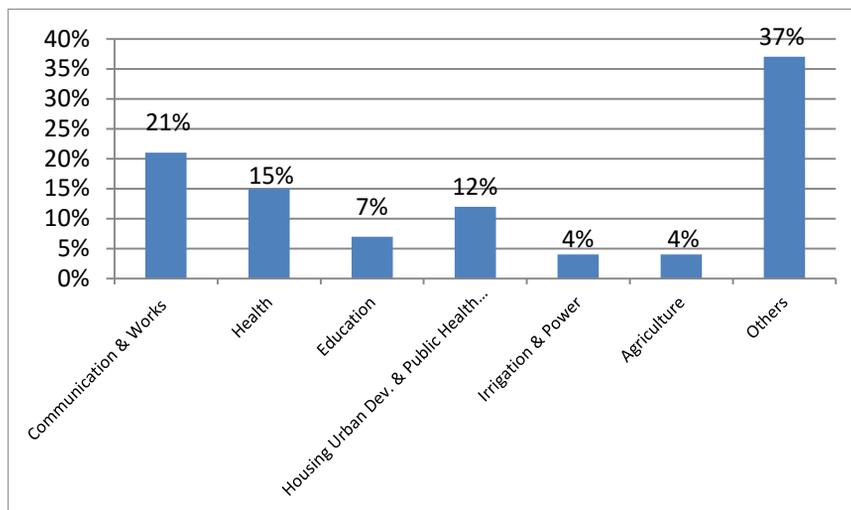
(Rs. in million)

Department	Appropriation	Expenditure	%age share
Communication & Works	97,228	73,454	21%
Health	57,205	53,089	15%
Education	26,194	24,932	7%
Housing Urban Dev. & Public Health Eng.	41,409	41,103	12%
Irrigation & Power	17,983	15,039	4%
Agriculture	18,091	13,896	4%
Others	150,796	131,393	37%
Total Development Expenditure	408,906	352,906	

(Source: Appropriation account 2020-21)

The sector-wise percentage of development expenditure is also shown in the Bar -Chart (B) for further clarity:

Bar-Chart (B) Sector wise percentage of development expenditure



The Bar-Chart B shows the spending percentage of the different sectors. Four areas/sectors which were: Communication & Works 21%, Health 15%, Education 7% and Housing Urban Dev. & Public Health Eng. 12%, covered almost 55% of the spending.

It was notable that although agriculture is considered as an economic driver in Punjab, the Agriculture and Irrigation Department had a spending share of 4% each. On the other hand, the remaining (others) 37% of spending was divided into departments such as Environmental Production, Excise & Taxation, Mines & Minerals, Women Development, Forestry, Wildlife & Fisheries and Environment Protection Department etc. The priority sectors can be gauged from the budgetary allocations and expenditure patterns in the different sectors/departments.

After the 18th Amendment in the Constitution of Islamic Republic of Pakistan and the abolition of the concurrent list, the subjects of 16 defunct ministries along with development projects were devolved to the respective provinces. Thereafter, the financing of provincial nature projects was the responsibility of the concerned provinces. The National Economic Council (NEC) in June 2021 approved policy guidelines regarding processing and approval of provincial nature projects for financing from federal PSDP which had been notified by the planning division in August 2021. The policy inter-alia provides that due to financial constraints and financing of mega projects of national importance by the federal government, it may not be possible to continue financing of provincial projects unless costs are shared by the provincial governments and that only capital investment in projects located in deprived areas may be considered. It further stipulates that provinces would bear the cost of land acquisition, resettlement, provincial taxes, cost of project monitoring units and would take over the projects after completion for sustainable operation and maintenance. The provinces are thus expected to fully finance provincial nature projects since substantial funds were transferred to the provinces under the 7th NFC shares and onwards. This will further increase the financial burden of provincial government.

Non-Development Expenditures

Salaries and other employee benefits constituted 27%, Repayment of Debts 9% and Servicing of Debts 3% of the total expenditure. Repair and maintenance was only 1% of the total expenditure. The provincial government faces fiscal risks that could lead to future spending increases in non-productive sectors, such as debt servicing. This combined with a decrease or less than projected growth in receipts might constitute a double jeopardy for the government on the budgetary front. A more

pragmatic approach aimed at judicious use of resources and fixation of realistic revenue targets may be envisaged.

Audit also highlighted certain systemic weaknesses in the budgetary utilization and resource allocation by the department arising from lack of implementation of standard operating procedures and weak internal control mechanism. Significant instances of financial and administrative weaknesses are:

- Budgetary projections for collection of non-tax revenue made in original budget estimates and revised budget estimates remained unachieved.
- Claims of various Provincial Departments amounting to Rs. 84.946 billion are pending with the Federal Government.
- In spite of hectic efforts by the Finance Department only an amount of Rs. 3.7 billion was received as arrears of Share from “Net Hydel Profit” during FY 2020-21 out of pending claim of Rs. 56.9 billion approximately.
- Expenditure of Rs. 3.553 billion was incurred over and above the budget allocation or without any provision in the Original Estimates/Supplementary Demand during 2020-21.
- At present due to non-provision of accurate HR data and budgetary figures by the provincial departments, there is no-budget availability check activated in the SAP-ERP system against heads of pay and allowances. Not having budget check reduces financial transparency and greatly limits the utility of SAP ERP deployed by the CGA for the accounts of government of the Punjab. If departments are proactive and maintain accurate HR and budgetary data, significant savings and better financial controls can be

implemented across the province and risk of bogus/excessive HR payments is avoided.

- The departments could not utilize the budget allocation of Rs. 283.003 billion against the allocated Budget of Rs. 2,080.663 billion during 2020-21.
- Payments amounting to Rs. 10.231 billion were drawn in favor of Drawing & Disbursing Officers of various departments instead of vendors, which could increase the risk of financial misappropriations and frauds.

With reference to the above, the Government of the Punjab needs to focus on certain significant areas and plug capacity gaps. This may require re-analyzing the following areas, in addition to others:

- Devising realistic, demand based, budgetary provisions to avoid unnecessary savings/excesses and rationalize system of quarterly releases to provide timely funding to the line departments for execution of planned activities.
- Activation of budget check against the head pay and allowances in SAP system can reduce the risk of bogus/excessive HR payments.
- Making all payments from system based workflow. This would allow not only accurate and real-time liability reporting, but also enhance taxation coverage and increase financial transparency.
- Hectic efforts are required for receipt of pending claims with the federal government. These claims, if received, will create additional fiscal space in the Development Budget of the Province.
- To provide a continuous stream of funding to Pension Investment Fund on a rational basis. There is a need to divert payment of “Social Security Benefit” to contract

employees into contribution towards pension fund, after regularization of these employees to meet the future liability of pension.

- Sustainable growth strategy considering the agriculture potential of the province and linked with UN SDGs may be pursued through medium and long-term soundly planned initiatives.

Wrapping up the above, Government of the Punjab needs to work on improving revenue collection, bring reforms in its budgetary management and expenditure management systems to get better value for money from deployed expenditures. To this end, a set of measures aimed at business process re-engineering, enhancing of e-services raising agricultural productivity, increasing industrial production, receipt of pending claims/ dues, change of rules and regulation, and utilization of modern research & development tools for resource planning, distribution and monitoring will be fruitful. This will enable the government to meet its exhaustive development and non-development spending needs, as well as creating fiscal space for unforeseen budgetary demands without imposing new taxes or increasing up tax rates.

CHAPTER 1

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

1.1.1 Expenditure against Zero/Excess than Budget Allocations-Rs. 3.553 billion.

According to Para 13.2 (ii) of Punjab Budget Manual, the total expenditure incurred for any purpose should not exceed the grant or grants provided for that purpose.

During the scrutiny of the Appropriation Accounts for the FY 2020-21, it was observed that an expenditure of Rs. 0.242 billion was incurred without any provision in the Original Estimates/Supplementary Demand. Re-appropriation ordered to this effect was also not made. Moreover expenditure of Rs. 3.311 billion was incurred over and above the budget allocation during 2020-21.

The lapse occurred due to weak internal controls & Non-compliance of Budget Manual.

The management replied that out of the total excess Rs. 1,542,086,013 relates to mandatory salary and pension payments, against which budget check is not applied in system. Remaining excess of Rs. 2,012,251,954 pertain to contingencies where budget was released by Finance Department on SAP R/3. The same was not printed in the budget book. It is a compilation error resulting in excess being shown in the Appropriation Accounts.

The matter was discussed in the clearing house meeting held on 27.10.2021 and para was kept pending with the direction to take up the matter with Finance Department.

Audit recommends that management should ensure that no payment be made against nil/excess than budget allocation besides activation of budget check against the head pay & allowances in SAP system to reduce the list of bogus/excessive HR payments.

1.1.2 Un-Utilized Budget of-Rs. 282.167 billion

According to the Punjab Budget Manual, “all anticipated savings should be surrendered to Government immediately they are foreseen without waiting till the end of the year, unless they are required to meet excesses under some other unit or units which are definitely foreseen at the time and no savings should be held in reserve for possible future excess”. Further, according to rules laid down in Chapter 14 of Punjab Budget Manual, the spending departments were required to surrender the grants/appropriations or portion thereof to the Finance Department as and when the savings were anticipated.

During the scrutiny of the Appropriation Accounts for the FY 2020-21, it was observed that against the Final Budget of Rs. 2,362.667 billion the departments could not utilize the budget allocation of Rs. 282.168 billion during 2020-21.

Audit is of the view that the lapse occurred due to weak internal controls.

The Management replied that an amount of Rs. 1,433.00 billion was expected to be received from the Federal Government as Punjab’s FDP share which could not be materialized and Federal Government transferred only Rs. 1,324.00 billion to Punjab Government during F.Y. 2020-21. As revised budget was prepared on the basis of Punjab’s FDP share i.e. Rs. 1,433.00 billion, hence saving occurred. Reply was not tenable as subject savings were against revised budget estimates. Moreover, the provincial government had its own revenue generation sources as well.

The matter was discussed in clearing house meeting held on 08.11.2021, the para was kept pending for compliance.

Audit recommends to devise mechanism for realistic demand base budgetary provisions to avoid unnecessary savings.

1.1.3 Excess withdrawal from Public Account-Rs. 67.845 billion.

As per APPM 14.4.1.1 withdrawal from a Public Account head shall only be permitted up to the balance of the fund, as given in the Budget Head Register. The amount withdrawn shall be subject to the available cash limit sanctioned by the Ministry of Finance.

Scrutiny of Public Account of Finance Account, Account No. 27 “Special Deposits Investments” revealed that withdrawals were made/permitted excess than the balance of fund under Head “G11264-Assignment Account (ADB)” amounting to Rs. (67,845) million up to 30th June, 2021.

Audit is of the view that the lapse occurred due to weak internal controls.

The Management replied that the matter was discussed in Final Clearing House Meeting (2019-20) and Finance Department explained that no payment was made without being allocated in the respective Budget Estimates and in violation of Financial Rules and requested for the settlement of said para. However, Accountant General, Punjab has requested to provide budget to settle the issue once for all.

The matter was discussed in the clearinghouse meeting held on 08.11.2021 and para was kept pending till scrutinizing the issue of excess payment from Public Account.

Audit recommends that the subject negative balance may be got rectified by Finance Department in coordination with Accountant General Punjab.

1.1.4 Payment made to the DDOs instead of Vendors- Rs. 10.231 billion.

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

Scrutiny of SAP data of Contingent Payments for the period 2020-21, revealed that payments amounting to Rs. 10,230,915,895 were made to Drawing & Disbursing Officers instead of vendors during financial year 2020-21 in violation of the above rule.

Audit is of the view that the lapse occurred due to weak internal controls.

The Management replied that payments have been made to Vendors according to the rules but there are some circumstance in which it is required to make cheque in the name of DDOs instead of Vendor. The detail is as under:

- i. Bills regarding Electricity, Telephone, Sui gas, POL etc which have already been paid by DDO himself due to non availability of budget.
- ii. Stipends for nursing in the Name of Principle of Nursing School for further disbursement to nursing students.
- iii. Cheques are generated in Respect of Superintendent Livestock Experimental Station as Vendor instead of DDO as he produces feed and supply to other stations and

amounts are being submitted into Govt. Treasury through 32-A Challan.

- iv. Cheques are generated in respect of Rates & Taxes in the name of Excise and taxation Officer as vendor.
- v. Cheques are generated in respect of Postage and Telegraph in the name of DDO as vendor then after attaching Challan 32-A amounts which are being submitted into Government Treasury

The matter was discussed in clearing house meeting held on 08.11.2021. The para was kept pending with the directions to probe the issue and Finance Department will take up the matter with Administrative Department.

Audit recommends that management take effective steps to strengthen controls and observed the rules & regulation in true spirit.

1.1.5 Fraudulent Refund from Un-Claimed Deposits-Rs. 252 million

As per Rule 2.31 (a) of PFR vol-I states that a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, fraud & misappropriations.

During Certification Audit of District Accounts Office Multan it came to the notice that a fraudulent refund of Rs. 252 million was made to various claimants by the District Accounts Office from the head C03801-Unclaimed Deposit with the connivance of Provincial Highway Division Multan.

Audit is of the view that the lapse occurred due to weak internal controls.

The Management replied that the fraudulent withdrawals under the Lapsed Deposit Vouchers were pointed out by accounting office.

After having detected the fraud and probed at some length, the case was reported to Anti-Corruption Establishment, Multan wherein three (3) files have been registered. The main accused alleged to be involved criminally belonging to Provincial Highway Department and accounting office, have been arrested and presently they are in Judicial Custody of the Special Judge Anti-Corruption. Likewise, the departmental proceedings against the accused officers/officials have also been initiated by serving upon them charge sheet and necessary proceedings are under process.

The matter was discussed in the clearing house meeting held on 08.11.2021 and committee was informed that forensic audit of refunds is under process.

Audit recommends to ascertain the total volume of fraudulent refund payments and recovery thereof besides strengthening of internal controls.

1.1.6 Fraudulent Withdrawal from Public Works Deposits- Rs. 10.00 million

As per Rule 2.31 (a) of PFR vol-I states that a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, fraud & misappropriations.

During Certification Audit of District Accounts Office Faisalabad it came to the notice that a fraudulent payment of Rs. 9.896 million was made by the District Accounts Office, Faisalabad to Firm “Waqas Associates” without execution of work from the head “G10113-Public Works Deposits”.

Audit is of the view that the lapse occurred due to weak internal controls.

The Management replied that withdrawal from Public Works Deposits amounting to Rs. 9.895 million was reported by the XEN Buildings, M&R Division 2, to District Accounts officer, Faisalabad, vide letter No. 6924 Dated 29.05.2021 stating therein theft of some cheques from cheque book, whereas the payment made to contractor was Rs. 7.55 million and the balance as government deductions. The same was reported immediately to Director FIA vide this office letter No.DAO/FSD/Admn/HM/547 Dated 08.06.2021 as well as the O/o the Chief Inspector of Treasuries and Accounts vide No.DAO/FSD/Admn/HM/552 Dated 05.06.2021. Moreover, the O/o the DG, Anticorruption Department initiated investigation upon the instant case.

The matter was discussed in the clearing house meeting held on 08.11.2021. Committee kept the para pending.

Audit recommends to pursue the matter vigorously to ensure the recovery besides strengthening of internal controls.

1.1.7 Dubious payments on account of Financial Assistance, Leave Encashment and Pay & Allowances

As per Rule 2.31 of PFR Vol-I, a drawer of bill for pay & allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations.

Scrutiny of record during certification audit of DAO Sheikhpura, revealed some financial irregularities as tabulated below:

Sr. No.	Type of allowance	Payment period	Nature of Irregularity	Amount (Rs.)
1	Financial Assistance	2020-21	Sub-Divisional Clerk, BPS-14 died during service. Payment is made from DDO instead of HR payment in SAP R3 through bank account after the lapse of 5 years. moreover, payment is made at higher rate i.e Rs. 2.2 million instead of Rs. 800,000/- in each case.	2,200,000
2	Financial Assistance	2020-21	As above.	2,200,000
3	Financial Assistance/ Leave encashment	2020-21	Amount paid/drawn by DDO on account of Financial Assistance/Leave encashment instead of through SAP R3/bank payment.	69,193,698

Sr. No.	Type of allowance	Payment period	Nature of Irregularity	Amount (Rs.)
4	Financial Assistance	2020-21	Amount paid/drawn by DDO on account of Financial Assistance/Leave encashment instead of through SAP R3/bank payment.	7,800,000
5	Pay & Allowances	2020-21	Pay & Allowances paid in one time adjustment.	793,779
6	Pay & Allowances	11/2020, 03/2021	Pay & Allowances paid in one time adjustment without entitlement and lawful authority.	1,141,476
Total				83,328,953

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

The matter was discussed in the clearing house meeting held on 08.11.2021 and the para was kept pending for probe.

Audit recommends that the department should ascertain the genuineness of the payments by conducting detail internal audit to ensure the recovery of excess/bogus drawls besides fixing responsibility and strengthening of internal controls.

Director Budget and Accounts Forest Department

1.1.8 Non compliance to Punjab Procurement Rules-Rs. 2.984 billion.

Rule 12(1) states that a procuring agency shall advertise procurement of more than two hundred thousand rupees and up to the limit of three million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in the public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

Further, as per PPRA advice to Director Budget & Accounts Forest department regarding forestry operations vide letter No. L&M(PPRA) 1-13(G)/2011 dated 28th November, 2018. The case has been examined in the light of Punjab Procurement Rules 2014 (PPR-14). PPRA is of the view that after 18th amendment, the procurement being devolved subject has to be accomplished in accordance with the legal framework

formulated by the Provinces. When parallel legislation are available in respect of any specific matter, then provisions of special law prevail. In the instant case, Punjab Procurement Regulatory Authority Act 2009 and Punjab Procurement Rules 2014 shall prevail being procurement specific.

During scrutiny of accounts and field audit of office of Divisional Forest Officers, it was noticed that an amount of Rs. 2.984 billion was spent on account of afforestation i.e Jungle Clearance, ploughing, leveling and Earth work etc. without observing PPR-2014 during the Financial Year 2020-21. This act of management deprived the govt. From competitive rates as well as from revenue on account of taxes.

Audit is of the view that the lapse occurred due to weak supervisory as well as financial internal controls.

The management replied that the Forest Department have 58-Forest Divisions, 97-Sub Divisions, 156-Ranges 734 Blocks and 3147 beats, where the Forestry Operation/ Field works i.e Earth works, leveling ploughing planting hand watering, irrigation, weeding etc are carried out in the beats, blocks of ranges and sub-divisions separately by the field staff after engaging daily wages labors. These works could not be got done through contractor as these works are seasonal and have to complete within limited time frame and on the availability of Canal water before passing the planting season. Hence, the Forestry field works could not be carried out through contractor and being carried out through labour since creation of the Department and formal documents of muster roll is being maintained for this purpose.

The matter was discussed in clearing house meeting held on 01.11.2021 the para was kept pending for regularization.

Audit recommends fixing of responsibility for explicit disregard to Punjab Procurement Rules besides strict compliance thereof.

1.1.9 Non transparent mode of payment-Rs. 3.011 billion caused double drawl of-Rs. 3.265 million

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

During audit of accounts for the year 2020-21, it was observed from the scrutiny of record that an amount of Rs. 3,011,099,977 was drawn from Govt. Treasury and disbursed in cash. Further scrutiny of Muster Rolls on test check basis revealed that the laborers were engaged through Muster Rolls for various forestry operations. However, some laborers were charged twice in two different Muster rolls of different works of the same month which caused double drawl of Rs. 3,264,606 on account of daily labor engaged through Muster rolls by various Divisional Forest Officers. Moreover, all the payments were drawn in the name of DDOs/disbursers and were shown disbursed.

Audit is of the view that the lapse occurred due to weak supervisory as well as financial internal controls.

As the Forestry Works under object (A03) Sowing and Planting are being carried out Departmentally and execution of Forest Works have been done according to Circular No.41/1978-74/ST dated 17.9.1973 by engaging daily laborers. Furthermore, procedure for payment to the contractor by cheques for the amount exceeding Rs. 100,000 was fixed by the Government of the Punjab, Finance Department. Such condition is not applicable for making payment to the daily laborers as the claim of each laborers does not exceed the limit of Rs. 100,000.

The matter was discussed in the clearing house meeting held on 01.11.2021 and contention of department was not accepted by audit, para was kept pending for probe and recovery of double payments.

Audit recommends to look into the matter at administrative level and the drawl of billions of rupees in cash on account of daily labors in favor of DDOs be discontinued and transparent mode of payment be adopted.

CHAPTER 2

AGRICULTURE DEPARTMENT

2.1 *Introduction*

(A) As per Punjab Government Rules of Business 2011, the Agriculture Department comprised of fourteen attached departments and five autonomous bodies. It has been assigned the business of:

- Agricultural education training & research.
- Soil fertility & soil conservation.
- Agricultural loans / subsidies.
- Water courses conveyance efficiency through improvement of watercourses.
- Market committees & regional markets were set up under the Punjab Agricultural Produce Market Ordinance, 1975 and rules made there under during 1979.
- Production, multiplication and marketing of the certified seed through Punjab Seed Corporation.
- Development of cultivable waste-land by Punjab Land Utilization Authority.
- Service matters except those entrusted to Services and General Administration Department.
- Purchase of stores and capital goods for the Department.

Audit Profile of Agriculture Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited FY 2020-21 (Rs. in million)	Revenue / Receipts Audited FY 2020-21 (Rs. in million)
1	Formations	1005	21	24,550	-
2	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	27	1	-*	-
3	Authorities / Autonomous bodies etc. under the PAO	3	3	4,126.77	-
4	Foreign Aided Projects (FAP)	2	2	2,587	-

*Expenditure pertaining to SDAs is included in the figure at Sr. No. 1.

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2020-21 of Agriculture Department indicate expenditure on various specified services viz-à-viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2020-21 against the four grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	235.89	156.75	392.64	315.30	(77.34)
PC21018	17,923.03	0.00	17,923.03	15,165.15	(2,757.88)
PC21030	5,821.37	5,791.66	11,613.04	11,254.51	(358.53)
PC22036	7,272.72	10,818.08	18,090.80	13,895.67	(4,195.13)
Total	31,253.01	16,766.50	48,019.50	40,630.63	(7,388.87)

Overview of Expenditure

The final budget of Agriculture Department for the year ended on 30 June, 2021 was Rs. 48,019.50 million. Out of this, actual expenditure

was Rs. 40,630.63 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Orginal Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	23,980,285,000	26,734,958,392	2,754,673,392	11.49
Development	7,272,720,000	13,895,670,676	6,622,950,676	91.07
Total	31,253,005,000	40,630,629,068	9,377,624,068	30.01

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

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	29,928,699,000	26,734,958,392	(3,193,740,608)	10.67
Development	18,090,802,000	13,895,670,676	(4,195,131,324)	23.19
Total	48,019,501,000	40,630,629,068	(7,388,871,932)	15.39

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (7,388.87) million at the close of the year 2020-21 under grants PC21010, PC21018, PC21030 & PC22036 were not surrendered in time by the Department.

2.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 14,964.84 million were raised during audit of Agriculture Department. This amount includes recoveries of Rs.2,970.46 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1.	Fraud, Embezzlement, Misappropriation	68.15
2.	Non Production of record	11,356.33
3.	HR/Employees related irregularities	268.27
4.	Procurement related irregularities	25.26
5.	Management of accounts in commercial banks	136.26
6.	Works related irregularities	29.40
7.	Value for money and service delivery issues	10.32
8.	Recoveries and overpayments	2,970.46
9.	Others	100.39
Total		14,964.84

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

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	40	14	26	35
2	1985-86	85	67	18	79
3	1986-87	107	65	42	61
4	1987-88	21	14	7	67
5	1988-89	88	79	9	90
6	1989-90	71	45	26	63
7	1990-91	43	29	14	67
8	1991-92	25	14	11	56
9	1992-93	26	13	13	50
10	1993-94	49	34	15	69
11	1994-95	15	3	12	20
12	1995-96	46	0	46	0
13	1996-97	38	28	10	74
14	1997-98	76	49	27	64
15	1998-99	30	18	12	60
16	1999-00	110	60	50	55
17	2000-01	205	178	27	87
18	2001-02	89	51	38	57
19	2003-04	22	14	8	64
20	2005-06	62	10	52	16
21	2006-07	44	36	8	82
22	2007-08	49	19	30	39
23	2009-10	35	18	17	51
24	2011-12	16	02	14	13
25	2013-14	46	08	38	17
Total		1438	868	570	61
Note: The Audit Report years missing in the above table were either due to non-inclusion of subject chapter during that year or non-discussion of the subject chapter before the PAC.					

The compliance with PAC directives in Agriculture Department is better than other departments (in comparative terms), however, room for better compliance still exists.

2.4 AUDIT PARAS

Recoveries and overpayments

2.4.1 *Non/less recovery of taxes from contractors-Rs. 11.24 million*

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

Scrutiny of the accounts of Agriculture Department for the Audit Year 2021-22 revealed that deduction of Rs. 11,237,225 (Annexure-1) on account of Income Tax, Punjab Sales Tax and GST etc. was not made from contractors.

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

The matter was pointed out to the management from April to November 2021. Some of them stated that detailed reply would be submitted later on while others noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meetings held on 17.12.2021, 24.12.2021 and 24.01.2022, the paras at Sr. Nos. 4 & 17 were kept pending for clarification from FBR and the paras at Sr. Nos. 2, 3, 6, 7, 14 & 18 were kept pending for recovery. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the department should strengthen its internal controls and effect recovery of the stated amount from the quarters concerned besides fixing responsibility against the concerned.

2.4.2 Non-recovery of outstanding and recoverable amounts - Rs. 15.97 million

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

During audit of Agriculture Department, it was observed that outstanding and recoverable amounts from contractors and pattadars to the tune of Rs. 15,965,783 were not recovered. The detail is as under:

Sr. No.	Name of Formations	Period of audit	PDP No.	Type of recovery	Amount (Rs.)
1.	University of Agriculture, Faisalabad	2020-21	2021-0000000116_F00023	Rent of Shops	12,390,403
2.	Director Rice Research Institute, Kala Shah kaku	2018-20	48967	Sale proceeds of auction	2,211,000
3.	Director Rice Research Institute, Kala Shah kaku	2018-20	48971	Recoverable from pattadars	1,364,380
Total					15,965,783

Audit was of the view that weak managerial controls resulted in non-recovery of dues.

The matter was pointed out to the management during April to November 2021. Some of them stated that detailed reply would be submitted later on while the others noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 17.12.2021 and 24.01.2022, the paras at Sr. Nos. 1 & 2 were kept pending for probe at departmental level. The amount of the para at Sr. No. 3 was reduced to the extent shown in table after verification of recovery of Rs. 350,000. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends early recovery of stated amount besides fixing responsibility for negligence.

2.4.3 Non recovery of receivables from employees-Rs. 70.49 million

Rule 2.31(a) of PFR Vol-I provides that a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations.

Scrutiny of the accounts of Agriculture Department for the Audit Year 2021-22 revealed that recoveries to the tune of Rs. 70,491,409 (Annexure-2) were outstanding from employees on account of overpayment/ unauthorized payment of pay & allowances and non-recovery of various charges.

Audit was of the view that weak internal controls on recoveries resulted in accumulation of heavy outstanding amounts.

The matter was pointed out to the formations in April to November 2021. Most of the management stated that detailed reply would be submitted later, while the remaining noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meetings held on 17.12.2021, 24.12.2021 and 24.01.2022, the paras at Sr. Nos. 1, 2, 3, 5 & 18 were kept pending for recovery. The amounts of paras at Sr. Nos. 14, 15 & 17 were reduced to the extent shown in annexure after partial recovery/verification of record. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends early recovery of stated amount besides fixing responsibility and imposing penalty on officers/officials at fault for non-recovery.

2.4.4 Non-recovery of outstanding loans from the market committees-Rs. 2,526.67 million

As per section 15G of “The Punjab Agricultural Marketing Regulatory Authority (Amendment) Ordinance 2019”, market committee funds shall be expended for (s) advance of loans on interest to other market committees in the district for carrying out development projects, with the previous sanction of the Government; and (j) payment of interest on loans that may be raised for purposes of the market and the provision of sinking fund in respect of such loans.

During audit of the accounts of DG Punjab Agriculture Marketing and Regularity Authority, Lahore for the period 2020-21, it was observed that an amount of Rs. 2,632,098,652 was given to market committees as loan since 1991. Out of recoverable loans, Rs. 105,432,000 could be recovered from the market committees. Recovery percentage came to 4% only and Rs. 2,526,666,652 (Annexure-3) were still recoverable from the market committees. Further, not a single penny was recovered on account of interest accrued thereon.

Audit was of the view that weak managerial controls resulted in non-recovery of loan amount.

The matter was pointed out to the formations during the audit, conducted in October 2021. However, no reply was submitted by the management.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommended that efforts be made to recover the outstanding loans along with interest accrued thereon under intimation to audit.

(PDP No. 2021-0000000962_F00003)

2.4.5 Non-collection of 10% share from the market committees income-Rs. 346.09 million

As per section 16 of “The Punjab Agricultural Marketing Regulatory Authority (Amendment) Ordinance 2019” read with section 15 (4) of “The Punjab Agricultural Marketing Regulatory Authority Regulations 2021”, in case of any dispute about actual amount of 10% contribution between market committee or management committee and Director Agriculture Marketing Development Fund, the decision of the Director General shall be final.

During audit of Punjab Agriculture Marketing and Regularity Authority, Lahore for the year 2020-21, while scrutiny of data provided by the entity, it was observed that 10% share out of the receipts of market committee amounting to Rs. 346,093,065 was outstanding against the market committees. The detail of recoverable amount as provided by the management is given hereunder:

Sr. No.	Year	Year-wise 10% contribution due
1	2018-19	122,383,761
2	2019-20	103,713,810
3	2020-21	119,995,494
Total		346,093,065

Audit was of the view that non-recovery of 10% share was due to weak managerial controls of the management.

The matter was pointed out to the formations during the audit, conducted in October 2021. However, no reply was submitted by the management.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommended that efforts be made to recover the outstanding loans along with interest accrued thereupon besides fixing responsibility against the concerned for non recovery.

(PDP No. 2021-0000000962_F00005)

Fraud/Misappropriation

2.4.6 Non-recovery of E-Vouchers amount and non-blacklisting the pre-qualified firm of Certified Seeds-Rs. 68.15 million

Clause 4.10 of agreement between Project Director, Rice Project, Punjab Component, Lahore and M/s Abad Agri Seeds provides that the contractor will be responsible if any subsidy voucher is found on bags other than rice seed or in loose form. Responsibility will be fixed and a penalty not limited to recovery of total subsidy disbursed through, but equivalent to total subsidy vouchers issued to him will be imposed.

During audit of Project Director, Rice Project, Punjab Component, Lahore for the year 2019-21, it was noticed from scrutiny of file that M/s Abad Agri Seeds, Jhang sold E-vouchers of subsidy on seeds in loose form in the market through Whatsapp and Facebook groups. In order to enquire the facts, Director of Agriculture (FT&AR), Gujranwala Zone inquired the matter and reported vide letter No. 1261, dated 23.11.2020 that 60,205 bags of 20 Kg seed were allotted to the company for which E-Vouchers were issued. While only 7,905 bags were received by the dealers. The remaining 52,300 bags were found to be fake. The details are as under:

Sr. No.	Name of Variety	Seed bags allotted by company (Bags) 20 kg/bag	Subsidy Rate per Bag (20 Kg) (Rs.)	Total Amount (Rs.)	Seed Revised by dealers (Bags) 20 kg/bag	Fake allocation of Rice seed (Bags) 20 kg/bag
1	Basmati Super	10,910	1,200	13,092,000	3,450	7,460
2	Basmati 515	12,015	1,200	14,418,000	1,560	10,455
3	OK 1122	27,050	1,200	32,460,000	1,700	25,350
4	PK 386	5,640	800	4,512,000	1,045	4,595
5	Irri-9	4,590	800	3,672,000	150	4,440
Total		60,205		68,154,000	7,905	52,300

The company claimed 29 No. of dealerships in its list, out of which 15 were found genuine while 09 dealers were not registered and the remaining 05 were not located. The Project Director, after serving legal notice and giving full opportunity to respond, recommended to the DG Agriculture (Ext. & AR), Punjab, Lahore to blacklist the company vide letter No.44/PD Rice/Dev, dated 02.03.2021. It was also recommended therein that department should not conduct business with the company in future. Moreover, total amount of subsidy/E-vouchers amounting to Rs. 68,154,000 was required to be recovered from company.

Audit was of the view that the lapse occurred due to fraudulent act by the pre-qualified firm.

The matter was pointed out to concerned formation from July 2021 to Nov 2021. The management did not offer any reply.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the firm should be blacklisted and the amount of all E-vouchers should be recovered besides fixing responsibility against the concerned.

(PDP No. 2021-0000000113_F00004)

HR/Employees related irregularities

2.4.7 Non-recovery of inadmissible payment of pay and allowances-Rs. 5.26 million

Rule 2.31(a) of PFR Vol-I provides that a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations.

During audit of Agriculture Department, it was observed that officers and staff of various formations had been paid pay and allowances

on account of time scale, special FDA Police 2009 and incentive to scientists which were not admissible to them. The detail is as under:

Sr. No.	Name of Formations	Period of audit	PDP No.	Nature of para	Amount (Rs.)
1.	Director Agriculture, Economic & Marketing, Lahore	2014-20	49527	Pay & allowance and pension	4,680,696
2.	Ayub Agricultural Research Institute (AARI) Faisalabad	2019-21	2021-0000000115_F00001	Time Scale	318,954
3.	Punjab Institute of Agriculture Marketing, Lahore	2018-20	48494	Special FDA Police	259,200
Total					5,258,850

Audit was of the view that weak internal controls on Payrol resulted in overpayments.

The observations were communicated to the management for onward scrutiny and response.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

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

2.4.8 Irregular appointment of regular, contingent paid & other staff-Rs. 236.60 million

As per Government of the Punjab Finance Department letter No. RO (Tech) FD 2-2/2014 dated 11.03.2016, the procedure for appointment of work charge/daily wages staff was laid down in the preface to schedule of wage rates 2012 which states that the post(s) shall be advertised properly in the leading newspapers. Moreover, as per Supreme Court of

Pakistan's ruling dated 19.01.1993, passed in Human Rights Case No.104 (I to IV) 1992 read with S&GAD's Notifications No. SOR-III-2-2/91 dated 05.01.1995, no recruitment should be made against any post which is not advertised properly.

During audit of Agriculture Department, it was observed that an expenditure of Rs. 236,601,468 was incurred on payment to adhoc/contract, daily wages/contingent and regular employees. The expenditure was held irregular as the same was incurred on employees who were appointed without advertisement in newspapers. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Subject	Amount (Rs.)
1.	University of Agriculture, Faisalabad	2018-20	49662	Contingent Paid Staff	225,761,016
2.	Regional Agriculture Research Institute, Bahwalpur	2018-21	2021-0000000737_F00013	Daily wages employees	4,173,533
3.	Director Rice Research Institute, Kala Shah kaku	2018-20	48982	Contingent Paid Staff	3,604,234
4.	Director Barani Agricultural Research Institute, Chakwal	2019-20	48515	Contingent Paid Staff	3,062,685
5.	Secretary, Govt. of the Punjab, Agriculture Department, Lahore	2020-21	2021-0000000112_F00011	Contract appointments against projects posts	-
6.	University of Agriculture, Faisalabad	2018-20	49663	Ad-hoc appointments	-
7.	University of Agriculture, Faisalabad	2018-20	49671	Appointments of teaching staff	-
Total					236,601,468

Audit was of the view that weak internal controls over recruitment resulted in irregular appointment of regular, daily-waged and adhoc/contract employees.

The matter was pointed out to concerned formations during April to June 2021. Some formations noted the observation for compliance and the others did not submit any reply.

The matter was further reported to the administrative department. In DAC meeting held on 17.12.2021, the para at Sr. No. 3 was kept

pending for regularization from the Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the department should adhere to the government instructions and seek condonation of irregularity from the Finance Department besides fixing responsibility against the concerned.

2.4.9 Irregular grant of additional charge beyond the prescribed limit-Rs. 2.63 million

As per Finance Department letter No. FD.SR-1/9-25/2016 dated 16.09.2016, where the Administrative Department/organizations grant additional charge of more than one posts to its officers due to service exigencies, the additional charge allowance in this behalf shall be allowed against all such additional charge by the concern authority, for a period not exceeding 3 months, against each post. However, if the need persists, the additional charge of the same post may be extended for another 3 months in consultation with the Finance Department.

During audit of University of Agriculture, Faisalabad for financial year 2018-20, it was observed that the university management had allowed its officers additional charge without mentioning service exigencies. More over, the period of additional charge continued beyond three months and paid additional charge allowance amounting to Rs. 2,627,669 but no approval from Syndicate was obtained in violation of above instructions.

Audit was of the view that disregard to government instructions resulted in irregular grant of additional Charge.

When the matter was pointed out during June 2021, the management stated that the Vice Chancellor is empowered to entrust the

additional duty to any University Teacher/Officer in the best interest of the University work. The reply was not acceptable as the same was not supported with documentary evidence.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommended that inquiry be initiated at the earliest for effecting recovery besides action against the responsible.

(PDP No. 49691)

2.4.10 Non-acceptance of tenure track appointments by the Syndicate-Rs. 23.78 million

Section 2.3 (d) of Model Tenure Track Process Statutes provides that a faculty member may achieve tenure only through full-time service, and part-time service shall not be considered as probationary service leading to possible tenure. A full-time faculty member with tenure, however, may at his or her request change to part-time service, either permanently or temporarily for a specified time, and retain tenure, provided that the department (or non-departmentalized college), the Dean of the Faculty, and the Vice Chancellor approve the terms in advance.

During audit of University of Agriculture Faisalabad for the year 2018-20, it was observed while scrutiny of minutes of meeting of the Syndicate held on 31.08.2019 that the Syndicate decided to recover Rs. 23,783,400 (Annexure-4) from the TTS faculty members working on the administrative posts. The amount in question was not recovered from the concerned.

Audit was of the view that the lapse occurred due to non-adherence to instructions of HEC.

When pointed out in June 2021, University management replied that the matter had already been taken up with the HEC.

The matter was further reported to the administrative department. In DAC meeting held on 25.01.2022, the para was kept pending for recovery. Further progress was not reported by the department till the finalization of this report.

Audit recommends that recovery should be made from the concerned besides taking remedial measures to avoid such lapses in future.

(PDP No. 49693)

Procurement related irregularities

2.4.11 Irregular expenditure due to violation of Punjab Procurement Rules-Rs. 25.26 million

As per rule 4 of Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. As per rule 9 *ibid*, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. Further, as per rule 12 *ibid*, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations. The above limits were enhanced as two hundred thousand and upto the limit of three million by the Governor of the Punjab vide Notification No. S.O (Cab-I)2-9/2015, dated 17.08.2020.

Scrutiny of the accounts of Agriculture Department for the Audit Year 2021-22 revealed that expenditure to the tune of Rs. 25,263,899 was

incurred on the purchase of store articles, material etc. in violation of PPRA rules. Details are at Annexure-5.

Audit is of the view that non-observance of PPRs, 2014 lead to a non-transparent process of procurement.

The matter was pointed out to concerned formations from April to November 2021. Most of the formations either noted the observations for compliance or did not reply. The remaining formations did not provide cogent replies.

The matter was further reported to the administrative department. In DAC meeting held on 25.01.2022, the para at Sr. No. 2 was kept pending for regularization from the Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the matter be probed to fix responsibility besides condonation of irregularity from the competent authority.

Management of accounts with commercial banks

2.4.12 Undue retention of Govt. Money in Commercial Banks- Rs. 136.26 million

Austerity/Economy letter No. FD.SO (GOODS)44-4/2016 dated 1.8.2018, Section(II) states that Parking of public funds provided by Provincial Government from its budgetary allocation in the commercial bank accounts of Companies, Authorities, Autonomous Bodies, etc. shall not be allowed. As per Rule 2.10(b) (5) of PFR Vol-I, no money is withdrawn from the treasury unless it is required for immediate disbursement or has already, been paid out of the permanent.

During audit of Agriculture Department, it was observed that unspent balances of Rs. 136,262,495 pertaining to various Govt. Schemes like subsidy, watercourses, various schemes etc. had not been deposited

into government treasury even after completion of the schemes due to negligence of the management. Undue retention may cause risk of embezzlement. The details are as under:

Sr. No.	Name of Formations	Period of Audit	PDPs No.	Nature of Para	Amount (Rs.)
1	Project Director Rice, Rice Project, Punjab Component, Lahore	2019-21	2021-0000000113_F00001	Subsidy	70,459,750
2	Deputy Director, Agriculture, (OFWM), Kasur	2016-20	47875	Water users association	35,004,105
3	Ayub Agricultural Research Institute (AARI) Faisalabad	2019-21	2021-0000000115_F00007	electricity charges collected from residents of official accommodations	30,798,640
Total					136,262,495

Audit is of the view that weak managerial controls resulted in non-deposit of government money into treasury.

The matter was pointed out to the formations during audit. Some formations noted the observations for compliance and the rest offered vague reply without any documentary evidence.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends early recovery/ proper spending of stated amount besides strengthening of supervisory and financial controls.

Works related irregularities

2.4.13 Overpayment to contractors-Rs. 13.58 million

As per rule 7.29 of DFR, before signing the bill Sub Divisional Officer should compare the quantities in the bill with those recorded in measurement book and see that all the rates are correctly entered and that calculations have been checked arithmetically to be correct.

Scrutiny of the accounts of Agriculture Department for the Audit Year 2021-22 revealed that overpayments to the tune of Rs. 13,584,428 were made to the contractors due to application of higher rates as well as non-reduction of rates etc. (Annexure-6).

Audit is of the view that weak managerial controls resulted in non-recovery of overpayments.

The matter was pointed out to the formations during April to October 2021. Most of the formations noted the observations for compliance. The rest of the formations offered a vague reply without any documentary evidence.

The matter was further reported to the Administrative Department. In DAC meeting held on 24.12.2021 and 24.01.2022, the paras at Sr. Nos. 1, 2, 4 to 8, 10 to 12 & 14 to 19 were kept pending for compliance. The paras at Sr. Nos. 3 & 9 were kept pending for clarification from the Finance Department. The para at Sr. No. 13 was kept pending for probe. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends early recovery besides fixing responsibility and imposing penalty on officers/officials at fault for non-recovery.

2.4.14 Non-recovery of liquidated damages due to non-completion of work within stipulated period-Rs. 15.82 million

According to Clause-39 of the agreement, the maximum of 10% of the contract cost was required to be imposed/ recovered from the contractor if contractor fails to complete the work within stipulated period as per acceptance letter.

During audit of PMAS-Arid Agriculture University, Rawalpindi for the financial year 2020-21, it was noticed that works were awarded to

contractors but were not completed within stipulated period. No compensation for delaying work @ 10% amounting to Rs.15,821,016 was recovered. The details are as under:

Sr. No.	PDP No.	Date of Award of contract	Time of completion	Due date of completion	Status at the time of audit	Amount of contract (Rs.)	Amount of penalty (Rs.)
1	2021-0000000114_F00036	06.03.2018	30 months	05.09.2020	In progress	141,039,631	14,103,963
2	2021-0000000114_F00045	06.03.2018	12 months	05.03.2019	In progress	17,170,531	1,717,053
Total						158,210,162	15,821,016

Audit was of the view that violation of contractual obligation resulted due to weak supervisory and financial controls.

When pointed out in August 2021, the management did not submit cogent reply.

The matter was further reported to the Administrative Department. In DAC meeting held on 24.12.2021, the paras were kept pending for funding detail and PC-III verification. Further progress was not reported by the department.

Audit recommends early recovery besides fixing responsibility and imposing penalty on officers/officials at fault for non-recovery.

Value for money

2.4.15 Non/less achievement of targets

Agriculture Extension & Adaptive Research is responsible to disseminate latest production technology to the farmers through Research, Development and Adoption of Modern Production Technology by using International Best Agricultural Practices. In this way, Federal Govt. allotted targets annually for production as well as for area. As per Agriculture Department letter No. SOA (EXT)3-4/2019 dated 19.11.2020 revenue targets were fixed. Moreover, under different field offices of

Agriculture Department, different projects were under implementation having specified goals and targets.

Scrutiny of the accounts of Agriculture Department for the Audit Year 2021-22 revealed that revenue, subsidy and production targets fixed by the government were not achieved by the management. Details are given in Annexure-7.

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

The matter was pointed out to concerned formations from March to November 2021. The management at Sr. No 08 and 09 noted the observation for compliance and the remaining formations did not submit any cogent reply.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the matter be enquired at administrative level and responsibility be fixed for non-achievement of targets besides regularization from the Finance Department.

2.4.16 Irregularities in procurement of mangoes and oranges for foreign dignitaries-Rs. 10.32 million

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

During audit of the accounts of DG Punjab Agriculture Marketing and Regulatory Authority, Lahore for the year 2020-21, audit observed that an amount of Rs. 10,319,976 was spent on presentation of mangoes

and oranges to the dignitaries of the world. The expenditure was held irregular due to the following reasons:

- i) Procurement process followed was not shown to audit.
- ii) Payment was made to Mr. Sajid Ahmad, Deputy Director F&VP instead of actual vendors.
- iii) List of dignitaries to whom gifts were presented was not found on record.
- iv) Dispatch record of gifts was also not found on record.
- v) Deduction of permissible taxes was not made.

Sr. No.	Month	Cheque No.	Description	Amount (Rs.)
1	7-Dec-17	D412602	Sajid Ahmad Deputy Director F&VP	1,000,000
2	5-Mar-18	D-412678	Sajid Ahmad Deputy Director F&VP	2,635,318
3	31-Jan-18	D-412655	Sajid Ahmad Deputy Director F&VP	2,000,000
4	17-Jul-17	D317598	Sajid Ahmad Deputy Director F&VP	4,036,500
5	7-Dec-17	D412603	Sajid Ahmad Deputy Director F&VP	648,158
Total				10,319,976

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

The matter was pointed out to concerned formations in October 2021. The management did not offer any reply.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the matter be probed at administrative level to fix responsibility for the above irregularities besides recovery from the responsible.

(PDP No. 2021-0000000962_F00004)

2.4.17 *Mismanagement of state owned land*

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

During audit of the accounts of Secretary to Govt. of the Punjab, Agriculture Department, Lahore for the year 2020-21, audit observed that an area of 25582.205 acres was possessed by various wings of the Agriculture Department. In this regard, following observations were noticed:

- i. An area of 6544.615-acre land was in direct cultivation of the department but data for sale proceeds of yield was not available with the department.
- ii. An area of 10739.010 acre land was occupied by illegal pattadars. The management failed to get the area vacated.
- iii. An area of 555.630 acre land was encroached by the land grabbers for a long time and, the department failed to get the state land vacated.
- iv. Detail of contractual amount received from the legal pattadars was not available with the department.
- v. Research wing of the Agriculture Department failed to cultivate an area of 401.870 acres for agriculture purposes.

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

When pointed out the irregularity during audit, the management did not submit any reply.

The matter was further reported to the Administrative Department. In DAC meeting held on 28.01.2022, the para was kept pending for

compliance. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the area be got vacated from land grabbers and illegal pattadars. The detail of sale proceeds of yield/contractual amount be shown to Audit besides making efforts to cultivate the public land fully.

(PDP No. 2021-0000000112_F00003)

Others

2.4.18 Loss to university due to opening of Pharm-D program without accreditation-Rs. 98.00 million

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

During audit of the University of Agriculture Faisalabad, it was observed that the Syndicate in its meeting held on 24.06.2013 had approved to institute an undergraduate degree program “Pharm-D” w.e.f 2013-14 without obtaining accreditation/registration of the Pharmacy Council of Pakistan. Due to this act of the University, not only future of the students was at stake but also university had to pay penalty of Rs. 98,000,480 to the Pharmacy Council of Pakistan. The detail is as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1	University of Agriculture, Faisalabad	2018-20	49682	49,000,480
2	University of Agriculture, Faisalabad	2020-21	2021-0000000116_F00033	49,000,000
Total				98,000,480

The lapse occurred due to weak financial and supervisory controls of the management.

The irregularity was pointed out to the concerned formations in June and September 2021. In response, the management stated that the matter had already been resolved with the HEC and the program appeared a great success in terms of financial benefits to the University as well as learning for the students. Management's reply was irrelevant to the audit observation raised.

The matter was further reported to the administrative department. In DAC meetings held on 24.01.2022 and 25.01.2022, the paras were kept pending for regularization from the Syndicate. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the matter be probed at administrative level to fix responsibility for the payment of fine.

2.4.19 Expenditure charged to other cost center-Rs. 2.39 million

Paragraph 5 of Finance Department letter No. PS/FS/808/78 dated 26.2.1978, states that the Principal Accounting Officer should issue instructions to the Controlling and Disbursing Officers under his administrative control that all payments are correctly classified under the appropriate heads of accounts.

During audit of Agriculture Department, it was observed that expenditure of one cost centre was charged irregularly to other cost centre. The possibility of double drawl from both the offices cannot be ruled out. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Para	Amount (Rs.)
1	Project Director Rice, Punjab Component, Lahore	2019-21	2021-0000000113_F00016	Expenditure of Director Adaptive Research charged to PD Rice.	1,577,294

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Para	Amount (Rs.)
2	Secretary Agriculture, South Punjab Multan	2020-21	2021-0000000747_ F00006	Expenditure of Ext. Rest House charged to Secretary Office.	813,000
Total					2,390,294

Audit was of the view that the lapse occurred due to non-adherence to government instructions.

The observations were issued during July and October 2021 but the management had not submitted any reply.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the irregularity be got regularized from the Finance Department and responsibility of unlawful charging of expenditure should be fixed to avoid such recurrence in future.

Non-production of record

2.4.20 Non-production of record-Rs. 11,356.38 million

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

During audit of Agriculture Department for Audit Year 2021-22, the auditable record relating to transactions amounting to Rs.11,356,380,208 (Annexure-8) was not produced despite repeated requests.

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

The matter was pointed out to concerned formations during Feb-21 to Nov 2021. Some formations noted the observations for compliance and the rest of the formations offered vague replies without any documentary evidence.

The matter was further reported to the administrative department. In DAC meeting held on 24.01.2022 and 25.01.2022, the paras at Sr. Nos. 2 to 6, 13, 16 & 17 were kept pending for verification of record. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the department should produce record for scrutiny besides taking disciplinary action against the responsible.

CHAPTER 3

EXCISE, TAXATION AND NARCOTICS CONTROL DEPARTMENT

3.1 *Introduction*

(A) The Excise, Taxation and Narcotics Control Department was established as an independent entity in 1974 after its separation from Board of Revenue. This department provides services for collection of various taxes and duties and suggests ways and means for additional resource mobilization in the province. Building up of taxpayer's confidence, creation of taxpaying culture and providing facilities to the general public in payment of taxes are the top most priorities.

Excise, Taxation and Narcotics Control Department is primarily responsible for the collection of following provincial levies/taxes in the province of the Punjab.

- Cotton fee
- Motor vehicle token tax
- Entertainment duty
- Professional tax
- Hotel tax
- Property tax
- Excise duty (duty on manufacturing, import, export of liquor, vend fee on retail sale of liquor and fees on grant and renewal of licenses/permits for liquor).
- Farm house tax

Excise, Taxation and Narcotics Control Department is also responsible for the collection of following Federal levies/taxes.

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

***Audit Profile of Excise, Taxation and Narcotics Control
Department***

Sr. No.	Description	Total No.	Audited	Expenditure Audited FY 2020-21 (Rs.in million)	Revenue/Receipts Audited FY 2020-21 (Rs.in million)
1	Formations	123	34	14,771	376
2	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	-	-	-	-
3	Authorities / Autonomous bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

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

Introduction

The Appropriation Accounts for the year 2020-21 of Excise & Taxation Department indicate expenditure on various specified services viz-à-viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2020-21 against the total of five grants/appropriations is as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/Re Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21001	9.48	0.00	9.48	6.24	(3.23)
PC21003	538.17	859.80	1,397.97	1,034.32	(363.65)
PC21007	287.20	263.33	550.53	374.14	(176.39)
PC21008	596.68	334.32	931.00	827.02	(103.98)
PC21010	98.88	23.56	122.44	121.44	(1.00)
Total	1,530.41	1,481.01	3,011.43	2,363.17	(648.25)

Overview of Expenditure

The final budget of Excise & Taxation Department for the year ended 30 June, 2021 was Rs. 3,011.43 million. Out of this, actual expenditure was Rs. 2,363.17 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	1,530,412,000	2,363,171,110	832,759,110	54.41
Total	1,530,412,000	2,363,171,110	832,759,110	54.41

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	3,011,426,000	2,363,171,110	(648,254,890)	21.53
Total	3,011,426,000	2,363,171,110	(648,254,890)	21.53

Anticipated savings not surrendered

According to para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (648.25) million at the close of the year 2020-21 under grants PC21001, PC21003, PC21007, PC21008 & PC21010 were not surrendered in time by the department.

3.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 46.34 million were raised during audit of Agriculture Department. This amount includes recoveries of Rs. 14.73 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Sr. No.	Classification	Amount
1.	Procurement related irregularities	31.61
2.	Recoveries and overpayments	14.73
3.	Value for Money and Service Delivery Issues	-
Total		46.34

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

Audit report on the accounts of Government of the Punjab, Excise and Taxation Department Audit Year 2014-15 has not yet been discussed in PAC. Moreover, there is no other Report yet printed in any of the previous years. However, the department is requested to reconcile the matter with Audit Department regarding any discrepancy.

3.4 AUDIT PARAS

Recoveries and overpayments

3.4.1 Non recovery from contractors-Rs. 10.41 million

According to clause 24 of terms and conditions of the contract agreement, if the contractor fails to deliver any or all of licensed vehicle number plates within the time period(s) specified in the delivery schedule, the purchaser shall, without prejudice to any other remedy it may have under the contract, deduct from the contract price as liquidated damages a sum of money equal to 0.2 percent of the contract price. Moreover, according to clause No.10.4 of terms and conditions of the contract agreement, TCS shall make its own arrangements for backup power supplies for 24/7 hours.

During audit of Excise, Taxation and Narcotics Control Department, it was observed that the department did not recover late delivery charges and utility charges from the contractors. The details are as under:

Sr. No.	Name of Formation	PDP No.	Period of audit	Nature of Recovery	Amount (Rs.)
1	Director General, Excise & Taxation, Lahore	2021-0000000183_F00001	2020-21	Non deduction of Liquidated damages recoverable from contractor	8,199,693
2	Director General, Excise & Taxation, Lahore	2021-0000000183_F00012	2020-21	Non-recovery of utility charges from the courier company	2,220,000
Total					10,419,693

Audit was of the view that weak internal controls on recoveries resulted in non recovery of LD and utility charges.

The irregularity was pointed out in August 2021. The management did not offer reply.

The matter was further reported to the administrative department. In DAC meeting held on 26.01.2022, the paras at Sr. Nos. 1 & 2 were kept pending for compliance. Further progress was not reported by the department.

Audit recommends that recovery be made from the concerned besides strengthening the internal controls on recoveries.

3.4.2 Non-recovery of stamp duty-Rs. 4.32 million

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

During audit of D.G Excise and Taxation, Lahore for the period 2020-21, it was observed that the management entered into contracts with various contractors for procurement of stores and material amounting to Rs. 1,746,915,159. However, stamp duty amounting to Rs. 4,317,288 was not recovered from the concerned.

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

The matter was pointed out in August 2021. The management did not offer reply.

The matter was further reported to the administrative department. In DAC meeting held on 26.01.2022, the para was kept pending for compliance. Further progress was not reported by the department.

Audit recommends that recovery be made from the concerned besides strengthening of financial controls.

(PDP No. 2021-0000000183_F00002- DG, Excise & Taxation, Lahore -2020-21)

Procurement related irregularities

3.4.3 Excess expenditure on advertisement & publicity- Rs. 26.73 million

According to rule 2.10 (a) (1) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from government revenues as a person of ordinary prudence would exercise in respect of his own money. Moreover, as per Rule 2.33 *ibid*, every government servant will be held personally responsible for any loss sustained by the government through fraud or negligence on his part and on the part of any other government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

During audit of D.G Excise and Taxation, Lahore for the period 2020-21, it was observed that the management requested the DGPR for publication of its advertisement in eight (four Urdu and four English) leading newspapers in only back page, black & white having size 20 x 8 but DGPR office advertised in nineteen newspapers instead of eight. The DGPR office advertised the publication in eleven extra newspapers than requested by the department. The department paid the excess bill without any objection which resulted into wasteful expenditure.

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

The irregularity was pointed out in August 2021. The management did not offer reply.

The matter was further reported to the administrative department. In DAC meeting held on 26.01.2022, the para was kept pending for compliance. Further progress was not reported by the department.

Audit recommends that the matter be inquired besides recovery of excess payment made to DGPR than the supply order.

(PDP No.2021-000000183_F00005 - DG, Excise & Taxation, Lahore -2020-21)

3.4.4 Irregular procurement by splitting to avoid tendering process-Rs. 4.88 million

As per Rule 9 of PPRA Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. Further, Rule 12(2) requires that the procurement exceeding to three million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu.

During audit of Excise, Taxation and Narcotics Control Department, it was observed that the management made procurements uneconomically by splitting the indents to avoid tendering process in violation of PPRA rules. Detail is as under:

Sr. No.	Name of Formation	PDP No.	Period of audit	Nature of Irregularity	Amount (Rs.)
1	Director General, Excise & Taxation, Lahore	2021-0000000183_F00010	2020-21	Procurement under head Stationery and Computer Stationery by splitting to avoid tendering process	3,887,864
2	Director General, Excise & Taxation, Lahore	2021-0000000183_F00018	2020-21	Purchase of Furniture by splitting to avoid tendering process	996,080
Total					4,883,944

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

The irregularity was pointed out in August 2021. The management did not offer reply.

The matter was further reported to the administrative department. In DAC meeting held on 26.01.2022, the paras were kept pending for regularization from the Finance Department. Further progress was not reported by the department till the finalization of this Report.

Audit recommends that the expenditure be got regularized from the Finance Department besides strengthening of internal controls on procurements.

Value for Money and Service Delivery Issues

3.4.5 Non-resolving of pendency of number plates

As per rules of Business 2011, Excise, Taxation and Narcotics Control Department has been entrusted the task of motor vehicle registration and other ancillary matters.

During audit of D.G Excise and Taxation, Lahore for the period 2020-21, it was observed that issues of different types are resolvable at governance level such as non-delivery of number plates. The owners of vehicles had deposited Rs. 2,226,031,800 in revolving fund account (@ Rs. 1200 for motor cars and @ 750 for rickshaw & motor cycle) but 2,854,445 number plates had not been delivered to the vehicle owners.

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

The irregularity was pointed out in August 2021. The management did not offer reply.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that pendency of number plates be cleared at the earliest in order to facilitate the general public at large.

(PDP No.2021-000000183_F00013- DG, Excise & Taxation, Lahore -2020-21

CHAPTER 4

FINANCE DEPARTMENT

4.1 *Introduction*

(A) The Finance Department is responsible for supervision and control of provincial finances, preparation of provincial budget, formulation of Financial Rules and Civil Services Rules relating to pay and pension of civil servants. Furthermore, it performs financial management of public debt and administration of Local Fund Audit Department and the Treasuries. Administrative Departments are required to consult the Finance Department in all matters which directly or indirectly affect the finances of the province. All important functions of the Finance Department including budgeting are performed at the Secretariat.

The major functions of the department are mentioned below:

- Management of public funds including provincial loans and debt.
- Framing of financial rules for guidance of departments.
- Supervision of accounts of provincial departments.
- Framing of Civil Service Rules applicable to all government servants and interpretations thereof.
- Examination and advice on matters affecting directly or indirectly the finances of the province.
- Administration of emoluments, pensions and allowances.
- Administration of public revenue.
- Communication of financial sanctions.
- Examination of all proposals for the increase or reduction of taxation.
- Audit matters of provincial receipts and expenditure.

Audit Profile of Finance Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited FY 2020-21 (Rs. in million)	Revenue/Receipts Audited FY 2020-21 (Rs. in million)
1	Formations	267	1	601	-
2	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	45	-	-	-
3	Authorities / Autonomous bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2020-21 of Finance Department indicate expenditure on various specified services viz-à-viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2020-21 against eight grants/appropriations was as following:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	5,013.45	(868.71)	4,144.73	3,933.21	(211.52)
PC21028	250,713.50	-	250,713.50	235,611.21	(15,102.29)
PC21031	453,445.51	(19,378.61)	434,066.91	411,612.72	(22,454.19)
PC22036	-	8,895.00	8,895.00	8,895.00	(0.00)
PC12043	4,000.00	(4,000.00)	-	-	-
PC24044	41,826.83	0.00	41,826.83	27,216.45	(14,610.38)
PC16048	55,084.31	0.00	55,084.31	48,296.66	(6,787.65)
PC13050	43,800.40	0.00	43,800.40	11,290.00	(32,510.40)
Total	853,883.99	(15,352.32)	838,531.68	746,855.24	(91,676.44)

Overview of Expenditure

The final budget of Finance Department for the year ended 30 June, 2021 was Rs. 838,531.68 million. Out of this, actual expenditure was Rs. 746,855.24 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Orginal Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	849,883,991,000	737,960,236,697	(111,923,754,303)	13.17
Development	4,000,000,000	8,895,001,249	4,895,001,249	122.38
Total	853,883,991,000	746,855,237,946	(107,028,753,054)	12.53

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	829,636,674,000	737,960,236,697	(91,676,437,303)	11.05
Development	8,895,002,000	8,895,001,249	(751)	0.00
Total	838,531,676,000	746,855,237,946	(91,676,438,054)	10.93

Anticipated savings not surrendered

As per par 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs (91,676.44) million at the close of the year 2020-21 under grant PC21010, PC21028, PC21031, PC22036, PC24044, PC16048 & PC13050 were not surrendered in time by the Department.

4.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 48,569.92 million were raised in this report during audit of Finance Department. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	Non Production of record	7,065.05
2	Value for money and service delivery issues	41,504.87
Total		48,569.92

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

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1.	1986-1987	07	0	07	0
2.	1987-1988	3	0	3	0
3.	1989-1990	6	0	6	0
4.	1990-1991	1	0	1	0
5.	1991-1992	2	0	2	0
6.	1992-1993	4	1	3	25
7.	1993-1994	2	1	1	50
8.	1994-1995	2	0	2	0
9.	1995-1996	7	0	7	0
10.	1997-1998	10	7	3	70
11.	1998-1999	37	23	14	62
12.	1999-2000	48	25	23	52
13.	2000-2001	53	24	29	45
14.	2001-2002	70	36	34	51
15.	2006-2007	20	14	6	70
16.	2009-2010	25	1	24	4
17.	2012-2013	12	4	8	33
18.	2013-2014	13	1	12	8
Total		322	137	185	43

Note: The Audit Report years missing in the above table were either due to non-inclusion of subject chapter during that year or non-discussion of the subject chapter before the PAC.

The compliance status in Finance Department remained unsatisfactory particularly for the Financial Years 1986-87 to 1995-96 and for the Financial Years 2009-10, 2012-13 and 2013-14. The department needs to improve its compliance with PAC directives.

4.4 AUDIT PARAS

Value for money and service delivery issues

4.4.1 Unsatisfactory loan management extended to various companies. Rs. 27,726.62 million

As per rule 10.3(i to iv) of PFR Vol-I, payment shall be made in the manner that every loan to a Municipality, Corporation, society or other local body shall be sanctioned and released subject to such conditions and manner as may be prescribed by the Finance Department in individual cases. The payment of loan shall reckon or interest on the last day of month in which such payments are made and be recorded in the books of the AG Punjab, for watching the recoveries of loan. Further, as per article I sub article 1.1 and 1.2 of Loan repayment markup and charges of loan agreement described that the loan or such part thereof as has been advanced to the borrower and remains outstanding shall be repaid to government in the manner and at the times mentioned in amortization schedule here to. Markup on the amount of the loan drawn and remaining unpaid by the borrower @ 0.25% per annum till its repayment and if the payment is not made on the due date, the company shall pay penalty on the defaulted amount @ 4% per annum.

During audit of Finance Department for the year 2020-21, it was observed that loan of Rs.27,726.617 million (Annexure-9) with/without interest was granted to various companies such as Lahore Waste Management Company, Bahawalpur Waste Management Company and Rawalpindi Waste Management Company etc. Some of the major anomalies noticed were as under: -

- i) The Borrowing Institutions did not pay back the outstanding loan as required in amortization schedule.
- ii) The borrowing companies did not pay the penalty on outstanding amount.

- iii) The institutions did not furnish the report of utilization of funds, implementation and financial position of the project.

Audit is of the view that the lapse occurred due to weak financial management controls of the finance department.

Audit pointed out the matter in October, 2021 and the management noted the observation.

In DAC meeting held on 10.02.2022, the paras at Sr. Nos. 1, 2 & 4 to 7 were kept pending for compliance. Further progress was not reported by the department till the finalization of this report.

Audit recommends that financial management controls may be strengthened besides reporting outstanding status of loan liability and projected payback ability of the defaulting agencies to the Provincial Cabinet Committee for taking prompt action in this regard.

4.4.2 Non-receipt of Provincial Share from Federal Government-Rs. 13,778.25 million

As per Punjab Government Rules of Business, 2011, Finance Department is responsible for management, supervision and control of the Provincial Finance.

During audit of the accounts of Secretary, Govt. of the Punjab, Finance Department, Lahore, for the year 2020-21, it was observed that the receipt share of Punjab Government on account of wheat, metro subsidy and hydel profit to the stated extent was required to be provided by the federal government but the same was not paid. The detail is as under:

Sr. No.	Name of Formations	Period of audit	PDP No.	Nature of Irregularities	Amount (Rs)
1	Secretary, Finance Department, Lahore	2020-21	2021- 0000000448_ F00011	Non-receipt of wheat subsidy shares from federal government on account of export of wheat through sea and land.	9,966,265,400

Sr. No.	Name of Formations	Period of audit	PDP No.	Nature of Irregularities	Amount (Rs)
2	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00004	Non-receipt of subsidy shares from Capital Development Authority (CDA) on account of operation of Pakistan Metro Bus System.	3,750,000,000
3	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00003	Non-receipt of share of Govt. of Punjab from federal government out of Net Hydel Profit	61,983,000
Total					13,778,248,400

The lapse occurred due to weak financial controls of the management.

Audit pointed out the matter in October, 2021 and the management noted the observation.

The matter was further reported to the administrative department. In DAC meeting held on 10.02.2022, the paras at Sr. Nos. 1 & 2 were kept pending for detailed audit. The para at Sr. No. 3 was kept pending for compliance. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the matter be taken up at appropriate level for receipt of provincial share from the Federal Government.

Non production of record

4.4.3 Non production of record-Rs. 7,065.05 million

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

During audit of the accounts of Secretary, Govt. Of the Punjab, Finance Department, Lahore, for the year 2020-21, the auditable record was not produced by the department for audit scrutiny. Due to non-provision of record, the audit could not ascertain the authenticity of accounts. The details are as under:

Sr. No.	Name of Formations	Period of audit	PDPs No.	Type of record	Amount (Rs.)
1	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00029	Non-production of agreement made with World Bank for improvement in selected Municipal Committees	7,065,052,000
2	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00005	Non-production of record of collection of electricity duty by the FD	-
3	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00035	Non-production of record pertaining to various Sections of FD	-
Total					7,065,052,000

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

Audit pointed out the matter in October 2021 and the management noted the observation.

The matter was further reported to the administrative department. In DAC meeting held on 10.02.2022, the para at Sr. No. 1 was kept pending for compliance. The paras at Sr. Nos. 2 & 3 were kept pending for detailed audit. Further progress was not reported by the department till the finalization of this report.

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

CHAPTER 5

FOOD DEPARTMENT

5.1 *Introduction*

(A) Food Department in the province of Punjab was established during World War-II for supply of *atta*, sugar and other commodities. Statutory Rationing of wheat, *atta* and sugar was made. Wheat was procured under monopoly scheme by Food Department and supplied to Flour Mills for grinding.

Under the Foodstuff (Control) Act, 1958, Food Department was assigned responsibilities for regulating business of food grains including purchases, storage, sales, transfer, milling, etc.

As per Punjab Government Rules of Business 2011, the main functions of the Department are as follows:

- Procurement of wheat for issuance to the mills.
- To act as government agent to provide a wheat purchase window to the farmers at support price.
- Ensure food security in wheat and wheat products.
- Transportation from surplus to deficit regions.
- Protection of wheat from pest and other hazards.
- Targeted Food Support Programmes and Ramzan/Christmas Packages.
- Undertaking all activities related to export of wheat upto supply at port.
- Co-ordination with MOF, MOC, MNFSR, other provinces and International Agencies for matters relating to wheat.

Audit Profile of Food Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited FY 2020-21 (Rs.in million)	Revenue / Receipts Audited FY 2020-21 (Rs.in million)
1	Formations	120	33	6,261	39,921
2	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	38	1	.*	-
3	Authorities / Autonomous bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

*Expenditure pertaining to SDAs is included in the figure at Sr. No. 1.

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

Introduction

The Appropriation Accounts for the year 2020-21 of Food Department indicate expenditure on various specified services viz-à-viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during financial year 2020-21 against the total of seven grants/appropriations was as follows:

(Rupees in million)

Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	164.52	3.55	168.07	179.17	11.10
PC21030	2,000.00	(2,000.00)	-	0.59	0.59
PC21031	5,565.71	(2,047.83)	3,517.88	3,177.96	(339.92)
PC13033 (Charged)	47,054.53	-	47,054.53	36,253.47	(10,801.06)
PC16033 (voted)	170,156.29	142,808.62	312,964.91	242,482.49	(70,482.43)
PC22036	90.13	(1.00)	89.13	44.94	(44.20)
PC16047	114,658.50	18,098.04	132,756.54	132,756.54	-
Total	339,689.68	156,861.39	496,551.07	414,895.15	(81,655.92)

Overview of Expenditure

The final budget of Food Department for the year ended 30 June, 2021 was Rs. 496,551.07 million. Out of this, actual expenditure was Rs. 414,895.15 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	339,599,548,000	414,850,217,724	75,250,669,724	22.16
Development	90,134,000	44,936,722	(45,197,278)	50.14
Total	339,689,682,000	414,895,154,446	75,205,472,446	22.14

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	496,461,937,000	414,850,217,724	(81,611,719,276)	16.44
Development	89,134,000	44,936,722	(44,197,278)	49.59
Total	496,551,071,000	414,895,154,446	(81,655,916,554)	16.44

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (81667.60) million at the close of the year 2020-21 under grants PC21031, PC13033, PC16033 & PC22036 were not surrendered in time by the Department.

Excess expenditure requiring regularization

As per Para 13.2 (ii) of Punjab Budget Manual, the total expenditure incurred on a purpose does not exceed the grant or grants provided for that purpose. However, excess expenditure amounting to Rs. 11.69 million for the year 2020-21 under grant PC21010 & PC21030 had not been got regularized so far. This was breach of legislative control over appropriations.

5.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs.392,673.88 million were raised during audit of Agriculture Department. This amount includes recoveries of Rs.926.85 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	Fraud, Embezzlement, Misappropriation	25.59
2	Non Production of record	23.71
3	Recoveries and overpayments	926.85
4	Procurement related irregularities	3,761.88
5	Value for money and service delivery issues	1,617.53
6	Others	386,318.32
Total		392,673.88

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

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	110	80	30	73
2	1985-86	180	114	66	63
3	1986-87	59	37	22	63
4	1987-88	87	17	70	20
5	1988-89	68	27	41	40
6	1989-90	23	3	20	13
7	1990-91	26	3	23	12
8	1991-92	56	6	50	11
9	1992-93	31	4	27	13
10	1993-94	30	11	19	37
11	1994-95	73	0	73	0
12	1995-96	13	0	13	0
13	1996-97	96	38	58	40
14	1997-98	84	31	53	37
15	1998-99	174	104	70	60
16	1999-00	164	101	63	62
17	2000-01	214	167	47	78
18	2001-02	251	212	39	84
19	2003-04	109	0	109	0
20	2005-06	29	8	21	28
21	2006-07	37	24	13	65
22	2009-10	77	22	55	29
23	2010-11	35	10	25	29
24	2011-12	20	8	12	40
25	2012-13	36	0	36	0
Total		2082	1027	1055	49

Note: The Audit Report years missing in the above table were either due to non-inclusion of subject chapter during that year or non-discussion of the subject chapter before the PAC.

The compliance status of Food Department remained unsatisfactory during the Financial Years 2003-04, 2009-10, 2010-11 and 2012-13. Moreover, the attention of the department was also drawn towards the compliance status for the Financial Years 1994-95 and 1995-96.

5.4 AUDIT PARAS

Reported cases of fraud, embezzlement and misappropriation

5.4.1 Misappropriation/shortage of wheat stocks-Rs. 25.59 million

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

During audit of Food Department, it was observed that wheat stock valuing Rs. 25,594,809 was missing/short at different centers. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Items	Qty M.T	Amount (Rs.)
1	District Food Controller, Khushab	2018-21	2021-0000000453_F00001	wheat	1054	24,638,300
2	District Food Controller, Sahiwal	2020-21	2021-0000000449_F00013	Wheat	11.7	630,554
3	District Food Controller Faisalabad	2020-21	2021-0000000451_F00002	wheat	4.865	325,955
Total						25,594,809

Audit was of the view that negligence besides lack of internal controls led to misappropriation/shortage of wheat.

The matter was pointed out in September 2021. The management noted the observations for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

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

Recoveries and overpayments

5.4.2 Non recovery of government dues-Rs. 926.85 million

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

Scrutiny of the accounts of Food Department during Audit Year 2021-22, revealed that recoveries to the tune of Rs. 926,847,130 (Annexure-10) were ordered on the officers/officials/agencies by the competent authority. The same were outstanding since long but the management failed to effect these recoveries.

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

The irregularity was pointed out to the concerned formations during April and from July to October 2021. The management noted the observations for compliance.

The matter was further reported to the administrative department. The para at Sr. No. 4 was kept pending for clarification from the Finance Department. The para at Sr. No. 2 was kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that responsibility for non-recovery of government dues be fixed and disciplinary action be initiated against the

persons held responsible besides prompt recovery of the outstanding amounts and strengthening of internal controls to avoid such lapses in future.

Procurement related irregularities

5.4.3 Mis-procurement of goods and services due to violation of PPRA Rules-Rs. 2,468.16 million

As per Rule 8 & 9 of PPRA Rules 2014, a procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements. Moreover, as per Rule 12 of PPRA Rules 2009, Procurements over one hundred thousand rupees and upto the limit of two million rupees shall be advertised on the PPRA's website. Further, as per Rule 37 & 66 of PPRA Rules 2014 read with PPRA letter No. L&M (PPRA) 1-30(G)/2011/P- II/2514 dated: 03.12.2014, a procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract.

Scrutiny of the accounts of Food Department during Audit Year 2021-22, revealed that an amount of Rs. 2,468,162,480 (Annexure-11) was spent for procurement of dunnage material, construction of plinths, and fumigation material without observing PPRA rules.

Audit was of the view that deviation from Punjab Procurement Rules resulted in mis-procurement of goods and services.

The irregularities were pointed out to concerned formations during April and from July to October 2021. The formations noted the observations for compliance.

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

finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends fixing of responsibility for mis-procurements besides regularization of expenditure from the Finance Department.

5.4.4 Blockage of capital-Rs. 1,293.72 million

According to Rule 15.21(4) & (5) of PFR Vol-I, stores, in many cases, represent a locking up of capital which is not justifiable unless essential and purchase and retention of store in excess of the probable requirement of the department in the near future may result in loss to government through deterioration. Moreover, Rule 15.18 ibid also provides that balances of stores should not be held in excess of the requirements of a reasonable period or in excess of any prescribed maximum limit.

Scrutiny of the accounts of Food Department during Audit Year 2021-22, revealed that bardana valuing Rs. 1,293,716,570 (Annexure-12) was available and the same was still lying unused at different centers.

Audit was of the view that bardana were available in excess of the requirement. Thus, public money was blocked by the management due to weak supervisory and financial controls.

The irregularities were pointed out to concerned formations during May and from July to October 2021. The formation noted the observations for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that responsibility for excess purchase of bardana be fixed besides strengthening of internal controls on inventories.

Value for money and service delivery issues

**5.4.5 Favoritism to flour mills due to inconsistent policy-
Rs. 1,617.53 million**

Para 2(ii) of wheat release policy guidelines 2020-21 vide order dated 07.06.2020 provides that the issue price of wheat would be Rs. 1,475 per 40 KG (including cost of Bardana).

Scrutiny of the record of Food Department during the Audit Year 2021-22, revealed that instead of charging the prices of bags in addition to the price of wheat, the department charged the price of bags as an inclusive price i.e. weight of wheat plus weight of bag at the rate of wheat. Details are given in annexure-13.

Audit was of the view that loss amounting to Rs. 1,617,529,797 was caused to public exchequer and favoritism was granted to the flour mills through defective wheat policy as the price of bags was much higher than the wheat price.

The irregularities were pointed out to concerned formations during April and from June to October 2021. The formations noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 24.12.2021, the para at Sr. No. 2 was kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that irregularity be got regularized with the sanction of the competent authority.

Others

5.4.6 *Loss due to less collection of fee/fine/deposit/ commission-Rs. 750.48 million*

As per rule 46(2)(e) of Punjab Food Authority Act 2011, there shall be established a fund to be known as the Food Authority Fund to be administered and controlled by the Food Authority. The Food Authority Fund shall consist of fee, charges, rentals and fines collected by the Food Authority. Moreover, According to Chapter-IV rule 4.7(1) of Punjab Financial Rules, Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

Scrutiny of the accounts of Food Department during Audit Year 2021-22, revealed that an amount of Rs. 750,486,876 (Annexure-14) was recoverable on account of penalty, fine, commission, fee, deposit. The management failed to recover the stated amount.

Audit was of the view that weak internal controls resulted in loss due to less collection of fines/fee/penalty/commission/deposit.

Audit pointed out the irregularity during May and from July to October 2021. The management noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 24.12.2021, the amount of paras at Sr. Nos. 3 & 5 were reduced from Rs. 45,379,802 & Rs. 6,120,500 respectively to the extent shown in annexure after recovery. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the amount be recovered at the earliest besides developing proper mechanism for collection of fines /fee/penalties/commission/deposit.

5.4.7 Non release of outstanding general subsidy from Finance Department-Rs. 382,785.45 million

Rule 4.1 of PFR Vol-I requires that all sums due to Government are regularly received and deposited in to Government Treasury. The departmental controlling officers should accordingly see that all sums due to Government are regularly received and checked against demands and that they are paid in to the treasury

During audit of the Directorate of Food Department for the period 2020-21, it was observed that subsidy of Rs. 382,785,451,041 got accumulated against the Finance Department on sale of wheat during the years 1991-92 to 2020-21. This general subsidy was required to be paid to Food Department in compensation of incidental charges incurred on purchase, sale, storage, handling of wheat.

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

The irregularity was pointed out to concerned formation in September 2021. The formation noted the observation for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that remedial measures be taken for recovery of outstanding general subsidy from the Finance Department.

(PDP No. 2021-000000117_F00008 Directorate of Food, Lahore)

5.4.8 Unjustified payment of mark-up to banks- Rs. 991.64 million

Rule 2.20 of PFR Vol-I provides that as a general rule every payment, including repayment of money previously lodged with government for whatever purpose, must be supported by a voucher setting forth full and particulars of the claim. The particular form of the voucher applicable to the case should be used, as far as possible.

During audit of Directorate of Food, Lahore for the period 2020-21, it was observed that an amount of Rs. 193,485,172,706 (Receipt statement figure) was received by the department against sale proceeds of wheat. Out of collected receipt, an amount of 115,092,540 was paid to banks for retiring of loans. An amount of Rs. 45,760,669,331 was paid to banks as markup accrued on the loans and Rs. 435,651,366 were paid as commission to banks against their services. An amount of Rs. 32,196,312,009 was found un-spent in the Food Account-II which was required to be paid to banks for retiring of debt (which had increased to Rs. 535.658 billion as on 30.06.2021) to avoid markup @ 12.32% per annum.

Audit was of the view that due to non-payment out of available balance, department had to pay markup of Rs. 991,646,409 [(Rs. 32,196,312,009 x 12.32%)/4].

The irregularity was pointed out to concerned formation in September 2021. The management noted the observation for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that un-justified payment of markup be stopped forthwith besides recovery of paid markup.

(PDP No. 2021-0000000117_F00001-DirectorateofFood, Lahore)

5.4.9 *Non-payment of sale proceeds of sugarcane to growers by the sugar mills-Rs. 963.40 million recovery of interest amounting-Rs. 33.37 million*

As per section 13(2) of The Sugar Factories Controls Act 1950, the occupier of a factory shall purchase cane from a cane grower or a Cane Growers Cooperative Society, as the case may be, against Cane Purchase Receipt (CPR) at the rate notified under section 16 of the Act, and shall make payment to the cane grower through a bank directly into the bank account of the cane grower within fifteen days of supply of sugarcane. Further, As per section 14(10) *ibid*, the occupier or the purchasing agent shall be liable to pay interest at the rate of 11% per annum on unpaid balance of payment for cane, from the date of delivery of the cane, in case where such payment is not cleared within fifteen days of its delivery.

During audit of Cane Commissioner, Lahore for the period 2020-21, it was observed that an amount of Rs. 963,405,825 was less paid by the occupier of the sugar mills to growers of sugarcane despite lapse of more than three months of purchasing. An amount of Rs. 33,373,410 being interest was accrued on the payable amount to growers. The management not only failed to get the payment of principal amount made to growers but also interest amounting to Rs. 33,373,410 could not be recovered.

Audit was of the view that non-payment may cause diversion from growing sugarcane to other crops by the growers, resultantly shortage of sugar may occur.

The irregularity was pointed out to concerned formation in September 2021. The management noted the observation for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that timely payments be made without further loss of time to avoid diversion of growers towards any other crop.

(PDP No. 2021-0000000118_F00002-Cane Commissioner, Lahore)

5.4.10 Non completion of project-Rs. 500.15 million

As per PC-I of the scheme “Construction of Modern Concrete Silos of 100,000 M. Tons Capacity at Muzaffargarh and Bahawalpur Districts”, the gestation period of the scheme was extended upto 22.04.2017.

During audit of Deputy Director Food, Bahawalpur for the period 2019-20, it was noticed that the scheme was started in the medium term/ five year plan project to enhance the existing wheat storage capacity. The completion period for the project was 2014-15 to 2016-17 but the consultant and contractor did not work as per PC-I/agreement. The department did not take action against the contractor/consultant and project work was still incomplete after lapse of stipulated period.

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

The irregularity was pointed out to concerned formation in June 2021. The formation noted the observation for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that responsibility be fixed against the concerned for non-adherence to prescribed Government instructions and matter should be investigated.

(PDP No. 49000-Dy. Director Food, Bahawalpur)

5.4.11 Non de-classification and non auction of unserviceable items-Rs. 146.32 million

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

Scrutiny of the accounts of Food Department during Audit Year 2021-22, revealed that Tarpaulin, Tat, PP bags, Patri, Bhoosa, bottles etc. Valuing Rs. 146,320,581 (Annexure-15) were lying unserviceable at different centers. These items were required to be declassified and auctioned after obtaining necessary sanction from competent authority.

Audit was of the view that due to non auction of unserviceable items, government deprived of revenue to the stated extent.

The irregularities were pointed out to concerned formations during April and from July to October 2021. The formations noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 24.12.2021, the para at Sr. No. 12 was kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received

nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

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

5.4.12 Non-obtaining of performance guarantee from NLC on account of transportation contract-Rs. 13.56 million

As per rule 56 of PPRA rules, the performance guarantee is required to be obtained from the contractor to secure obligations under the contract in accordance with the requirement in the bidding documents.

During audit of Food Department, it was observed that a contract was executed with National Logistic Cell by District Food Controller for dispatch of wheat and paid transportation charges. But performance guarantee/security @ 10% valuing Rs. 13,569,078 was not obtained from NLC.

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)	Performance Guarantee Amount (Rs.)
1	District Food Controller, Muzafargarh	2020-21	2021-0000000134_F00011	125,418,213	12,541,821
2	District Food Controller, Layyah	2020-21	2021-0000000455_F00010	10,272,574	1,027,257
Total				135,690,787	13,569,078

Audit was of the view that weak internal controls resulted in non-obtaining of performance guarantee.

The irregularities were pointed out to concerned formations during July and September 2021. The formations noted the observations for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that either exemption granted by PPRA authority for non-obtaining of performance guarantee/security from NLC be shown to audit or irregularity be got condoned from the Finance Department.

5.4.13 Non finalization of court cases-Rs. 95.10 million

As per rule 4.1 of PFR Vol-I, all sums due to Government should be regularly received and deposited into Government Treasury. The departmental controlling officers should accordingly see that all sums due to Government are regularly received and checked against demands, and that they are paid into the treasury. Further, as per rule 2.33 ibid, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss, arising from fraud or negligence on.

During audit of Food Department, it was observed that cases amounting to Rs. 95,104,437 relating to misappropriation of wheat were still in process in courts/anti-corruption.

Sr. No.	Name of Formation	Period of audit	PDP No.	Courts	Amount (Rs.)
1	District Food Controller, Faisalabad	2020-21	2021-0000000451_F00014	Anti-Corruption	45,846,159
2	District Food Controller, Khanewal	2020-21	2021-0000000638_F00005	Anti-Corruption	40,144,878
3	District Food Controller, Khushab	2018-21	2021-0000000453_F00002	Ombudsman	9,113,400
Total					95,104,437

Audit was of the view that weak supervisory, financial and internal controls resulted in non-finalization of court cases.

The irregularities were pointed out to concerned formation in September 2021. The management noted the observations for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the matter be looked into and efforts be made by the management, so that the proceeding of the above cases be expedited besides strengthening supervisory controls.

5.4.14 Non-deduction of taxes from contractors-Rs. 53.60 million

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

Scrutiny of the accounts of Food Department during Audit Year 2021-22, revealed that taxes worth Rs. 53,603,345 (Annexure-16) were not deducted from the payments made to various contractors on account of advance tax on auction proceeds etc.

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

The lapses were pointed out to concerned formations during May and from July to October 2021. The formations noted the observations for compliance.

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

finalization of this report despite issuance of reminders in November and December 2021.

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

5.4.15 Irregular mode of payments-Rs. 10.78 million

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

During audit of District Food Controller Sialkot for the period 2020-21, it was observed that DDO made cash payment amounting to Rs. 10,784,136 in violation of above said rules. DDO was not allowed to make payment in cash to the vendors above than the limit of Rs. 100,000.

Audit was of the view that the deviation from the rules/government instructions resulted into irregular payment.

The irregularity was pointed out to concerned formation in August 2021. The management noted the observation for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

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

(PDP No. 2021-0000000452_F00011-District Food Controller, Sialkot)

5.4.16 Non utilization of rented land-Rs. 7.84 million

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

During audit of District Food Controller Lodhran for the period 2020-21, it was observed that railway department claimed an amount of Rs. 7,842,527 as rent/lease outstanding against the department. District Food Controller, Lodhran intimated Dy. Director Food, Multan that wheat was not store since 2009-11 due to illegal encroachment of road. Creation of liability of rent against these godowns without storage of wheat was not justified.

Audit was of the view that weak supervisory and internal controls resulted in non-utilization of rented land.

The irregularity was pointed out to concerned formation in August 2021. The management noted the observation for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the land may be got vacated immediately besides adoption of remedial measures.

(PDP No. 2021-0000000135_F00001-District Food Controller, Lodhran)

Non-production of record

5.4.17 Non-production of record-Rs. 23.71 million

Section 14 (2 & 3) of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that the officer in-charge of any office/department shall afford all facilities and

provide record for audit inspection and comply with request for information. Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency & Discipline Rules.

During audit of Food Department for Audit Year 2021-22, the auditable record pertaining to transactions amounting to Rs. 23,703,017 was not produced to audit for scrutiny despite repeated requests. The details are in (Annexure-17).

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

The irregularity was pointed out to the concerned formations during May and from July to October 2021. The management noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 24.12.2021, the para at Sr. No. 6 was kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

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

CHAPTER 6

FORESTRY, WILDLIFE & FISHERIES

DEPARTMENT

6.1 *Introduction*

(A) Forestry, Wildlife & Fisheries Department is headed by a Secretary with Chief Conservators of Forest and Director General of Wildlife and Fisheries as heads of attached departments. As per Punjab Government Rules of Business 2011, the department has been assigned following businesses:

- Scientific management of existing public forest estates to maximize production of wood & minor forest produce and to create new forest resources.
- Management of range lands to boost production of forage & livestock.
- Conservation & promotion of fisheries in private & public sectors.
- Education of the public for tree planting and provision of technical & advisory services on matters of afforestation to the people & other government departments.
- Research & training in various disciplines of forestry, wildlife, fisheries & sericulture.
- Management of watersheds to conserve soil & water and to improve the productivity of land.
- Acquisition & transfer of forest lands. Notification/De-notification in respect of reserve, protected & un-classed forests.

Audit Profile of Forestry, Wildlife & Fisheries Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited FY 2020-21 (Rs.in million)	Revenue/Receipts Audited FY 2020-21 (Rs.in million)
1	Formations	323	22	2,056	-
2	• Assignments Accounts • SDAs etc. (excluding FAP)	3	-	-	-
3	Authorities / Autonomous bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2020-21 of Forestry, Wildlife and Fisheries Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2020-21 against the total of Seven grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/Re Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21005	4,066.85	(44.17)	4,022.68	3,993.79	(28.89)
PC21010	121.71	8.76	130.46	124.42	(6.05)
PC21019	881.22	39.50	920.72	886.20	(34.51)
PC21023	912.68	133.20	1,045.88	1,012.99	(32.89)
PC22036	2,474.67	696.26	3,170.93	3,093.51	(77.42)
PC12043	16,302.33	(16,302.33)	-	-	-
PC24044	131.00	-	131.00	131.00	-
Total	24,890.45	(15,468.78)	9,421.67	9,241.90	(179.76)

Overview of Expenditure

The final budget of Forestry and Wildlife Department for the year ended 30 June, 2021 was Rs. 9,421.67 /- million. Out of this, actual expenditure was Rs. 9,241.90/- million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	6,113,452,000	6,148,392,324	34,940,324	0.57
Development	18,776,996,000	3,093,510,807	(15,683,485,193)	83.52
Total	24,890,448,000	9,241,903,131	(15,648,544,869)	62.87

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	6,250,738,000	6,148,392,324	(102,345,676)	1.64
Development	3,170,929,000	3,093,510,807	(77,418,193)	2.44
Total	9,421,667,000	9,241,903,131	(179,763,869)	1.91

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs.(179.76) million at the close of the year 2020-21 under grants PC21005, PC21010, PC21019, PC21023 & PC22036 were not surrendered in time by the Department.

6.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 757.44 million were raised in this report during audit of Forestry, Wildlife and Fisheries Department. This amount includes recoveries of Rs.293.82 million as pointed out by the audit Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	HR/Employees related irregularities	371.61
2	Procurement related irregularities	89.36
3	Recoveries and overpayment	293.82
4	Others	2.65
Total		757.44

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

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1.	1984-85	24	18	6	75
2.	1985-86	33	26	7	79
3.	1986-87	39	39	0	100
4.	1987-88	26	19	7	73
5.	1988-89	71	53	18	75
6.	1989-90	25	14	11	56
7.	1990-91	28	17	11	61
8.	1991-92	31	15	16	48
9.	1992-93	10	6	4	60
10.	1993-94	17	7	10	41
11.	1994-95	28	1	27	4
12.	1995-96	13	3	10	23
13.	1996-97	4	3	1	74
14.	1997-98	154	77	77	50
15.	1998-99	151	95	56	63
16.	1999-00	141	90	51	64
17.	2000-01	258	169	89	66
18.	2001-02	258	164	94	64
19.	2003-04	90	30	60	33
20.	2005-06	76	34	42	45
21.	2006-07	138	52	86	38
22.	2009-10	122	25	97	20
23.	2010-11	15	04	11	27
24.	2011-12	9	0	9	0
25.	2012-13	127	52	75	41
26.	2013-14	107	22	85	21
Total		1995	1035	960	54

Note: The Audit Report years missing in the above table were either due to non-inclusion of subject chapter during that year or non-discussion of the subject chapter before the PAC.

The compliance with PAC Directives in Forest Department remained unsatisfactory during the Financial Years 2009-10 to 2011-12. The attention of the department is also drawn towards compliance status during the Financial Years 1994-95 to 1995-96.

6.4 AUDIT PARAS

Recoveries and overpayments

6.4.1 Non-recovery of outstanding dues from contractors- Rs. 10.99 million

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

During audit of Forestry, Wildlife and Fisheries Department, it was observed that an amount of Rs. 10,989,923 was outstanding against various contractors on account of lease money, auction of canteen, rent of canteen and auction of timber/firewood etc.

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Recovery	Amount (Rs.)
1	DFO, Lal Sohanra, B/Pur	2017-21	2021-0000000642_ F00006	Outstanding Amount of Auction from Contractors	8,613,448
2	DFO, Lahore	2020-21	2021-0000000137_ F00014	Lease money against contractors	1,136,100
3	DFO, Kasure	2020-21	2021-0000000502_ F00013	Outstanding dues against Contractors	640,000
4	DFO, Lal Sohanra, B/Pur	2017-21	2021-0000000642_ F00014	Balance amount of Canteen Rent from contractor	600,375
Total					10,989,923

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

The matter was pointed out from April to May and August to November, 2021. The management did not provide any cogent reply.

The matter was further reported to the administrative department. In DAC meeting held on 30.12.2021 and 28.01.2022, the amount of para at Sr. No. 3 was reduced from Rs. 2,295,834 to the extent shown in table

after recovery. The para at Sr. No. 4 was kept pending for recovery. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends recovery from the contractors at the earliest besides strengthening of internal controls.

6.4.2 *Undue Retention of Replenishment Cost in P. Deposit & Non Execution of Afforestation-Rs. 206.99 million*

As per Rule 7(1) of Punjab Treasury Rules, all money received by or rendered to government servants shall without undue delay be paid in full into treasury and no departmental officer of the government may keep such money out of the Consolidated Fund or Public Account of the province.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that department received replenished cost from the different Govt. Agencies (replenishment costs given by XEN Public health, Highway, Irrigation, PDE, Zakat etc.) on account of execution of development/non development projects of damage of forest for re-planting of damaged area out of which an amount of Rs. 206,988,816 (Annexure-18) is still lying in the head "P-Deposit" but no plan / scheme has so far been framed / developed for re-planting of forest area for which replenishment cost was collected. But the amount was not deposited into government treasury despite the lapse of a considerable time period.

Audit was of the view that weak internal controls resulted in non-deposit of receipt into government treasury.

The matter was pointed out from March to May and July to November, 2021. The management did not provide any cogent reply.

The matter was further reported to the administrative department. In DAC meeting held on 07.01.2022, 20.01.2022 and 28.01.2022, the paras at Sr. Nos. 3, 4, 5, 6 & 11 were kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the Conservators of Forest must perform their supervisory role and deposit the recovered amount into government treasury or plantation scheme may be prepared for plantation from the replenishment cost with the approval from competent authority.

6.4.3 *Non-disposal of timber, wood, stumps, seeds & plants- Rs. 73.52 million*

As per Paragraph 2.4 (I) of Forest Manual Vol-II, the Divisional Forest Officer is the custodian of forests/forest produce and will be responsible for proper management of the forest business and the finance of his division. It is the foremost duty of the Divisional Forest Officer to sell the timber stock quickly and advantageously as per Paragraph 3.20 (23) of Forest Manual Vol-III.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that timber, firewood, confiscated wood, stumps, seeds and plants worth Rs. 73,516,011 (Annexure-19) were awaiting disposal.

Audit was of the view that weak supervisory role of the conservators deprived the government of timely realization of revenue.

The matter was pointed out from March to May and July to November, 2021. The management did not provide any cogent reply.

The matter was further reported to the administrative department. In DAC meeting held on 30.12.2021, 20.01.2022 and 28.01.2022, the

para at Sr. No. 3 was kept pending for compliance. The amount of paras at Sr. Nos. 1, 10 & 11 were reduced from Rs. 42,872,868, Rs. 1,680,298 and Rs. 3,588,128 respectively to the extent shown in annexure after verification of record. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends to expedite the disposal to avoid further deterioration and loss besides strengthening its internal controls.

6.4.4 Non-deduction/deposit of taxes-Rs. 2.32 million

According to Income Tax Ordinance 2001, Punjab Sales Tax on Services Act 2012 and Sales Tax Act 1990, the departments are required to deduct taxes at prescribed rates at the time of payment.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that department did not withheld Income Tax, Sales Tax, and Punjab Sales Tax from the suppliers, services, auction money of timber and contracts, on prescribed rate and withheld taxes were not deposited into Govt. Treasury. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Tax	Amount (Rs.)
1	DFO, Lahore	2020-21	2021-0000000137_ F00020	Withheld taxes but not deposited into government treasury	1,767,906
2	DFO, Okara	2019-20	48861	Non /less deduction of PST	303,680
3	DFO, B/Nagar	2017-21	2021-0000000641_ F00015	Non deduction of Inc. Tax	245,048
Total					2,316,634

Audit was of the view that weak internal controls on “Taxation” resulted in non-deduction/deposit of Rs. 2,316,634.

The matter was pointed out from April to May and August to November 2021. The management did not provide any cogent reply.

The matter was further reported to the administrative department. In DAC meeting held on 28.01.2022, the para at Sr. No. 3 was kept pending for recovery. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

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

Procurement related irregularities

6.4.5 Irregular expenditure on purchases-Rs. 89.36 million

As per rule 12 of PPR 2014 provides that a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

During audit of Forestry, Wildlife and Fisheries Department, it was noticed that an expenditure of Rs. 89,363,110 (Annexure-20) was incurred on purchases of peter engines, silt, plants and forestry operations as irrigation, plantation, weeding, lay out, dag bailing, digging of pits, repair work etc. without observing PPRA procedure in violation of government instructions.

Audit was of the view that the lapse occurred due to non-adherence to Punjab Procurement Rules 2014 and weak control of the conservators.

The observations were pointed out from March to May and July to November, 2021. The management did not provide any cogent reply.

The matter was further reported to the administrative department. In DAC meetings held in December 2021 and January 2022, the paras at

Sr. Nos. 1, 8, 12, 17 & 20 were kept pending for compliance. The paras at Sr, Nos. 2 & 10 were kept pending for regularization from the Finance Department and paras at Sr. Nos. 9 & 11 were kept pending for verification of record. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

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

HR/Employees related irregularities

6.4.6 *Loss due to non-finalization of forest offence cases and enquiries-Rs. 42.82 million*

As per sub paras 7 to 12 & 27 of rule 3.8 (Chapter-III Misc.) Of Forest Manual Vol-III, if the offender desires to pay compensation, the case should be finalized by compounding the goods and receiving compensation. If the accused refuses to compound and pay the compensation, the offence should not be delayed and prosecution challans should be made and submitted in the Range Office within a week of receipt of the damage report.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that an amount of Rs. 42,823,671 was outstanding against different officials due to illegal sale of timber, theft and damages of trees/wood. The enquiries were to be finalized within a period of ninety days but enquiries were not finalized. Moreover, officials involved in different disciplinary cases were either dismissed/died/transferred but recovery was outstanding against them. A large number of forest offence cases were pending which were neither compounded nor prosecuted in the

court of law. Recovery was imposed but sufficient efforts were not made by the department to effect recovery. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Title of Para	Amount (Rs.)
1	DFO, Jhang	2020-21	2021-0000000136_F00002	Non finalization of pending inquiry cases	19,657,630
2	DFO, R.Y Khan	2020-21	2021-0000000141_F00006	Non finalization of pending inquiry cases	14,433,260
3	DFO, Sargodha	2020-21	2021-0000000632_F00005	Non finalization of pending inquiry cases	2,528,601
4	DFO, Muzafargarh	2020-21	2021-0000000140_F00014	Non finalization of pending inquiry cases	2,184,890
5	DFO Rajanpur	2020-21	2021-0000000740_F00002	Non finalization of pending inquiry cases	1,603,330
6	DFO, Faisalabad	2020-21	2021-0000000582_F00002	Non finalization of pending inquiry cases	1,186,160
7	DFO, B/Nagar	2017-21	2021-0000000641_F00011	Non disposal of Forest Offence Cases	661,800
8	DFO, Muzafargarh	2020-21	2021-0000000140_F00016	Non finalization of Forest Offence Cases	568,000
Total					42,823,671

Audit recommends recovery from the salaries of the government officers/officials along with efforts made for early finalization of cases besides strengthening of internal controls.

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

The matter was pointed out from April to May and July to November 2021. The management did not provide any cogent reply.

The matter was further reported to the administrative department. In DAC meeting held on 23.12.2022 and 28.01.2022, the paras at Sr. Nos.

1 & 7 were kept pending for recovery. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends early finalization of cases and all necessary actions be taken accordingly besides fixing of responsibility for the delay.

6.4.7 Irregular/doubtful engagement of daily waged labour for various forestry operations-Rs. 328.79 million

As per rule 12 of PPRs 2014, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper. Moreover, as per Forest Manual Volume-II, every Divisional Forest Officer must ensure maintenance of Muster-roll while engaging labour on daily wage basis. Further, the Muster-roll register must contain CNIC of the laborer for authentication of the payment.

During audit of Forestry, Fisheries and Wildlife Department, it was observed that an expenditure of Rs. 328,785,078 (Annexure-21) was incurred on employment of daily waged employees. The scrutiny of the muster rolls revealed that above procedure was not adopted while employing the daily waged labor. Moreover, payments were made to daily laborer on account of different forestry operations without advertisement but neither the files containing the bio-data of the labour nor their National Identity Cards were attached with muster rolls for authentication of payments made to them.

Audit was of the view that non observance of rules resulted in irregular engagement of daily waged laborer.

The matter was pointed out from April to May and August to November, 2021. The management did not provide any cogent reply.

The matter was further reported to the administrative department. In DAC meetings held in December 2021 and January & February 2022, the paras at Sr. Nos. 1, 5, 6, 9 & 10 were kept pending for compliance. The para at Sr. No. 3 was kept pending for regularization from the Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the matter be inquired to fix responsibility besides strengthening of supervisory role of the Conservator and Chief Conservator and to seek condonation of irregularity from the competent authority.

Others

6.4.8 Encroachment of 24,060 acres forest land

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

During audit of Forestry, Wildlife and Fisheries Department, monthly progress report revealed that 24,059.83 acres of land was encroached by land mafia, government agencies and used for cultivation of crops. Further the occupants leased out this land to private contractors for cultivation purpose resulting loss to government in millions of rupees.

Audit was of the view that weak supervisory and financial controls led the irregularity. No efforts were made to get the State Land vacated.

The government was thus deprived of the area and its income due to negligence and mismanagement. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Area of Land occupied (Acres)	Occupant
1	DFO B/Pur	2019-21	2021-0000000458_F00008	10,000	Government agency
2	DFO, Muzafargarh	2020-21	2021-0000000140_F00001	458.94	Private people
3	DFO, RY Khan	2020-21	2021-0000000141_F00002	6,770	Government agencies
4	DFO, B/Nagar	2017-21	2021-0000000641_F00007	8	Government agencies since 1971
5	DFO, Attock	2020-21	2021-0000000082_F00010	0.89	Private people
6	DFO, RY Khan	2018-20	48502	6,822	Abbasia and Qasim Wala sub division encroached by Private people. Further leased out this land to private contractors for cultivation purpose since many years.
Total				24,059.83	

Audit was of the view that weak Land Management by the DFOs resulted in encroachment of Forest Lands.

The matter was pointed out from April to May and July to November, 2021. The management did not provide any cogent reply.

The matter was further reported to the administrative department. In DAC meeting held on 07.01.2022, 28.01.2022 and 03.02.2022, the paras at Sr. Nos. 4 to 6 were kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that efforts may be made to seek retrieval of land through taking up the issue with police and judiciary.

6.4.9 Non-auction of condemned vehicles, canteen and dead trees-Rs. 2.65 million

Rule 15.3 of PFR, Vol-I provides that a competent authority may sanction the sale or disposal of stores regarded as surplus, obsolete or unserviceable or order the write off of losses of stores. As per rule 24 (3) Part-V of the Punjab Forest Manual Vol-III that Previous to the day of sale, the material, it is intended to auction, should be arranged in lots, each lot being distinctly defined and numbered with a consecutive number. A sale should also be prepared in the form. It is the foremost duty of the Divisional Forest Officer to Sell the timber stock quickly and advantageously as per paragraph 3.20 (23) of Forest Manual Vol-III.

During audit of Forestry, Wildlife and Fisheries Department, it was observed that dead and dry fallen trees, canteens and off road vehicles were not auctioned. Audit calculated estimated loss caused to government for Rs. 2,652,400. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of auction	Amount (Rs.)
1	DFO, Sahiwal	2019-20	48885	Non Auction of Dead Shisham trees	2,002,400
2	DFO, Kasur	2020-21	2021-0000000502_F00019	Non Auction of Unserviceable Vehicle	650,000
Total					2,652,400

Audit was of the view that weak internal controls on “Inventories” resulted in non-disposal of condemned vehicles and store articles.

The matter was pointed out from April to May and August to November, 2021. The management did not provide any cogent reply.

The matter was further reported to the administrative department. In DAC meetings held on 30.12.2021 and 07.01.2022, the paras were kept pending for compliance. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the auction process may be completed at the earliest to avoid further deterioration of items/loss to government.

CHAPTER 7

HIGHER EDUCATION DEPARTMENT

7.1 *Introduction*

(A) The Education Department was split into four Departments i.e. Higher Education Department, Special Education Department, School Education Department and Literacy & Non-formal Basic Education Department in the Financial Year 2003-04. The Higher Education Department, Government of the Punjab deals with Universities, Boards and Colleges.

The realization of the Higher Education department's vision of "enlightened and prospering Punjab by reinforcing knowledge economy" entirely rests on access to quality education. In order to realize this vision, the department has outlined following objectives:

- Increase number of skilled faculty
- Enhance quality of assessment system
- Increase market relevance of higher education programs
- Increase in number of students enrolled at college/ university level
- Create opportunities for all income groups, social classes and genders
- Introduce a financial aid (loan) scheme in HEIs
- Increase number of need-based scholarships
- Create special opportunities for remote areas
- Raise students' commitment to higher education
- Improve infrastructure and resource provision

Audit Profile of Higher Education Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited FY 2020-21 (Rs. in million)	Revenue / Receipts Audited FY 2020-21 (Rs. in million)
1	Formations	1023	32	13,961	-
2	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	81	2	-*	-
3	Authorities / Autonomous bodies etc. under the PAO	27	13	11,816.82	-
4	Foreign Aided Projects (FAP)	-	-	-	-

*Expenditure pertaining to SDAs is included in the figure at Sr. No. 1.

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2020-21 of Higher Education Department indicate expenditure on various specified services viz-à-viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2020-21 against the total of four grants/appropriations was as follows:

(Rupees in million)

Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	220.23	183.60	403.83	344.63	(59.20)
PC21015	33,944.75	191.46	34,136.21	31,590.76	(2,545.44)
PC22036	1,181.33	645.34	1,826.67	1,435.97	(390.69)
PC12043	-	300.00	300.00	300.00	-
Total	35,346.31	1,320.39	36,666.70	33,671.37	(2,995.33)

Overview of Expenditure

The final budget of Higher Education Department for the year ended on 30 June, 2021 was Rs. 36,666.70/- million. Out of this, actual

expenditure was Rs. 33,671.37 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	34,164,976,000	31,935,391,954	(2,229,584,046)	6.53
Development	1,181,329,000	1,735,974,732	554,645,732	46.95
Total	35,346,305,000	33,671,366,686	(1,674,938,314)	4.74

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant No.	Final Grant	Actual Expenditures	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	34,540,032,000	31,935,391,954	(2,604,640,046)	7.54
Development	2,126,665,000	1,735,974,732	(390,690,268)	18.37
Total	36,666,697,000	33,671,366,686	(2,995,330,314)	8.17

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs (2,995.33) million at the close of the year 2020-21 under grants PC21010, PC21015, PC22036 & 12043 were not surrendered in time by the Department.

7.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs.4,996.96 million were raised in this report during audit of Higher Education Department. This amount includes recoveries of Rs. 510.38 million as pointed out by the audit. Summary of the audit observations, classified by nature of recovery, is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1.	Non Production of record	3,291.82
2.	HR/Employees related irregularities	526.58
3.	Procurement related irregularities	96.51
4.	Management of accounts in commercial banks	274.93
5.	Works related irregularities	60.16
6.	Recoveries and overpayments	510.38
7.	Others	236.58
Total		4,996.96

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

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	39	33	6	85
2	1985-86	65	53	12	82
3	1986-87	109	92	17	84
4	1987-88	112	93	19	83
5	1988-89	148	108	40	73
6	1989-90	165	48	117	29
7	1990-91	83	27	56	33
8	1991-92	67	17	50	25
9	1992-93	41	19	22	46
10	1993-94	41	21	20	51
11	1994-95	55	14	41	25
12	1995-96	50	22	28	44
13	1996-97	66	42	24	64
14	1997-98	197	103	94	52
15	1998-99	391	167	224	43
16	1999-00	447	244	203	55
17	2000-01	1427	947	480	66
18	2001-02	471	328	143	70
Total		3974	2378	1596	60

Note: The Audit Report years missing in the above table were either due to non-inclusion of subject chapter during that year or non-discussion of the subject chapter before the PAC.

The Education Department was divided into Higher Education Department, Special Education Department, School Education Department & Literacy Department in the Financial Year 2003-04. The status of compliance with PAC Directives, for reports of Higher Education Department discussed so far, is given below:

Sr. No.	Audit Report Year	Total Paras	Compliance Received	Compliance not Received	Percentage of Compliance
1.	2003-04	61	0	61	0
2.	2005-06	86	16	70	19
3.	2009-10	91	35	56	37
4.	2010-11	26	21	5	80
5.	2011-12	77	11	66	14
6.	2012-13	172	07	165	4
7.	2013-14	26	05	21	19
8.	2015-16	305	06	299	2
Total		844	101	743	12

The compliance with PAC directives in Higher Education Department remained unsatisfactory except for the Financial Years 2005-06 and 2010-11. The department is required to take-up prompt action.

7.4 AUDIT PARAS

Recoveries and overpayments

7.4.1 Overpayment of pay and allowance-Rs. 178.80 million

According to rule 4.1 of PFR Vol-I, the departmental authorities should see that all sums due to government are correctly assessed and regularly received and checked against the demands and they are paid into government treasury accordingly.

During audit of Higher Education Department, it was observed that an amount of Rs. 178,799,001 (Annexure-22) was outstanding against the employees of different institutions on account of over payment of pay & allowances as they were not entitled and paid without approval of competent authority, conveyance allowance during vacations and house rent allowance not deducted while residing in official accommodation's etc. But the recovery was not made from the concerned staff after lapse of considerable time.

Audit was of the view that weak supervisory controls and defective recovery mechanism resulted in overpayment of pay and allowances.

The matter was pointed out to the concerned formations from April 2021 to November 2021. Most of the management noted the observations for compliance or offered no reply. Some formations offered detailed reply which was not acceptable to audit.

The matter was further reported to the administrative department. In DAC meetings held in November 2021 and January 2022, the amounts of paras at Sr. Nos. 1 & 7 were reduced from Rs. 48,600,000 and Rs. 8,400,000 to the extent shown in table respectively after verification of record. The paras at Sr. Nos. 3, 8, 14, 26 & 34 were kept pending for recovery/compliance. The paras at Sr. Nos. 10 & 11 were kept pending till the decision of Higher Education Commission. The para at Sr. No. 16 was

kept pending for Inquiry. The para at Sr. No. 24 was kept pending for regularization from Finance Department. The para at Sr. No. 28 was kept pending to seek advice from the Finance Department as well as Law Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends to recover the amount from the concerned at earliest besides fixing of responsibility against the concerned.

7.4.2 Non-recovery of dues from absconding scholars/ employees- Rs. 161.79 million

According to rule 4.1 of PFR Vol-I, the departmental authorities should see that all sums due to government are correctly assessed and regularly received and checked against the demands and they are paid into government treasury accordingly.

During audit of Higher Education Department, it was observed that an amount of Rs. 161,791,942 was outstanding against the absconded scholars/employees of different institutions on account of payment of pay and allowances/Surety Bond amount in case of non-return of scholars after completion of degrees. But the recovery was not made from the concerned after lapse of considerable time. The detail is as under:

Sr. No.	Name of formation	Period of audit	PDP No	Nature of Irregularity	Amount (Rs.)
1.	University of Engineering & Technology Taxila	2019-20	48642	Non-Recovery of Surety Bond /Salary amount from absconder PHD Scholars	94,679,000
2.	G.C University, Faisalabad	2019-21	2021-0000000746_F0007	Non-Recovery of Surety Bond amount from absconder PHD Scholars	55,000,000

Sr. No.	Name of formation	Period of audit	PDP No	Nature of Irregularity	Amount (Rs.)
3.	University of Okara	2016-20	47906	Recovery of Salary against absconder's employees/ PHD Scholars.	8,879,743
4.	University of Education, Lahore	2018-20	49367	Non recovery of outstanding amount of Scholarship	3,233,199
Total					161,791,942

Audit was of the view that weak supervisory controls and defective recovery mechanism resulted in non-recovery of Rs. 161,791,942.

The matter was pointed out to the concerned formations during April, May, June and November 2021. The Management at Sr. No 1 replied that proceeding under PEEDA Act 2006 were initiated against the absconders. Civil suit had been filed against absconders for recovery. The management at Sr. No 4 replied that a legal notice was issued to guarantor of absconder student and recovery was under process. While in case of other formations, the management noted the observations for compliance/detailed reply.

The matter was further reported to the administrative department. In DAC meetings held on 26.11.2021, 04.01.2022 and 14.01.2022, the paras at Sr. Nos. 1, 3 & 4 were kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the outstanding amounts be recovered expeditiously and the latest status of each pending case be provided besides strengthening of the internal controls to curb such practices.

7.4.3 Non-recovery of fee from students and non-deposit of fee into Government Treasury-Rs. 24.66 million

According to rule 4.1 of PFR Vol-I, the departmental authorities should see that all sums due to government are correctly assessed and regularly received and checked against the demands and they are paid into government treasury accordingly.

During audit of Higher Education Department, it was observed that an amount of Rs. 24,655,596 was outstanding against the students of different institutions on account of fees and non-deposit of government share of fee into Government Treasury. But the recovery was not made from the concerned after lapse of considerable time. The detail is as under:

Sr. No.	Name of Formations	Period of audit	PDPs No.	Nature of Recovery	Amount (Rs.)
1	Govt. Emerson College, Multan	2019-21	2021-0000000595_F00001	Non deposit of college share of Computer fee into Government Treasury	13,164,374
2	Govt. Emerson College, Multan	2019-21	2021-0000000595_F00002	Non deposit of admission/Tuition fee into Government Treasury.	5,525,422
3	Post Graduate College for Boys, Sahiwal	2019-21	2021-0000000589_F00001	Computer fee collected from student not deposited into Government Treasury	2,488,800
4	University of Engineering & Technology Taxila	2019-20	48649	Non-Recovery of Students fees	1,758,000
5	Government Associate College for Women Mumtazabad Multan,	2018-21	2021-0000000464_F00001	Non collection of Student fees	1,719,000
Total					24,655,596

Audit was of the view that weak supervisory controls and defective recovery mechanism resulted in less recovery of fee and non-deposit of government share into Government Treasury.

The matter was pointed out to the concerned formations during June, September and October 2021. The management noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 26.11.2021, the amount of para at Sr. No. 4 was reduced from Rs. 2,748,300 to the extent shown in table after recovery. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the outstanding amounts of student fee be recovered expeditiously and Government share be deposited into government Treasury besides strengthening of the internal controls to curb such practices.

7.4.4 Non recovery of dues from Sub-Campuses and affiliated institutions-Rs. 21.37 million

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

During audit of Higher Education Department, it was observed that an amount of Rs. 21,366,716 were recoverable from Sub-Campuses and affiliated Institutions on account of share of fees. But the recovery was not made from the concerned after lapse of considerable time. The detail is as under:

Sr. No.	Name of Formation	Period of audit	PDPs No.	Nature of Recovery	Amount (Rs.)
1.	G.C University , Faisalabad	2019-21	2021-0000000746_ F00022	Non recovery of University Shares from institutions being run on Private/public Partnership	19,700,732

Sr. No.	Name of Formation	Period of audit	PDPs No.	Nature of Recovery	Amount (Rs.)
2.	BISE, Sargodha	2018-20	47896	Non recovery of affiliation fee from Schools & colleges	826,300
3.	G.C University, Faisalabad	2019-21	2021-0000000746_F00021	Non recovery of affiliation fee from affiliated College	723,684
4.	BISE , Sargodha	2018-20	47898	Non recovery of affiliation fee from Schools & colleges	116,000
Total					21,366,716

Audit was of the view that weak managerial controls resulted into non-recovery of heavy amounts.

The matter was pointed out to the concerned formations during May 2021 and November 2021. The management of the formations at Sr. No 1 & 3 replied that detail reply will be given after perusal of record while management at Sr. No 2 & 4 noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 07.01.2022, the paras at Sr. Nos. 2 & 4 were kept pending for compliance. Further progress was not reported by the department till the finalization of this report.

Audit recommends to recover the amount from the concerned at earliest besides fixing of responsibility against the concerned.

7.4.5 Non recovery of dues from contractors-Rs. 44.41 million

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

During audit of Higher Education Department, it was observed that an amount of Rs. 44,406,190 (Annexure-23) was recoverable from contractors on account of mobilization advance, higher rates than

estimated rates of construction work, LD Charges etc. But the recovery was not made from the concerned after lapse of considerable time

Audit was of the view that weak managerial controls resulted into non-recovery of heavy amounts.

The matter was pointed out to the concerned formations from April to June 2021. Most of the management noted the observations for compliance or offered no reply.

The matter was further reported to the administrative department. In DAC meetings held on 12.01.2022, the paras at Sr. Nos. 6 & 10 were kept pending and referred to technical wing of Finance Department for authenticity of rates. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends to recover the amount from the concerned at the earliest.

7.4.6 *Non recovery of rent and utility charges from contractors-Rs. 19.24 million*

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

During audit of Higher Education Department, it was observed that an amount of Rs. 19,237,669 (Annexure-24) was recoverable from contractors on account of rent and utility charges of canteens, shops, Banks etc. But the recovery was not made from the concerned after lapse of considerable time.

Audit was of the view that weak managerial controls resulted into non-recovery of heavy amounts.

The matter was pointed out to the concerned formations from April 2021 to November 2021. Most of the management noted the observations for compliance or offered reply which was not acceptable to audit.

The matter was further reported to the administrative department. In DAC meetings held in November 2021 and January 2022, the para at Sr. No. 1 was kept pending for probe. The paras at Sr. Nos. 2 & 5 were kept pending for recovery. The paras at Sr. Nos. 3 & 16 were kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends to recover the amount from the concerned at earliest besides fixing of responsibility against the concerned.

7.4.7 Non recovery of government taxes-Rs. 60.11 million

As per rule 2 and 6 of Sales Tax Rules 2007, withholding agent shall deduct an amount equal to 1/5th of total sales tax shown in sales tax invoices, issued by the supplier and make payment of the balance amount to him. Moreover, as per Section 153 (1) of income tax ordinance 2001, income tax is required to be deducted at source @ 4.5% on supply of goods and 10% on services rendered respectively. Furthermore, as per Section 236-A ibid, department is required to recover advance tax @ 10% on auctioned amount.

According to Punjab Sales Tax Act 2012, 16% sales tax on services shall be applicable.

During audit of Higher Education Department, it was observed that various formations made payments to various firms for procurements of goods and services without deducting 1/5th of General Sales Tax, Punjab sales tax and income tax. Resultantly an amount of Rs. 60,106,625 (Annexure-25) was not/less deducted at source.

Audit was of the view that weak internal controls on “Taxation” resulted in non-deduction of taxes at source and loss to public exchequer.

The matter was pointed out to the concerned formations from April 2021 to November 2021. Most of the management noted the observations for compliance or offered no reply. Some formations offered detailed reply which was not acceptable to audit.

The matter was further reported to the administrative department. In DAC meetings held in November, 2021 and January, 2022, the paras at Sr. Nos. 3, 5 & 6 were kept pending for compliance. The para at Sr. No. 32 was kept pending for clarification from Higher Education Commission. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends to affect the recovery from the concerned at earliest besides fixing of responsibility against the concerned.

HR/Employees related irregularities

7.4.8 Irregular appointment without advertisement-Rs. 298.43 million

Supreme Court of Pakistan in its judgment dated 19.01.1993 in Human Rights Case No. 104 of 1992 stated that recruitments, both Ad-hoc and regular, without publicly and properly advertising the vacancies, is violation of fundamental rights. As such no post could be filled in without proper advertisement, even on ad hoc or contract basis.

During audit of following formations of Higher Education Department, it was observed that number of appointments were made by the respective authorities in violation of the prescribed rules/ procedure.

The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1	G.C University, Faisalabad	2019-21	2021-0000000746_F00008	209,629,099
2	BISE, Gujranwala	2018-20	48530	69,753,672
3	University of Narowal	2018-20	48594	19,042,934
4	Govt. College Women University, Faisalabad	2018-20	47991	0
5	Govt. Sadiq College Women University, Bahawalpur	2018-20	49022	0
6	Government College Women University, Faisalabad	2018-20	47996	0
7	University of Education, Lahore	2018-20	49455	0
8	University of Education, Lahore	2018-20	49456	0
9	University of Education, Lahore	2018-20	49457	0
10	University of Education, Lahore	2018-20	49458	0
Total				298,425,705

Audit observed the following irregularities:

1. The staff in all the cases was appointed without advertisement in violation of above decision of the August Supreme Court of Pakistan.
2. Some appointments were made without approval of statues of the university from the Chancellor.
3. Fifty employees were overage at the time of their initial appointment on contract including 11 Assistants, 05 Mali/baildar, 07 Naib Qasid, 03 sanitary workers. 07 Drivers were also hired without having Matric qualification.

4. Verification of educational and experience certificates of the newly appointed staff was not made from the respective institutions in all the cases.

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

The matter was pointed out during May and June 2021. The management noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 31.01.2022, the para at Sr. No. 6 was kept pending for regularization from the Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that matter may be looked into at appropriate level and the irregularity be regularized from the Finance Department.

7.4.9 Irregular payments of pay and allowances without approval of Syndicate-Rs. 152.57 million

Letter No. UE/R/2018/5271 dated 26.12.2018 of Registrar UOE office clearly states that notification No.FD.PFC.2-1/2016 dated: 18.07.2016 issued by Government of Punjab Finance Department has not been adopted by the Syndicate. Same reiterated in letter No. UE/R/2021/129 dated 22.2.2021.

During audit of accounts of the University of Education, Lahore for the period 2018-20, it was observed that the University authorities had revised the pay scales 2016 and enhanced the salaries of the employees without approval of the syndicate. The excess payment of Rs. 152,572,368 thus made was held irregular as the approval of the Syndicate was not sought prior to the enforcement of new pay scales.

Pay as on 30.06.2016	Pay as on 01.07.2016	Difference	No. of months (July 2016 to June 2020)	Amount (Rs.)
30,551,878	33,730,469	3,178,591	48	152,572,368

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

The irregularity was pointed out during May 2021. The management noted the observation for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that irregularity be regularized from competent authority.

(PDP No.49576)

7.4.10 Irregular appointments made on daily wage & contingent paid staff payment of-Rs. 49.34 million

As per Supreme Court of Pakistan ruling dated 19.01.1993, passed in Human Rights case No.104 (I to IV) 1992 read with S&GAD Notifications No. SOR-III-2-2/91 dated 05.01.1995, no recruitment should be made against any post which is not advertised properly.

During audit of following formations of Higher Education Department, it was observed that a number of appointments were made by the respective authorities on daily wages in contravention of decision of the Supreme Court of Pakistan. The details are as under:

Sr. No.	Name of Formations	Period of audit	PDPs No.	Nature of Appointment	Amount (Million)
1	Govt. College Women University, Faisalabad	2018-20	47992	Work Charge Appointment	28.016
2	University of Narowal	2018-20	48569	Work Charge Appointment	10.877
3	BISE Faisalabad	2019-20	48102	Work Charge Appointment	8.624

Sr. No.	Name of Formations	Period of audit	PDPs No.	Nature of Appointment	Amount (Million)
4	University of Education, Lahore	2018-20	49356	Contingent Paid Staff	1.070
5	IT University of the Punjab, Lahore.	2019-20	47775	Contingent Paid Staff	0.750
Total					49.337

Audit held the appointments and expenditure on salaries irregular as:

1. Expenditure was held irregular because the engagement of daily wage staff was made without advertisement in the leading newspapers and without following the merit policy in violation of above notification in all the following cases.
2. The appointments were made on pick and choice basis and mostly the appointments were made for the period of 89 days and they have been re-appointed after expiry of every 89 days throughout the year in case of Sr. No. 2.

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

The matter was pointed out during May & June, 2021. Management noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meetings held on 14.01.2022 and 31.01.2022, the para at Sr. No. 3 was kept pending for probe. The paras at Sr. Nos. 1 & 4 were kept pending for regularization from Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the irregularity be regularized from Finance Department.

7.4.11 Unauthorized payment of performance award to the faculty members-Rs. 20.98 million

As per Sub section 02 (a) of the Information Technology University of the Punjab Act 2012, the statutes may be made to provide for and regulate the scales of pay, method of recruitment and other terms and conditions of service of officers, teachers and other employees of the university and the constitution of their pension, insurance, gratuity, provident fund and benevolent fund. Moreover, the Syndicate shall recommend statutes under clause (b) of subsection (2) to the Chancellor who may approve the statutes with or without any modification or may refer the statutes back to the Syndicate for reconsideration or may reject the statutes.

During audit of the Information Technology University of the Punjab, Lahore for the period 2019-2020, it was observed that an amount of Rs. 20,977,471 was paid to the faculty members in lieu of Performance Award without approval from the Chancellor as mention *ibid*. So, the payment was held unauthorized and unlawful.

Payment of unauthorized allowance was due to weak supervisory and financial internal controls of the university management.

When pointed out the matter in April 2021, the management just acknowledged the observation and did not offer any reply.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that either approval of Chancellor with retrospective effect be obtained or recovery of the stated amount be made.

(PDP No. 47752)

7.4.12 *Unauthorized reversals from Tenure Track System to BPS appointment-Rs. 5.26 million*

As per clarification of rule 2.8 of Tenure Track System, the faculty members working under TTS are strongly discouraged to resign from TTS. Nevertheless, the existing faculty after joining on TTS can join back on the respective substantive post only if the Tenure appointment is not approved after final review. If, in the meantime, a faculty member decides to resign from his/her Tenure Track position, he/she will have no right of absorption back in the University.

During scrutiny of Tenure Track System (TTS) record of University of Engineering & Technology, Taxila for the financial year 2019-20, it was observed that Assistant Professors resigned from Tenure Track System and were appointed on other posts on BPS. However, they continued to draw pay packages of TTS after such appointment in violation of the above stated clarification. This resulted into overpayment of Rs. 5,256,557.

The lapse occurred due to weak administrative and supervisory controls.

The irregularity was pointed out during June, 2021. The management submitted irrelevant replies.

The matter was further reported to the administrative department. In DAC meeting held on 26.11.2021, the department in respect of PDP No. 48631 stated that the case was pending in Higher Education Commission (HEC) for decision. The para was kept pending till the decision of HEC. The para (PDP No. 48634) was kept pending with the direction that the Additional Secretary (Universities) HED may be requested to get a policy decision in the matter. Further progress was not reported by the department till the finalization of this report.

Audit recommends that matter be looked into at appropriate level besides regularization of the irregularity from Finance Department and recovery of the above stated amount.

(PDP No. 48631 & 48634)

7.4.13 Irregular appointment of teaching faculty in ITU Lahore

As per Sub section 02 (a) of the Information Technology University of the Punjab Act 2012, the statutes may be made to provide for and regulate the scales of pay, method of recruitment and other terms and conditions of service of officers, teachers and other employees of the university and the constitution of their pension, insurance, gratuity, provident fund and benevolent fund. Moreover, the Syndicate shall recommend statutes under clause (b) of subsection (2) to the Chancellor who may approve the statutes with or without any modification or may refer the statutes back to the Syndicate for reconsideration or may reject the statutes.

During audit of the Information Technology University, Lahore for the period 2019-20, it was observed that 9 teaching faculty (5 Professors and 4 Associate Professors) were appointed / recruited vide notification dated April 20, 2020 during the period under audit without observing followings:

- Recruitment policy/rules, procedures etc. has not been approved by the Chancellor as mentioned in rule *ibid*.
- As per advertisement dated 20.09.2019, number of faculty was hired beyond advertised posts.
- NOC from employer if candidate is in Government service was not obtained / shown to audit.
- Equivalence certificates from HEC in case of foreign degree were not available / shown to audit.

The lapse occurred due to weak internal and supervisory controls.

The irregularity was pointed out during April, 2021. The management replied in detail but irrelevant to the observations.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends to probe the matter at administrative level and fix the responsibility besides regularization of the irregularity from the competent forum.

(PDP No. 47784)

7.4.14 Irregular appointment of 231 employees in violation of Recruitment policy 2004

Section 26 (1) (i) of Government College University, Faisalabad Act states that Statutes may be made to regulate or prescribe the scales of pay and other terms and conditions of service of officers, teachers and other employees of the university. Further, section 26 (2) (ii) *ibid*, states that the draft statutes shall be provided by the Syndicate to the Chancellor who may approve it with or without modifications or may refer it back to the Syndicate for reconsideration or may reject it provided that the Statutes for sub-section (1) (i) shall not be effective until these have been approved by the Chancellor.

During audit of accounts of Government College University, Faisalabad for the period 2019-21, it was observed that management of the University had made recruitment of staff from scale B.P.S 1-21 on regular & contract basis.

The details are as under:

Sr. No.	Name of Formations	Period of audit	PDP No.	Recruited on regular & contract basis	
				No. of Employees	BPS
1	G.C University, Faisalabad	2019-21	2021-0000000746_ F00009	143	1-16
2	G.C University, Faisalabad	2019-21	2021-0000000746_ F00010	91	17-21

Audit observed that:

1. The management of the University had made recruitment without following the recruitment policy of Government of Punjab as referred above.
2. No marks were allocated for Qualification, Experience and ex-service man.
3. Instead of the above, 100 % marks were fixed/allocated for interview.
4. No scrutiny committee was constituted instead candidates were shortlisted by Dy. Registrar in case of Sr. No. 1.
5. University authorities devised their own Recruitment Policy which was got approved from Syndicate in its 50th meeting held on 20.10.2017. The same was not got approved from the Chancellor as per provision of University Act. It is pertinent to mention here that some major changes were made by the university management in the Contract Recruitment Policy 2004 without approval from the Chief Minister.

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

The irregularity was pointed out during November, 2021. The management noted the observation for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the Administrative Department may inquire the matter for making appointments on the un-approved policy from the Chancellor and if changes were made in the already approved Contract Requirement Policy-2004 of Punjab Government then why the approval of said policy not got approved from the Chief Minister Punjab. Further, two kinds of breaches occurred so the matter be got regularized from the Chancellor as well as from the Chief Minister Punjab.

7.4.15 Irregular appointment/selection of officers against posts not provided in Service Statutes

As per Notification No SO(Univ.) 14-7/2003 dated 20.03.2004, Service Statutes, 2003 of University of Faisalabad were approved by worthy Governor/Chancellor containing Posts & eligibility Criteria in Schedule Group A & B.

During audit of accounts of Government College University, Faisalabad for the period 2019-21, it was observed that management of the University had made recruitment on one Post Consultant Estate Management and extended the contract of 10 officer/officials already recruited in previous years on contract basis against the posts which had not been included in the Service Statutes Schedule duly approved by Chancellor. Furthermore, no approval of Chancellor was obtained to include those posts in Service Statutes. Moreover, audit observed that the officer whose contract had been extended, were appointed during 2007 to 2012 by the Vice Chancellor by using power under Section 13(3) of the

University Act for period not exceeding 6 months without advertisement of Post in Newspaper.

Weak internal controls resulted into appointment/ extension in contract of staff against posts not included in Service Statutes and also not advertised in newspapers.

The act of the management resulted into non following the Service Statutes duly approved by the Chancellor and resulted into non-transparent recruitment.

The irregularity was pointed out during November, 2021 and the management noted the observation for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that Administrative Department may inquire the matter for recruitment made on post of “Consultant Estate Management” which was not included in Service Statutes and extension of contracts of 10 staff members and non-advertisement in newspapers. The matter be regularized from the competent forum

(PDP No. 2021-0000000746_F00012)

Procurement related irregularities

7.4.16 Irregular procurement of equipment and durable goods without adopting competitive bidding process-Rs. 16.54 million

As per rule 8 & 9 of PPR 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of

the procurements so planned. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website. Further, Rule 12 states that any procurement exceeding two million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu.

During audit of different formations of Higher Education Department, it was observed that authorities had spent an amount of Rs. 16,536,015 (Annexure-26) on procurement of durable goods but the authorities had not followed PPRA's rule which led to misprocurement.

Audit was of the view that the lapse occurred due to non-observance of Punjab Procurement Rules.

The irregularity was pointed out during April, May, July & August 2021. The management of all the formation only noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 12.01.2022, the para at Sr. No. 3 was kept pending for regularization from Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the irregularity be got regularized from the Finance Department.

**7.4.17 Irregular procurement by splitting up the indent-
Rs. 29.29 million**

As per rule 8 & 9 of PPR 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website.

During audit of following formations of Higher Education Department, it was observed that authorities had spent an amount of Rs. 29,287,387 on procurement of durable goods but the authorities had not followed PPRA's rule which led to miss procurement.

Procurement by Splitting the Indent				
Sr. No.	PDPs No.	Name of Formations	Period of audit	Amount (Rs.)
1	47922	University of Okara	2016-20	13,092,628
2	47916	University of Okara	2016-20	10,384,362
3	2021-0000000460_F00023	Govt. College Women University Sialkot	2018-21	2,922,634
4	2021-0000000460_F00024	Govt. College Women University Sialkot	2018-21	1,477,564
5	49489	University of Education, Lahore	2018-20	1,410,199
Total				29,287,387

The lapse occurred due to weak financial controls

The irregularity was pointed out during April, May & August, 2021. The management of all the formations noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meetings held on 04.01.2022 and 12.01.2022, the paras at Sr. Nos. 1 & 2 were kept pending to seek advice from the PPRA. The para at Sr. No. 5 was kept pending for regularization from Finance Department. Further progress was not reported by the department. As regards

remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the irregularity be got regularized from the Finance Department.

7.4.18 Non transparent/irregular purchase of vehicles- Rs. 50.68 million

As per Finance Department's letter No. SO(GOODS)44-4/2016 dated 13.10.2017, there shall be a complete ban on purchase of new and imported vehicles from current and development budgets. Under unavoidable circumstances, vehicle shall be purchased with the prior approval of Austerity Committee and subsequent approval of Chief Minister.

During audit of following formations of Higher Education Department, it was observed that the detailed below expenditure of Rs 50,683,000 was incurred on the purchase of vehicles.

Sr. No.	Name of Formations	PDPs No.	Period of audit	Amount (Rs.)
1	University of Education, Lahore	49508	2018-20	26,700,000
2	Govt. College Women University Sialkot	2021-0000000460_F00008	2018-21	21,600,000
3	University of Education, Lahore	49480	2018-20	2,383,000
Total				50,683,000

Audit observed the following irregularities:

- 1) The authorities at Sr. No. 2 & 3 had not acquired prior approval of the Austerity Committee constituted for the purpose which led to miss procurement.

- 2) Advance payment was made without approval of the Finance department in case of Sr. No. 1.

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

The irregularity was pointed out during May 2021. The management noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 12.01.2022, the paras at Sr. Nos. 1 & 3 were kept pending for regularization from Finance Department. Further progress was not reported by the department. As regards remaining para, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the irregularity be regularized from the Finance Department.

Management of accounts with commercial banks

7.4.19 Irregular investment without obtaining competitive interest rates-Rs. 274.93 million

Finance Department Letter No. FD(W&M)1-1/70 (Vol-XV)/2018 dated 11.01.2019, mark up rates offered by Bank of Punjab may be compared with all public/private and Islamic Banks. In case Bank of Punjab offers the highest profit rate, funds may be placed with it. In case any of the above referred banks offers the highest profit rate, Bank of Punjab may be given an opportunity to match that profit rate within maximum of 10 days. If Bank of Punjab matches the highest profit rate the funds may be placed with it. If Bank of Punjab does not match the highest profit rate, the funds may be placed with the bank offering the highest profit rate.

During security of bank statements of University of Engineering & Technology, Taxila for the financial year 2019-20, it was revealed that university management placed funds of Rs. 274,928,739 (Annexed-00) in Daily profit Account @ 10% profit (approximately) in HBL and NBP. For the purpose of obtaining competitive rates of interest, the management should have written letters to above mentioned banks and placed funds in that bank which offered high rate of interest in the light of instruction of Finance Department but could not do so.

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

When the matter was pointed out in June 2021, the university authorities replied that previously accounts of the university were current / saving. University for getting maximum financial benefit converted saving account into DPA account. However, complete rates had been obtained for investment purposes. Furthermore, development project's accounts cannot be opened Saving/DPA as per guidelines provided by HEC.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the management should place funds in the light of instruction issued by the Finance Department.

(PDP No. 48641)

Works related irregularities

7.4.20 Irregular expenditure on civil works-Rs 60.16 million

As per Finance Department letter No. RO(Tech)FD-18-23/2004, dated: 21.09.2004, rate analysis for the non-standardized items shall be prepared clearly giving the specifications of the material used on the basis of input rate of relevant quarter placed at website of Finance Department.

As per para-No.2.7, 2.12, 2.86 of B&R code read with Finance Department letter No. FD(D-II)10(3)90, dated: 30.06.1991 and para 5.22 PPWD code, no change in specification & scope of work during the execution of the work can be made without prior approval of the competent authority that accorded Admin Approval and Sanction to Technical Estimate.

According to Notification issued by Chief Commissioner Inland Revenue Regional Tax Office Lahore dated: 06-08-2013, the Government departments / organizations must require contractors to present sales tax invoice of all the material mentioned in BOQ as evidence of its legal purchase, before releasing payments to them.

During audit of Higher Education Department, it was observed that Rs. 60,163,631 was over paid due to application of incorrect and high rates in violation of above Rules. The detail is as under:

Sr. No.	Name of Formation	Period of audit	PDPs No.	Nature of Irregularity	Amount (Rs.)
1	University of Education, Lahore	2018-20	49475	rate analysis for non-scheduled items not obtained/shown	33,225,079
2	University of Education, Lahore	2018-20	49462	High Rates Works as rich specification G-60 instead of G-40	23,130,281
3	Govt. Sadiq College Women University, Bahawalpur	2018-20	49019	procurement of bricks from unlisted kiln	2,250,000
4	Govt. Sadiq College Women University, Bahawalpur	2018-20	49028	works related irregularity	1,365,482
5	Govt. Sadiq College Women University, Bahawalpur	2018-20	49037	works excess than Technical Sanction	192,789
Total					60,163,631

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

The matter was brought to the notice of departmental representative in June, 2021. The management of formations noted the observations for compliance.

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

finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends probe besides early recovery and strengthening controls to avoid recurrence of such lapses in future.

Others

7.4.21 Irregular/non auction of various commercial points-Rs. 16.18 million

As per Notification of Education Department No.SO CE.III/1-10/97. 30.06.1998 Contract of Canteens in Colleges of Punjab will be awarded to the applicants after publishing tender notices in the press. The contract will be allowed to the highest bidder for a period of 01 year only, which will be extendable for another term on satisfactory report of the principal concerned. Furthermore, as per rule 4.7 (1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other detail due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

During audit of Higher Education Department, it was observed that management of the various formations auctioned canteens/ shops/ agriculture land etc. irregularly without advertising the tender either in newspapers or PPRA web-site. Moreover, the DDOs of some formations did not auction canteens/shops/agriculture land etc. The detail is as under:

Sr. No.	Name of Formations	Period of audit	PDPs No.	Nature of Irregularity	Amount (Rs.)
1	Govt College Women University, Faisalabad	2018-20	47978	Irregular auction of canteen, recoveries of PST, IT, and incomplete record produced	9,600,000
2	University of Okara	2016-20	47907	Non-auction of agricultural land	4,750,000
3	Govt. Emerson College Emerson Road Multan	2019-21	2021-0000000595_ F00007	Non-auction of canteen,	932,000
4	Government Degree College for Women, Mumtazabad, Multan	2018-21	2021-0000000464_ F00005	Non-auction of canteen,	750,000

Sr. No.	Name of Formations	Period of audit	PDPs No.	Nature of Irregularity	Amount (Rs.)
5	Govt. Degree College Township, Lahore	2019-21	2021-0000000153_F00008	Non-auction of canteen,	150,000
6	Govt. Graduate Women college Satellite town, Gujranwala	2016-21	2021-0000000463_F00003	Non-auction of canteen,	0
Total					16,182,000

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

Audit observations were issued during March 2021 to November 2021 and DDOs noted the same for compliance.

The matter was further reported to the administrative department. In DAC meetings held on 04.01.2022 and 31.01.2022, the para at Sr. No. 1 was kept pending for clarification from PRA. The para at Sr. No. 2 was kept pending for probe. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that matter should be investigated and responsibility be fixed.

7.4.22 Irregular mode of payment through cash instead of bank account-Rs. 17.62 million

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

During audit of Higher Education Department, it was observed that a sum of Rs. 17,617,375 was drawn in the name of DDO instead of direct payment through vendors for payment of utilities charges and LPR to employees in violation of above-mentioned instructions of Finance Department. The detail is as under: -

Sr. No.	Name of Formations	Period of audit	PDPs No.	Nature of Irregularity	Amount (Rs.)
1	Director Public Instructions (DPI) Colleges, Lahore	2017-20	48009	Cash payment of Utilities charges & LPR, FA	10,439,683
2	Govt. Sadiq College Women University, Bahawalpur	2018-20	49016	Cash payment of Utilities charges	7,177,692
Total					17,617,375

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

The matter was pointed out during June 2021. The management noted the observations for compliance or offered no comments.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that matter be investigated and responsibility be fixed besides getting regularization of the matter from Finance Department.

7.4.23 Illegal occupation/encroachment of State Land-125.38 Acres

As per Rule 2.33 of PFR Vol-1, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

During audit of Higher Education Department, it was observed that State Land was encroached by illegal occupants since long. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Particulars of Encroached Area	Area of Land (Acre)
1	Govt. Sadiq College Women University, Bahawalpur	2018-20	49014	Encroachment/illegal occupation of Acer land	125
2	Govt. MAO College Lahore	2019-20	47732	Commercial Land encroached by illegal occupant	0.38
Total					125.38

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

The matter was brought to the notice of departmental representative in June, 2021. The management of formations noted the observations for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the department should put strenuous efforts to vacate state land from the illegal occupants besides strengthening of internal controls over management of assets.

7.4.24 Irregular payments without pre-audit-Rs. 7.94 million

According to Section 30(2) of University of Education Ordinance 2002, no expenditure shall be made from the University Fund unless a bill for payment has, in prescribed manner, been audited by the Resident Auditor in conformity with the Statutes, Regulations and Rules.

During audit of Higher Education Department, it was observed that expenditure to the tune of Rs. 7,941,427 was incurred without pre-auditing contrary to the above stated rules/instructions of the Government.

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	University of Education, Lahore (Faisalabad Campus)	2018-20	49373	Pre-audit not conducted by Resident Auditor	5,065,736
2	University of Education, Lahore (Jauharabad campus)	2018-20	49374	Pre-audit not conducted by Resident Auditor	2,875,691
Total					7,941,427

The weak supervisory & financial controls resulted in irregular payments without pre-audit.

The matter was brought to the notice of departmental representative in June, 2021. The management of formations noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 14.01.2022, the paras were kept pending for regularization from Finance Department. Further progress was not reported by the department till the finalization of this report.

Audit recommends to inquire the matter to fix the responsibility and get regularization of the expenditure from the Finance Department.

7.4.25 Wasteful expenditure due to non-construction of university campus-Rs. 194.84 million

Section 20 (2) (a) of IT University Act, 2012 states that the Syndicate may hold, control and administer the property and funds of the university and section 15 (3) (a) states that the Treasurer shall manage the assets, liabilities, receipts, expenditures funds and investment of the University and as per Rule 4.7(1) of PFR Vol I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to government, which have to be brought to account, are

correctly and promptly assessed, realized and credited to government account.

During audit of Information Technology University, Lahore for the period 2019-20, it was observed that university acquired the land measuring 182 Acer and 5 Marla at main Barki Road, Lahore, from Punjab Government in April-2016. An agreement was signed on the 12.06.2017 between Information Technology University (ITU) and The Infrastructure Development Authority of the Punjab (IDAP) for construction but after expiry of almost 4 years, there was no progress thereof. University was still paying a huge amount of rent every year to PITB. This resulted into loss to university amounting to Rs.194,839,355 (amount of rent paid / outstanding to PITB).

When the matter was pointed out in April 2021, the management replied that the matter shall be taken up with the government under the guidelines of the observation.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the department should pursued the matter vigorously to avoid the government loss in future.

(PDP No.47748- Information Technology University, Lahore -2019-20)

Non production of record

7.4.26 Non-production of Record-Rs. 3,291.82 million

As provided in section 14 (2 & 3) of the Auditor-General's (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001, the officer in-charge of any office or department shall afford all facilities

and provide record for audit inspection and comply with requests for information. Any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules.

During audit of Higher Education Department, auditable record valuing Rs. 3,291,816,350 (Annexure-27) was not produced to audit.

Audit was of the view that due to non-production of record; audit could not ascertain the authenticity of accounts.

Audit observations were issued up till November 2021. The observations were noted for compliance.

The matter was further reported to the administrative department. In DAC meetings held on 07.01.2022 and 12.01.2022, the paras at Sr. Nos. 2 & 16 were kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends to take disciplinary action against the responsible besides production of record.

CHAPTER 8

HOME DEPARTMENT

8.1 *Introduction*

(A) Home Department is responsible for maintenance of Law and Order and protection of life and property of the citizens. The Home Department has six wings namely General Wing, Police Wing, Prisons Wing, Internal Security Wing, Judicial Wing and Public safety Wing. These are eight attached departments and three autonomous bodies functioning under the administrative control of Home Department.

The major functions of Home Department are:

- Public Order and internal Security.
- Arms, ammunition & military stores.
- Matter relating to police establishment and administration institutions.
- Prisons, reformatories, remand homes, borstal and similar institutions, classification and transfer of prisoners; state, political and martial law prisoners, good conduct prisoners and Probation Release Act.
- Protection of key points and vital installations.
- Recovery of missing persons.
- Enforcement of provisions of Motor Vehicle Ordinance, 1965 and rules thereunder relating to control of traffic and inspection and checking of motor vehicles for the purpose of traffic control.
- Appointment of non-official visitors for the jail.
- Civil Defense and Afghan Refugees.

Audit Profile of Home Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited FY 2020-21 (Rs. in million)	Revenue / Receipts Audited FY 2020-21 (Rs. in million)
1	Formations	321	71	390,306	631
2	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	12	4	-*	-
3	Authorities / Autonomous bodies etc. under the PAO	3	3	1,193	-
4	Foreign Aided Projects (FAP)	-	-	-	-

**Expenditure pertaining to SDAs is included in the figure at Sr. No. 1.*

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

Introduction

The Appropriation Accounts for the year 2020-21 of Home Department indicate expenditure on various specified services viz-à-viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2020-21 against the total of six grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/ Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	5,253.78	2,397.77	7,651.55	7,113.52	(538.02)
PC21012	9,617.75	19.84	9,637.59	9,511.19	(126.40)
PC21013	119,177.09	13,792.65	132,969.74	130,256.77	(2,712.97)
PC21031	8,601.47	(491.10)	8,110.37	7,912.55	(197.82)
PC21032	709.63	176.30	885.93	829.64	(56.29)
PC22036	1,099.43	1,108.79	2,208.22	2,083.78	(124.44)
Total	144,459.14	17,004.26	161,463.40	157,707.46	(3,755.94)

Overview of Expenditure

The final budget of Home Department for the year ended 30 June, 2021 was Rs. 161,463.40 million. Out of this, actual expenditure was Rs. 157,707.46 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	143,359,707,000	155,623,680,795	12,263,973,795	8.554686705
Development	1,099,432,000	2,083,778,814	984,346,814	89.53230523
Total	144,459,139,000	157,707,459,609	13,248,320,609	9.17098129

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

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	159,255,175,000	155,623,680,795	(3,631,494,205)	2.28
Development	2,208,223,000	2,083,778,814	(124,444,186)	5.64
Total	161,463,398,000	157,707,459,609	(3,755,938,391)	2.33

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (3,755.94) million at the close of the year 2020-21 under grants PC21012, PC21013, PC21010, PC21031, PC21032, PC22036 were not surrendered in time by the Department.

8.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 15,415.29 million were raised in this report during audit of Home Department. This amount includes recoveries of Rs. 1,770.90 million as pointed out by audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

<i>(Rs. in million)</i>		
Sr. No.	Classification	Amount
1	Non Production of record	2,217.14
2	HR/Employees related irregularities	43.98
3	Procurement related irregularities	1,889.06
4	Value for money	9,238.39
5	Recoveries and overpayments	1,770.90
6	Others	255.82
Total		15,415.29

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

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	28	22	6	79
2	1985-86	35	32	3	91
3	1986-87	25	21	4	84
4	1987-88	22	16	6	73
5	1988-89	96	76	20	79
6	1989-90	10	2	8	20
7	1990-91	29	15	14	52
8	1991-92	27	14	13	52
9	1992-93	19	7	12	37
10	1993-94	11	6	5	55
11	1994-95	21	4	17	19
12	1995-96	16	0	16	0
13	1996-97	38	13	25	34
14	1997-98	122	47	75	39
15	1998-99	190	118	72	62
16	1999-00	323	183	140	57
17	2000-01	577	493	84	85
18	2001-02	345	238	107	69
19	2003-04	121	0	121	0
20	2005-06	140	11	129	8
21	2006-07	123	12	111	10
22	2007-08	287	09	278	3
22	2009-10	229	17	212	7
23	2010-11	150	19	131	13
24	2011-12	246	48	198	20
25	2012-13	366	64	302	17
26	2013-14	149	41	108	28
27	2015-16	748	15	733	2
Total		4493	1543	2950	34

Note: The Audit Report years missing in the above table were either due to non-inclusion of subject chapter during that year or non-discussion of the subject chapter before the PAC.

The downward trend in the status of compliance with PAC directives in Home Department is continuing since 2003-04. As regards previous years, the same is prevailing for the Financial Years 1989-90, 1994-95 and 1995-96.

8.4 AUDIT PARAS

Recoveries and overpayments

8.4.1 Non recovery of pay & allowances-Rs. 500.54 million

According to Para-2.31(a) of PFR Vol-I, a drawer is personally responsible for any over-charges on account of Pay, allowances or other expenses. Risk Allowance, Fixed Daily Allowance for 20 days and Ration allowance etc. were not admissible to officers/ officials of the Police department for the period they remained under suspension as clarified by the government vide Order No.10281/F-I Dated 08.06.2009. Further, as per Finance Department letter No.FD.PR.6-3/2002 dated 08.01.2010, fixed daily allowance will not be admissible for the month if the officer/official avails leave for more than 11 days in a month.

Scrutiny of the accounts of Home Department during Audit Year 2021-22, revealed that an amount of Rs. 500,542,647 (Annexure-28) was paid on account of Pay and allowances. This payment of pay and allowances was not made keeping in view the rules/ instructions of the Government.

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

The lapse was pointed out during the months of March to November 2021. Most of the formations either noted the observations for compliance or did not reply. While, some formations did not provide any cogent reply.

The matter was further reported to the administrative department. In DAC meetings held in December 2021 and January & February 2022, the paras at Sr. Nos. 4, 16, 39, 91, 163, 169 & 209 were kept pending for recovery. The amounts of paras at Sr. Nos. 43 & 139 were reduced to the extent shown in annexure after verification of partial recoveries. The paras

at Sr. Nos. 180 & 204 were kept pending for clarification from Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the department should effect recovery besides strengthening its internal and supervisory controls on payment of pay and allowances along with fixing responsibility against the responsible.

8.4.2 Non recovery of traffic fines-Rs. 748.85 million

As per Para 4.7(1) of PFR Vol-I, it is primarily the responsibility of the department authorities to see that all revenue or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

During audit of Home Department, it was observed that traffic fines from the offenders for Rs. 748,848,250 were still pending and amount thereof, not recovered and deposited into government treasury. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Recovery	Amount (Rs.)
1	CTO, Faisalabad	2017-20	49277	recovery of traffic fines from violators	600,124,550
2	Chief Traffic Officer, Rawalpindi	2019-20	47803	Recovery of traffic fines from violators	97,467,000
3	Chief Traffic Officer, Rawalpindi	2019-20	47802	Recovery of traffic fine from violators	48,759,000
4	DPO Vehari	2020-21	2021-0000000601_F00009	recovery of traffic challans from violators.	2,497,700
Total					748,848,250

Audit was of the view that weak management and financial, internal controls resulted in non- recovery of traffic fines.

The matter was pointed out to the concerned formations during March to September 2021. All the formations noted the observations for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends immediate steps may be taken for early collection of outstanding amount of traffic fine and deposit into Government treasury.

8.4.3 *Non recovery of police guard charges-Rs. 113.94 million*

As per Rule 4.7(1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to government, which have to be brought to account, are correctly and promptly assessed, realized and credited to government account. Moreover, as per Rule 2.37 *ibid*, the payment shall be required in all cases where a government department renders services or makes supplies to a non-government body/institution.

Scrutiny of the accounts of Home Department during Audit Year 2021-22, revealed that police guard services were provided to various departments, autonomous bodies and banks but amount of service charges valuing Rs. 113,942,406 (Annexure-29) was not recovered from them.

Audit was of the view that weak internal controls on recoveries resulted in non-recovery of the police guard charges.

The matter was pointed out to concerned formations from March to November 2021. Most of the formations noted the observations for compliance, remaining did not furnish any reply.

The matter was further reported to the administrative department. In DAC meeting held on 04.02.2022, the amount of para at Sr. No. 1 was reduced to the extent shown in annexure after verification of recovery of Rs. 3,421,361. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends prompt recovery of the amount besides fixing the responsibility.

8.4.4 *Non/less recovery of outstanding dues against officers and officials-Rs. 76.76 million*

As per Para 4.1(i) of PFR-I, it is primarily the responsibility of the department authorities to see that all revenue or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

Scrutiny of the accounts of Home Department during Audit Year 2021-22, revealed that an amount of Rs. 76,755,820 (Annexure-30) on account of unauthorized conveyance allowance fines and utility charges etc. outstanding against officers and officials was not recovered which resulted into loss to Government.

Audit is of the view that lapse occurred due to weak financial and supervisory controls on receipts. The case was pointed out to the concerned formations during March to November 2021. All the formations noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 30.12.2021 and 21.01.2022, the para at Sr. No. 3 was kept pending for compliance. The para at Sr. No. 4 was kept pending for seeking advice from the Law Department and Finance Department

regarding admissibility of NPA to Child Protection Officers (Legal). Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that matter be looked into, outstanding amounts be recovered and deposited into Government Account besides strengthening of financial and supervisory controls on receipts and payments to avoid recurrence of such lapses in future.

8.4.5 Non/less recovery of taxes and stamp duty-Rs. 66.86 million

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

Scrutiny of the accounts of Home Department during Audit Year 2021-22, revealed that income tax and provincial sales tax on services to the tune of Rs. 66,855,710 (Annexure-31) were either not deducted or less deducted at source while making payments to the concerned firms/contractors. Moreover, in some cases, stamp duty was also not deducted at the prescribed rates.

Audit was of the view that weak internal controls on taxation resulted in non/less deduction of taxes and stamp duty.

The matter was pointed out to concerned formations from March to November 2021. Most of the formations noted the observations for compliance, some did not furnish reply and others offered vague and evasive replies without support of any documentary evidence.

The matter was further reported to the administrative department. In DAC meeting held on 18.01.2022, the para at Sr. No. 25 was kept pending for recovery. Further progress was not reported by the

department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the department should strengthen its internal controls on taxation, effect recovery of the stated amount of the taxes and deposit the same into Government account.

8.4.6 Loss due to non-recovery of lost/stolen weapons- Rs. 69.97 million

Rule 2.33 of P.F.R Vol-1 requires that every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through negligence on his part.

During audit of Home Department, it was observed that official weapons valuing Rs. 69,974,323 were lost or stolen from concerned policemen but neither weapons nor cost of these weapons was recovered. This resulted into loss to the Government. The Details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Non-recovery of weapon	Amount (Rs.)
1	CTD Lahore	2020-21	2021-0000000157_ F00016	Loss to Government due to Non collection of Arms and non-disposal of empty bullets	53,151,365
2	DIG Police Operation Lahore	2020-21	2021-0000000465_ F00004	Loss to Government due to Non collection of Arms	6,128,118
3	DPO Sheikhpura	2020-21	2021-0000000091_ F00016	Loss due to non - recovery of twenty six lost weapons-	4,950,000
4	Elite Police Training Centre, Lahore	2017-20	48946	Non recovery of weapon and ammunition	4,221,840
5	DIG Dolphin Police Squad Punjab Lahore	2020-21	2021-0000000124_ F00018	Loss to government due to theft of vehicle	723,000
6	DOP, Khanewal	2019-20	49093	Loss to Government due to misplacement / theft of Arms	600,000
7	DPO, Khushab	2017-20	49320	Loss to Govt. Non-	200,000

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Non-recovery of weapon	Amount (Rs.)
				receipt of Arms	
8	DPO, Khushab	2017-20	49328	Loss to Govt. Non-receipt of Arms	0
Total					69,974,323

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

The loss was pointed out to the concerned formations during March to November October 2021. In some cases, the management did not submit any cogent reply. The remaining formations noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 21.01.2022, the para at Sr. No. 1 was kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that matter should be probed, cost of lost weapons be recovered from persons at fault and deposited into government Treasury besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

8.4.7 Irregular deposit of jail canteen rent into Prison Welfare Fund-Rs. 65.91 million.

Rule 7(i) under section (v) of Punjab Treasury Rules requires that all moneys received by or tendered to Government servants shall without undue delay be paid in full into the treasury or into the bank. No department of the Government may keep such money out of the consolidated fund or public account of the province.

Scrutiny of the accounts of Home Department during Audit Year 2021-22, revealed that an amount of Rs. 65,912,134 (Annexure-32) was realized through auction of jail canteen rent. Revenue collected was deposited into Prisons Welfare Fund instead of Government Account in violation of above rules.

Weak financial and supervisory controls resulted into irregular deposit of revenue of Rs. 65,912,134 in Prison Welfare Fund instead of Government Account.

The irregularity was pointed out to the concerned formations during March to November October 2021. Most of the formations noted the observation for compliance. In some cases, the formations did not submit any cogent reply.

The irregularity was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that matter be looked into. and amount be deposited into Government Treasury besides strengthening financial and supervisory controls.

8.4.8 Non-recovery of cost of jail manufactured articles- Rs. 43.68 million

As per Rule 4.1 (1) of PFR Vol-I, all sums due to Government should be regularly received and deposited into Government Treasury. The departmental controlling officers should accordingly see that all sums due to Government are regularly received and checked against demands, and that they are paid into the treasury.

During audit of Home Department, it was observed that recoveries on account of jail manufactured articles amounting to Rs. 43,676,935 were

still recoverable from various jails since long. The department did not take remedial measures to recover the outstanding dues. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Recovery	Amount (Rs.)
1	Central Jail, Multan	2017-20	48727	recovery of outstanding amount of jail products	28,183,449
2	Central Jail Adiala Rawalpindi	2020-21	2021-0000000579_F00001	Recovery of jail products	9,215,145
3	Central Jail, Multan	2017-20	48730	Recovery of Jail Products	3,943,332
4	Central Jail Sahiwal	2018-21	2021-0000000470_F00003	outstanding recovery of jail products	2,335,009
Total					43,676,935

Audit was of the view that weak internal controls and financial mismanagement led to deprivation of revenue.

The matter was pointed out during March to November 2021. All the formations noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 18.01.2022 and 03.02.2022, the amounts of paras at Sr. Nos. 1 & 2 were reduced from Rs. 30,672,162 and Rs.14,518,443 to the extent shown in the table after partial recovery . The para at Sr. No. 3 was kept pending for recovery. Further progress was not reported by the department. As regards remaining para, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that steps may be taken for early recovery on account of Jail products and its deposit into government treasury besides strengthening of internal and financial controls to avoid recurrence of such lapses in future.

8.4.9 Non-deposit of receipt realized from traffic driving school-Rs. 40.47 million

As per Para 4.7(1) of PFR Vol-I , it is primarily the responsibility of the department authorities to see that all revenue or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

During audit of the accounts of Home Department, it was observed that income/receipt generated by the traffic police staff from driving schools and from fork lifters etc. for Rs. 40,467,419 were deposited in commercial accounts instead of treasury without obtaining approval of Finance Department, as per record made available to Audit. The details are as under:

Sr. No	Name of formation	Period of audit	PDP No.	Description	Amount (Rs.)
1	CTO, Faisalabad	2017-20	49276	Un-lawful/irregular deposit and utilization of government receipt generated from fork lifters and driving school fees	32,672,000
2	Chief Traffic Officer, Lahore	2017-18	49556	Irregular retention of Govt. receipts due to non-remittance of income generated from Driving Schools into Govt. treasury	3,087,000
3	DPO Bhakhar	2018-21	2021-0000000637_F00011	Irregular Operations of Police Driving School Bank Account without approval of Finance Department	3,222,677
4	DPO Sheikhpura	2020-21	2021-0000000091_F00003	Irregular Operations of Police Driving School Bank Account without approval of Finance Department	1,485,742
Total					40,467,419

Violation of Financial Rules resulted into non deposit of receipt in Govt. account worth Rs. 40,467,419.

When pointed out from March to November 2021, the management noted the observation for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the matter needs to be probed and income be remitted into Government treasury, besides strengthening internal and supervisory controls to avoid recurrence of such irregularities in future.

8.4.10 Outstanding recovery against contractors-Rs. 30.39 million

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

During audit of the Home Department, it was observed that an amount of Rs. 30,392,517 outstanding against contractors was not recovered which resulted into loss to government. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of recovery	Amount (Rs.)
1	Commandant Border Military Police D. G Khan	2015-21	2021-0000000588_F00002	Less receipt of rent of shops than market rates.	17,984,784
2	DIG Police Operation Lahore	2020-21	2021-0000000465_F00003	recovery of excess payment of rent paid in excess than assessed by Excise department	4,977,445
3	District Jail Lahore	2020-21	2021-0000000160_F00010	recovery of shelf life of medicine	2,490,000
4	DPO, Khushab	2017-20	49319	recovery of rent and electricity charges from bank	1,160,000
5	D G Child protection Welfare Bureau Lahore	2018-20	47819	Recovery of LD Charges	986,983
6	DPO, Rajanpur	2019-20	49604	recovery of purchase at higher rates	841,526
7	SSP Punjab Highway Police, Lahore	2017-21	2021-0000000613_F00004	recovery of excess amount of rent than the assessed rate by Excise and taxation department	716,160
8	CPO Faisalabad	2020-21	2021-	excess payment of feeding	521,621

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of recovery	Amount (Rs.)
			0000000466_ F00007	charges than the approved rates	
9	CTD Gujranwala	2020-21	2021- 0000000469_ F00026	recovery of canteen auction	500,000
10	DPO, Rajanpur	2019-20	49603	Recovery at higher rates	213,998
Total					30,392,517

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

The matter was pointed out to the concerned formations during March to November 2021. All the formations noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meetings held on 30.12.2021 and 04.02.2022, the paras at Sr. Nos. 5 & 8 were kept pending for probe by the administrative department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that matter be looked into, outstanding amounts be recovered and deposited into Government Account besides strengthening of financial and supervisory controls on receipts and payments to avoid recurrence of such lapses in future.

8.4.11 Non recovery of penal rent due to non-vacation of government residences -Rs. 13.53 million

As per para 39.b of Services & General Administration Department (Estate Office) Notification No. EO(S&GAD) Policy/2009/345 date 19.01.2009, in case of dismissal, removal, resignation, retirement from service or transfer, a government servant can retain the accommodation for a maximum period of two months. Further,

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

During audit of the accounts of Home Department, it was observed that various officers/officials to whom the residences were allotted in the jail colony transferred to other districts since long. But they were still occupied the residences in jail colony and not vacated up till now in contravention to above mentioned instructions of the government. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Recovery	Amount (Rs.)
1	Central Jail Sahiwal	2018-21	2021-0000000470_ F00005	Non-recovery of penal rent from the un-authorized occupants of government residences-	7,330,740
2	Inspector General of Prisons Punjab Lahore	2020-21	2021-0000000163_ F00007	Non-recovery of penal rent from the un-authorized occupants of government residences-	4,468,524
3	Superintendent District Jail, Faisalabad	2020-21	2021-0000000164_ F00016	Non-recovery of penal rent from the un-authorized occupants of government residences-	1,728,000
Total					13,527,264

An amount to the extent stated above was required to be recovered from the unauthorized occupants on account of penal rent.

This resulted due to weak financial and internal controls.

The matter was pointed out to the concerned formations during July to October 2021. In some cases, it was stated that the detail reply would be submitted later. The remaining formations noted the observation for compliance.

The non-recovery was reported to administrative department. Neither ant reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December, 2021.

Audit recommends that the matter needs to be looked into, recovery be effected from the responsible and deposited into government treasury besides strengthening financial and internal controls to avoid such lapses in future.

Procurement Related Irregularities

8.4.12 Irregular expenditure in violation of Punjab Procurement Rules-Rs. 769.54 million

As per Rule 12 of Punjab Procurement Rules 2014, a procuring agency shall advertise procurement of more than two 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. Furthermore, as per Rule 69 *ibid*, any violation of these rules shall be treated as misprocurement. As per Rule 39 *ibid*, the procuring agency shall require the successful bidder to furnish a bid security in the form of a performance guarantee, up to ten percent of the contract amount.

Scrutiny of the accounts of Home Department during Audit Year 2021-22, revealed that expenditure of Rs. 769,544,966 (Annexure-33) was incurred on purchase of IT equipment, dietary articles, furniture & fixture, uniform, repair of transport, machinery and equipment, stationery items, store articles, printed material and hiring of services etc. without observing above stated rules.

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

The matter was pointed out to concerned formations from March to June 2021 and July to November 2021. Most of the formations noted the observations for compliance. While some formations did not provide any cogent reply.

The matter was further reported to the administrative department. In DAC meeting held on 07.01.2022, the paras at Sr. Nos. 1, 14, 41 & 48

were kept pending for compliance. Further progress was not reported by the department. As regards remaining paras neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

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

8.4.13 Unjustified expenditure on cost of investigation- Rs. 111.81 million

According to Rule 2.10(a) (1) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenue as a person of ordinary prudence would exercise in respect of the expenditure of its own money. Further, as per Rule 2.20 *ibid*, as a general rule every payment, including repayment of money previously lodged with Government, for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim.

Scrutiny of the accounts of Home Department during Audit Year 2021-22, revealed that a sum of Rs. 111,809,892 (Annexure-34) was drawn and incurred as expenditure under head “cost of investigation”. The expenditure was held irregular on the following grounds;

- Major portion of the expenditure was incurred on hiring of private vehicles besides having a large number of government vehicles for purpose of investigation.
- Bills of rent a car were found without reference number & date, particulars of departure, arrival and receipted acknowledgment of payment and in some cases, dates mentioned in the receipts of vehicles do not match with the dates of Roznamcha.
- FIR ledger register was not maintained to verify the expenditure of cost of investigation.

- Inspection report of Range Auditor was not available with claim(s).
- Private vehicles were used by Inspectors and Sub-Inspectors for travelling to Lahore for deposit of samples in PFSA or for raids in other cities.
- The expenditure incurred on account of drawing of maps and, meal charges was also found without vouched account.

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

The irregularity was pointed out to concerned formations during March to November 2021. Most of the formations either noted the observations for compliance or did not reply.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends to investigate matter, fixing responsibility against person(s) at fault, besides regularizing of the expenditure with the sanction of competent authority.

8.4.14. Irregular/unauthorized consumption of POL over and above prescribed limit-Rs. 851.34 million

According to Chief Secretary Punjab's Circular letter No. PA/DG(G) 1.57/90 dated 03.07.1991, the officers/officials using patrolling/operational & Others vehicles in Police Department will adhere to the prescribed ceiling of POL for 250 liters & 120 liters respectively. Further, as per time to time limit of POL fixed by the department authority.

Scrutiny of the accounts of Home Department during Audit Year 2021-22, revealed that in contravention to above mentioned instructions

POL of Rs. 851,340,925 (Annexure-35) was consumed over and above the prescribed limits imposed by the competent authority.

Audit was of the view that weak management and financial internal controls resulted in excess consumption of POL than prescribed limit.

The irregularity was pointed out to concerned formations from March to November 2021. Most of the formations either noted the observations for compliance or did not reply.

The matter was further reported to the administrative department. In DAC meeting held on 30.12.2021 and 21.01.2022, the para at Sr. No. 29 was kept pending for clarification from the Finance department regarding POL ceiling. The paras at Sr. Nos. 31, 46 & 47 were kept pending for recovery. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

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

8.4.15 Irregular expenditure by charging the expenditure to irrelevant head of Account-Rs. 28.34 million

According to Rule 3.15 of PFR Vol-I, all transactions of receipt and payment occurring at a treasury should be classified in the treasury accounts in accordance with the provisions of Chapter II of Account Code, Volume II. Further, the paragraph 5, of F.D. letter No.PS/FS/808/78 dated 26.08.1978 states that the Principal Accounting Officer should issue instructions to the controlling and disbursing officers that all payment are correctly classified under the appropriate heads of accounts.

Scrutiny of the accounts of Home Department during Audit Year 2021-22, revealed that an amount of Rs. 28,342,536 (Annexure-36) was drawn out of irrelevant object head instead of from the proper/relevant object head in contravention to above mentioned instructions of the government.

Audit was of the view that weak management and financial internal controls resulted in misclassification of expenditure.

The irregularity was pointed out to concerned formations from March to November 2021. Most of the formations either noted the observations for compliance or did not reply.

The matter was further reported to the administrative department. In DAC meetings held on 06.01.2022, the para at Sr. No. 5 was kept pending for regularization from Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

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

8.4.16 Irregular mode of payment-Rs. 428.13 million

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

According to Rule 4.49 (a) of Subsidiary Treasury Rules, read with Finance Department's letter No. F.D. (FR)V-6/75(P)dated, 20.6.2007, payment exceeding Rs. 100,000 shall be made through cheque instead of cash.

Scrutiny of the accounts of Home Department during Audit Year 2021-22, revealed that an amount of Rs. 428,129,069 (Annexure-37) was disbursed as pay & allowances to the officials through cash instead of through bank accounts of the employees. Moreover, payments to be made to the vendor /firms was drawn in the name of DDO in contravention of above mentioned instructions.

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

The irregularity was pointed out to concerned formations from March to November 2021. Most of the formations noted the observations for compliance. While some formations did not provide any cogent reply.

The matter was further reported to the administrative department. In DAC meeting held on 30.12.2021, the para at Sr. No. 29 was kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

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

HR/Employees related irregularities

8.4.17 Irregular appointment of contingent paid staff and PQR-Rs. 43.98 million

As per West Pakistan Qaumi Razakars Rules 1966, all persons between the ages of eighteen and forty-five years shall be eligible for enrolment to the Qaumi Razakar. Further, as per orders of the honorable

Supreme Court of Pakistan dated 19.01.1993, circulated by the S&GAD vide No.SOR-III-2/91 dated 05.10.1995 it was decided that no recruitment should be made against any post which is not advertised properly and without observing rules and prescribed procedures.

Scrutiny of the accounts of Home department, it was observed that the expenditure to the extent of Rs. 43,976,232 was incurred on appointment of contingent paid employees and PQRs. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	DPO Sargodha	2020-21	2021-0000000474_F00008	appointment of PQR without advertisement	23,107,904
2	DPO Sheikhpura	2020-21	2021-0000000091_F00027	appointment without advertisement	10,407,000
3	DPO, Lodhran	2018-20	49076	PQR without advertisement	4,280,000
4	Secretary Home Punjab Lahore	2020-21	2021-0000000159_F00006	Appointment of contingent paid staff	2,654,028
5	DPO Mianwali	2019-21	2021-0000000475_F00009	appointment without advertisement of PQR	2,146,500
6	DPO, Rajanpur	2019-20	49586	contingent paid staff	1,380,800
Total					43,976,232

The appointments were held irregular as:

- The posts were not advertised in the leading Newspapers.
- The appointment to all posts were not made on the basis of merit specified for other regular positions in the office.
- Moreover, in some cases the appointment order (approved by the competent authority) was not produced to audit for verification.

- Academic qualification certificates along with domiciles etc. Were also not produced to audit for verification.
- No personal file or any documentary evidence was shown to audit
- The payment was drawn in favor of DDO instead of the person concerned.

Violation of rules resulted in irregular expenditure due to irregular appointment contingent paid staff and PQRs.

The matter was pointed out during March to November 2021, the management noted the observation for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the irregularity needs to be got regularized from competent authority besides fixing responsibility against the responsible.

Value for money and service delivery issues

8.4.18 *Unsatisfactory Performance of Automated Number Plate Recognitions system, Loss to government due to non printing of E-challans against traffic captured violations -Rs. 5,298.84 million*

As per Motor Vehicle Ordinance Rules Section 116-A traffic fines of 24 numbers of violations were defined (Also printed on the Back side of the copy of E-Challan). As per Standard Operating Procedure of Electronic Ticketing Centre (SOPs of ETC) duly approved by the Chief Operating Officer of Punjab Safe Cities Authority E-Challans are issued for the following violations, (a) Traffic Signal Violation (b).Over Speed

Violation (c).One Way Violation (d) Line Lane or Zebra Crossing Violation (e).Wrong lane or Wrong Turn Violation (f).Other Violations.

During audit of the Punjab Safe Cities Authority, Lahore for the financial year 2020-21, it was observed that Automated Number Plate Recognitions Cameras were installed on major traffic/ signals sites of Lahore to monitor the smooth flow of traffic and to identify the traffic violation which automatically capture the traffic violations and generate E- challans in the (APNRS) software. It was noticed that instead of twenty four numbers of traffic violations as per Motor Vehicle Ordinance Rules stated above, the department is issuing E-Challans only against five numbers of violations i.e., Traffic Signal, Over Speed, One Way, Line Lane or Zebra Crossing and Wrong lane or Wrong Turn Violations are being issued to traffic violators. Remaining nineteen numbers of traffic violations are still not addressed through (ANPRS). Hence the management is not utilizing the system at its optimum level to address all traffic violations. The details are given in (Annexure-38).

As per agreement of printing of E-Challans with M/s Red Apple Communication “the contract price as offered by the Service Providers is Rs.71,875,800 for E-Challan Color Printing Services. It was observed that 290,562 number of valid E-Challans were not printed as only 16.61% of total traffic captured violations E-Challans were printed and issued by aforesaid firm and thus the same were not delivered to traffic violators for payment of traffic fine resultantly loss for Rs. 103,149,510 had been sustained by the government.

Audit was of the that the loss occurred due to non-operationalization of the system to full capacity.

The Matter was reported in August 2021 and management replied that matter would be justified in detailed reply later on.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends matter may be investigated at department level to dig out the actual facts for non-functional of large number of cameras under intimation to audit. Further, measures should also be taken to resolve the issue without further delay

8.4.19 Non-finalization of investigations, court references and arrest of proclaimed offenders resulting in non-recovery of stolen property of public-Rs. 3,555.13 million

As per Article 4, of the Police Order 2002, the duties of police are as follows: Protect life, property and liberty of citizens, Preserve and promote public peace Ensure that the rights and privileges, under the law, of a person taken in custody, are protected Prevent the commission of offences and public nuisance Collect and communicate intelligence affecting public peace and crime in general. Section 136 of police order 2002 provides that Head of District Police on being satisfied of the title of any claimant to the possession or administration of the property specified in the proclamation issued under clause (1) of Article 135 order the same to be delivered to him; (2) In case where there is more than one claimant to the same property the matter shall be referred by the Head of District Police to the competent court.

During audit of Home Department, while scrutiny of record/reports of Crime Reporting Officer (CRO) that cases were registered regarding crime against property (like Dacoity, Robbery, Street Crime, Burglary, M.V Theft, Cattle Theft, Other Theft etc.) The total value of stolen property/vehicles etc. amounting to Rs. 3,555,132,887 was not recovered shows ineffective policing in the light of the above stated article of the Police Order 2002. Moreover, different items recovered from the Ganges

were not handed over to the owners Further, the analysis of crime rates shows increasing trend in crime. The details are as under:

Sr. No	Name of Formation	Period of Audit	PDP No.	Description of Irregularity	Amount (Rs.)
1	CPO Multan	2020-21	2021-0000000621_F00026	Non recovery of stolen property	1,368,662,783
2	DPO Okara	2020-21	2021-0000000166_F00019	Non-finalization of investigations, court references and arrest of proclaimed offenders	615,812,078
3	DPO Sheikhpura	2020-21	2021-0000000091_F00001	Loss of Public Property not recovered	433,034,344
4	DPO Sahiwal	2020-21	2021-0000000158_F00017	Loss of Public Property not recovered	357,247,342
5	DPO, R.Y Khan	2019-20	49130	Non-Disposal of different items recovered from Ganges	239,547,772
6	DPO Bhakhar	2018-21	2021-0000000637_F00002	Loss of Public Property not recovered	214,669,246
7	DPO, D.G Khan	2019-20	49186	Non-Disposal of different items recovered from Ganges	101,028,600
8	DPO Bahwalnagar	2019-20	48996	Non finalization of proclaimed offenders	85,533,000
9	DPO, Chiniot	2019-20	49055	Loss of Public Property not recovered	77,009,060
10	DPO, Lodhran	2018-20	49062	Loss of Public Property not recovered	62,588,662
Total					3,555,132,887

Audit was of the view that non-finalization of investigations, court references and arrest of proclaimed offenders has resulted in non-recovery of stolen property of public.

Audit pointed out the irregularity during March to October 2021; the management noted the observation.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that effective steps be taken for proper and speedy investigation of the cases, arrest of proclaimed offenders, pursue the Court cases and recovery of stolen property of the general public.

8.4.20 Irregular purchases of store without immediate requirement-Rs. 20.10 million

According to Rule 15.21 of PFR Vol-I, 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.

During audit of Home Department, it was noticed that amount of Rs. 20,100,294 was drawn from government exchequer for purchase of various stores/items without any immediate requirement in contravention to above mentioned instructions. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Blockage of Govt. Money	Amount (Rs.)
1.	Police Training College Chung Lahore	2020-21	2021-0000000627_ F00016	Blockage of Capital due to non use of store articles	10,908,860
2.	Director General Child protection welfare Bureau Lahore	2020-21	2021-0000000468_ F00008	excess than consumption purchase of brochures, annual report books, etc.	4,766,659
3.	Central Jail Adiala Rawalpindi	2020-21	2021-0000000579_ F00002	Blockage of public money due to procurement of raw material	1,504,500
4.	DPO Chiniot	2019-20	48993	Undue retention of Old Uniform Cloth	1,185,975
5.	DOP, Lodhran	2018-20	49078	Undue retention of Old Uniform Cloth	952,500
6.	DPO, D.G Khan	2019-20	49190	Undue retention of Old Uniform Cloth	781,800
Total					20,100,294

Audit was of the view that weak management and financial internal controls resulted in locking up capital.

The irregularity was pointed out to concerned formations from March to November 2021. Most of the formations simply noted the observation. While rest of the formations did not provide any cogent reply.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the department should adhere to the government instructions and seek condonation of irregularity from the Finance Department besides fixing responsibility against the responsible for un-necessary purchases.

8.4.21 Non auction of canteens, spots for ATM machines and condemned vehicles-Rs. 361.00 million

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

Scrutiny of the accounts of Home Department during Audit Year 2021-22, revealed that various spots for ATM machines, canteens, unserviceable stores and condemn vehicles were not auctioned. The negligence on part of the management causing loss to the government of Rs. 361,003,364 (Annexure-39).

Audit was of the view that weak management and financial internal controls resulted in to non-auction of these valuable spot, and condemned vehicles resulted into loss to public exchequer.

The irregularity was pointed out to concerned formations during March to November 2021. Some of the formations noted the observations for compliance, some did not furnish replies.

The matter was further reported to the administrative department. In DAC meetings held on 06.01.2022, the para at Sr. No. 46 was kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the matter be investigated, responsibility be fixed, action be taken against the concerned for non-auction of spots for ATM machines and canteens besides the condemned vehicles and unserviceable stores be auctioned and sale-proceed be deposited into government treasury.

8.4.22 Doubtful collection of receipts due to non-resolving of variation-Rs 3.32 million

According to Rule 2.32 (a) of PFR Vol-1, all details about all accounts shall be recorded as fully as possible, so as to satisfy any enquiry that may be made into the particulars of any case.

During audit of Chief Traffic Officer, Rawalpindi for the financial year 2019-20, scrutiny of the receipt statement for the month of June 2020 revealed that as per bank scroll CTO Office record, the number of challan was Rs. 7,698,050 whereas according to District Accounts Office record, it was Rs. 4,381,365. The variation of Rs. 3,316,685 (Rs 7,698,050 - Rs 4,381,365) was not resolved. This resulted into doubtful collection of Rs 3,316,685 due to non-resolving of variation between District Accounts Office figures and bank scroll.

Audit was of the view that lapse occurred due to weak financial and supervisory controls resulted in doubtful collection of receipts due to non-resolving variation in actual chalan.

The matter was pointed out to concerned formations from May 2021. The management noted the observation for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that matter should be looked into and reconciled with quarter concerned besides strengthening financial and supervisory controls to avoid recurrence of such lapse in future.

(PDP NO. 47812)

Others

8.4.23 Irregular retention of Group Insurance, Benevolent fund & Pension Contribution for-Rs. 4.99 million, in the account of DDO since long instead of depositing into Government treasury.

Rule 3 of the Punjab Govt. Servants Benevolent Fund Ordinance 1960 states that contribution to the Fund shall be made;

- i. In the case of gazetted government servants, by deduction of the amounts by the gazetted government servants from their pay bills.
- ii. In the case of non-gazetted government servants by deduction of the amounts by the Drawing Officers from the pay bills of the non-gazetted government servants.

During audit of Home Department, it was observed that the deductions made from the salaries of the employees of the institutions on account of Group Insurance and Benevolent fund and pension contribution were deposited into personal account of DDO, resultantly a huge amount of Rs. 4,991,258 (including amount of interest) was pending to be deposited with the quarter concerned. The details are as under:

Sr. No	Name of Formation	Period of audit	PDP No	Nature of Irregularity	Amount (Rs.)
1.	Director General Child protection welfare Bureau Lahore	2020-21	2021-0000000468_F00009	Irregular retention of GI, & BF since long, deducted from the salaries in PLS account of DDO	3,411,021
2.	Director General Child protection welfare Bureau Lahore	2020-21	2021-0000000468_F00014	Irregular retention of Pension Contribution amount for the period of 2020-21, in the PLS ac of DDO	1,580,237
Total					4,991,258

Weak financial and supervisory internal controls, resulted in irregular retention of receipt in DDO account instead of depositing in Govt. treasury.

The irregularity was pointed out to concerned formations from September 2021. The management noted the observation for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that matter may be justified and amount may be deposited into relevant government accounts under intimation to audit besides fixing responsibility against the persons responsible.

8.4.24 Loss due to illegal encroachment of government property

As required under rule 2.33 of PFR Vol-I every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or

negligence on his part, and that he will be held personally responsible for any loss arising from fraud or negligence on the part of any other government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

During scrutiny of record on accounts of District Police Officer, Vehari for the period 2020-21, it was noticed that about 95 shops situated in Arif Bazar, Burewala were encroached by the shopkeepers / private persons illegally. It was very astonishing that above said shops of the police department were encroached and the department neither had taken any legal action to vacate the government property nor the matter had been taken up with the high ups for taking necessary action.

Weak internal/financial/management controls resulted in huge loss to the public exchequer.

When the irregularity pointed out in September, 2021 the responsible departmental authorities noted the audit observation for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that department had to take legal action on priority basis to vacate the government property and recover the amount of rent for the period of illegal occupation besides action against the responsible persons for this illegal encroachment.

(PDP No. 2021-000000601_F00008-DPO Vehari-2020-21)

8.4.25 Irregular drawl of pay and allowances without sanctioned post-Rs. 25.78 million

Rule 2.31(a) of PFR-Vol-I provides that a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations

During audit of the accounts of Home department, it was observed that pay and allowances were drawn without getting the posts approved through SNE (Schedule of New Expenditure) from the competent authority. The details are as under:

Sr. No	Name of Formation	Period of audit	PDP No	Nature of Irregularity	Amount (Rs.)
1	Superintendent of Police Anti Riot Unit, Lahore	2019-21	2021-0000000126_F00013	unauthorized payment to the Assistant Sub Inspector whereas, no sanctioned post of Assistant Sub Inspector in the office from the cost centre of Superintendent of Police Anti –Riot Force, Lahore (LO 5599)	19,462,738
2	Elite Police Training Centre, Lahore	2017-20	48945	Drawl of pay & Allowance against un-approved SNE.	6,318,193
Total					25,780,931

This resulted in loss to government due to weak internal/financial/management controls.

When the irregularity pointed out in September, 2021 the responsible departmental authorities noted the audit observation for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the irregularity be got condoned from the competent authority besides strengthening financial and internal controls to avoid recurrence of such irregularity in future.

8.4.26 Non Recovery of Damages of Optical Fiber-Rs. 55.75 million.

As per Rule 4.7(1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue or other debts due to Government, which have to be brought to account are correctly and promptly assessed, realized and credited to government account

During audit of the Punjab Safe Cities Authority, Lahore for the period 2020-21, it was observed that an amount to Rs. 93.50 million was recoverable from various authorities/offices i.e LDA, WASA, SNGPL and MCL, on account of damage charges of optical fiber. No strenuous efforts were made by the management to recover the outstanding amount and deposit into government treasury.

Audit was of the view that lapse was occurred due to weak financial and administrative control

The non-recovery was reported in August 2021 and management replied that matter will be justified in detailed reply later on.

The matter was further reported to the administrative department. In DAC meetings held on 09.02.2022, the amount of para was reduced from Rs.93,495,254 to Rs.55,746,527 after verification of record. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the recovery be effected from concerned authorities and deposited into government treasury besides strengthening of internal controls to avoid recurrence of such irregularity in future.

(PDP No.2021-0000000123_F00020-Punjab Safe Cities Authority, Lahore-2020-21)

8.4.27 Non collection of utility charges, POL and repair expenditure from M/s Huawei Technology (Pvt.) Ltd.- Rs. 169.30 million

As per clause 4.19.1 of the EPC agreement between PSCA and M/s Huawei Technology Pvt. For PPIC3 project, the contractor shall, be responsible for the provision of all power, water, and other services or utilities it may require during construction or operation of the facility at its own cost and expense. As per agreements M/s Huawei Technology Pakistan Pvt. Ltd) was bound to provide 56 Seater Buses, for pick and drop and POL services to the employees of PPIC3 for 5 years.

During audit of the Punjab Safe Cities Authority, Lahore for the financial year 2020-21, it was observed that an amount of Rs. 146,849,533 was drawn on account of POL and Rs. 22,449,666 on repair of eight number buses as the pick and drop facility to the employees of PPIC3 was the responsibility of the contractors M/s Huawei Technology (Pvt. Ltd).

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

The matter was reported in August 2021, the management replied that the matter was under consideration, once the matter is resolved with M/s Huawei Technologies, all related deduction would be adjusted accordingly. Further no payments for O&M was paid to Ms/ Huawei so far deductions can only made from the amount paid to the firm. Reply of the management was not tenable as the terms and conditions of agreement were not followed and the payment of utility charges, POL and repair/maintenance of vehicles was required to be recovered from the contractor.

The matter was further reported to the administrative department. In DAC meetings held on 09.02.2022, the para was kept pending for compliance. Further progress was not reported by the department till the finalization of this report.

Audit recommends that recovery may be effected from concerned firm besides strengthening financial and internal controls.

(PDP No.2021-000000123_F00009 & F00012 Punjab Safe Cities Authority, Lahore-2020-21)

Non production of Record

8.4.28 *Non production of record-Rs. 2,217.14 million*

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

During audit of Home Department conducted during Audit Year 2021-22, the auditable record of various payments made to different organizations/personnel for Rs. 2,217,144,463 was not produced for audit scrutiny despite repeated requests. The details are given in (Annexure-40). Due to non-production of record, the authenticity of the accounts could not be verified.

Audit was of the view that non- production of record is sheer violation of constitutional mandate of office of Auditor General of Pakistan.

The lapses were pointed out to concerned formations in March 2021 to November 2021. Most of the formations either noted the observation for compliance or did not provide any cogent reply.

The matter was further reported to the administrative department. In DAC meetings held on 30.12.2021, 21.01.2022 & 26.01.2022, the paras at Sr. Nos. 1, 6 & 40 were kept pending for production of record. The para at Sr. No. 17 was kept pending for balance recovery of income tax to the

extent shown in annexure. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that a thorough probe may be held in the matter and the department should take disciplinary action against the persons held responsible for non- production of record.

CHAPTER 9

INFORMATION AND CULTURE DEPARTMENT

9.1 *Introduction*

(A) The Information and Culture Department is the focal body for projection of the Government's activities through media. It is therefore, linked up with the activities and plans of other Government departments and offices acting as service departments or institutions. The Department also acts a bridge between the Government and the press and electronic media providing a well suited platform for free exchange of news and views from both sides. The Department acts as an enabling arm of the Government for the promotion of art and culture and preservation and display of archaeological treasures of Punjab.

The department provides infrastructure in the form of buildings for Arts Councils and Art Galleries, arranging cultural programmes, preservation and projection of archaeological/cultural heritage through establishment of museums, financial assistance to cultural and literary bodies and awards for literary/publishing endeavors. The Department also patronizes and facilitates meaningful activities by Youth Organizations in coordination with the Federal Government.

The department has been assigned the duties of:

- Publicity & public relations
- Administration of press laws relating to newspapers, books, magazines etc.
- Policy & procedures regarding release of official & semi-official advertisement through electronic media or press.
- Arranging seminars or exhibitions, etc. relating to such events as international youth year, national youth festivals etc.

- Providing facilities for the journalists including accreditation of press correspondents & press photographers etc.
- Giving grant-in-aid to cultural & literary bodies.

Audit Profile of Information & Culture Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited FY 2020-21 (Rs.in million)	Revenue / Receipts Audited FY 2020-21 (Rs.in million)
1	Formations	76	4	705	3
2	• Assignments Accounts • SDAs etc. (excluding FAP)	13	1	.*	-
3	Authorities / Autonomous bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

*Expenditure pertaining to SDAs is included in the figure at Sr. No. 1.

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2020-21 of Information & Culture Department indicate expenditure on various specified services viz-à-viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2020-21 against the four grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/Re Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6
PC21010	129.60	(3.18)	126.42	114.42	(12.00)
PC21014	196.70	0.00	196.70	174.69	(22.01)
PC21023	2,529.11	(285.40)	2,243.71	2,220.71	(23.00)
PC22036	169.00	(22.70)	146.30	140.77	(5.54)
Total	3,024.41	(311.28)	2,713.13	2,650.58	(62.55)

Overview of Expenditure

The final budget of Information & Culture Department for the year ended 30 June, 2021 was Rs. 2,713.13 million. Out of this, actual expenditure was Rs. 2,650.58 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	2,855,407,000	2,509,818,510	(345,588,490)	12.10
Development	169,000,000	140,766,314	(28,233,686)	16.71
Total	3,024,407,000	2,650,584,824	(373,822,176)	12.36

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	2,566,827,000	2,509,818,510	(57,008,490)	2.22
Development	146,304,000	140,766,314	(5,537,686)	3.79
Total	2,713,131,000	2,650,584,824	(62,546,176)	2.31

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs (62.55) million at the close of the year 2020-21 under grants PC21010, PC21014, PC21023 & PC22036 were not surrendered in time by the Department.

9.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 218.87 million were raised during audit of Information & Culture Department. This amount includes recoveries of Rs. 150.67 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	Non Production of record	30.00
2	HR/Employees related irregularities	6.79
3	Procurement related irregularities	31.41
4	Recoveries and overpayments	150.67
Total		218.87

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

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1.	1996-97	5	3	2	60
2.	1999-00	21	07	14	33
3.	2000-01	91	56	35	62
4.	2001-02	18	3	15	17
5.	2006-07	22	14	08	64
6.	2010-11	36	1	35	2
7.	2011-12	7	0	7	0
8.	2012-13	5	0	5	0
9.	2013-14	51	9	42	18
Total		256	93	163	36

Note: The Audit Report years missing in the above table were either due to non-inclusion of subject chapter during that year or non-discussion of the subject chapter before the PAC.

The compliance of PAC directives in Information and Culture Department remained unsatisfactory for the Financial Years 1999-2000, 2001-02 and 2010-11 through 2013-14. The department needs to improve its level of compliance.

9.4 AUDIT PARAS

Recoveries and overpayments

9.4.1 Non-recovery of outstanding dues-Rs. 144.57 million

As per Para 4.7(1) of PFR Vol-I, it is primarily the responsibility of the department authorities to see that all revenue or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

During audit of Information Culture Department, it was observed that recovery from contractors/employees/government departments has not been effected on account of excess payments or non-recovery of dues, which resulted in loss of Rs. 144,571,293 to public exchequer. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Director General Public Relation Punjab, Lahore	2020-21	2021-0000000093_F00010	Non recovery of outstanding dues of advertisement from various government departments	143,331,293
2.	Director, Lahore Museum, Lahore	2017-20	48190	Non recovery from contractor of car stand	1,240,000
Total					144,571,293

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

The matter was pointed out from April to July 2021. The management noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 26.01.2022, the para at Sr. No. 2 was kept pending for recovery. Further progress was not reported by the department till the finalization of this report. As regards remaining para neither any reply was received nor DAC meeting was convened despite issuance of reminders in November and December 2021.

Audit recommends that matter may be probed to fix the responsibility and make the loss good from the concerned at fault besides strengthening of supervisory and financial controls.

9.4.2 Non/less deduction of taxes-Rs. 6.10 million

As per Section 153(2) of Income Tax Ordinance, 2001, DDO was required to withhold Income tax at source @ 4.5 % and 9% for supplies made by the files and non-fillers (other than companies) respectively on supply of goods. Similarly, 17.5% for services rendered by non-fillers on services rendered, while making payment to the firms/personal. As per Punjab Revenue Authority letter No. PRA/Unit-4/1/3090 dated 05.01.17, repair and maintenance are chargeable to Punjab Sales Tax, 16%, whereas value of services for calculation of PST shall also include the price of spare parts mentioned under section 7 of Punjab Sales Tax Act 2012.

During audit of Information Culture Department, it was observed that payments were made to various contractors on account of procurement of goods and services. Income tax and punjab sales tax to the tune of Rs. 6,104,977 were either not or were less deducted from the payments. The details are as under:

Sr. No.	Name of formations	Period of audit	PDPs No.	Income Tax (Rs.)	PST (Rs.)	Total (Rs.)
1.	DG PILAC, Lahore	2017-20	48040	603,865	1,756,700	2,360,565
2.	DG PILAC, Lahore	2017-20	48043	274,300	1,521,680	1,795,980
3.	DG PILAC, Lahore	2017-20	48041	1,436,962	0	1,436,962
4.	DG PILAC, Lahore	2017-20	48044	0	335,055	335,055
5.	Sargodha Arts Council, Sargodha	2013-20	48203	0	176,415	176,415
Total				2,315,127	3,789,850	6,104,977

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

The lapses were pointed out to the concerned formations in September & October 2020. The management noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 06.01.2022, the para at Sr. No. 1 was kept pending for clarification from Finance Department and the paras at Sr. Nos. 3 & 5 were kept pending for recovery. Further progress was not reported by the department till the finalization of this report. As regards remaining paras neither any reply was received nor DAC meeting was convened despite issuance of reminders in November and December 2021.

Audit recommends that the department should strengthen its internal controls, effect recovery of the taxes, and deposit the same into government treasury alongwith fixing responsibility on the concerned.

HR/Employees related irregularities

9.4.3 Irregular payment of pay and allowances-Rs. 5.61 million

According to Rule 2.31 (a) of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges. As per Rule 16 of Rules of Business 1974, no department shall, without previous consultation with the Finance Department, authorize any orders which directly or indirectly affect the finance of the Province or cases requiring changes in statutory rights and privileges of a Government servant which have financial implications.

During audit of Information Culture Department, it was observed that a sum of Rs. 5,607,487 was overpaid to the employees on account of pay and allowances or less deducted from the payments to employees. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	DG, PILAC, Lahore	2017-20	48042	Grant of Culture Allowance and Special Allowance without approval of Finance Department and recovery of income tax-Rs.503,972	5,039,716

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
2	Director Sargodha Arts Council	2013-20	48201	Grant of 40% and 60% House Rent allowance to officers and officials on running basic pay without approval of Finance Department	327,771
3	Director General Public Relation Punjab, Lahore	2020-21	2021-0000000093_F00032	Payment of Conveyance allowance despite allotment of vehicles	240,000
Total					5,607,487

Audit was of the view that weak internal controls on “Payroll” resulted in irregular payment of pay and allowances.

The lapses were pointed out from March to July 2021. The management noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 06.01.2022, the para at Sr. No. 1 was kept pending for regularization from the Finance Department and the para at Sr. No. 2 was kept pending for clarification from Finance Department. Further progress was not reported by the department till the finalization of this report. As regards remaining para neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the unauthorized payment of pay & allowances be got recovered from the concerned besides strengthening of internal control system.

9.4.4 Irregular appointment of contingent paid staff-Rs. 1.18 million

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

During audit of Director General Public Relations, Lahore for the period 2020-21, it was observed that financial instructions of the Government had not been adhered to and the appointments of contingent paid staff/ daily waged staff were made without advertisement in the newspapers. Payments of Rs. 1,183,786 were made to the staff thus appointed.

Audit was of the view that non-observance of government instructions resulted in irregular and unauthorized expenditure on appointments.

The lapses were pointed out in July 2021. The management noted the observation for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

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

(PDP No. 2021-0000000093_F00015)

Procurement related irregularities

9.4.5 Irregular expenditure without observing procurement and financial rules-Rs. 31.41 million

As per Rule 4 of Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Further, as per Rule 8 & 9 of Punjab Procurement Rules 2014, the procuring agency shall advertise in advance

annual requirements for procurement on the website of the Authority as well as on its website and shall proceed accordingly without any splitting or regrouping of the procurements so planned.

Scrutiny of the accounts of Information and Culture Department during Audit Year 2021-22, revealed that expenditure of Rs. 31,411,402 (Annexure-41) was incurred on procurement of goods and services without advertisement. Details of shortcomings are listed in annexure.

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

The matter was pointed out in March to July 2021. The management noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 06.01.2022, the paras at Sr. Nos. 1 & 2 were kept pending for regularization from the Finance Department. Further progress was not reported by the department till the finalization of this report. As regards remaining paras neither any reply was received nor DAC meeting was convened despite issuance of reminders in November and December 2021.

Audit recommends that the matter be inquired and the responsibility be fixed along with regularization of the irregularity from Finance Department besides recovery of taxes and its deposit into government treasury.

Others

Non-production of record

9.4.6 Non-production of record-Rs. 30.00 million

Section 14 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that the officer in charge of any office/department shall afford all facilities and provide record for audit inspection and comply with request for information. Any

person or authority hindering the auditorial functions of the Auditor-General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency & Discipline Rules.

During audit of Information and Culture Department, auditable record was not produced which includes vouched accounts, measurement book, completion & inspection certificates, log books etc. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Record	Amount (Rs.)
1.	Director General Public Relation Punjab	2020-21	2021-0000000093_F00013	Vouched accounts of Grant in aid paid to Lahore Press Club	21,000,000
2.	Director General Public Relation Punjab	2020-21	2021-0000000093_F00019	Record of appointments	6,807,521
3	Director General Public Relation Punjab	2020-21	2021-0000000093_F00028	Approval from Finance Department was not shown, List of newspapers on honorary basis was not provided, Mis-calculation of income tax and less deduction of income tax-Rs.110,552	1,105,529
4	Director Lahore Museum, Lahore	2017-20	48197	Measurement book and completion & inspection certificates in respect of repair of heritage museum	1,082,600
Total					29,995,650

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

The matter was pointed out to concerned formations from April to July 2021. The management against Sr. Nos.1, 3 & 4 noted the observations for compliance. The management against Sr. No. 2 stated that matter will be taken up with the administrative department for obtaining the relevant record.

The matter was further reported to the administrative department. In DAC meeting held on 26.01.2022, the para at Sr. No. 4 was kept pending for compliance. Further progress was not reported by the department till the finalization of this report. As regards remaining paras neither any reply was received nor DAC meeting was convened despite issuance of reminders in November and December 2021.

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

CHAPTER 10

LABOUR AND HUMAN RESOURCE DEPARTMENT

10.1 Introduction

(A) Labour and Human Resource Department is engaged in promotion of healthy labour management relationships for greater socio-economic progress. With this objective, the department not only protects the rights of workers but also lays stress on commitment to work. The department provides medical aid, cash and other benefits in case of sickness, injury, death etc. to deserving workers. It also undertakes other welfare measures for the industrial workers and their families including housing and education.

The department is headed by a Secretary. He is the administrative head of the department and is assisted by Additional Secretaries, Deputy Secretaries, Section Officers and support staff in the discharge of his official duties.

Functions of the department

The department is responsible for:

- Welfare of labour.
- Implementation of labour laws.
- Labour legislation (Provincial).
- Manpower and employment including foreign employment.
- Technical, apprenticeship and vocational training.
- Administration of labour courts.
- Implementation of weights and measures enactment.
- Health facilities to the industrial workers.
- Minimum wages Board.

- Vocational guidance and employment counselling.
- Service matters except those entrusted to S&GAD.
- Purchase of stores and capital goods for the department.
- Education and grant of scholarships to the children of industrial workers.

Audit Profile of Labour and Human Resource Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited FY 2020-21 (Rs.in million)	Revenue / Receipts Audited FY 2020-21 (Rs.in million)
1	Formations	80	1	69	-
2	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	-	-	-	-
3	Authorities / Autonomous bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2020-21 of Labour and Human Resource indicate expenditure on various specified services viz-à-viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2020-21 against the three grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	75.60	(3.81)	71.78	71.28	(0.50)
PC21023	1,034.51	(375.80)	658.71	642.19	(16.53)
PC22036	109.39	(43.97)	65.42	62.55	(2.88)
Total	1,219.50	(423.58)	795.92	776.01	(19.91)

Overview of Expenditure

The final budget of Labour and Human Resource for the year ended on 30 June, 2021 was Rs. 795.92 million. Out of this, actual expenditure was Rs. 776.01 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	1,110,105,000	713,466,047	(396,638,953)	35.73
Development	109,394,000	62,546,157	(46,847,843)	42.82
Total	1,219,499,000	776,012,204	(443,486,796)	36.37

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	730,495,000	713,466,047	(17,028,953)	2.33
Development	65,423,000	62,546,157	(2,876,843)	4.40
Total	795,918,000	776,012,204	(19,905,796)	2.50

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (19.91) million at the close of the year 2020-21 under grants PC21010, PC21023 & PC22036 were not surrendered in time by the Department.

10.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 29.83 million were raised in this report during audit of Labour and Human Resource Department. This amount includes recoveries of Rs. 2.46 million as pointed out by the audit Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	Non Production of record	21.82
2	Recoveries and overpayments	2.46
3	Others	5.55
Total		29.83

10.3 Brief comments on the status of compliance with PAC Directives

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1985-86	05	03	02	60
2	1986-87	03	02	01	67
3	1989-90	01	0	01	0
4	1991-92	02	0	02	0
5	1993-94	05	01	04	20
6	1995-96	01	0	01	0
7	2001-02	37	13	24	35
8	2011-12	4	0	4	0
Total		58	19	39	33
Note: The Audit Report years missing in the above table were either due to non-inclusion of subject chapter during that year or non-discussion of the subject chapter before the PAC.					

The status of compliance with PAC Directives in Labour & Human Resources Department remained low as compared to that pertaining to the Financial Years 1985-86 and 1986-87.

10.4 AUDIT PARAS

Recoveries and overpayments

10.4.1 Recovery of conveyance allowance-Rs. 2.46 million

Finance department vide letter No. FD.SR.I 9-4/86 (P) (PR) dated: 21.4.2014 clarified that the officers who are availing Government vehicles including bikes are not entitled to the facility of conveyance allowance w.e.f. 01.03.2014.

During audit of Labour & Human Resource Department, Lahore for the period 2012-20, it was noticed that conveyance allowance amounting to Rs. 2,460,229 was paid to the lower staff despite the fact that concerned staff had been provided with official motorcycles.

Audit was of the view that weak internal controls on pay & allowances resulted in unauthorized payment of conveyance allowance to the staff.

The matter was pointed out during June 2021. The management noted the observation for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders during November and December 2021.

Audit recommends that recovery be made from all concerned staff and deposited into government treasury besides strengthening of internal controls to avoid recurrence of such lapses in future.

(PDP No. 49386, of Elimination of Bonded Labour in 4 District of Punjab, Lahore for the period 2012-20)

Others

10.4.2 Mismatch of physical assets-Rs. 5.55 million

As required under rule 15.5 of PFR Vol-I, when materials are issued for departmental use, the Government servant in charge of the store should see that material are issued, a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched or from his duly authorized agent. Finance department letter No. FD (MR) MW/1-4/92 dated 26.9.1992 states that if entries in stock register are not presented to audit, the entries made and record produced afterwards will not be accepted.

During audit of Labour and Human Resource Department for the period 2012-20, scrutiny of record relating to Project Director, Elimination of Bonded Labor in 4 District of Punjab, Lahore revealed that physical assets of the department were not being managed properly. The details are as under:

Sr. No.	Name of Formation	PDP No.	Brief description of observation	Amount (Rs.)
1	Project Director, Elimination of Bonded Labor in 4 District of Punjab	49384	Non transfer of physical assets of the closed project to the department's main store	3,392,646
2	Project Director, Elimination of Bonded Labor in 4 District of Punjab	49385	Machinery, furniture items and bikes handed over by the Project Manager to staff of the DG Labour Welfare found not physically available	2,156,800
Total				5,549,446

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

The matter was reported during June 2021. The management noted the observation for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders during November and December 2021.

Audit recommends that the matter be probed to fix responsibility besides strengthening of internal controls to avoid recurrence of such instances in future.

Non production of record

10.4.3 Non production of record-Rs. 21.82 million

As per Finance Department letter No. FD (M1) III-2/87(P-III), dated 22nd February, 1994, DDO himself will be responsible for production of record to the audit party at the time of audit and that in case of any lapse on his part, severe disciplinary action will be taken against him by the Administrative Secretary under intimation to the Chief Minister/ Chief Secretary.

During audit of Labour & Human Resource Department, Lahore for the period 2012-20, record relating to Elimination of Bonded Labour in Four District of Punjab, Lahore was not produced to audit for verification. In the absence of relevant record, audit was unable to verify the authenticity of the expenditure.

The details are as under:

Sr. No.	Name of Formation	PDP No.	Record not Produced	Amount (Rs.)
1	Elimination of Bonded Labour in 4 District of Punjab, Lahore	49391	Payment vouchers and all other relevant record including consumption accounts and stock registers	17,797,010
2	Elimination of Bonded	49398	Stock Register,	4,021,555

Sr. No.	Name of Formation	PDP No.	Record not Produced	Amount (Rs.)
	Labour in 4 District of Punjab, Lahore		Acknowledgement of issued items and consumption record of store items	
3	Elimination of Bonded Labour in 4 District of Punjab, Lahore	49395	Record of financial transactions	0
4	Elimination of Bonded Labour in 4 District of Punjab, Lahore	49397	Personal files and complete record of appointment process	0
Total				21,818,565

Audit was of the view that weak internal and supervisory controls led to non-production of record.

The matter was pointed out to the concerned formation in June 2021. The management in response noted the observation for compliance but no record was produced.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders during November and December 2021.

Audit recommends that responsibility for non-production of record be fixed under PEEDA Act besides production of auditable record for verification.

CHAPTER 11
LAW AND PARLIAMENTARY AFFAIRS
DEPARTMENT

11.1 Introduction

(A) Schedule-II to the Punjab Government Rules of Business 2011 assigns the following business to the Law & Parliamentary Affairs Department:

- Representation in criminal cases.
- Appeals and applications for enhancement of sentences and convictions.
- Filing and defending civil suits against Government and public servants.
- Advice to departments on all legal matters including interpretation of laws, rules and orders having the force of Law.
- Matters pertaining to the appointment, transfer, leave and fees of Government Law Officers, Advocate General, Public Prosecutors, Government Pleaders and Special Counsel.
- Matters relating to legal practitioners, including scale of fees.
- Defence of resource less pauper accused in the courts and fees to pleaders for such defence.
- Civil Law and Procedure.
- Matters relating to the Provincial Legislature including salaries, allowances and privileges of the Chief Minister, Ministers, Speaker, Deputy Speaker, Parliamentary

Secretaries, Advisors, Special Assistants and Members of the Provincial Assembly; and

- Scrutiny and drafting of bills, ordinances, notifications, rules, regulations, statutory orders and bye-laws.

Audit Profile of Law & Parliamentary affairs Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited FY 2020-21 (Rs. in million)	Revenue / Receipts Audited FY 2020-21 (Rs. in million)
1	Formations	43	1	198	-
2	• Assignments Accounts • SDAs etc. (excluding FAP)	4	-	-	-
3	Authorities / Autonomous bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

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

Introduction

The Appropriation Accounts for the year 2020-21 of Law & Parliamentary affairs Department indicate expenditure on various specified services viz-à-viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2020-21 against the total of three grants/appropriation was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	402.03	467.72	869.75	716.21	(153.54)
PC21011/24011	1,705.63	(90.41)	1,615.22	1,601.94	(13.27)
PC22036	107.52	-	107.52	107.52	-
Total	2,215.17	377.32	2,592.49	2,425.67	(166.82)

Overview of Expenditure

The final budget of Law & Parliamentary affairs Department for the year ended 30 June, 2021 was Rs. 2,592.49 million. Out of this, actual expenditure was Rs. 2,425.67 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	2,107,656,000	2,318,153,778	210,497,778	9.99
Development	107,516,000	107,516,000	-	0.00
Total	2,215,172,000	2,425,669,778	210,497,778	9.50

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	2,484,972,000	2,318,153,778	(166,818,222)	6.71
Development	107,516,000	107,516,000	-	0.00
Total	2,592,488,000	2,425,669,778	(166,818,222)	6.43

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (166.82) million at the close of the year 2020-21 under grants PC21010, PC21011 & PC22036 were not surrendered in time by the Department.

11.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 189.92 million were raised in this report during audit of Planning and Development Department. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	Procurement related irregularities	65.92
2	Others	124
Total		189.92

11.3 Brief comments on the status of compliance with PAC Directives

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1.	1984-1985	3	01	02	33
2.	1988-1989	02	01	01	50
3.	1994-1995	01	01	0	100
4.	1996-1997	03	01	02	33
5.	1999-2000	10	01	09	10
6.	2001-2002	20	15	05	75
7	2013-2014	03	0	03	0
Total		42	20	22	48
Note: The Audit Report years missing in the above table were either due to non-inclusion of subject chapter during that year or non-discussion of the subject chapter before the PAC.					

The table reflects that compliance with PAC directives in Law & Parliamentary Affairs Department needs to be improved.

11.4 AUDIT PARAS

Procurement related irregularities

11.4.1 Irregular expenditure on procurement without observing PPRA Rules-Rs. 28.23 million

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

During audit of Law and Parliamentary Affairs Department for the period 2017-20, it was observed that series of violation of PPRA Rules were observed in various procurements. The details are as under:

Sr. No.	PDP No.	Amount (Rs)
1	48827	6,440,000
2	48826	3,481,000
3	48833	3,166,000
4	48831	1,882,000
5	48839	1,788,000
6	48821	1,727,000
7	48828	1,241,000
8	48829	1,198,000
9	48835	1,024,000
10	48823	1,011,000
11	48822	990,790
12	48838	798,012
13	48834	718,066
14	48824	712,988
15	48830	676,671
16	48825	414,485
17	48832	413,112
18	48837	328,860
19	48836	221,729
Total		28,232,713

The expenditure was held irregular due to the following reasons.

- i. No proper technical evaluation criteria to evaluate the technical proposals was found developed in bidding document in violation of Rule 38(2)(a)(iv) of PP Rules, 2014.
- ii. Procurement process was finalized without constitution of Grievance Redressal Committee in violation of Rule 67 of PP Rules, 2014.
- iii. No condition of liquidated damages was mentioned in the bidding document as well as in contract agreements which was undue favour to the suppliers.

Audit was of the view that non adherence to procurement rules resulted in irregular expenditure on procurements.

The matter was pointed out in April 2021. The management noted the observations for reply.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

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

11.4.2 Irregular expenditure on hiring of services for translation work-Rs. 37.69 million & non deduction of income tax-Rs. 6.71 million

Rule 4 of the Punjab Procurement Rules 2014 states 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. According to Section 153 (1) of income tax ordinance 2001, income tax is required to be deducted at source @ 4.5% on supply of goods and 10% on services rendered respectively. Moreover, as per section 236-A ibid, department is required to recover advance tax @ 10% on auctioned amount.

During audit of Law and Parliamentary Affair Department for the period 2017-20, it was observed that an agreement to hire consultancy services for translation of provincial legislation was made on 27.04.2017 with the University of Gujrat. An amount of Rs. 37,690,000 was drawn and paid to the University of Gujrat Centre for Languages & Translation Studies etc. The details are as under:

Sr. No.	Name of formation	PDPs No.	Nature of Violation	Amount (Rs)
1	Secretary Law & Parliamentary Affairs Lahore FY 2017-20	48817	Irregular expenditure on hiring of services for translation work-Rs. 37.69 million	37,690,000
2	-do-	48818	Non-deduction of income tax on service rendered-Rs.6.60 million	6,600,000
3	-do-	48843	Non-deduction of withholding tax on procurement of books-Rs 110,369	110,369

The expenditure was held irregular and wastage of public resources due to the following reasons:

- (I) As per approved SNE, there was one post of Chief Translator (BPS-18) and two posts of Translators (BPS-17). The key posts remained vacant during the audit period. Had the posts been timely filled, an approximate expenditure of Rs. 31,692,000 [Rs. 37,692,000-Rs. 6,000,000 (Rs 2,000,000 yearly approximate salary of three officers 3 years = Rs 6,000,000)] could have been saved.
- (II) As per clause 1 (c) of the agreement, University was responsible for third party evaluation of at least three per

cent of the total Project by a committee to be approved by the Government but no third-party evaluation was carried out.

- (III) The income tax on service rendered-Rs. 6.60 million and tax on procurement of books-Rs 110,369 was also not deducted.

Weak financial and supervisory controls resulted in irregular expenditure on hiring of services for translation worth Rs. 37,692,000 and non-recovery of income tax of Rs. 6,710,369.

The matter was pointed out in April 2021. The management noted the observation for reply against Sr. No. 1 to 3.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the matter be looked into, irregularity be got regularized with the sanction of the competent authority besides recovery of income tax.

Others

11.4.3 Non-transparent expenditure from SDA-Rs. 124.00 million

According to Para 2 of the Accountant General Punjab authority letters, no authority will be processed, in future, for authorization of payment until the fulfilment of following formalities laid down in the SDA procedure and Rule 8.15 (c) of the PFR Vol-1.

- Submission of monthly account of expenditure supported with copies of paid vouchers to the concerned treasury officer for post audit by 15th of each month {Para 2.3(a) (Post Audit)}

- As per provision of APPM as well as Finance Department condition for opening of SDA, it needs to be ensured that no withdrawals are made as advance withdrawals or for en-block transfer of funds in Commercial Banks /Development Financial Institutions.

During audit of Law and Parliamentary Affair Department for the year 2017-20, it was observed that an amount of Rs. 124,000,000 was paid to different Bar Associations Grant- in- Aid through the existing SDA No.126 of the Secretary. Expenditure was held non-transparent due to the following reasons:

- (I) The monthly account of expenditure supported with copies of paid vouchers was neither obtained nor submitted to the concerned AG/DAO/TO for post audit.
- (II) The Accountant General Punjab authorized payments with the condition that in the light of Finance Department's condition for opening of SDA it needs to be ensured that no withdrawals are made as advance or for en-block transfer of funds in commercial banks/Development Financial Institutions (DFIs). In the instant case no evidence was available on record that amounts paid were not further placed in commercial banks.

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

The matter was pointed out in April 2021. The management noted the observation.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

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

(PDP No. 48819 Secretary Law &Parliamentary Affairs Lahore FY 2017-20)

CHAPTER 12

LIVESTOCK AND DAIRY DEVELOPMENT DEPARTMENT

12.1 Introduction

(A) Livestock and Dairy Development Department has three attached departments viz Director General (Extension), Director General (Research) and Director General (Productions). The department was established in 1973. It caters for the requirements of livestock sector in the province. Livestock is increasingly becoming a very important sector of national economy, contributing even more than all the other agricultural crops. Livestock & Dairy Development Department strives to ensure growth and development of livestock sector in the province and in this manner contributes towards national food security, economic uplift, rural development, poverty alleviation, employment generation and foreign exchange earnings.

The main functions of the department are as under:

- Management of Livestock, Dairy & Poultry Farms.
- Animal Health.
- Livestock Production Extension Services.
- Preservation and Development of Livestock Genetic Resources.
- Research & Training for Livestock Production.

Audit Profile of Livestock and Dairy Development Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited FY 2020-21 (Rs.in million)	Revenue / Receipts Audited FY 2020-21 (Rs.in million)
1	Formations	340	9	1,732	
2	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	3	-	-	-
3	Authorities / Autonomous bodies etc. under the PAO	-	1	698	-
4	Foreign Aided Projects (FAP)	-	-	-	-

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2020-21 of Live Stock and Dairy Department indicate expenditure on various specified services viz-à-viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2020-21 against the total of three grants/appropriations was as follows:

(Rupees in million)

Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	128.89	22.62	151.51	146.94	(4.57)
PC21020	11,477.78	1,414.15	12,891.93	12,750.53	(141.41)
PC22036	1,207.28	(234.22)	973.05	960.83	(12.22)
Total	12,813.94	1,202.55	14,016.50	13,858.30	(158.20)

Overview of Expenditure

The final budget of Live Stock and Dairy Development Department for the year ended 30 June, 2021 was Rs. 14,016.50 million. Out of this, actual expenditure was Rs. 13,858.30 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	11,606,666,000	12,897,465,831	1,290,799,831	11.12
Development	1,207,275,000	960,831,494	(246,443,506)	20.41
Total	12,813,941,000	13,858,297,325	1,044,356,325	8.15

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	13,043,443,000	12,897,465,831	(145,977,169)	1.12
Development	973,052,000	960,831,494	(12,220,506)	1.26
Total	14,016,495,000	13,858,297,325	(158,197,675)	1.13

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (158.20) million at the close of the year 2020-21 under grants PC21010, PC21020, PC22036 were not surrendered in time by the Department.

12.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 1311.99 million were raised during audit of Livestock and Dairy Development Department. This amount includes recoveries of Rs. 90.82 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	HR/Employees related irregularities	78.43
2	Procurement related irregularities	262.52
3	Value for money and service delivery issues	880.22
4	Recoveries and overpayments	90.82
Total		1311.99

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

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	13	13	0	100
2	1985-86	1	1	0	100
3	1986-87	22	20	2	91
4	1987-88	21	18	3	86
5	1988-89	8	5	3	63
6	1989-90	2	2	0	100
7	1990-91	5	4	1	80
8	1991-92	3	0	3	0
9	1992-93	4	4	0	100
10	1993-94	5	1	4	20
11	1994-95	12	5	7	42
12	1995-96	7	0	7	0
13	1996-97	4	2	2	50
14	1998-99	52	31	21	60
15	1999-00	36	22	14	61
16	2000-01	113	96	17	85
17	2001-02	46	22	24	48
18	2005-06	36	1	35	3
19	2006-07	28	25	3	89
20	2009-10	20	2	18	10
21	2010-11	16	5	11	31
22	2012-13	21	4	17	19
23	2013-14	33	15	18	45
Total		508	298	210	59
Note: The Audit Report years missing in the above table were either due to non-inclusion of subject chapter during that year or non-discussion of the subject chapter before the PAC.					

The compliance of PAC Directives in Livestock and Dairy Development Department is not very encouraging. The department needs to improve it.

12.4 AUDIT PARAS

Recoveries and overpayments

12.4.1 Non-recovery of scholarships and penalty from Ph.D Scholars-Rs. 48.39 million

As per of terms and conditions of surety bonds of Ph.D Scholars Para 2 (vii), the scholar shall return to Pakistan immediately after the completion of the approved course for which he/she was sent abroad, and shall serve in Pakistan her/his parent department for a period of five years as may be prescribed. In case of breach of any terms and conditions as well as the rules / terms those covering scholarship award and / or his / her failure to return to and serve in Pakistan as directed by the University for the specific period, the scholar shall be bound to pay the University a penalty as prescribed by the University besides compensate the University by making a refund of the total amount of expenditure.

During audit of University of Veterinary & Animal Sciences Lahore for the year 2020-21, it was observed that heavy amounts on account of scholarships were paid to seven Ph.D. Scholars. In all cases, scholars did not join the institution to serve for a period of five years. Out of seven cases, in one case inquiry was under process of finalization, whereas in remaining six cases inquiries were finalized and recovery of Rs. 48,386,296 was imposed. Perusal of recovery mechanism revealed that not a single penny had so far been received.

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

The matter was pointed out during September, 2021. Management simply noted the observation.

The matter was further reported to the administrative department. In DAC meeting held on 18.01.2022, the para was kept pending for recovery. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was

convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that matter should be inquired. Strenuous efforts should be made for early recovery of loss involved and its prompt deposit into public exchequer besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

(PDP No. 2021-0000000577_F00009)

12.4.2 Non-recovery of taxes-Rs. 22.98 million

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

Scrutiny of the accounts of Livestock & Dairy Development Department during Audit Year 2021-22, revealed that payments were made on account of supply of goods, rendering of services, and repair works but income tax, stamp duty, and Punjab Sales Tax amounting to Rs. 22,977,786 (Annexure-42) at prescribed rates were not withheld and deposited into the government treasury.

Audit is of the view that weak supervisory and financial controls resulted in non-recovery of taxes.

The matter was pointed out and brought to the notice of DDOs. The DDOs noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meetings held on 18.01.2022 and 21.01.2022, the para at Sr. No. 2 was kept pending for clarification from PRA. The paras at Sr. Nos. 4 & 8 were kept pending for compliance/recovery. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that early steps may be taken for recovery of the amount involved & its deposit into government treasury besides the adoption of remedial measures.

12.4.3 Non-recovery/deposit of outstanding amount-Rs. 10.63 million

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

During audit of Livestock and Dairy Development Department, it was observed that an amount of Rs. 10,633,762 was outstanding against various organizations, contractors and officers/officials. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Recovery	Amount (Rs.)
1	Director, Poultry Research Institute, Rawalpindi	2020-21	2021-0000000094_F00001	Non recovery of sale proceeds of "day one chicks"	5,744,215
2	LES Rakh Ghulaman, Bhakkar	2019-21	2021-0000000591_F00002	Recovery due to shifting of Crops to other Govt. offices	1,960,200
3	Director, Veterinary Research Institute, Lahore	2020-21	2021-0000000577_F00001	Non-recovery of fee from students	1,175,685
4	LES Rakh Ghulaman, Bhakkar	2019-21	2021-0000000591_F00004	outstanding of Abiana to Govt	1,168,790
5	UVAS Lahore	2020-21	2021-0000000577_F00021	outstanding lease money from contractors	326,291
6	Secretary, Livestock & Dairy Development, Lahore	2020-21	2021-0000000127_F00007	No recovery/adjustment of Pay	258,581
Total					10,633,762

Audit is of the view that weak internal controls with regard to recoveries resulted in the accumulation of outstanding balances.

The matter was pointed out to the DDOs. The formations noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 18.01.2022 and 21.01.2022, the amounts of paras at Sr. Nos. 1, 3 & 5 were reduced to the extent shown in table. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the department should effect recovery of the stated amount and strengthen its internal controls to avoid such lapses in the future.

12.4.4 Non recovery of rent from pattadars/tenants-Rs. 8.82 million

According to clauses 6 & 11 of the terms and conditions of lease agreement, lease rent will be recovered from the lease holders by auction of cash crops and livestock through committee, lease holder and manager will provide full cooperation in this regard. If lease amount is not fully recovered the remaining amount will be recovered through sale of cash crops of the lease holders by the manager.

During audit of Livestock Experiment Station, Rakh Ghulaman Bhakkar for the financial year 2019-21, it was observed that 2960.25 acres land (28.82% of land of farm) of farm leased out to tenants/pattadar. But an amount of Rs. 8.82 million was still outstanding against them. Undue benefit was being given to them by the management as huge amount was still outstanding against pattadar. Further, it was also noticed that lease money pertaining to 2019-21 was not fully recovered from them up till now which shows negligence of the management.

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

The matter was pointed out to the DDOs. The formations noted the observations for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit requires that the amount may kindly be got recovered from concerned and be deposited into government treasury without any delay under intimation to audit.

(PDP No. 2021-0000000591_F00006)

HR/Employees related irregularities

12.4.5 Irregular expenditure on salaries of contingent paid staff-Rs. 74.36 million

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

During audit of University of Veterinary & Animal Sciences Lahore for the period 2020-21, it was observed that payments to cattle attendants and guards etc. were made in respect of daily wages. The expenditure of Rs. 74,362,191 was held irregular as the engagement of the daily-waged staff was made without advertisement in the leading newspaper and framing merit policy.

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

The matter was pointed out during September, 2021. Management noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 18.01.2022, the para was kept pending for regularization from the Finance Department. Further progress was not reported by the department till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that matter should be inquired. Either loss involved caused be made good or irregularity be got condoned from the competent authority.

(PDP No. 2021-0000000577_F00004, University of Veterinary & Animal Sciences, Lahore, 2020-21)

12.4.6 Irregular payment of pay and allowances-Rs. 4.07 million

According to the University of Veterinary & Animal Sciences, Lahore Notification No. Regr/Admin/360 dated 27.09.2021, the Syndicate in its meeting held on 15.07.2021, unanimously approved to withdraw the Time Scale Promotion / Personal Up-gradation already granted to the thirty-one faculty members deciding as void ab-initio and reverted/adjusted in their substantive Pay Scales. The Syndicate further approved to make complete recovery of paid amount in suitable manner (pay/pension) from faculty members.

According to Government of the Punjab, Finance Department Notification issued vide No.SR-IV-8-6/76 (Prov.) Dated 16.3.1988, a competent authority may depute a civil servant on duty outside his headquarter for a period not exceeding three months. In case of government servant is required to work at a station other than his headquarter for a period in excess of three months, the proper course for the department would be to approach Finance Department with full justification for creation of the post at the required station and its abolition of the post at the original headquarter.

According to Section 3(ii) of Schedule of University of Veterinary and Animal Sciences, Lahore Ordinance, 2002, the Chairman of a

Teaching Department of a Faculty or a Division shall be appointed by the Syndicate on the recommendation of a Vice Chancellor from amongst the three seniors most Professors or the Teaching Department of the Faculty of the Division, as the case may be, for a period of three years and shall be eligible for re- appointment.

As per notification of the Government of the Punjab, Finance Department vide letter NO FD(M-1)1-15/82-P-I dated 15.01.2000 regarding maintenance of record for official residences/deduction of house rent allowance and house maintenance charges para 2 (1) states that the house rent allowance of 45% in case of big city and 30 % in other cases is not permissible to draw when facility of official accommodation (above and below category) is availed by the Govt. Servant.

No conveyance allowance was admissible to the person availing LFP as per rule 9 of revised leave rules 1981.

During audit of Livestock & Dairy Development Department, it was observed that pay and allowances were paid in violation of above stated rules. This resulted into irregular expenditure of Rs. 4,073,799 due to unlawful payments of pay and allowances.

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	University of Veterinary & Animal Sciences, Lahore	2020-21	2021-0000000577_ F00023	Illegal time scale promotions	2,565,691
2.	LES, Rakh Ghulaman, Bhakkar	2019-21	2021-0000000591_ F00009	Irregular shifting of Headquarter	883,224
3.	Additional Director Livestock, Lahore	2016-21	2021-0000000591_ F00014	Non recovery of social security benefit	318,627
4.	LES, Rakh Ghulaman, Bhakkar	2019-21	2021-0000000591_ F00016	Irregular payment of HRA	181,257
5.	LES, Rakh Ghulaman, Bhakkar	2019-21	2021-0000000591_ F00023	Irregular payment of conveyance allowance	125,000
Total					4,073,799

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

The matter was pointed out to the DDOs. The Management noted the observation.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that matter should be looked into. Up-to date loss involved worked out and deposited into relevant head of account besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

Procurement related irregularities

12.4.7 Irregular procurement in violation of PPRA rules- Rs. 262.52 million

As per PPR rule (4) a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

As per Rule 9 of PPRA Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. Moreover, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA web site as well

as on the website of the procuring agency in case the procuring agency has its own website.

According to Rule 11 of the Punjab Procurement Rules 2014, all procuring agencies shall provide clear authorization and delegation of powers for different categories of procurement and shall initiate procurements after prior approval of the competent authority.

Scrutiny of the accounts of Livestock & Dairy Development Department during Audit Year 2021-22, revealed that an amount of Rs. 262,517,129 (Annexure-43) was spent on procurement of various items and hiring of services which was held irregular due to non-uploading of annual procurement plan on PPRA website and non-transparent procurement process in violation of PPRA Rules. Further, the department deprived the Government of reasonable/ economical and competitive rates which could be fetched through open tendering.

Audit is of the view that lapse was occurred due to poor existence of administrative and financial controls.

The matter was pointed out to the management. The formation at Sr. Nos. 8 & 9 replied that purchases were made as and when required. The rest of the formations noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meetings held on 18.01.2022 & 21.01.2022, the paras at Sr. Nos. 5, 6 & 9 were kept pending for regularization from the Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends probe of the matter to fix the responsibility against the concerned and regularization of the expenditure from the

Finance Department besides strengthening of administrative, financial as well as supervisory controls to avoid recurrence of such lapses in future.

Value for money and service delivery issues

12.4.8 Non-establishment, Rehabilitation & Capacity Building of Civil Veterinary Dispensaries and Institutions through Development Schemes despite huge expenditure-Rs. 848.59 million

As per PC-I of the 10 Development Schemes, it had been planned to establish Civil Veterinary Dispensaries in Rural & Tribal Areas of South Punjab for Strengthening of Veterinary Service at Union Council level in District Lodhran, Strengthening Veterinary Services Network in Tribal Areas of D.G Khan Division, Revamping & Rehabilitation of Veterinary Institutions in Multan, Khanewal & Vehari and brief information provided by Directorate General Extension, Production & Research, L& D.D Department South Punjab. The main objectives of the Scheme were as under:

- 1- Enhancement of Livestock Production,
- 2- Providing Veterinary Services to the livestock owners and prevention from outbreak.
- 3- Vaccination against all the contagious diseases of large, small animals and poultry to minimize the chances of outbreak.
- 4- Deworming, Spraying, Dipping of livestock, capacity building of livestock farmers to adopt modern techniques such as use of artificial insemination services, balance ration for more production of milk, meat, eggs etc.
- 5- Management of livestock i.e., housing, feeding and breeding etc.

During audit of Livestock Dairy Development Department, some irregularities were noticed. The details are as under:

Sr. No	Name of Formations	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	Secretary L&DD South Punjab, Bahawalpur	2017-20	2021-0000000928_F00026	Non-Establishment of 52 Civil Veterinary Dispensaries at Union Council Level and District Lodhran worth Rs.302.628 million.	302,628,000
2	Secretary L&DD South Punjab, Bahawalpur		2021-0000000928_F00028	Non-Utilization of Development Funds for Strengthening of Veterinary Service Network in Tribal Areas of D.G Khan.	107,938,328
3	Secretary L&DD South Punjab, Bahawalpur		2021-0000000928_F00030	Non-Establishment & Rehabilitation of Civil Veterinary Dispensaries in District D.G Khan	117,000,000
4	Secretary L&DD South Punjab	2017-20	2021-0000000928_F00031	Non-completion of development scheme "Provision of Veterinary Services and Capacity Building in District	321,021,000
5	Secretary L&DD South Punjab	2017-20	2021-0000000928_F00036	Non-Establishment of 498 Civil Veterinary Dispensaries at Union Council Level in South Punjab.	0
6	Secretary L&DD South Punjab	2017-20	2021-0000000928_F00037	Insufficient service delivery of Livestock department due to non-recruitment of Human Resources in South Punjab.	0
Total					848,587,328

The major cause of non-establishment and rehabilitation of civil dispensaries is non-utilization of funds exhaustively.

Due to non-completion of civil works, non-procurement of vehicles for mobile dispensaries and non-employment of human resources the dream of strengthening and providing Deworming, Spraying, Dipping of livestock, capacity building of livestock farmers to adopt modern techniques such as use of artificial insemination services, balance ration for more production of milk, meat, eggs etc. was not materialized.

When audit pointed out the matter in August, 2021 the Management replied that Physical and financial targets of the scheme will be achieved till 30.6.2022. Summary of purchase of vehicles was not yet

approved by CM Secretariat and the staff will be recruited after purchase of vehicles. Payments were made to the vendors through Additional Director Livestock. Permission for recruitment of officials from BS-1 to BS-15 was not granted by Department.

Audit recommends that strenuous efforts may be initiated to achieve physical and financial targets, recruitments be made and infrastructure be developed to deliver veterinary services at the doorstep to increase production of milk, meat and eggs proportionate to population.

12.4.9 Less achievement of targets-Rs. 31.63 million

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

During audit of the following formations, it was observed that Livestock Farms and Experiment Stations had not achieved the annual targets of Livestock Production from land, animals, milk and eggs etc. resulting in loss of Rs. 31,627,483. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	Secretary L&DD South Punjab, Bahawalpur	2017-20	2021-0000000928_F00019	Loss to Government due to Livestock Production Less than Targets.	17,140,937
2	Secretary L&DD South Punjab	2017-20	2021-0000000928_F00020	Loss of Rs.2,307,688 to Government due to less production of Poultry at Govt. Poultry Farm Dera Ghazi Khan.	2,307,688
3	Secretary L&DD South Punjab	2017-20	2021-0000000928_F00021	Loss of Rs. 6,710,157 to Government due to less livestock production.	2,307,688
4	Secretary L&DD South Punjab	2017-20	2021-0000000928_F00022	Loss of Rs. 2,171,170 due to less achievement of livestock production.	2,171,170
5	LES Rakh Ghulaman Bhakkar	2019-20	2021-0000000591_F00018	Loss due to Less Achievement of Revenue Target Rs. 7.700 million	7,700,000
Total					31,627,483

Efforts were not being made to achieve the targets and no action was taken against the responsible. Audit offers its opinion that reasons behind less achievement of targets are lack of proper planning and strenuous efforts to increase milk, eggs and animal production besides non-utilization of vast agriculture land on the disposal of neither Livestock Department which was not being leased out to farmers. This resulted into less production and less income and scarcity of animal and dairy products prevailed.

The matter was pointed out in the August, 2021 and management replied that targets could not be achieved due to less irrigation and financial resources, less and late placement of birds and submission of less land rent.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that strenuous efforts may be undertaken to increase the livestock production besides taking necessary action against the persons held responsible for non-achievement of target after looking into the matter.

12.4.10 Non-pursuance of FIRs/Notices

It is required to take necessary action against the criminal violated the Punjab Livestock breeding Act 2014, poultry Act and Animal feed Act.

During audit of Livestock Dairy Development Department South Punjab, Bahawalpur for FY 2020-21, it was observed that five FIRs were registered and 3354 number of notices were issued for non-obeying of Animal Feed Act, Poultry Act and Breeding Act. Neither these cases were pursued with Police and Livestock Tribunal nor action was taken against the offenders for non-compliance of Notices issued to them. Record of

Punishment to offenders like Fine, Imprisonment etc. was also not maintained. Due to non-pursuance of FIRs/Notices issued, preparation of substandard Wanda, Artificial Milk and sale of substandard livestock foods and produces could not be minimized.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that responsibility be fixed for non-adherence of Government instructions besides compliance of the instructions as detailed above and strengthening of financial and internal control system.

(PDP No. 2021-0000000928_F00032)

12.4.11 Less sale/deposit of cost of wanda by sahulat centres- Rs. 1.45 million

Rule 4.1 of the PFR Vol-I, It is ordinarily the duty of the Revenue Department concerned, and not of the Audit Department to see that the dues of Government are regularly paid into the treasury. The departmental controlling officers should accordingly see that all sums due to Government are regularly received and checked against demands, and that they are paid into the treasury. They should arrange to receive from their subordinates accounts and returns claiming credit for so much paid into the treasury and compare them with the figures shown in the returns received from the Accountant-General.

During audit of Livestock Dairy Development Department South Punjab, Bahawalpur for FY 2020-21, it was observed that Animal Wanda, U Mixture Bran and Mineral Mixture were produced by Government Feed Mill and sold to farmers at Sahulat Centres established by Livestock and Dairy Development Department at Cattle Veterinary Hospitals at Tehsil

level. Audit observed that wanda was either not sold to farmers or cost of wanda Rs. 1,446,802 was less deposited to Feed Mill.

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

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that responsibility be fixed for non-adherence of Government instructions besides compliance of the instructions as detailed above and strengthening of financial and internal control system.

(PDP No. 2021-0000000928_F00035)

Management of accounts with commercial banks

12.4.12 Irregular placement of funds in commercial banks- Rs. 288.69 million

The Government of the Punjab Finance Department vide Letter No. FD (W&M)1-1/70(Vol-XI) dated 20.11.2013 directed all departments, autonomous bodies, semi-autonomous bodies, boards, foundations etc. to take immediate steps and retrieve amounts from the commercial banks for placing them in the Bank of Punjab.

During audit of University of Veterinary & Animal Sciences Lahore for the year 2020-21, it was observed that University Funds were placed in twelve Commercial Bank Accounts (Nine maintained in Habib Bank and three in Muslim Commercial Bank Account) and not retrieved back for their placements in Bank of Punjab. This resulted into unlawful placement of funds valuing Rs 288,687,741 in Commercial Bank Accounts in violation of above Government Orders.

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

The matter was pointed out during September 2021. Management noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 18.01.2022, the para was kept pending for clarification from the Finance Department. Further progress was not reported by the department till the finalization of this report despite issuance of reminders in November and December 2021.

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

(PDP No. 2021-0000000577_F00018)

12.4.13 Unauthorized retention of unspent subsidy grant in commercial bank-Rs. 45.61 million

According to Rule 2.6 of PFR Vol-I, all receipts, disbursements and charges of whatever sort connected with the public service must be, and no other may be, shown in the cash book. Sufficient, details should be given in the column "particulars" to admit of the main points of each transaction being readily ascertained without reference to the detailed vouchers.

During audit of Livestock Dairy Development Department South Punjab, Bahawalpur for FY 2020-21, it was observed that; Amount drawn on account of subsidies/grants from government treasury for further disbursement to animal growers/farmers etc. were was not fully disbursed and balance of Rs. 45,607,156 was lying unspent and undisbursed in the bank accounts maintained by Directors, ADL, and Deputy Directors Livestock of various district in Bahawalpur Division, D.G. Khan Division and Multan Division on 30.6.2021 amounts of different schemes/programs were transferred into single bank account and cashbook of the bank account was not maintained and the balances of the scheme/program wise

was not maintained/shown to audit. Amount of Rs.3,692,238 was kept in the banks other than the Bank of Punjab.

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1.	Secretary Livestock Dairy Development Department South Punjab, Bahawalpur	2020-21	2021-0000000928_F00017	41,914,918
2	Secretary Livestock Dairy Development Department South Punjab, Bahawalpur	2020-21	2021-0000000928_F00018	3,692,238
Total				45,607,156

This happened due to enblock transfer of amounts from government treasury without immediate requirement, non-disbursement to farmers and non-refund of unspent balances of closed subsidies schemes. This resulted into non-disbursement of amount of subsidy and less achievement of the objectives which deprived many farmers and animal growers from the facility.

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

Audit pointed out the matter in August, 2021 the Management replied that Divisional DDOs have issued cheques to farmers to ensure clearance of subsidy.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that efforts may be made to ensure disbursement of entire amount of subsidy to farmers to achieve the envisaged objectives. In case of closure of subsidy scheme the unspent balance may be refunded to government.

(PDP No. 2021-0000000928_F00017)

Others

12.4.14 Loss due to non-utilization of 1408 acre land of un-commanded area

According to rule 2.33 of PFR Vol-1, every Government servant should realized fully & clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

During audit of Livestock Experiment Station, Rakh Ghulaman Bhakkar for the financial year 2019-21 it was observed from statement provided by the Manager Agriculture of the farm that out of total 10273 Acre land of Farm, an area of 1408 acre was remained un-commanded during the period under audit depriving of the government revenue amounting to Rs. 56,320,000 (Approximately). Strenuous efforts were not made to make this land cultivable. Due to non-utilization of this land for cultivable purpose government is sustaining loss year by year.

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

The matter was pointed out during September, 2021. Management noted the observation for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the department should inquire the matter to fix responsibility and make efforts to utilize the land.

(PDP No. 2021-0000000591_F00005)

12.4.15 Irregular expenditure on repair works-Rs 5.99 million

As per Section 16(1) of the Pakistan Engineering Council Act, 1976, the Council shall maintain in the prescribed manner a Register in which shall be entered the names and other particulars of persons possessing accredited engineering qualifications whose application for registration as registered engineers, professional engineers, consulting engineers, constructors and operators are, from time to time, granted by the Council. Section 5 & 5A of the Act further elaborates that no person undertaking any professional engineering work shall, unless he is registered under this Act, be entitled to recover before any court or other authority any sum of money for services rendered in such work. No person shall, unless registered as a registered engineer or professional engineer, hold any post in an engineering organization where he has to perform professional engineering work.

During audit of University of Veterinary & Animal Sciences Lahore for the year 2020-21, it was observed that Rs. 5,985,378 was drawn and paid to the contractors for execution of repair works. Expenditure was held irregular as works were executed from contractors which were not registered with Pakistan Engineering Council and eligible for awards of repair works. Audit was of the view that lapse occurred due to weak financial and supervisory controls.

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

The matter was pointed out during September, 2021. Management noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 18.01.2022, the para was kept pending for regularization from the competent authority. Further progress was not reported by the department till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that matter should be looked into. Irregularity got regularized from competent authority besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

(PDP No. 2021-0000000577_F00019)

12.4.16 Irregular procurement of air conditioners without obtaining approval of austerity committee-Rs. 968,500

As per notification of austerity/economy measure for the financial year 2020-21 issued by Govt the Punjab Finance Department vide letter No.FD.SO (GOODS)44-4/2016 dated 27-08-2020, Air Conditioners shall not be allowed to be procured except with prior approval of austerity committee. Strict compliance of the aforesaid austerity measure shall be ensured by all concerned for the financial year 2020-21.

During audit of Livestock & Dairy Development South Punjab (L&DDSP) Bahawalpur for the F.Y 2020-2021, it was observed that an expenditure of Rs. 968,500 was incurred on procurement of one Floor Standing Air Conditioner/inverter 2.0 ton and eight Air Conditioners/inverter of 1.5 ton but approval of the austerity committee was not obtained as the same was not shown to audit. Hence, the expenditure was held irregular.

Audit was of the view that the lapse occurred due to non-observance of government instructions.

The audit pointed out the matter in August 2021. The DDO noted the observation for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that matter may be got regularized from the competent authority under intimation to audit.

(PDP No. 2021-0000000928_F00005)

Non-production of record

12.4.17 Non production of record-Rs. 1,613.38 million

As per Finance Department letter No. FD (M1)III-2/87(P-III), dated 22nd February, 1994, DDO himself will be responsible for production of record to the audit party at the time of audit and that in case of any lapse on his part, severe disciplinary action will be taken against him by the Administrative Secretary under intimation to the Chief Minister/ Chief Secretary. Under Rule 2.31(a) of Punjab Financial Rule Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, fraud and misappropriation.

During audit of Livestock & Dairy Development Department, auditable record was not produced to audit. The details are as under:

Sr. No.	Name of formation	Period of audit	PDP No.	Nature of Record	Amount (Rs.)
1	Secretary Livestock Dairy Development Department South Punjab, Bahawalpur	2020-21	2021-0000000928_F00034	Non-Production of Vouched Account	1435,325,000
2	Director Livestock DG Khan	2020-21	2021-0000000478_F00007	procurement of livestock	155,081,007
3	Information and Publicity Officer, Lahore	2017-20	48927	Payrolls	14,740,075
4	Director Livestock Dera Ghazi Khan	2019-20	2021-0000000478_F00009	Selection of insurance companies	8,229,506
5	Secretary, Livestock & Dairy Development, Lahore	2019-20	2021-0000000127_F00015	Various record mentioned in para	0
6	Secretary Livestock Dairy Development Department South Punjab, Bahawalpur	2020-21	2021-0000000928_F00033	Record pertaining to Distribution of Superior Bulls to Private Breeders/Farmers	0
Total					1,613,375,588

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

The matter was pointed out to the concerned formations. The management received the observation and duly signed it, but did not furnish any reply.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the matter be investigated, responsibility of irregularity to be fixed, besides strengthening of administrative, and financial as well as supervisory controls to avoid recurrence in future.

CHAPTER 13

PLANNING AND DEVELOPMENT DEPARTMENT

13.1 Introduction

(A) The Planning and Development Department of the Government of Punjab is entrusted with planning, processing and approval of the development plan of the various Provincial Government Departments, keeping in view economy, efficiency and effectiveness in the utilization of available resources. It is headed by Chairman Planning and Development Board. The field offices of Planning and Development Department have been established at Divisional/District level in order to coordinate with the field functionaries of the administrative departments engaged in development activities throughout the Province.

The main objectives of the department are as follows:

- Assessment of the material and human resources of the province.
- Formulation of long and short term plans.
- Recommendations concerning prevailing economic conditions, economic policies and economic measures.
- Examination of such economic problems as may be referred to it for advice.
- Coordination of all economic activities in the Provincial Government.

Audit Profile of Planning and Development Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited FY 2020-21 (Rs. in million)	Revenue/Receipts Audited FY 2020-21 (Rs. in million)
1	Formations	67	3	1,486	-
2	• Assignments Accounts • SDAs etc. (excluding FAP)	2	-	-	-
3	Authorities / Autonomous bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	7	7	5,349	-

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2020-21 of Planning & Development Department indicate expenditure on various specified services viz-à-viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2020-21 against the four grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	885.61	(28.66)	856.95	816.86	(40.09)
PC21023	391.44	(174.62)	216.81	214.97	(1.85)
PC21031	1,170.96	1,299.23	2,470.19	2,375.60	(94.59)
PC22036	79,263.40	(38,459.38)	40,804.02	28,836.02	(11,968.01)
Total	81,711.40	(37,363.43)	44,347.97	32,243.44	(12,104.52)

Overview of Expenditure

The final budget of Planning & Development Department for the year ended on 30 June, 2021 was Rs. 44,347.97 million. Out of this, actual expenditure was Rs. 32,243.44 million.

The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	2,448,005,000	3,407,428,318	959,423,318	39.19
Development	79,263,398,000	28,836,015,868	(50,427,382,132)	63.62
Total	81,711,403,000	32,243,444,186	(49,467,958,814)	60.54

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

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	3,543,948,000	3,407,428,318	(136,519,682)	3.85
Development	40,804,021,000	28,836,015,868	(11,968,005,132)	29.33
Total	44,347,969,000	32,243,444,186	(12,104,524,814)	27.29

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (12,104.52) million at the close of the year 2020-21 under grants PC21010, PC21023, PC21031& PC22036 were not surrendered in time by the Department.

13.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 6,888.31 million were raised in this report during audit of Planning and Development Department. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	HR/Employees related irregularities	10.04
2	Procurement related irregularities	195.01
3	Management of accounts in commercial banks	4,262.65
4	Others	2,420.61
Total		6,888.31

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

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1.	1984-85	4	4	0	100
2.	1985-86	2	0	2	0
3.	1988-89	2	1	1	50
4.	1999-00	9	3	6	33
5.	2001-02	9	3	6	33
6.	2008-09	7	7	0	100
Total		33	18	15	55

Note: The Audit Report years missing in the above table were either due to non-inclusion of subject chapter during that year or non-discussion of the subject chapter before the PAC.

Except for the Audit Report Years 1984-85, and 2008-2009, the compliance status of PAC directives in Planning and Development Department was not satisfactory. The situation needs to be improved.

13.4 AUDIT PARAS

HR/employees related irregularities

13.4.1 Irregular expenditure on hiring of consultants-Rs. 9.38 million

As per rule 46(b) of PP Rules 2014, individual consultant shall be selected by comparing the qualifications and experience of at least three consultants among those who have expressed interest in the assignment or have been approached directly by the procuring agency

During audit of Planning and Development Board, Lahore, for the year 2020-21, it was observed that consultants were hired without advertisement which rendered the hiring process irregular.

Moreover, the basis of assessment of the rates on which the consultants were hired (different in each case) was not produced to audit. The consultants were hired on short term basis for the period of 06 months but the period was extended for further 06 months irregularly.

Furthermore, the process of selecting candidates for interview was not shared with audit as to what mechanism was adopted to interested/eligible candidates in place of advertisement. The detail is as under:

Sr. No.	Name	Period	Monthly rate of hiring
1	Engineer Ali Zeeshan Anwar consultant	1.02.21 to 28.2.21	240,000
2	Mr. Ahad Yousuf Khan	13.07.20 to 12.1.21 2nd contract period 3.5.21 to 2.11.21.	250,000
3	Mian Abdul Qayyum	16.4.2020 to 15.10.2020 2nd contract period 19.10.2020 to 18.1.2021	140,000
4	Engineer Zulfiqar Moeen,	10.1.2020 to 9.7.20 2nd contract 10.08.2020 to 9.2.2021	300,000
5	Ms. Fakeha Badar	1.11.2020 to 30.4.21	90,000
6	Mr. Javaid Latif	1.11.2020 to 30.4.21	315,000

The lapse occurred due to weak supervisory and internal controls

When the matter was pointed out during July 2021, the management replied that the record was available and would be produced in SDAC/DAC meeting. The reply was irrelevant as the record was not produced during audit.

The matter was further reported to the administrative department. In DAC meeting held on 03.02.2022, the para was kept pending to probe the fact finding on the matter. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the matter needs to be probed, responsibility be fixed and action be taken besides strengthening financial and internal controls.

(PDP No. 2021-0000000095_F00002-Secretary Planning & Development -2020-21)

13.4.2 Payment of inadmissible pay & allowances-Rs. 658,954

As per Rule 2.31 of PFR Vol-I, a drawer of a bill for pay allowances, contingent and other expenses will be held responsible for any overcharges, fraud and misappropriation. The responsibility will rest primarily with the drawer of the bill and amount overcharged will be recovered from the concerned.

During audit of Planning and Development Department, it was observed that some payments of inadmissible pay and allowances were made to the employees. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Brief description of irregularity	Amount (Rs.)
1.	Secretary Planning & Development	2020-21	2021-0000000095_F00030	Pay and allowances was paid to the official dismissed from service	500,394
2.	Secretary Planning & Development	2020-21	2021-0000000095_F00023	Non deduction of 5% House Rent deductions	158,560
Total					658,954

Audit was of the view that weak internal controls on Payroll resulted in irregular payment of inadmissible pay and allowances.

Audit pointed out the lapses in July, 2021. The management noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 03.02.2022, the paras were kept pending for compliance. Further progress was not reported by the department till the finalization of this report.

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

Procurement related irregularities

13.4.3 Unjustified expenditure on payments of commission to bank-Rs. 186.55 million

Rule 22 & 23 of the Punjab Procurement Rules, 2014 state that the procuring agencies shall use open competitive bidding or publication of request for tender as the principal method of procurement for the procurement of goods, services and works. The procuring agencies shall engage in open competitive bidding if the cost of procurement is more than the prescribed financial limit. Rule 12(2) further states that any procurement exceeding three million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu.

During the audit of Punjab Social Protection Authority Lahore for the year 2020-2021, it was observed that Rs. 12,781,627,357 were drawn and paid to Bank of Punjab for payments to beneficiaries of Baa-Himat Bazurg, Khidmat Card, Zaiver-e-Taleem and Sila-e-Fun Programs. The

agreement with the bank was made on 19.03.2021; prior to this date, the payments to bank were made without any agreement and Rs. 186,550,496 were paid as 1.49% commission to bank. Expenditure on payments of bank commission was held irregular as services of the bank were hired without advertisement on website of authority and any competition in violation of above procurement Rules.

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

The matter was pointed out during September 2021. The management replied that services of the BOP were hired after getting approval from the government and PPRA recommendations. Reply was not satisfactory because approval from the government and PPRA recommendations for payment of commission to bank @ 1.49 % in relaxation of rules was not shown to audit.

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

Audit recommends that matter should be probed and procurement rules be adhered. Furthermore, irregularity may be got condoned besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

(PDP No. 2021-0000000128_F00009-Punjab Social Protection Authority, Lahore - 2020-21)

13.4.4 Irregular expenditure in violation of PPRA rules- Rs. 8.46 million

As per Rule 9 read with Rule 12 of Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in

advance on the PPRA's web site as well as on the website of the procuring agency in case the procuring agency has its own website. Further, procurement over one hundred rupees and up to the limit of two million rupees shall be advertised in the PPRA's web site in the manner and format specified by regulation by the PPRA from time to time.

During audit of Planning and Development Department, it was noticed that expenditure to the stated extent was incurred on repair of vehicle, machinery and purchase of stationary and other store items etc. without observing above stated rules. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularities	Amount (Rs.)
1	Secretary Planning & Development	2020-21	2021-0000000095_F00033	The expenditure was made through quotations instead of wide publicity	5,750,000
2	DG ABAD Rawalpindi	2020-21	2021-0000000479_F00005	i) Annual procurement plan was not prepared and uploaded on PPRA website. ii) The required store items and stationary articles were purchased on quotation basis and competitive bidding process was not followed.	2,710,906
Total					8,460,906

Audit was of the view that non observance of Punjab Procurement Rules resulted in irregular procurement of goods and services.

When pointed out the lapses in July to December, 2021, the management noted the observation.

The matter was further reported to the administrative department. In DAC meeting held on 03.02.2022, the para at Sr. No. 1 was kept pending for regularization from the Finance Department. Further progress was not reported by the department. As regards para at Sr. No. 2, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the department should strengthen its internal controls and seek regularization of the expenditure besides fixing of responsibility against the concerned.

Management of accounts with commercial banks

13.4.5 Un-authorized parking of public money in commercial bank accounts Rs. 4,049.69 million

According to Para-1 of the Government of the Punjab Finance Department's letter no. SO(GOODS) 44-4/2016; dated 27,08,2020, unnecessary parking of public funds provided by the Provincial Government from its budgetary allocation in the commercial bank accounts of Companies, Authorities, and Autonomous Bodies shall not be allowed. Finance Department will release funds to such entities in relevant normal release mode. These funds would be further transferred from SDAs into commercial bank accounts of such entities as per cash flow requirements of entities to avoid un-necessary parking of funds. According to Section 16 (1, 2 &3) of the Punjab Social Security Act, 2015, there shall be an established Fund to be known as the Social Protection Authority Fund which shall vest in the authority and shall be utilized in such manner as may be prescribed by the Authority. The Social Protection Authority Fund shall consist of:

- (a) Grants made by the Government;
- (b) Moneys received from the Federal Government or any agency by way of grants;
- (c) Donations by persons or association of persons;
- (d) Zakat;
- (e) Social protection cases on transfer of property and purchase of land; and
- (f) All other sums as may be received by the Authority.

The Authority shall keep the donations and zakat in separate bank account and shall not be utilized for any other purpose except for welfare initiatives under this Act.

During the audit of Punjab Social Protection Authority Lahore for the year 2020-21, a review of the cash flow mechanism revealed that the Authority Fund was not established despite lapse of about six years. Funds drawn through SDA were placed in the Commercial Bank (BOP) Accounts. Scrutiny of the bank statements revealed that there was a closing balance of Rs. 4,049,685,309.

Sr. No.	Bank Account Title	Bank Account No	Closing balance
1	Khidmat Card (PSPA)	6580047004800011	4,038,021,699
2	Punjab Social Protection Authority	6010003714400018	11,663,610
Total			4,049,685,309

This resulted into undue retention of public money in commercial bank accounts and non-establishment of Social Security Fund in violation of above law.

Audit is of the view that heavy amount was parked in commercial bank account just to avoid lapse of funds.

The matter was pointed out during September, 2021. The management replied that detailed reply would be submitted latter.

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

Audit recommends that matter should be looked into. The Social Protection Authority Fund should be established at the earliest. Funds unnecessarily retained in commercial bank accounts be deposited into Government treasury besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

(PDP No. 2021-0000000128_F00010- Punjab Social Protection Authority, Lahore - 2020-21)

13.4.6 Blockage of public money due to non-utilization of funds reserved for Nayee Zindagi Program-Rs. 100.00 million

According to Rule 2.10(b)(5) of PFR Vol-1, no money is withdrawn from the treasury unless it is required for immediate disbursement. According to para-1 of Govt. of Punjab Finance Department's letter No.SO(Goods),44-4/2016 dated 27.08.2020, unnecessary parking of public funds provided by provincial government from its budgetary allocation in the commercial banks, accounts of companies, authorities and autonomous bodies shall not be allowed.

During the audit of Punjab Social Protection Authority Lahore for the year 2020-21, it was observed that "Nayee Zindagi Program" was launched at a total cost of Rs. 200 million during October 2019. An advance payment of Rs. 100,000,000 was made to Burn Unit Jinnah Hospital Lahore (executing authority) on 02.09.2020. The amount was parked in HBL account No.1244-79016443-01 (PLS) despite lapse of more than one year, not a single penny was utilized. A profit of Rs. 2,764,283 was generated from the parking which was not deposited into government account.

Audit is of the view that amount was withdrawn from account but it was not utilized for the defined purpose and profit was not deposited into Govt. treasury.

The matter was pointed out in September, 2021. The department stated that detailed reply will be submitted on the next forum.

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

Audit recommends that matter should be looked into. Up to date profit earned through PLS Account should be deposited into government account. Strenuous efforts should be made to execute program in the light

of set objectives besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

(PDP No. 2021-000000128_F0001-Punjab Social Protection Authority, Lahore - 2020-21)

13.4.7 Loss due to non-deposit of profit and withholding tax into Government Account-Rs 112.96 million

As per Rule 4.7(1) of the PFR VOL-1, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

During the audit of Punjab Social Protection Authority Lahore for the year 2020-21, a review of bank statements of Account No. 6580047004800011 maintained in BOP revealed that amounts were drawn through SDA for certain activities and were placed in PLS Account.

As per bank statements, a profit of Rs. 111,638,586 pertaining to the period 2020-2021 was lying in bank account and was not deposited into Government Account. Furthermore, withholding tax @ 15 % valuing Rs. 1,317,066 (Rs. 8,780,446 x 15 %) on profit for the month 7/2020 was also not deposited into Government Account.

This resulted into loss to the stated extent to the public exchequer due to non-deposit of profit and withholding tax into Government Account.

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

The matter was pointed out during September, 2021. The management replied that Punjab Social Protection Authority is established under Punjab Social Protection Authority Act, 2015 and available profit would be used for the objective of the Authority. Reply was not satisfactory because heavy profit was generated from SDA (Government

Fund) and kept by the management for unknown use rather than its prompt deposit into Government Account.

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

Audit recommends that matter should be looked into. Up-dated profit earned through bank account and withholding tax due pertaining to previous years be worked out and deposited into Government Account besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

(PDP No. 2021-000000128_F00002-Punjab Social Protection Authority, Lahore - 2020-21)

Others

13.4.8 Poor execution of un-conditional cash transfer programs-Rs. 2,420.61 million

Sustainable Development Goal 1 aims to “End Poverty in all its forms everywhere for all its people. Target 1.3, more specifically requires to implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable. In order to improve socio-economic wellbeing of Persons with Disabilities (PWDs), elderly women in the Punjab and elderly and financially vulnerable artists of the Punjab who have made a notable contribution in their field. PSPA launched Khidmat Card Program, Ba-Himmat Bazurg Program and Sila-e-Fun Program respectively.

The main objectives of the program are:

1. Khidmat Card Program

- Feeling of self-reliance and empowerment.
- Dignified and socially integrated life.
- Social mainstreaming

- Elevation in social status.
- Improve spending on food and health.

2. Ba-Himmat Bazurg Program

- To improve the social inclusion of the poor elderly women by providing them dignified social assistance
- To improve the subsistence of poor elderly women
- To reduce the dependency of poor elderly women on their social network

3. Sila-e-Fun Program

- To improve the social inclusion of the poor elderly and financially vulnerable artists of the Punjab by providing them dignified social assistance
- To improve the subsistence of poor, elderly, and needy artists
- To reduce the economic dependency of poor, elderly, and needy artists on their social network

During the audit of Punjab Social Protection Authority Lahore for the year 2020-21, it was observed that following three cash transfer programs for the poor persons in Punjab launched by the Authority failed to achieve their set objectives. The details are given in (Annexure-44) :

Audit was of the view that the programs were launched with above Sustainable Development Goals, but execution phase of the programs was frail and ineffective due to provision of service to meager segment of beneficiaries, unsatisfactory cash flow management, improper disbursements and, non-enrollment of complete beneficiaries. Due to the above lapse, poor people were deprived of government financial facilities.

The matter was pointed out during September, 2021. The management replied that detailed reply would be submitted later on.

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

Audit recommends that matter should be looked into. Deficiencies pointed out be removed. Strenuous efforts be made for provision of financial assistance to all deserving beneficiaries. Irregularity be got regularized besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

CHAPTER 14

POPULATION WELFARE DEPARTMENT

14.1 Introduction

(A) Population Welfare Department is headed by a Secretary. It has two attached departments i.e. Director General Population Welfare and Director, Training/Research and Production. As per Punjab Government Rules of Business 2011, the department has been assigned the business of:

- Population policy formulation, implementation, monitoring and evaluation.
- Demographic statistics and analysis.
- Mainstreaming population factor in development planning process.
- Provision of family welfare services including family planning and general medical care.
- Preparation of budget and development schemes.
- Coordination with federal government, international agencies, NGOs and donors.
- Procurement and distribution of contraceptives.
- Training research and development of professional standards.
- Information, education and communication services.
- Promotion of population planning activities through private and other public sector institutions.
- Budget, accounts and audit matters.
- Purchase of stores and capital goods.
- Service matters except those entrusted to Services and General Administration Department.
- Matters incidental and ancillary to the above subjects.

Audit Profile of Population Welfare Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited FY 2020-21 (Rs.in million)	Revenue / Receipts Audited FY 2020-21 (Rs.in million)
1	Formations	231	1	593	-
2	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	1	-	-	-
3	Authorities / Autonomous bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2020-21 of Population Welfare Department indicate expenditure on various specified services viz-à-viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2020-21 against the total of three grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	99.63	14.24	113.87	110.86	(3.01)
PC21023	5,020.67	172.83	5,193.50	4,898.30	(295.20)
PC22036	1,244.00	99.57	1,343.57	1,356.84	13.27
Total	1,244.00	5,406.94	6,650.94	6,366.00	(284.94)

Overview of Expenditure

The final budget of Population Welfare Department for the year ended 30 June, 2021 was Rs. 6,650.94 million. Out of this, actual expenditure was Rs. 6,366.00 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	5,120,303,000	5,009,159,350	(111,143,650)	2.17
Development	1,244,000,000	1,356,839,824	112,839,824	9.07
Total	6,364,303,000	6,365,999,174	1,696,174	0.03

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	5,307,370,000	5,009,159,350	(298,210,650)	5.62
Development	1,343,570,000	1,356,839,824	13,269,824	0.99
Total	6,650,940,000	6,365,999,174	(284,940,826)	4.28

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (298.21) million at the close of the year 2020-21 under grant PC21010 & PC21023 were not surrendered in time by the Department.

Excess expenditure requiring regularization

According to Para 13.2 (ii) of Punjab Budget Manual, the total expenditure incurred on a purpose does not exceed the grant or grants provided for that purpose. However, excess expenditure amounting to Rs. 13.27 million for the year 2020-21 under grant PC22036 had not been got regularized so far. This was breach of legislative control over appropriations.

14.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 18.73 million were raised in this report during audit of Population Welfare Department. This amount includes recoveries of Rs. 0.91 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	Procurement related irregularities	5.94
2	Recoveries and overpayments	0.91
3	Others	11.88
Total		18.73

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

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1990-91	1	0	1	0
2	1991-92	4	0	4	0
3	1994-95	2	0	2	0
4	1995-96	10	1	9	10
5	1996-97	43	21	22	49
6	1997-98	53	15	38	28
7	1998-99	39	27	12	69
8	2005-06	25	10	15	40
9	2006-07	61	25	36	41
10	2009-10	27	2	25	7
11	2013-14	4	0	4	0
Total		269	101	168	38
Note: The Audit Report years missing in the above table were either due to non-inclusion of subject chapter during that year or non-discussion of the subject chapter before the PAC.					

The status of compliance with PAC Directives is very low except for the FY 1998-99. The department is required to improve it.

14.4 AUDIT PARAS

Recoveries and overpayments

14.4.1 Unauthorized payments of NPA-Rs. 913,980

As per Sr. No.2 of the clarification of Finance Department vide letter No.FD.SR-I/6-4/2019 dated 05.04.2021 regarding “Admissibility of Non Practicing Allowance”, it was clarified that Non Practicing Allowance is not admissible to doctors working in P&SH Department and SHME Department serving on Administrative posts. The same facility has not been extended to the doctors working on administrative posts in other Administrative Departments.

During audit of D.G. Population Welfare, Lahore for the period 2020-21, it was observed that Non Practicing Allowance (NPA) amounting to Rs. 913,980 was paid to doctors working on administrative posts which was violation of above government instructions. Audit held that the recovery of unauthorized payment should be made from the concerned. The above said officials were pointed out on a test check basis, if any employee missed then it was the responsibility of the DDO to include his name under intimation to Audit.

Weak financial controls resulted in un-authenticated payment of NPA worth Rs. 913,980.

The irregularity was pointed out during September 2021. The management noted the observations.

The matter was further reported to the administrative department. In DAC meeting held on 29.12.2021, the para was kept pending for compliance. Further progress was not reported till the finalization of this report.

Audit recommends that responsibility be fixed against the concerned for non adherence to prescribed government instructions and recovery of unauthorized payments should be made from the concerned besides strengthening of the supervisory, financial and internal controls to avoid recurrence of such lapses in future.

(PDP No. 2021-000000480_F00003-D G Population Welfare, Lahore-2020-21)

Procurement Related Irregularities

14.4.2 Irregular expenditure in violation of Punjab Procurement Rules-Rs. 5.94 million

As per rule 8 & 9 of PPR 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website.

During audit of Population Welfare Department, it was observed that expenditure to the extent of Rs. 5,941,873 (Annexure-45) was incurred on procurement of goods and services relating to different heads of accounts without observing above stated rules. Thus, the procurements made in violation of Punjab Procurement Rules held the whole expenditure irregular.

Non-observance of PPR 2014 resulted in irregular expenditure due to non-transparent process of procurements of Rs. 5,941,873 .

The matter was pointed out to concerned formation during September, 2021. The formation noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 29.12.2021 the paras at Sr. Nos. 01 & 02 were

kept pending for probe by the administrative department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened by the department till the finalization of this report.

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

Others

14.4.3 Irregular payment of rent of buildings-Rs. 11.88 million

According to Note 3 of Serial No. 3 of Punjab Delegation of Financial Powers Rules, 2016, Hiring of buildings on rent would be subject to the conditions that (a) the accommodation is according to the scale approved by the Government, (b) the rent does not exceed the tax assessed by the Excise, Taxation and Narcotics Department for the purpose of Urban Immovable Property Tax. In case the rent exceeds as assessed by the Excise, Taxation and Narcotics Department, the Administrative Department shall give rent reasonability certificate and, (c) non-availability certificate by the C&W Department that there is no official building available for housing a particular office.

During audit of D.G. Population Welfare, Lahore for the period 2020-21, it was observed that an amount of Rs. 11,880,160 were incurred on rent of “Office Building, 1-Abu Bakar Block, New Garden Town, Lahore” and “Provincial Warehouse, 11 Rahim Farm, Bhubhatin Chowk, Raiwind Road, Lahore”. Audit observed the following shortcomings;

- (i) An amount of Rs. 10,399,120 was paid as rent of office building for the period 02/2020 to 05/2021 @ Rs. 649,945 per month. The lease agreement for the period 02/2020 to 03/2020 was not got registered with the rent registrar in violation of the above said directions of Punjab Rented

Premises Act 2009. Further, the agreement was not made with the owner for the period 04/2020 to 05/2021. The last lease agreement was expired on 03/2020 and after that new agreement was required to be made with the owner but the same was not made till the date of Audit. The action of the management was quite irregular.

- (ii) The rent Assessment certificate of “Office Building, 1-Abu Bakar Block, New Garden Town, Lahore” from Excise & Taxation Department along with prescribed PT-I was also not obtained for the year 2020-21 which was highly objectionable and violation of the above said prescribed instructions of the Government. An amount of Rs. 7,149,395 (Rs. 649,945 X 11 Months) was paid during 2020-21 for rent of office building.
- (iii) The professional tax certificate was also not provided to Audit.
- (iv) The pending liability register was not found maintained.
- (v) The proof of payment of property tax was also not shown to Audit.
- (vi) It was observed that the rent assessment from Excise & Taxation Department for rent of “Provincial Warehouse, 11 Rahim Farm, Bhubhatin Chowk, Raiwind Road, Lahore” was Rs. 1,292,544 for the year, which comes to @ Rs. 107,712 per month but the management paid rent for the said warehouse @ Rs. 370,260 per month for the period 22.02.2021 to 21.06.2021 for the four months. Thus an amount of Rs. 1,050,192 [(Rs. 370,260 – Rs. 107,712) X 4 Months] was paid in excess than the limit fixed by Excise & Taxation Department. The management neither produces

the rent reasonability certificate nor recovered the excess amount paid to the owner.

Weak supervisory and financial controls resulted in irregular expenditure.

The irregularity was pointed out during September 2021. The management noted the observations.

The matter was further reported to the administrative department. In DAC meeting held on 29.12.2021, the para was kept pending for compliance. Further progress was not reported till the finalization of this report.

Audit recommends that responsibility should be fixed for non-adhering to the laid down procedure besides regularization of the matter from Finance Department and strengthening of supervisory and financial controls to avoid recurrence of such lapses in future.

(PDP No. 2021-0000000480_F00001-D G Population Welfare, Lahore-2020-21)

MFDAC-A(I)

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
AGRICULTURE DEPARTMENT					
1.	Director General (OFWM), Lahore	2018-20	48488	Irregular / Unjustified Cash Payment of Leave Encashment Rs. 1028400	1,028,400
2.	Director General (OFWM), Lahore	2018-20	48489	Irregular Excess Drawl of POL than Ceiling Rs. 312328	312,328
3.	Deputy Director, Agriculture, (OFWM), Kasur	1-17 to 6-20	47874	Loss due to delay in watercourse within time-Rs. 16105734	16,105,734
4.	Deputy Director, Agriculture, (OFWM), Kasur	1-17 to 6-20	47878	Transportation of pcps & nakkas by project implementation supervision consultant – financial impact of - Rs. 1645269/-	1,645,269
5.	Deputy Director, Agriculture, (OFWM), Kasur	1-17 to 6-20	47879	Irregular awarding of profit @ 20% to supplier on breakage of pcps & nakkas by project implementation supervision consultant – financial impact of - Rs. 318574/-	318,574
6.	Deputy Director, Agriculture, (OFWM), Kasur	1-17 to 6-20	47881	Irregular expenditure due to execution of item of work without material lab test reports – Rs. 156784212	156,784,212
7.	Deputy Director, Agriculture, (OFWM), Kasur	1-17 to 6-20	47882	Bank statement not produced to audit-Rs. 10835792	10,835,792
8.	Deputy Director, Agriculture, (OFWM), Kasur	1-17 to 6-20	47884	Irregular payments to daily labour without muster roll-Rs. 43926040	43,926,040
9.	Deputy Director, Agriculture, (OFWM), Kasur	1-17 to 6-20	47885	Irregular/unjustified advance payments made on account of development/rehabilitation of watercourses/irrigation schemes Rs. 250000/-	250,000
10.	Deputy Director, Agriculture, (OFWM), Kasur	1-17 to 6-20	47886	Non-Verification Of 80% (4/5th) General Sales Tax & 3% Further Tax- Rs. 22436979	22,436,979
11.	Deputy Director, Agriculture,	1-17 to 6-20	47887	Irregular mode of payments-Rs- 2197924	2,197,924

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	(OFWM), Kasur				
12.	Deputy Director, Agriculture, (OFWM), Kasur	1-17 to 6-20	47888	Non surrendering of saving of budget grant Rs. 2214924	2,214,924
13.	Deputy Director, Agriculture, (OFWM), Kasur	1-17 to 6-20	47889	Expenditure over and above the budget allocation amounting Rs. 848223	848,223
14.	Director Barani Agricultural Research Institute, Chakwal	2019-20	48514	Non Submission of Vouched Accounts to DAO/TO for Rs. 121488243	121,488,243
15.	Director Barani Agricultural Research Institute, Chakwal	2019-20	48516	Unauthorized payment due to purchase of goods from incorrect head of accounts for Rs. 421870	421,870
16.	Director Barani Agricultural Research Institute, Chakwal	2019-20	48517	Irregular payment to consultant regarding provision of technical assistance / services to olive farms Rs for Rs. 18835000	18,835,000
17.	Director Barani Agricultural Research Institute, Chakwal	2019-20	48518	Loss to Government due to non deduction of PST for Rs. 244931	244,931
18.	Director Barani Agricultural Research Institute, Chakwal	2019-20	48519	Irregular expenditure on procurement of goods & services for Rs. 12847866	12,847,866
19.	Director Barani Agricultural Research Institute, Chakwal	2019-20	48520	Blockage of Capital for Rs. 734612	734,612
20.	Director Barani Agricultural Research Institute, Chakwal	2019-20	48523	Inefficient Utilization of Funds for Rs. 9876948	9,876,948
21.	Director Barani Agricultural Research Institute, Chakwal	2019-20	48524	Excess expenditure than budget allocation for Rs. 2036593	2,036,593
22.	Deputy Director Agriculture (OFWM), Rahim Yar Khan	2019-20	48852	Unjustified/unauthorized expenditure due to non including of farmer's share in Technical Sanctions-Rs. 28299303/- Regularization thereof.	28,299,303
23.	DG Agriculture Pest Warning & Quality Control of Pesticides, Punjab	2018-20	48899	Non maintenance of recovery/distribution register of motorcycles purchased on hire purchase	15,825,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				basis-Rs. 15825000/-	
24.	DG Agriculture Pest Warning & Quality Control of Pesticides, Punjab	2018-20	48900	Irregular expenditure on procurement of laptops Rs. 993965	993,965
25.	DG Agriculture Pest Warning & Quality Control of Pesticides, Punjab	2018-20	48902	Irregular expenditure on repair and maintenance of building Rs. 2080900	2,080,900
26.	DG Agriculture Pest Warning & Quality Control of Pesticides, Punjab	2018-20	48903	Un-justified payment of ta/da to district offices under development scheme community based integrated management of pink bollworm and provision of missing facilities to pest warning wing-Rs. 997600/-	997,600
27.	DG Agriculture Pest Warning & Quality Control of Pesticides, Punjab	2018-20	48905	Non-surrendering of savings within stipulated time Rs. 6917173	6,917,173
28.	DG Agriculture Pest Warning & Quality Control of Pesticides, Punjab	2018-20	48906	Irregular payment through cash instead of cross cheque/bank draft Rs. 379237	379,237
29.	Punjab Institute of Agriculture Marketing, Lahore	2018-20	48493	Non production of log books involving POL- Rs. 633271	633,271
30.	Punjab Institute of Agriculture Marketing, Lahore	2018-20	48495	Irregular excess drawl of POL than the prescribed ceiling -Rs. 496809/-	496,809
31.	Punjab Institute of Agriculture Marketing, Lahore	2018-20	48496	Irregular/un-authorized deployment of vehicles and un-authorized expenditure on Pol-Rs. 102351/-Un-authorized expenditure on repair-Rs. 132102/-	132,102
32.	Punjab Institute of Agriculture Marketing, Lahore	2018-20	48497	Non Surrendering of Saving of Budget Grant Rs. 5483287	5,483,287
33.	Punjab Institute of Agriculture Marketing, Lahore	2018-20	48498	Expenditure Over and above the Budget allocation amounting Rs. 1974726	1,974,726
34.	Punjab Institute of Agriculture Marketing, Lahore	2018-20	48499	Mis-classified expenditure- Rs. 206900	206,900
35.	Punjab Institute of Agriculture Marketing, Lahore	2018-20	48501	Un-economical / Irregular expenditure through petty purchases- Rs 429156 (Biryani & lunch boxes)	429,156

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
36.	Director Rice Research Institute, Kala Shah kaku	2018-20	48965	Unauthorized opening of bank accounts-Rs. 29.312 million	29,312,000
37.	Director Rice Research Institute, Kala Shah kaku	2018-20	48972	Irregular award of additional charge and sanctions accorded thereof-Rs. 139.297 million	139,297,000
38.	Director Rice Research Institute, Kala Shah kaku	2018-20	48978	Loss due to Excessive Consumption of POL- Rs 125013	125,013
39.	Director Rice Research Institute, Kala Shah kaku	2018-20	48979	Non verification of Deposits Challans Rs. 26.228 million	26,228,000
40.	Director Rice Research Institute, Kala Shah kaku	2018-20	48981	Non recovery of Punjab Sales Tax on account of services acquired for repair of vehicle and furniture etc. Rs. 151715	151,715
41.	Director Rice Research Institute, Kala Shah kaku	2018-20	48986	Irregular expenditure on repair of building Rs. 1.998 million	1,998,000
42.	Director Rice Research Institute, Kala Shah kaku	2018-20	48987	Irregular expenditure on repair of machinery & equipments Rs. 355976	355,976
43.	Director Rice Research Institute, Kala Shah kaku	2018-20	48988	Lapse of funds due to non-utilization of budget efficiently – Rs. 784511	784,511
44.	Director Rice Research Institute, Kala Shah kaku	2018-20	48989	Excess expenditure over and above budget allocation Rs. 135506	135,506
45.	Director Rice Research Institute, Kala Shah kaku	2018-20	48990	Loss due to irregular deduction of drying charges from different varieties of Agri produces weighing as 21570 Kgs Rs. 726544	726,544
46.	Punjab Institute of Agriculture Marketing, Lahore	2018-20	49294	Un-economical / Irregular expenditure through petty purchases- Rs 364443 Splitting proved.	364,443
47.	Punjab Institute of Agriculture Marketing, Lahore	2018-20	49295	Un-justified expenditure on repair of transport-rs. 908957	908,957
48.	Director Agriculture, Economic & Marketing, Lahore	2014-20	49297	Improper maintenance of Log Books / History Sheets of Vehicles for Rs.3321619	3,321,619
49.	Director Agriculture, Economic & Marketing, Lahore	2014-20	49298	Loss to Government due to theft of vehicles Rs.800000/- (Approx)	800,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
50.	Director Agriculture, Economic & Marketing, Lahore	2014-20	49300	Unauthorized opening of bank account without approval of Finance Department	-
51.	Director Agriculture, Economic & Marketing, Lahore	2014-20	49301	Non utilization of budget grant amounting to Rs.123032012	123,032,012
52.	Director Agriculture, Economic & Marketing, Lahore	2014-20	49302	Expenditure exceeding budget allocation – Rs.73667249	73,667,249
53.	Director Agriculture, Economic & Marketing, Lahore	2014-20	49304	Non maintenance of Cash Book of Bank Account and Non preparation of Bank Reconciliation Statement of Bank Account maintained with National Bank	-
54.	DG Agriculture Pest Warning & Quality Control of Pesticides, Punjab	2018-20	49308	Irregular Expenditure on POL and repair of transport Rs. 5637940	5,637,940
55.	Director Barani Agricultural Research Institute (BARI), Chakwal	2018-20	49309	Non verification of educational certificates from respective University	-
56.	Deputy Director, Agriculture, (OFWM), Kasur	2018-20	49310	Non-Conducting of Audit of WUAS	-
57.	Director General Agriculture (Ext & AR), Lahore	2020-21	2021-000000885_F00001	Mis-procurement of scouting and sampling kits - Rs.23878000	23,878,000
58.	Director General Agriculture (Ext & AR), Lahore	2020-21	2021-000000885_F00002	Irregular expenditure on printing -Rs.3483500	3,483,500
59.	Director General Agriculture (Ext & AR), Lahore	2020-21	2021-000000885_F00003	Irregular expenditure on purchases of Pink Boll Worm Lures -Rs.1952677	1,952,677
60.	Director General Agriculture (Ext & AR), Lahore	2020-21	2021-000000885_F00004	Performance guarantee was not collected from HBL-Rs. 204307600	204,307,600
61.	Director General Agriculture (Ext & AR), Lahore	2020-21	2021-000000885_F00005	Irregular expenditure out of head hardware -Rs.1556150	1,556,150
62.	Director General Agriculture (Ext & AR), Lahore	2020-21	2021-000000885_F00012	Irregular expenditure on repair of machinery & equipment- Rs.815615	815,615
63.	Director General Agriculture (Ext & AR), Lahore	2020-21	2021-000000885_F00014	Non deposit of CDRs into bank account/treasury of Rs.13056796 Loss of profit	13,056,796

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				Rs.946054 (approx.)	
64.	Director General Agriculture (Ext & AR), Lahore	2020-21	2021-0000000885_F00015	Irregular expenditure on purchase of sign boards- Rs.16797000	16,797,000
65.	Director General Agriculture (Ext & AR), Lahore	2020-21	2021-0000000885_F00019	Misclassified Expenditure - Rs.514.51 million	514,510,000
66.	Director General Agriculture (Ext & AR), Lahore	2020-21	2021-0000000885_F00023	Post Audit of SDAs paid vouchers not got conducted from AG- Rs.10805.018 million	10,805,018,000
67.	Director General Agriculture (Ext & AR), Lahore	2020-21	2021-0000000885_F00025	Unlawful allotment of two vehicles to officers not on strength of the department	-
68.	Director General Agriculture (Ext & AR), Lahore	2020-21	2021-0000000885_F00026	Lapse of funds due to non-surrendering of savings- Rs. 106487270	106,487,270
69.	Director General Agriculture (Ext & AR), Lahore	2020-21	2021-0000000885_F00027	Irregular payments drawn from treasury without applying pre-audit checks- Rs.10805017730	10,805,017,730
70.	National Program for Enhancing Profitability through Increasing Productivity of Sugarcane	2019-21	2021-0000000752_F00001	Irregular expenditure on printing Rs.604000 and recovery of LD Charges Rs.12080	604,000
71.	National Program for Enhancing Profitability through Increasing Productivity of Sugarcane	2019-21	2021-0000000752_F00004	Irregular expenditure on procurement of Air ConditionRs.3670113 and non-withholding 1/5th GST Rs. 109946	3,670,113
72.	National Program for Enhancing Profitability through Increasing Productivity of Sugarcane	2019-21	2021-0000000752_F00006	Excess expenditure over and above budget allocation Rs. 442410	442,410
73.	National Program for Enhancing Profitability through Increasing Productivity of Sugarcane	2019-21	2021-0000000752_F00007	Lapse of Funds due to non-utilization of budget – Rs 119.235 million	119,235,000
74.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00001	Non-revalidation of performance Guarantee Rs. 96203187	96,203,187
75.	Pir Mehr Ali Shah	2020-21	2021-	Non-recovery of liquidated	9,620,318

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Arid Agriculture University, Rawalpindi		0000000114_F00002	damages due to non-completion of work within stipulated (extended) period Rs. 9620318	
76.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00004	Loss due to execution of superfluous item rate Rs. 2,0712774	207,127,742
77.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00005	Undue financial benefit to the contractor due to non-obtaining of performance guarantee Rs. 382393	382,393
78.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00008	Non-enhancement of agreement Rs 7647865	7,647,865
79.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00012	Loss due to execution of superfluous item rate Rs 1810818	1,810,818
80.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00013	Non-rescinding of contract for execution of balance work at risk & cost Rs 56290076	56,290,076
81.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00024	Overpayment due to allowing excess lead Rs 272488	272,488
82.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00029	Non-revalidation of performance Guarantee Rs 11172027	11,172,027
83.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00033	Loss due to execution of superfluous item rate Rs 655446	655,446
84.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00035	Non-revalidation of performance Guarantee Rs 14103963	14,103,963
85.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00040	Non-enhancement of agreement Rs 4580744	4,580,744
86.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00043	Non-enhancement of agreement Rs 27964447	27,964,447
87.	Pir Mehr Ali Shah Arid Agriculture	2020-21	2021-0000000114	Loss of millions of rupees to government due to cost	-

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	University, Rawalpindi		_F00048	overrun and time overrun	
88.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00050	Loss due to irregular execution of items by allowing 20% contractor's overhead & profit Rs 155250	155,250
89.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00065	Non-adjustment of advances Rs 1099555	1,099,555
90.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00078	Non Introduction of technology for production of Ginger in Pakistan	-
91.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00079	Non Introduction of High Yield Variety of seeds for Edible Oil	-
92.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00082	Non-auction of off road vehicles Rs 1300000	1,300,000
93.	Secretary Agriculture, South Punjab Multan	2020-21	2021-0000000747_F00003	Split up expenditure on purchase of furniture and fixture – Rs1368900	1,368,900
94.	Secretary Agriculture, South Punjab Multan	2020-21	2021-0000000747_F00007	Consumption of POL beyond prescribed ceiling for Rs 422901	422,901
95.	Secretary Agriculture, South Punjab Multan	2020-21	2021-0000000747_F00009	Non Surrendering of Savings of Budget Grant Rs 35634690	35,634,690
96.	Secretary Agriculture, South Punjab Multan	2020-21	2021-0000000747_F00010	Irregular Construction of Car Parking Sheds Rs 593360	593,360
97.	Secretary Agriculture, South Punjab Multan	2020-21	2021-0000000747_F00011	Misclassification of Expenditure Rs 154240	154,240
98.	Secretary Agriculture, South Punjab Multan	2020-21	2021-0000000747_F00012	Irregular expenditure on Wages paid to Contingent Paid Staff Rs 267240, Recovery thereof Rs 90882	267,240
99.	Secretary Agriculture, South Punjab Multan	2020-21	2021-0000000747_F00013	Arrear Payment of Gas & Electricity Charges Rs 239427	239,427
100.	Secretary Agriculture, South Punjab Multan	2020-21	2021-0000000747_F00015	Non confirmation of Deposit of 4/5th General Sales Tax by department Rs 772777	772,777
101.	Secretary	2020-21	2021-	Doubtful Medical	-

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Agriculture, South Punjab Multan		0000000747_F00019	Certificate issued to Mr. Asif Anwar Junior Clerk	
102.	Ayub Agricultural Research Institute (AARI) Faisalabad	2019-21	2021-0000000115_F00008	Unauthorized payment of electricity bills out of receipts Rs 25473749	25,473,749
103.	Ayub Agricultural Research Institute (AARI) Faisalabad	2019-21	2021-0000000115_F00009	Irregular Purchase of Stationary Rs 740355	740,355
104.	Ayub Agricultural Research Institute (AARI) Faisalabad	2019-21	2021-0000000115_F00010	Irregular Purchase of Printing & Publications Rs 542099	542,099
105.	Ayub Agricultural Research Institute (AARI) Faisalabad	2019-21	2021-0000000115_F00013	Non vacation of illegal occupation Rs 245544	245,544
106.	Ayub Agricultural Research Institute (AARI) Faisalabad	2019-21	2021-0000000115_F00016	Doubtful repair of vehicles Rs 952525	952,525
107.	Ayub Agricultural Research Institute (AARI) Faisalabad	2019-21	2021-0000000115_F00017	Irregular expenditure on repair of building Rs 10630000	10,630,000
108.	Ayub Agricultural Research Institute (AARI) Faisalabad	2019-21	2021-0000000115_F00018	Non-achievement of physical targets of ADP Scheme	-
109.	Ayub Agricultural Research Institute (AARI) Faisalabad	2019-21	2021-0000000115_F00019	Lapse of Funds due to non-utilization Rs 2186652	2,186,652
110.	University of Agriculture, Faisalabad	2020-21	2021-0000000116_F00008	Irregular purchase of hardware for IT Solution and Non-deduction of withholding tax Rs 33833654	32,532,360
111.	University of Agriculture, Faisalabad	2020-21	2021-0000000116_F00009	Unjustified charging of cost of stolen dog conductor to the University Rs 359985	359,985
112.	University of Agriculture, Faisalabad	2020-21	2021-0000000116_F00012	Irregular payment of low power factor penalty Rs 1398470	1,398,470
113.	University of Agriculture, Faisalabad	2020-21	2021-0000000116_F00031	Irregular acceptance of Insulin Injections having short life and Non-recovery of penalty Rs 1522672	1,522,672
114.	University of Agriculture, Faisalabad	2020-21	2021-0000000116_F00040	Non Introduction of technology for production of Ginger in Pakistan	-
115.	University of Agriculture, Faisalabad	2020-21	2021-0000000116_F00041	Non Introduction of High Yield Variety Seeds for Edible Oil	-
116.	Secretary, Govt. of the Punjab, Agriculture	2020-21	2021-0000000112_F00002	Non-construction of cold storages by the Govt. to prevent food items	-

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Department, Lahore				
117.	Secretary, Govt. of the Punjab, Agriculture Department, Lahore	2020-21	2021-0000000112_F00014	Excess use of POL than prescribed ceiling-Rs.411714	411,714
118.	Director Crop Reporting services, Lahore	2020-21	2021-0000000110_F00001	Irregular hiring of crop insurance services other than NICL-Rs.499982065	499,982,065
119.	Director Crop Reporting services, Lahore	2020-21	2021-0000000110_F00003	Irregular insurance of crops on the basis of unauthentic farmer data	7,658,150,000
120.	Director Crop Reporting Services, Lahore	2020-21	2021-0000000110_F00004	Non calculation of actual average area yield for Rabbi 2020 season-Rs.150461340	150,461,340
121.	Director Crop Reporting services, Lahore	2020-21	2021-0000000110_F00009	Defective Tendering Process-Rs.1928128	1,928,128
122.	Director Crop Reporting services, Lahore	2020-21	2021-0000000110_F00010	Irregular Repair of Vehicle due to non-maintenance of Log books, history sheets & dead stock register Rs. 1041991	1,041,991
123.	Director Crop Reporting services, Lahore	2020-21	2021-0000000110_F00012	Non-uploading of sales tax returns on prescribed forms-RS. 400978	400,978
124.	Director Crop Reporting services, Lahore	2020-21	2021-0000000110_F00013	Irregular Repair furniture, machinery & equipment-Rs.278500	278,500
125.	Director Crop Reporting services, Lahore	2020-21	2021-0000000110_F00015	Non deduction of income tax on the payment of honoraria-Rs.50000	50,000
126.	Director Crop Reporting services, Lahore	2020-21	2021-0000000110_F00016	Loss due to over payment of conveyance allowance-Rs.56568	56,568
127.	Director Crop Reporting services, Lahore	2020-21	2021-0000000110_F00017	Irregular Payment of Travelling Allowance without submission of Survey reports-Rs.507000	507,000
128.	Director Crop Reporting services, Lahore	2020-21	2021-0000000110_F00018	Non-Consumption of Imprest Money since 2015-Rs.100100	100,100
129.	Director Crop Reporting services, Lahore	2020-21	2021-0000000110_F00019	Defective/Improper maintenance of Personal Files and Service Books	-
130.	Director Crop Reporting services, Lahore	2020-21	2021-0000000110_F00020	Non filing of General Sales Tax Return of Rs.138107	138,107
131.	Director Crop Reporting services, Lahore	2020-21	2021-0000000110_F00021	Lapse of Funds due to Non Utilization -Rs. 9265584	9,265,584

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
132.	Director Crop Reporting services, Lahore	2020-21	2021-0000000110_F00022	Internal Audit Not Conducted	-
133.	Director Crop Reporting services, Lahore	2020-21	2021-0000000110_F00023	Non maintenance of fixed asset register	-
134.	Director Crop Reporting services, Lahore	2020-21	2021-0000000110_F00024	Physical verification of store & stock not carried out	-
135.	Deputy Director for Director General On Farm Water Management, Lahore	2020-21	2021-0000000963_F00002	Non collaboration with partners to enhance agriculture land, agriculture produce and food security	-
136.	Deputy Director for Director General On Farm Water Management, Lahore	2020-21	2021-0000000963_F00005	Unjustified provision of subsidy on laser land levelling-Rs.642000000	642,000,000
137.	Deputy Director for Director General On Farm Water Management, Lahore	2020-21	2021-0000000963_F00006	Misclassification of expenditure-Rs.467065	467,065
138.	Deputy Director for Director General On Farm Water Management, Lahore	2020-21	2021-0000000963_F00010	Unjustified expenditure under head A13001-Repair of Transport amounting to Rs. 262451	262,451
139.	Deputy Director for Director General On Farm Water Management, Lahore	2020-21	2021-0000000963_F00011	Unjustified expenditure under head A03407-Rate & Taxes amounting to Rs. 486374	486,374
140.	Director General, Punjab Agriculture Marketing Regularity Authority Lahore	2017-21	2021-0000000962_F00002	Decrease in receipt of Market Committees with the inception of PAMRA	-
141.	Regional Agriculture Research Institute, Bahawalpur	2018-21	2021-0000000737_F00001	Placement of funds in bank of punjab without taking interest/profit of rs. 1187137	1,187,137
142.	Regional Agriculture Research Institute, Bahawalpur	2018-21	2021-0000000737_F00002	Irregular expenditure on account of "POL" through (4) POOL vehicles -Rs. 10990529	10,990,529
143.	Regional Agriculture Research Institute,	2018-21	2021-0000000737_F00003	Opening of bank account without approval finance department rs. 38475000	38,475,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Bahwalpur				
144.	Regional Agriculture Research Institute, Bahwalpur	2018-21	2021-0000000737_F00007	Irregular expenditure of POL & TA/DA Rs. 2522684	2,522,684
145.	Regional Agriculture Research Institute, Bahwalpur	2018-21	2021-0000000737_F00008	Irregular expenditure of incentive Rs. 440520	440,520
146.	Director Agriculture, Economic & Marketing, Lahore	2014-20	49528	Irregular expenditure on purchase of Stationary Rs. 625881	625,881
147.	Director Agriculture, Economic & Marketing, Lahore	2014-20	49529	Irregular expenditure on purchase of Printing Rs. 331754	331,754
148.	Director Agriculture, Economic & Marketing, Lahore	2014-20	49530	Irregular expenditure on purchase of computer stationary Rs. 614166	614,166
149.	Project Director Rice, Rice Project, Punjab Component, Lahore	2019-21	2021-0000000113_F00002	Loss due to non-enhancement of yearly incremental production of Rice Paddy	962,269,000
150.	Project Director Rice, Rice Project, Punjab Component, Lahore	2019-21	2021-0000000113_F00014	Lapse of funds of SDA Account due to non-utilization of budget efficiently	5,000,000
151.	Project Director Rice, Rice Project, Punjab Component, Lahore	2019-21	2021-0000000113_F00015	Unjustified calculations in PC-I to show project feasible	-
152.	University of Agriculture, Faisalabad	2018-20	49658	Unjustified appointment of daily paid labour out of student funds-Rs. 3960153	3,960,153
153.	University of Agriculture, Faisalabad	2018-20	49670	Irregular procurement and installation of RO Plants-Rs.21173911 over payment of Rs. 290593	21,464,504
154.	University of Agriculture, Faisalabad	2018-20	49673	Irregular payment of remuneration in kind-Rs. 6574926	6,574,926
155.	University of Agriculture, Faisalabad	2018-20	49680	Unjustified distribution of investment between BOP and ZTBL -Rs.370043000	370,043,000
156.	University of Agriculture, Faisalabad	2018-20	49685	Non completion of the project "Establishment of Sub-campus of UAF at Depalpur District Okara"-	889,291,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				Rs.889291000	
157.	University of Agriculture, Faisalabad	2018-20	49686	Non appointment of whole time Registrar and Controller of Examination	-
158.	University of Agriculture, Faisalabad	2018-20	49695	Irregular procurement of fertilizer without having competitive rates-Rs. 7439758	7,439,758
159.	University of Agriculture, Faisalabad	2018-20	49699	Non finalization of huge no. of court cases, university expenditure thereof-Rs.7259100	7,259,100
160.	University of Agriculture, Faisalabad	2018-20	49703	Unjustified payment of low power factor penalty-Rs.3357602	3,357,602
161.	University of Agriculture, Faisalabad	2018-20	49709	Non production of detail of inquiries pending with the university	-
162.	University of Agriculture, Faisalabad	2018-20	49713	Internal Audit Not Conducted	-
163.	DG Agriculture Pest Warning & Quality Control of Pesticides, Punjab	2018-20	10	Irregular expenditure on repair of transport Rs. 1849766	1,849,766
164.	Deputy Director Agriculture (OFWM), Kasur	01/2017 to 06/2020	01	Non-deductionof stamp duty-Rs. 703493	703,493
165.	DFO, Sialkot	2019-20	16	Irregular fixation of compensation for compound cases-Rs. 178400	178,400
166.	Director Agriculture, Economic & Marketing, Lahore	2014-20	23	Irregular expenditure on appointment of contingent paid staff-Rs. 92763029	92,763,029
167.	Director Agriculture, Economic & Marketing, Lahore	2014-20	15	Irregular repair & maintenance of Machinery & Equipment and Furniture & Fixture-Rs. 4365932	4,365,932
168.	Director Agriculture, Economic & Marketing, Lahore	2014-20	07	Irregular expenditure on repair of Machinery & Equipment's for-Rs. 1055034	1,055,034
169.	Director Agriculture, Economic &	2014-20	08	Irregular expenditure on repair of furniture and	255,381

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Marketing, Lahore			fixture for-Rs. 255381	
170.	Director Agriculture, Economic & Marketing, Lahore	2014-20	24	Irregular mode of payment-Rs. 92763029	92,763,029
171.	Director Agriculture, Economic & Marketing, Lahore	2014-20	16	Improper maintenance of Log Books / History Sheets of Vehicles-Rs. 34996754	34,996,754
172.	Director General Agriculture (Ext & AR), Lahore	2020-21	2021-0000000885_F00013	without advertisement on PPRA Website	3,181,878
173.	Regional Agriculture Research Institute, Bahawalpur	2018-21	2021-0000000737_F00010	without advertisement on PPRA Website	2,729,788
174.	Director General Agriculture (Ext & AR), Lahore	2020-21	2021-0000000885_F00009	without advertisement on PPRA Website	2,281,878
175.	Secretary, Govt. of the Punjab, Agriculture Department, Lahore	2020-21	2021-0000000112_F00009	Record regarding Kissan Cards	550,000,000
176.	University of Agriculture, Faisalabad	2018-20	49684	Conflict of interest due to retention of Treasurer Post as well as Director Procurement & Inventory Control simultaneously	0
177.	University of Agriculture, Faisalabad	2018-20	49681	Non-recovery of embezzled amount lying in Anti-Corruption Establishment A/C-Rs. 3.500 million	3,500,000
178.	University of Agriculture, Faisalabad	2018-20	49692	Non-finalization of inquiry regarding disposal of excavated earth.	-
179.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00064	Non-finalization of administrative action due to plagiarism.	-
180.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00062	Non-finalization of inquiry regarding illegal appointment as Professor of Environmental Sciences.	-
181.	University of	2018-20	49688	Enquiry against Dr. Pervez	-

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Agriculture, Faisalabad			Akhtar ex-Principal/Project Director, UAF Sub Campus, Toba Tek Singh regarding negligence, mala-fide intention and misuse of powers	
182.	Secretary, Government of the Punjab, Agriculture Department, Lahore	2020-21	2021-0000000112_F00010	Irregular appointments on technical quota	-
183.	Director General Agriculture (Ext & AR) Lahore	2020-21	2021-0000000885_F00020	Unjustified advance drawl of funds and its deposit into Commercial Bank-Rs. 4,982.23 million	4,982,235,000
184.	University of Agriculture, Faisalabad	2018-20	49677	Non auction/sale of wheat stock	21,894,685
185.	Director Rice Research Institute, Kala Shah kaku	2018-20	48969	Loss due to illegal encroachment on government property	5,000,000
186.	University of Agriculture, Faisalabad	2018-20	49705	Loss due to illegal encroachment on government property	-
187.	University of Agriculture, Faisalabad	2020-21	2021-0000000116_F00011	Non-deduction of 10% discount	1,403,306
188.	University of Agriculture, Faisalabad	2020-21	2021-0000000116_F00024	advance tax	132,796
189.	Secretary Agriculture, South Punjab Multan	2020-21	2021-0000000747_F00001	Vouched account	10,065,200
190.	DG Agriculture Pest Warning & Quality Control of Pesticides, Punjab	2018-20	48901	log books	1,015,738
191.	Director General Agriculture (Ext. & AR), Lahore	2020-21	2021-0000000885_F00017	Record of balance with the banks	-
192.	University of Agriculture, Faisalabad	2018-20	49715	Scholarships record	-
193.	University of Agriculture, Faisalabad	2018-20	49660	Non-adjustment of outstanding advances	40,900,823
194.	University of Agriculture, Faisalabad	2018-20	49659	Non-adjustment of outstanding advances	2,191,700

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
BOARD OF REVENUE					
1	Arazi Record Center, Khanpur-	2016-20	25449	Irregular expenditure in violation of PPRA rules	999,600
2	Arazi Record Center, Okara	2020-21	2021-0000000173_F00007	Loss due to fire and non-conduction for enquiry for the incident	0
3	ARC Okara	2019-21	2021-0000000173_F00008	Non Maintenance of Fixed Assets Register	-
4	ARC Okara	2019-21	2021-0000000173_F00009	Physical verification of store and stock	-
EXCISE, TAXATION AND NARCOTICS CONTROL DEPARTMENT					
1.	Director General, Excise & Taxation, Lahore	2020-21	2021-0000000183_F00004	Undue retention of public money not remitted into govt. treasury	122,012,162
2.	Director General, Excise & Taxation, Lahore	2020-21	2021-0000000183_F00007	Non-surrender of savings within stipulated time - Rs. 104.776 million	104,776,000
3.	Director General, Excise & Taxation, Lahore	2020-21	2021-0000000183_F00003	Non-verification of bank guarantees - Rs. 83.008 million	83,007,900
4.	Director General, Excise & Taxation, Lahore	2020-21	2021-0000000183_F00009	Stock entries, consumption account not maintained, date less inspection report and delivery challan	32,485,747
5.	ETO Chakwal	2016-21	2021-0000000185_F00019	Non-surrender of savings within stipulated time	28,825,421
6.	ETO Vehari	2019-21	2021-0000000498_F00010	Inefficient Utilization of Funds -Rs. 18614156	18,614,156
7.	ETO, Khanewal	2018-21	2021-0000000495_F00010	Inefficient Utilization of Funds -Rs. 16951000	16,951,000
8.	ETO, Khanewal	2018-21	2021-0000000495_F00011	Excess Expenditure than budget allocation of Rs. 12078177	12,078,177
9.	ETO Chakwal	2016-21	2021-0000000185_F00020	Expenses exceeding budgetary allocations	12,038,262
10.	ETO, Sialkot	2020-21	2021-0000000184_F00028	Non-surrender of savings within stipulated time	11,840,447
11.	ETO, Gujrat	2019-21	2021-0000000487_F00022	Inefficient utilization of budget	10,597,389
12.	Director General,	2020-21	2021-	Doubtful deposit of General	9,235,589

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Excise & Taxation, Lahore		0000000183_F00014	Sales Tax	
13.	ETO Vehari	2019-21	2021-0000000498_F00011	Excess Expenditure than budget allocation	8,027,942
14.	Director General, Excise & Taxation, Lahore	2020-21	2021-0000000183_F00015	Log books, history sheets, dead stock register were not maintained	6,509,430
15.	ETO, Bahawalpur	2019-21	2021-0000000496_F00019	Excess Expenditure than budget allocation	5,928,872
16.	ETO, R.Y.Khan	2019-21	2021-0000000497_F00018	Inefficient Utilization of Funds	5,846,056
17.	Director General, Excise & Taxation, Lahore	2020-21	2021-0000000183_F00016	Non maintenance of log books, duty slips for driver, In/out register for vehicles	4,789,571
18.	ETO, Bahawalpur	2019-21	2021-0000000496_F00018	Inefficient Utilization of Funds	1,852,665
19.	Director ET Faisalabad	2020-21	2021-0000000186_F00013	Irregular cash/mode of payment	1,461,512
20.	ETO Chakwal	2016-21	2021-0000000185_F00021	log books of the vehicles were not maintained	1,174,394
21.	ETO, Sialkot	2020-21	2021-0000000184_F00029	Irregular excess expenditure than budget allocation	1,124,077
22.	ETO, R.Y.Khan	2019-21	2021-0000000497_F00019	Excess Expenditure than budget allocation	698,521
23.	ETO, Sialkot	2020-21	2021-0000000184_F00030	log books was not maintained for vehicles	676,739
24.	ETO, Gujrat	2019-21	2021-0000000487_F00021	Excess expenditure than budget allocation	667,060
25.	Director General, Excise & Taxation, Lahore	2020-21	2021-0000000183_F00008	Irregular excess expenditure than budget allocation	559,916
26.	DG, Excise & Taxation, Lahore -	2020-21	2021-0000000183_F00017	Irregular purchase of tyres	475,605
27.	DG, Excise & Taxation, Lahore	2020-21	2021-0000000183_F00006	expenditure on vehicle not under use of the office	397,726
28.	ETO, Chakwal	2016-21	2021-0000000185_F00022	payment in hard cash	340,920

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
29.	Director E&T Faisalabad	2020-21	2021-0000000186_F00011	non-maintenance of log books/ history sheet for vehicles	269,011
30.	Director E&T Faisalabad	2020-21	2021-0000000186_F00007	Misclassification of expenditure	135,041
31.	Directorate of Excise & Taxation, Faisalabad-	2020-21	2021-0000000186_F00006	Irregular expenditure on pending liabilities	103,723
32.	ETO, R.Y.Khan	2019-21	2021-0000000497_F00020	Non-deduction of Conveyance allowance-Rs.80000	80,000
33.	ETO, Khanewal	2018-21	2021-000000049_F00019	Non deduction of conveyance Allowance during leave	40,000
34.	Director ET Faisalabad	2020-21	2021-0000000186_F00005	Non-deduction of income tax on honoraria-Rs. 35800	35,800
35.	ETO Vehari	2019-21	2021-0000000498_F00018	Excess Drawl of pay and allowance -Rs.26036	26,036
36.	ETO, Sialkot	2020-21	2021-0000000184_F00031	Irregular drawl of conveyance allowance during leave period 22728	22,728
37.	ETO, Bahawalpur	2019-21	2021-0000000496_F00020	Excess Drawl of House rent allowance Rs.20460	20,460
38.	ETO Chakwal	2016-21	2021-0000000185_F00023	Non disposal of unserviceable/condemned stock	17,400
39.	ETO, Gujrat	2019-21	2021-0000000487_F00025	Doubtful payment of GST due to non confirmation of deposits from sales tax department Rs. 6256	6,256
40.	Director General, Excise & Taxation, Lahore	2020-21	2021-0000000183_F00020	Irregular drawl of conveyance allowance during leave period amounting to Rs. 5355	5,355
41.	Director General, Excise & Taxation, Lahore	2020-21	2021-0000000183_F00021	Internal financial audit not conducted	-
42.	Director General, Excise & Taxation, Lahore	2020-21	2021-0000000183_F00022	Fixed assets register not maintained	-
43.	Director General, Excise & Taxation, Lahore	2020-21	2021-0000000183_F00023	Non disposal of condemned / Unserviceable items	-
44.	Director General, Excise & Taxation, Lahore	2020-21	2021-0000000183_F00024	Non auction of used oil	-

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
45.	Director General, Excise & Taxation, Lahore	2020-21	2021-0000000183_F00025	Non-completion of service books and leave accounts	-
46.	Director General, Excise & Taxation, Lahore	2020-21	2021-0000000183_F00026	Periodic Physical verification Reports of Stores and Stocks	-
47.	ETO, Sialkot	2020-21	2021-0000000184_F00034	Defective Maintenance of Cash Book	-
48.	ETO, Sialkot	2020-21	2021-0000000184_F00035	Non disposal of waste newspapers and other dead items	-
49.	ETO, Sialkot	2020-21	2021-0000000184_F00036	Non-completion of service books and leave accounts	-
50.	Director ET Faisalabad	2020-21	2021-0000000186_F00008	Non verification of educational certificates from respective Bise / University	-
51.	Director ET Faisalabad	2020-21	2021-0000000186_F00009	Non-conducting of internal audit of the expenditure incurred.	-
52.	Director ET Faisalabad	2020-21	2021-0000000186_F00010	Loss to government due to non-auction of unserviceable store.	-
53.	Director ET Faisalabad	2020-21	2021-0000000186_F00012	Non Maintenance of Cash Book.	-
54.	ETO, Khanewal	2018-21	2021-0000000495_F00020	Non-maintenance of Fixed Asset Register	-
55.	ETO Chakwal	2016-21	2021-0000000185_F00024	Defective Maintenance of Service Books.	-
56.	ETO Chakwal	2016-21	2021-0000000185_F00025	Physical verification of Store and Stock	-
57.	ETO Chakwal	2016-21	2021-0000000185_F00026	Cash Book not maintained properly	-
58.	ETO Chakwal	2016-21	2021-0000000185_F00027	Non maintenance of fixed asset register	-
59.	ETO Chakwal	2016-21	2021-0000000185_F00028	Non Verification of Qualification Certificates from Concerned Institution / Boards Of The officials	-
60.	ETO Chakwal	2016-21	2021-0000000185_F00029	Non maintenance of schedule of payments	-
61.	ETO, R.Y.Khan	2019-21	2021-	non- maintenance of Fixed	-

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
			0000000497_F00021	Asset Register	
62.	ETO, Gujrat	2021-0000000487_F00020	2019-21	Overpayment On Account Of Inadmissible Social Security Benefit	324,171
63.	ETO, Gujrat	2021-0000000487_F00023	2019-21	Unauthorized payment of integrated allowance	57,600
FINANCE DEPARTMENT					
1	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00010	Expenditure in Excess of Budget Allocations Rs. 3311.948 million.	3,311,948,903
2	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00018	Non-finalization of 507 pending cases for regularization.	-
3	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00043	Excess release of funds - Rs.58965372/-	58,965,372
4	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00046	Savings due to inefficient use of Budget-Rs. 19948.556million	19,948,556,041
5	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00047	Unjustified Payment through DDO instead of vendors-Rs.17997023/-	17,997,023
6	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00048	Excess Expenditure on budget allocation amounting to -Rs.243095/-.	243,095
7	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00051	Lapse of funds due to non-surrendering of savings Rs.130155663/-	130,155,663
8	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00052	Misclassification of expenditure-Rs.1072074/-	1,072,074
9	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00045	Variation in figures between Donor agency and department release of Metro Rail Transit System on the	9,941,021,988
10	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00044	Variation in figures between Donor agency and department release of project ADB loan No.3159, 3160	1,493,419,401
11	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00049	Less recovery of income tax at source from the suppliers-Rs. 504675/-	504,675
12	Secretary, Finance	2020-21	2021-	Loss due to non-deduction	179,677

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Department, Lahore		0000000448_F00050	of punjab sales tax on repair amounting to -Rs 179677	
13	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00016	Unjustified establishment of Debt Management Unit in Finance Department- Rs.8545272/-	8,545,272
14	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00019	Un-authorized adjustment of electricity out-standing dues of Govt. Departments from Federal Transfer	1,730,250,000
15	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00021	Unjustified investment in Private company "Packages"-Rs.680941 Dividend for the year 2019-20	680,941
16	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00023	Unjustified establishment of Corporate Finance Unit in Finance Department-Rs. 22800000	22,800,000
17	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00024	Unjustified establishment of waste management companies - Rs.13724764000/-	13,724,764,000
18	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00027	Loss to Govt. due to less repayment of loan on procurement of wheat- Rs.535658 million	535,658,000
19	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00028	Unjustified release of funds in Special Drawing Accounts- Rs.15245684858/-	15,245,684,858
20	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00031	Variation of Expenditure of SDA-Rs.67221742474/-	67,221,742,474
21	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00032	Irregular appointment of on Pay Package for Rs.8545272/-	8,545,272
22	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00033	Unjustified establishment of Risk Management Unit in Finance Department- Rs.8951138	8,951,138
23	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00036	Irregular appointment of on Pay Package for Rs.22800000/-	22,800,000
24	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00039	Irregular appointment of on Pay Package for Rs.8951138/-	8,951,138
25	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00040	Expenditure against Zero Budget Allocations Rs.242.389 million	242,389,064

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
26	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00041	Irregular appointment of on Pay Package for Rs.5541240/-	5,541,240
27	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00053	Excess Payment of Domestic Debt Rs. 11580.569 million	11,580,569,727
28	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00054	Unjustified establishment of companies under various departments.	-
29	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00014	Non-receipt of provincial share from federal divisible pool-Rs. 125487819946	125,487,819,946
30	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00020	Unjustified distribution of Punjab Govt. resources among districts without approval of the Parliament	34,439,117,346
31	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00009	Unjustified transfer of foreign loans into Account-I instead of Assignment Account-Rs. 432448744	432,448,744
32	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00012	Unjustified transfer of foreign loans into Account-I instead of Assignment Account-Rs.8504964310/	8,504,964,310
33	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00015	Unjustified transfer of foreign loans into Account-I instead of Assignment Account-Rs.961376400	961,376,400
34	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00022	Unjustified transfer of foreign loans into Account-I instead of Program Assignment Account-	11,211,008
35	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00026	Unjustified transfer of foreign loans into Account-I instead of Assignment Account-Rs.11211008/-	11,211,008
36	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00030	Unjustified transfer of foreign loans into Account-I instead of Assignment Account-Rs.80654017	80,654,017
37	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00038	Unjustified transfer of foreign loans into Account-I instead of Assignment Account-Rs.179624744/-	179,624,744
38	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00042	Unjustified transfer of foreign loans into Account-I instead of Assignment Account-Rs. 4778877000	4,778,877,000
39	Secretary, Govt. of the Punjab, Finance	2020-21	2021-0000000448	Non receipt of dividends on Shares-Rs. 560.079 million	560.079 million

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Department, Lahore		_F00002		
40.	Secretary, Finance Department, Lahore	2020-21	2021-0000000448 _ F00037	Non-production of investment record of Punjab Pension Fund	38,133,332,000
41.	Secretary, Finance Department, Lahore	2020-21	2021-0000000448 _ F00034	Non-production of investment record of Punjab General Provident Investment Fund	7,067,592,000
FOOD DEPARTMENT					
1.	DFC, Kasur	2019-20	48773	Non-Utilization of budget grant amount	5,698,357
2.	DFC, Kasur	2019-20	2	Irregular expenditure incurred on pending liabilities	467,370
3.	DFC, Kasur	2019-20	48781	Misclassification of expenditure	10,930,079
4.	DFC, Lodhran	2019-20	48094	Irregular expenditure than budget allocation	690,424
5.	DFC, Lodhran	2019-20	48093	Inefficient utilization of funds	5,779,424
6.	DFC, Lodhran	2019-20	48096	Unjustified payment of electricity charges for three phase electricity meter	166,919
7.	DFC, Lodhran	2019-20	48097	Unjustified appointment of Chowkidar	196,560
8.	DFC, Lodhran	2019-20	48095	Irregular procurement of wheat without checking Wheat Moisture	3,360,568,367
9.	DFC, Lodhran	2019-20	48086	Unauthorized payment from incorrect head of account	69,478,947
10.	DFC, Lodhran	2019-20	48091	Blockage of Government Capital due to Non-Utilization of Bardana	12,793,155
11.	DFC, Lodhran	2019-20	48087	Irregular Payment of Market Committee Fee on Account of services	1,276,608
12.	DFC, RYKhan	2018-20	48611	Irregular excess expenditure than budget allocation	6,167,134
13.	DFC, RYKhan	2018-20	48610	Inefficient utilization of funds	1,861,890
14.	Deputy Director Food, Bahawalpur	2019-20	1	Drawl of POL above entitelement	166,016
15.	Deputy Director Food, Bahawalpur	2019-20	2	Irregular mode of payment	836,362
16.	DFC, Muzaffargarh	2019-20	13	Irregular expenditure on pending liabilities of previous year without obtaining sanction of	1,072,643

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				competent authority	
17.	DFC, Muzaffargarh	2019-20	49010	Irregular procurement of wheat without checking Wheat Moisture	5,548,331,690
18.	DFC, Muzaffargarh	2019-20	49009	Procurement of wheat less than target fixed by the food authorities	345,630,355
19.	DFC, Muzaffargarh	2019-20	49003	Unauthorized payment from incorrect head of account	281,898,454
20.	DFC, Muzaffargarh	2019-20	49006	favourtisim to the flour mills due to irregular issuance policy for the financial year 2019-20 and loss to Govt	79,212,260
21.	DFC, Muzaffargarh	2019-20	49007	Blockage of Government Capital due to Non-Utilization of Bardana	24,348,720
22.	DFC, Muzaffargarh	2019-20	49011	Inefficient Utilization of Funds	6,498,089
23.	DFC, Muzaffargarh	2019-20	49012	Irregular excess expenditure than budget allocation	4,007,366
24.	DFC, Muzaffargarh	2019-20	49004	Irregular Payment of Market Committee Fee	3,182,450
25.	DFC, Pakpattan	2018-20	48051	Irregular appointment of contingent paid staff	9,219,666
26.	DFC, Pakpattan	2018-20	48057	Laps of Funds	8,036,829
27.	DFC, Pakpattan	2018-20	48058	Irregular excess expenditure than budget allocation	1,352,642
28.	DFC, Okara	2018-20	47798	Misclassification of expenditure	273,758,828
29.	DFC, Okara	2018-20	47797	Blockage of Government Capital due to Non utilization of Bardana	4,308,385
30.	DFC, Okara	2018-20	47796	Non Verification of Deposits	1,747,500
31.	DFC, Okara	2018-20	47799	Laps of Funds	82,592,504
32.	DFC, Okara	2018-20	47800	Irregular excess expenditure than budget allocation	968,586
33.	DFC, Okara	2018-20	47793	Irregular payment to Market Committee	6,340,714
34.	DFC, Mianwali	2018-20	48549	Blockage of Government Capital due to Non utilization of Bardana	17,275,316
35.	DFC, Mianwali	2018-20	48554	Laps of Funds	4,252,555
36.	DFC, Mianwali	2018-20	48553	Irregular excess expenditure than budget allocation	12,145,026
37.	DFC, Mianwali	2018-20	48551	Irregular payment to Market Committee for Rs.	2,708,125
38.	Secretary Food, Government of	2020-21	2021-0000000119	Lapse of Funds due to Non Utilization	9,005,877

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Punjab Lahore		_F00007		
39.	Secretary Food, Government of Punjab Lahore	2020-21	2021-0000000119_F00020	Irregular excess expenditure than budget allocation	21,171,200
40.	District Food Controller, Sargodha	2018-21	2021-0000000606_F00002	Irregular Payment of Market Committee Fee	5,362,919
41.	District Food Controller, Sargodha	2018-21	2021-0000000606_F00016	Procurement of wheat less than target fixed by the food authorities	2,175,962,710
42.	District Food Controller, Sargodha	2018-21	2021-0000000606_F00017	Unauthorized payment from incorrect head of account	449,880,345
43.	District Food Controller, Sahiwal	2020-21	2021-0000000449_F00005	Irregular Payment of Market Committee Fee	2,453,018
44.	District Food Controller, Sahiwal	2020-21	2021-0000000449_F00011	Unauthorized payment from incorrect head of account	117,439,407
45.	District Food Controller, Sahiwal	2020-21	2021-0000000449_F00015	Irregular payment of pay & allowances due to shifting of headquarters	3,124,865
46.	District Food Controller, Okara	2020-21	2021-0000000450_F00004	Irregular Payment of Market Committee Fee	3,024,020
47.	District Food Controller, Okara	2020-21	2021-0000000450_F00007	Unauthorized payment from incorrect head of account	146,433,612
48.	District Food Controller, Okara	2020-21	2021-0000000450_F00011	Irregular procurement of wheat without checking Wheat Moisture	6,665,683,566
49.	District Food Controller, Attock	2018-21	2021-0000000129_F00003	Non Disposal of Wheat Stock of Previous Wheat Scheme	110,896,806
50.	District Food Controller, Attock	2018-21	2021-0000000129_F00005	Irregular payment to Market Committee	1,657,473
51.	District Food Controller, Attock	2018-21	2021-0000000129_F00006	Irregular excess expenditure than budget allocation	5,592,237
52.	District Food Controller, Attock	2018-21	2021-0000000129_F00007	Laps of Funds	37,154,807
53.	District Food Controller, Attock	2018-21	2021-0000000129_F00008	Not Reconcile Appendix-F regarding License Fee with Receipt statement verified by the DAO office of	1,033,800
54.	District Food Controller, Khushab	2018-21	2021-0000000453_F00003	Misappropriation in wheat & store articles Due to negligence of Deputy	-

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				Director Food Sargodha Diviso	
55.	District Food Controller, Khushab	2018-21	2021-0000000453_F00005	Unauthorized payment from incorrect head of account	142,023,083
56.	District Food Controller, Khushab	2018-21	2021-0000000453_F00008	Non Disposal of Wheat Stock of Previous Wheat Scheme	38,866,250
57.	District Food Controller, Khushab	2018-21	2021-0000000453_F00013	Irregular payment to Market Committee	1,180,732
58.	District Food Controller, Khushab	2018-21	2021-0000000453_F00014	Irregular excess expenditure than budget allocation	1,103,376
59.	District Food Controller, Khushab	2018-21	2021-0000000453_F00015	Laps of Funds	26,005,847
60.	Punjab Food Authority	2020-21	2021-0000000081_F00005	Irregular recoupment / payment to Manager (BOP) Bank of the Punjab and Non-Maintenance of Adjustment	41,996,747
61.	Punjab Food Authority	2020-21	2021-0000000081_F00014	Inadmissible payment of Non-Practicing Allowance of Rs.600000/- Recovery thereof	600,000
62.	District Food Controller, Sialkot	2018-21	2021-0000000452_F00004	Unauthorized payment from incorrect head of account	225,327,064
63.	District Food Controller, Sialkot	2018-21	2021-0000000452_F00006	Loss due to issuance of wheat after expiry of Ramzan and Christmas Package	8,094,459
64.	District Food Controller, Sialkot	2018-21	2021-0000000452_F00007	Non-verification of deposited challans regarding security of flour mills	3,073,450
65.	District Food Controller, Sialkot	2018-21	2021-0000000452_F00009	Year Purchase Closing Stock of Wheat on 30th Jun M.TON Amount(Rs.) 2018-19 LOCAL 4072.331 2921,	2,921,443,790
66.	District Food Controller, Sialkot	2018-21	2021-0000000452_F00010	Unjustified increase in delivery charges	5,080,852
67.	District Food Controller, Sialkot	2018-21	2021-0000000452_F00013	Irregular Payment of Market Committee Fee	1,466,641
68.	District Food Controller, Bahawalpur	2020-21	2021-0000000457_F00004	Less achievement of wheat procurement targets	863,769,219
69.	District Food	2020-21	2021-	Irregular payment to Market	5,443,018

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Controller, Bahawalpur		0000000457_F00005	Committee	
70.	District Food Controller, Bahawalpur	2020-21	2021-0000000457_F00009	Non Disposal of Wheat Stock 26471.103 M. Ton of Previous Wheat Schemes	976,121,923
71.	District Food Controller, Bahawalpur	2020-21	2021-0000000457_F00010	Laps of Funds	55,191,793
72.	District Food Controller, Bahawalpur	2020-21	2021-0000000457_F00013	Pending legal cases	0
73.	District Food Controller, Jhang	2020-21	2021-0000000130_F00005	Irregular payment to Market Committee	5,056,258
74.	District Food Controller, Jhang	2020-21	2021-0000000130_F00008	Non Disposal of Wheat Stock 15354.933 M. Ton of Previous Wheat Schemes	690,971,985
75.	District Food Controller, Jhang	2020-21	2021-0000000130_F00009	Laps of Funds	92,109,939
76.	District Food Controller, Jhang	2020-21	2021-0000000130_F00014	Non maintenance of Fixed Asset Register	-
77.	District Food Controller, Rahim Yar Khan	2020-21	2021-0000000456_F00005	Less achievement of wheat procurement targets	1,797,709,793
78.	District Food Controller, Rahim Yar Khan	2020-21	2021-0000000456_F00006	Irregular payment to Market Committee	4,864,586
79.	District Food Controller, Rahim Yar Khan	2020-21	2021-0000000456_F00008	Non Disposal of Wheat Stock 12948.460 M. Ton of Previous Wheat Schemes	477,474,463
80.	District Food Controller, Rahim Yar Khan	2020-21	2021-0000000456_F00009	Laps of Funds	3,915,875
81.	District Food Controller, Rahim Yar Khan	2020-21	2021-0000000456_F00010	Irregular excess expenditure than budget allocation	248,800
82.	District Food Controller, Rahim Yar Khan	2020-21	2021-0000000456_F00015	Internal Audit Report not provided	-
83.	District Food Controller, Narowal	2018-21	2021-0000000132_F00006	Loss due to issuance of wheat after Ramzan Package at subsidized rate	1,086,969
84.	District Food Controller, Narowal	2018-21	2021-0000000132_F00012	Less achievement of wheat procurement targets-Rs.	1,248,708,500
85.	District Food Controller, Narowal	2018-21	2021-0000000132_F00013	Non Disposal of Wheat Stock of Previous Wheat Scheme	867,382,231

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
86.	District Food Controller, Narowal	2018-21	2021-0000000132_F00014	Irregular payment to Market Committee	3,285,371
87.	District Food Controller, Narowal	2018-21	2021-0000000132_F00015	Inefficient Utilization of Funds	2,698,113
88.	District Food Controller, Chiniot	2019-21	2021-0000000454_F00005	Loss due to issuance of wheat after Ramzan Package at subsidized rate	500,598
89.	District Food Controller, Chiniot	2019-21	2021-0000000454_F00009	Less achievement of wheat procurement targets	624,214,015
90.	District Food Controller, Chiniot	2019-21	2021-0000000454_F00010	Non-verification of deposit challans	1,420,829
91.	District Food Controller, Chiniot	2019-21	2021-0000000454_F00011	Inefficient Utilization of Funds	2,646,165
92.	District Food Controller, Chiniot	2019-21	2021-0000000454_F00012	Irregular excess expenditure than budget allocation	367,130
93.	District Food Controller, Chiniot	2019-21	2021-0000000454_F00014	Non-execution of internal audit	-
94.	District Food Controller-II, Lahore	2019-21	2021-0000000636_F00004	Loss due to issuance of wheat after Ramzan Package at subsidized rate	3,446,188
95.	District Food Controller-II, Lahore	2019-21	2021-0000000636_F00005	Less achievement of wheat procurement targets	143,318,670
96.	District Food Controller-II, Lahore	2019-21	2021-0000000636_F00009	Irregular payment of pay & allowances due to shifting of headquarters	20,041,788
97.	District Food Controller-II, Lahore	2019-21	2021-0000000636_F00010	Non Disposal of Wheat Stock of Previous Wheat Scheme	722,493,100
98.	District Food Controller-II, Lahore	2019-21	2021-0000000636_F00012	Inefficient Utilization of Funds	50,633,610
99.	District Food Controller, Khanewal	2020-21	2021-0000000638_F00003	Irregular payment to Market Committee	4,950,904
100.	District Food Controller, Khanewal	2020-21	2021-0000000638_F00006	Loss to government due to non receipt of stamp duty	27,697
101.	District Food Controller, Khanewal	2020-21	2021-0000000638_F00008	Less achievement of wheat procurement targets	908,201,970
102.	District Food Controller,	2020-21	2021-0000000638	Irregular payment of pay & allowances due to shifting	693,588

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Khanewal		_F00010	of headquarters	
103.	District Food Controller, Khanewal	2020-21	2021-0000000638_F00013	Non Disposal of Wheat Stock of Previous Wheat Schemes	110,716,008
104.	District Food Controller, Khanewal	2020-21	2021-0000000638_F00014	Misclassification of expenditure	279,975,984
105.	District Food Controller, Khanewal	2020-21	2021-0000000638_F00015	Inefficient Utilization of Funds	42,517,002
106.	District Food Controller, Gujranwala	2020-21	2021-0000000131_F00003	Irregular Payment of Market Committee Fee	3,918,812
107.	District Food Controller, Gujranwala	2020-21	2021-0000000131_F00004	Procurement less than target fixed by Food Authorities for 7335.481 M. Ton	277,831,343
108.	District Food Controller, Gujranwala	2020-21	2021-0000000131_F00005	Misclassification of expenditure	542,915,329
109.	District Food Controller, Gujranwala	2020-21	2021-0000000131_F00006	Non recovery of Bardana from farmer	1,642,340
110.	District Food Controller, Gujranwala	2020-21	2021-0000000131_F00009	Favoritism to Flour Mills by issuance of bardana as per wheat price	107,632,260
111.	District Food Controller, Gujranwala	2020-21	2021-0000000131_F00010	Blockage of Government Capital due to Non utilization of Bardana	39,340,380
112.	District Food Controller, Gujranwala	2020-21	2021-0000000131_F00011	Internal Audit not carried out	-
113.	District Food Controller, Gujranwala	2020-21	2021-0000000131_F00012	Non Disposal of Wheat Stock of Previous Wheat Schemes of 14124.904 M. Ton	520,855,835
114.	District Food Controller, Gujranwala	2020-21	2021-0000000131_F00013	Irregular drawl of pay & allowances due to shifting of Head Quarters	5,401,332
115.	District Food Controller, Gujranwala	2020-21	2021-0000000131_F00014	Loss to Government due to non -recovery of penalty on less/non transportation	87,740
116.	District Food Controller Faisalabad	2020-21	2021-0000000451_F00004	Irregular Payment of Market Committee Fee	1,542,975
117.	District Food Controller Faisalabad	2020-21	2021-0000000451_F00005	Procurement less than target fixed by the Food Authorities for 25558.20 M.Ton	968,016,825
118.	District Food Controller	2020-21	2021-0000000451	Misclassification of expenditure	412,458,043

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Faisalabad		_F00006		
119.	District Food Controller Faisalabad	2020-21	2021-0000000451_F00007	Non recovery of Bardana from farmer	9,474,245
120.	District Food Controller Faisalabad	2020-21	2021-0000000451_F00011	Favoritism to Flour Mills, unrealistic Issue Policy causing loss to Govt	96,338,695
121.	District Food Controller Faisalabad	2020-21	2021-0000000451_F00013	Internal Audit reports not produced.	-
122.	District Food Controller Faisalabad	2020-21	2021-0000000451_F00015	Irregular drawl of pay & allowances due to shifting of Head Quarters	4,214,548
123.	District Food Controller Faisalabad	2020-21	2021-0000000451_F00016	Irregular excess expenditure than budget allocation Rs.	12,344
124.	District Food Controller Faisalabad	2020-21	2021-0000000451_F00017	Lapse of Funds due to Non Utilization	9,582,613
125.	District Food Controller, Muzafargarh	2020-21	2021-0000000134_F00001	Irregular expenditure on account of transportation and Less deduction of income tax on Transportation	271,948,535
126.	District Food Controller, Muzafargarh	2020-21	2021-0000000134_F00002	Unauthorized payment from incorrect head of account	359,671,972
127.	District Food Controller, Muzafargarh	2020-21	2021-0000000134_F00003	Irregular Payment of Market Committee Fee	1,851,430
128.	District Food Controller, Muzafargarh	2020-21	2021-0000000134_F00008	Procurement of wheat less than target fixed by the food authorities	676,647,270
129.	District Food Controller, Muzafargarh	2020-21	2021-0000000134_F00009	Inefficient Utilization of Funds	58,497,395
130.	District Food Controller, Muzafargarh	2020-21	2021-0000000134_F00010	Irregular expenditure on pending liabilities of previous year	2,590,819
131.	District Food Controller, Sargodha	2018-21	2021-0000000606_F00011	Variation in Receipt Figures	1,187,289,489
132.	District Food Controller, Muzafargarh	2020-21	2021-0000000134_F00012	Non Disposal of Wheat Stock of Previous Wheat Schemes	150,743,816
133.	District Food Controller, Muzafargarh	2020-21	2021-0000000134_F00015	Pending Legal Cases	0
134.	District Food Controller,	2020-21	2021-0000000134	Non Renewal of Food Grain Licenses	0

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Muzafargarh		_F00016		
135.	District Food Controller, Layyah	2020-21	2021-0000000455_F00001	Internal Audit Not Conducted.	-
136.	District Food Controller, Layyah	2020-21	2021-0000000455_F00002	Unauthorized payment from incorrect head of account	257,784,162
137.	District Food Controller, Layyah	2020-21	2021-0000000455_F00003	Irregular Payment of Market Committee Fee	2,342,072
138.	District Food Controller, Layyah	2020-21	2021-0000000455_F00008	Procurement of wheat less than target fixed by the food authorities	344,001,870
139.	District Food Controller, Layyah	2020-21	2021-0000000455_F00009	Inefficient Utilization of Funds	23,661,819
140.	District Food Controller, Layyah	2020-21	2021-0000000455_F00011	Non Disposal of Wheat Stock of Previous Wheat Schemes	162,404,460
141.	District Food Controller, Layyah	2020-21	2021-0000000455_F00013	Pending Legal Cases	-
142.	District Food Controller, Layyah	2020-21	2021-0000000455_F00014	Non Renewal of Food Grain Licenses	-
143.	District Food Controller-I Lahore	2020-21	2021-0000000610_F00001	Overpayment of Social Security Benefits recovery thereof	678,049
144.	District Food Controller-I Lahore	2020-21	2021-0000000610_F00003	Non deduction of Income Tax-Rs.117014 and PST 16% Rs.187023	304,037
145.	District Food Controller-I Lahore	2020-21	2021-0000000610_F00004	Unauthorized payment from incorrect head of account	230,544
146.	District Food Controller-I Lahore	2020-21	2021-0000000610_F00006	Non-deduction of income tax –Rs.3567427 & non-deduction of Punjab sales tax Rs.5707884	9,275,311
147.	District Food Controller-I Lahore	2020-21	2021-0000000610_F00008	Un-due favor to the flour mills due to irregular issuance of wheat with conversion of bardana price	-
148.	District Food Controller-I Lahore	2020-21	2021-0000000610_F00010	Less- receipt of stamp duty	22,273
149.	District Food Controller-I Lahore	2020-21	2021-0000000610_F00014	Irregular payment of pay & allowances due to shifting of headquarters	7,099,020
150.	District Food Controller-I Lahore	2020-21	2021-0000000610	Non maintaining of record of Fair Average Quality	172,146,894,242

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
			_F00017	(FAQ) for purchase of local & imported wheat	
151.	District Food Controller-I Lahore	2020-21	2021-0000000610_F00018	Variation in the sale proceed of wheat	49,324,425,876
152.	District Food Controller, Lodhran	2020-21	2021-0000000135_F00003	Irregular payment of salaries due to shifting of headquarter	2,445,599
153.	District Food Controller, Lodhran	2020-21	2021-0000000135_F00004	Irregular payment from incorrect head of account	124,055,026
154.	District Food Controller, Lodhran	2020-21	2021-0000000135_F00005	Undue favoritism to the flour mills due to free issue of bardana and loss to Govt.	50,262,355
155.	District Food Controller, Lodhran	2020-21	2021-0000000135_F00006	Non recovery of outstanding dues from dismissed / died officials	11,573,881
156.	District Food Controller, Lodhran	2020-21	2021-0000000135_F00008	Non imposing penalty on less lifting of wheat than allocated quantity	18,281
157.	District Food Controller, Lodhran	2020-21	2021-0000000135_F00009	Non auction of condemned vehicle lying in premises of office	100,000
158.	District Food Controller, Rajanpur	2020-21	2021-0000000133_F00005	Non Disposal of Wheat Stock of Previous Wheat Schemes	100,812,563
159.	District Food Controller, Rajanpur	2020-21	2021-0000000133_F00010	Irregular Payment of Market Committee Fee	1,284,062
160.	District Food Controller, Rajanpur	2020-21	2021-0000000133_F00011	Misclassification of expenditure under head cost of state trading	631,562,014
161.	District Food Controller, Vehari	2020-21	2021-0000000733_F00001	Non Disposal of Wheat Stock of Previous Wheat Schemes	331,573,680
162.	District Food Controller, Vehari	2020-21	2021-0000000733_F00004	Irregular issuance of wheat in Ramzan package	60,822,125
163.	District Food Controller, Vehari	2020-21	2021-0000000733_F00010	Non Disposal of Wheat Stock of Previous Wheat Schemes of 100210.484 M. Ton	4,509,471,780
164.	District Food Controller, Vehari	2020-21	2021-0000000733_F00012	Irregular Payment of Market Committee Fee	2,239,704
165.	District Food Controller, Vehari	2020-21	2021-0000000733_F00013	Misclassification of expenditure	162,709,579
166.	Cane Commissione, Lahore	2020-21	2021-0000000118	Less production of 624600.000 M. ton sugar	57,463,200,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
			_F00003	due to non-functional sugar mills-Rs.	
167.	Cane Commissione, Lahore	2020-21	2021-0000000118_F00015	Less deposit of cost of imported sugar by the KPK sugar dealers	3,109,940
168.	Cane Commissione, Lahore	2020-21	2021-0000000118_F00016	Un-justified claim for payment to growers	257,365,311,158
169.	Cane Commissione, Lahore	2020-21	2021-0000000118_F00017	Less distribution of Cess fund by the Finance Department among the Districts for construction of Roads	978,308,573
170.	Cane Commissione, Lahore	2020-21	2021-0000000118_F00019	Non-credit verification of deposited cess fund	2,981,984,235
171.	Cane Commissione, Lahore	2020-21	2021-0000000118_F00020	Excess use of POL than prescribed ceiling	222,750
172.	Cane Commissione, Lahore	2020-21	2021-0000000118_F00021	Fake usage of photocopy toners	160,000
173.	Cane Commissione, Lahore	2020-21	2021-0000000118_F00022	Doubtful claim of Medical Charges	97,767
174.	Cane Commissione, Lahore	2020-21	2021-0000000118_F00023	Bogus claim of Medical Charges	45,663
175.	Cane Commissione, Lahore	2020-21	2021-0000000118_F00025	Irregular Repair of Vehicle due to non-maintenance of history sheets & dead stock register	761,600
176.	Cane Commissione, Lahore	2020-21	2021-0000000118_F00026	Irregular Repair of Furniture & Fixture and Plant & Machinery due to non-maintenance of history shee	507,628
177.	Cane Commissione, Lahore	2020-21	2021-0000000118_F00027	Non production of log books and expenditure incurred on POL	1,766,885
178.	Cane Commissione, Lahore	2020-21	2021-0000000118_F00029	Non pursuance of 40 pending Court cases.	-
179.	Cane Commissione, Lahore	2020-21	2021-0000000118_F00030	Weak administrative control over sugar mills occupiers.	-
180.	Cane Commissione, Lahore	2020-21	2021-0000000118_F00031	Internal Audit not conducted for the year 2020-21	-
181.	Cane Commissione, Lahore	2020-21	2021-0000000118	Non Submission of monthly return of Sales Tax to the	-

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
			_F00032	Collector	
182.	Cane Commissione, Lahore	2020-21	2021-0000000118 _F00033	Non obtaining of schedule of payment	-
183.	Directorate of Food, Lahore	2020-21	2021-0000000117 _F00010	Unjustified payment of interest/markup to banks	36,253,471,002
184.	Directorate of Food, Lahore	2020-21	2021-0000000117 _F00012	Irregular payment of advertisement, printing and godown charges out of Loan	265,921,562
185.	District Food Controller, Attock	2018-21	2021-0000000129 _F00001	Unjustified leftover Fine & Bran with the mill owners and; non deduction of income	226,044,225
186.	District Food Controller, Layyah	2020-21	2021-0000000455 _F00012	Unjustified leftover Fine & Bran with the mill owners	204,436,947
187.	District Food Controller, Sargodha	2018-21	2021-0000000606 _F00019	Unjustified leftover of 20% subsidized wheat with the mill owners amounting , Non-deduc	138,744,092
188.	District Food Controller-II, Lahore	2019-21	2021-0000000636 _F00006	Unjustified leftover Fine & Bran with the mill owners and non deduction of income ta	72,187,850
189.	District Food Controller, Okara	2020-21	2021-0000000450 _F00006	Unjustified leftover of 20% subsidized wheat with the mill owners amounting Non-deduc	61,958,708
190.	District Food Controller Faisalabad	2020-21	2021-0000000451 _F00003	Unjustified leftover of 20% of wheat (Fine & Bran) with the mill owners	51,208,300
191.	District Food Controller, Khushab	2018-21	2021-0000000453 _F00009	Unjustified leftover Fine & Bran with the mill owners for Rs.50389125 and; non deduction of income	50,389,125
192.	District Food Controller-I Lahore	2020-21	2021-0000000610 _F00007	leftover with the mill owners and unjustified profit margin to mill ow	35,674,275
193.	District Food Controller, RYKhan	2018-20	48604	Unjustified leftover of Fine & Bran with the mill owners	30,957,010
194.	District Food Controller, Gujranwala	2020-21	2021-0000000131 _F00001	Unjustified leftover of 20% of wheat (Fine & Bran) with the mill owners	25,992,280
195.	District Food Controller, Rahim Yar Khan	2020-21	2021-0000000456 _F00011	Unjustified leftover Fine & Bran with the mill owners	23,106,415
196.	District Food Controller, Sialkot	2018-21	2021-0000000452 _F00003	Unjustified leftover Fine & Bran with the mill owners	22,448,286

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
197.	District Food Controller, Bahawalpur	2020-21	2021-0000000457_F00012	Unjustified leftover Fine & Bran with the mill owners	17,671,082
198.	District Food Controller, Muzafargarh	2020-21	2021-0000000134_F00014	Unjustified leftover Fine & Bran with the mill owners	14,048,125
199.	District Food Controller, Narowal	2018-21	2021-0000000132_F00009	Unjustified leftover Fine & Bran with the mill owners	13,188,350
200.	District Food Controller, Sahiwal	2020-21	2021-0000000449_F00009	Unjustified leftover of 20% subsidized wheat with the mill owners	9,931,025
201.	District Food Controller, Chiniot	2019-21	2021-0000000454_F00006	Unjustified leftover Fine & Bran with the mill owners and non deduction of income tax	3,391,878
202.	District Food Controller, Pakpattan	2018-20	48504	Unjustified leftover Fine & Bran with the mill owners and non deduction of income tax	2,768,540
203.	Directorate of Food, Lahore	2020-21	2021-0000000117_F00017	Irregular payment to Pakistan Railways-Rs. and non-deduction of Income Tax	243,221,000
204.	District Food Controller, Narowal	2018-21	2021-0000000132_F00004	Irregular expenditure on rent of godowns	46,086,910
205.	District Food Controller, Sialkot	2018-21	2021-0000000452_F00002	Irregular Payment of Rent of Godowns Non deduction of Stamp duty	31,736,306
206.	District Food Controller, Gujranwala	2020-21	2021-0000000131_F00002	Irregular Payment of Rent of Go down Non deduction of Stamp duty	20,425,432
207.	District Food Controller, Jhang	2020-21	2021-0000000130_F00004	Irregular expenditure on rent	16,035,379
208.	District Food Controller, Sargodha	2018-21	2021-0000000606_F00006	Irregular Payment of Rent of Godowns	8,203,886
209.	District Food Controller, Pakpattan	2018-20	48046	Irregular expenditure on rent of godowns/land and office building	5,760,642
210.	District Food Controller, Rahim Yar Khan	2020-21	2021-0000000456_F00002	Irregular expenditure on rent of godowns/land	5,423,200
211.	District Food Controller, Vehari	2020-21	2021-0000000733_F00011	Irregular Payment of Rent of Godowns	3,440,928
212.	District Food Controller, Sargodha	2018-21	2021-0000000606	Irregular Payment of Rent of land	2,983,735

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
			_F00005		
213.	District Food Controller, Okara	2020-21	2021-0000000450_F00003	Irregular Payment of Rent of land and non deduction of Stamp duty	2,795,000
214.	District Food Controller, Kasur	2019-20	48784	Irregular Payment of Rent of Godowns and land	2,011,232
215.	District Food Controller, Sahiwal	2020-21	2021-0000000449_F00003	Irregular Payment of Rent of land and Non deduction of Stamp duty	1,465,000
216.	District Food Controller, Sahiwal	2020-21	2021-0000000449_F00002	Irregular Payment of Rent of Godowns and land , Non deduction of Punjab Sales Tax	1,278,561
217.	District Food Controller, Muzafargarh	2020-21	2021-0000000134_F00013	Irregular expenditure on rent of land	1,203,107
218.	District Food Controller-II, Lahore	2019-21	2021-0000000636_F00008	Irregular hiring of buildings on lease Non deduction of stamp duty	789,613
219.	Directorate of Food, Lahore	2020-21	2021-0000000117_F00018	Un-justified provision of financial benefit to firms by the administrative department	18,424,555
220.	Directorate of Food, Lahore	2020-21	2021-0000000117_F00006	Un-reliable sale proceed of wheat	193,465,172,706
221.	District Food Controller, Narowal	2018-21	2021-0000000132_F00016	Difference in amount verified from DAO and amount of challans noted on SF-21 on account of sale of w	699,882,073
222.	District Food Controller, Chiniot	2019-21	2021-0000000454_F00013	Difference in amount verified from DAO and amount of challans noted on SF-21 on account of sale of w	244,121,311
223.	Directorate of Food, Lahore	2020-21	2021-0000000117_F00014	Non approval of incidental charges by the Finance Department	56,186,344,875
224.	Directorate of Food, Lahore	2020-21	2021-0000000117_F00009	Un-justified payment of Bardana, procured by Secretary Food	7,369,821,840
225.	District Food Controller-I, Lahore	2020-21	2021-0000000610_F00011	Irregular issuance of wheat to flour mills register with DFC-II	60,615,000
226.	Cane Commissioner, Lahore	2020-21	2021-0000000118_F00008	Non-determination of rate of quality premium by the management	-
227.	Cane Commissioner, Lahore	2020-21	2021-0000000118	Un-justified adoption of sugar policy for 1987-88	-

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
			_F00011	without amendment in the Act	
228.	Cane Commissione, Lahore	2020-21	2021-0000000118_F00012	Non-implementation of provisions of the Act	-
229.	District Food Controller, Sargodha	2018-21	2021-0000000606_F00015	Shortage of wheat recovery thereof	6,482,343
230.	District Food Controller, Sargodha	2018-21	2021-0000000606_F00018	Loss to Government due to non-recovery of outstanding claims	5,968,343
231.	District Food Controller, Sahiwal	2020-21	2021-0000000449_F00006	Mis-procurement due to Non Publishing of Bid Evaluation Report	517,549
232.	District Food Controller, Sahiwal	2020-21	2021-0000000449_F00010	Loss to Government due to non-recovery of outstanding claims	47,849,074
233.	District Food Controller, Rajanpur	2020-21	2021-0000000133_F00003	Loss to Government due to non recovery of outstanding dues for employees	6,912,533
234.	District Food Controller, Rajanpur	2020-21	2021-0000000133_F00004	Enroute Shortage of Wheat during transportation	198,668
235.	District Food Controller, Rajanpur	2020-21	2021-0000000133_F00006	Unjustified leftover fine and bran with the mill owners and Non-deduction of income tax & PST	41,054,422
236.	District Food Controller, Rajanpur	2020-21	2021-0000000133_F00012	Irregular Mode of Payments through DDO	11,628,567
237.	District Food Controller, Rajanpur	2020-21	2021-0000000133_F00014	Loss to government due to shortage of bardana	223,776
238.	District Food Controller, Bahawalpur	2020-21	2021-0000000457_F00007	Loss to Government due to non recovery of outstanding claims since long	106,412,605
239.	District Food Controller, Jhang	2020-21	2021-0000000130_F00007	Loss to Government due to non recovery of outstanding claims since long	10,881,319
240.	District Food Controller, Narowal	2018-21	2021-0000000132_F00007	Loss to Government due to non recovery of outstanding claims	2,938,408

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
241.	District Food Controller-II, Lahore	2019-21	2021-0000000636_F00002	Loss to Government due to non recovery of outstanding claims	40,555,485
242.	District Food Controller, Khanewal	2020-21	2021-0000000638_F00007	Unjustified leftover Fine & Bran with the mill owners and non deduction of income tax	12,257,798
243.	District Food Controller, Khanewal	2020-21	2021-0000000638_F00009	Loss to Government due to non recovery of outstanding claims	49,101,505
244.	District Food Controller, Gujranwala	2020-21	2021-0000000131_F00007	Loss to Government due to non- recovery of outstanding claims since long	9,064,935
245.	District Food Controller Faisalabad	2020-21	2021-0000000451_F00008	Loss to Government due to non- recovery of outstanding claims since long	47,329,567
246.	District Food Controller, Muzafargarh	2020-21	2021-0000000134_F00004	Loss to Government due to non recovery of outstanding claims since long	26,218,632
247.	District Food Controller, Layyah	2020-21	2021-0000000455_F00004	Loss to Government due to non recovery of outstanding claims since long	7,652,880
248.	District Food Controller-I Lahore	2020-21	2021-0000000610_F00002	Loss to Government due to non-recovery of outstanding claims	1,169,542
249.	District Food Controller-I Lahore	2020-21	2021-0000000610_F00013	Non-reconciliation of Balance of bardana rupees in million	-
250.	District Food Controller, Vehari	2020-21	2021-0000000733_F00002	Unjustified leftover Fine & Bran with the mill owners Non-deduction of income tax & PST	70,291,200
251.	District Food Controller, Vehari	2020-21	2021-0000000733_F00008	Loss to Government due to non recovery of outstanding claims since long	27,676,291
252.	District Food Controller, Pakpattan	2018-20	48056	Loss to Government due to non recovery of outstanding claims since long	4,805,545
253.	District Food Controller, Lodhran	2019-20	48089	Loss to Government due to non-recovery of outstanding	11,573,881

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				claims	
254.	District Food Controller, Kasur	2019-20	48783	Loss to Government due to non recovery of outstanding claims since long	11,189,059
255.	District Food Controller, Mianwali	2018-20	48552	Loss to Government due to non recovery of outstanding claims since long	12,847,528
256.	District Food Controller, Muzaffargarh	2019-20	49005	Loss to Government due to non recovery of outstanding claims since long	26,330,681
257.	Secretary Food, Government of Punjab Lahore	2020-21	2021-0000000119_F00006	Annual requirement, bid evaluation not published/uploaded, CDR not submitted etc.	4,800,854,400
258.	Secretary Food, Government of Punjab Lahore	2020-21	2021-0000000119_F00012	Annual requirement, bid evaluation not published/uploaded, CDR not submitted, technical evaluation not in criteria, sample register etc.	459,360,000
259.	District Food Controller, Sargodha	2018-21	2021-0000000606_F00007	Annual requirement, bid evaluation not uploaded, affidavit	10,785,500
260.	Secretary Food, Government of Punjab Lahore	2020-21	2021-0000000119_F00018	Annual requirement not uploaded/ published, splitting	3,441,800
261.	District Food Controller, Mianwali	2018-20	48543	annual procurement, bid evaluation not uploaded etc.	3,212,225
262.	District Food Controller, Okara	2018-20	47792	annual procurement, bid evaluation not uploaded etc.	2,386,736
263.	District Food Controller, Pakpattan	2018-20	48047	annual procurement, bid evaluation not uploaded etc.	2,268,000
264.	District Food Controller, Bahawalpur	2020-21	2021-0000000457_F00002	annual plan not uploaded, ppra website	2,223,000
265.	District Food Controller, Jhang	2020-21	2021-0000000130_F00003	annual plan not uploaded, ppra website, register of liability	1,870,071
266.	District Food Controller,	2018-20	48050	Annual requirement not uploaded, competitive rates	1,624,800

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Pakpattan			not obtained, register of liability not maintained	
267.	District Food Controller, Khushab	2018-21	2021-0000000453_F00010	Annual requirement, bid evaluation not uploaded	1,624,760
268.	District Food Controller, Sargodha	2018-21	2021-0000000606_F00008	annual requirement, bid evaluation not uploaded/published, rate analysis	1,030,400
269.	District Food Controller, Khushab	2018-21	2021-0000000453_F00011	annual plan not uploaded, competitive rates	1,026,725
270.	District Food Controller, Mianwali	2018-20	48547	Annual requirement not uploaded, bid evaluation report not uploaded etc	474,000
271.	Directorate of Food, Lahore	2020-21	2021-0000000117_F00025	Competitive rates not obtained through PPRA	214,110
272.	Directorate of Food, Lahore	2020-21	2021-0000000117_F00004	Procurement of imported wheat record	52,421,716,509
273.	Directorate of Food, Lahore	2020-21	2021-0000000117_F00005	Inventory and issue record of imported sugar	5,707,740,390
274.	District Food Controller, Okara	2020-21	2021-0000000450_F00008	Procurement of imported wheat record	942,053,553
275.	District Food Controller, Sargodha	2018-21	2021-0000000606_F00010	Tender record regarding imported wheat	806,980,576
276.	District Food Controller, Sahiwal	2020-21	2021-0000000449_F00012	Tender record	736,908,968
277.	District Food Controller, Rajanpur	2020-21	2021-0000000133_F00013	Tender record	676,113,920
278.	District Food Controller-I Lahore	2020-21	2021-0000000610_F00012	Tender and bidding documents	460,782,566
279.	District Food Controller-II, Lahore	2019-21	2021-0000000636_F00003	Tender record	448,436,900

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
280.	District Food Controller, Sargodha	2018-21	2021-0000000606_F00001	Tender record	386,384,214
281.	District Food Controller, Sialkot	2018-21	2021-0000000452_F00012	Original challan, verification of bank guarantee, import documents, declaration	3,728,698,736
282.	District Food Controller, Bahawalpur	2020-21	2021-0000000457_F00008	Tender record	351,849,188
283.	District Food Controller, Attock	2018-21	2021-0000000129_F00002	Tender record	276,487,775
284.	District Food Controller, Muzaffargarh	2019-20	49001	Tender record	271,420,034
285.	District Food Controller, Khanewal	2020-21	2021-0000000638_F00001	Tender record	260,683,989
286.	District Food Controller, Jhang	2020-21	2021-0000000130_F00006	Tender record	251,016,049
287.	District Food Controller, Layyah	2020-21	2021-0000000455_F00015	Tender record	249,235,376
288.	District Food Controller, Okara	2018-20	47794	Tender record	222,011,979
289.	District Food Controller, Rahim Yar Khan	2020-21	2021-0000000456_F00007	Tender record	209,794,244
290.	District Food Controller, Sialkot	2018-21	2021-0000000452_F00005	Tender record	201,103,413
291.	District Food Controller, Rajanpur	2020-21	2021-0000000133_F00008	Original challan, verification of bank guarantee, import documents, declaration	196,416,605
292.	District Food Controller, Chiniot	2019-21	2021-0000000454_F00002	Tender record	181,077,705
293.	District Food Controller,	2018-20	48049	Tender record	172,206,548

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Pakpattan				
294.	District Food Controller, Vehari	2020-21	2021-0000000733_F00007	Tender record	150,794,802
295.	District Food Controller, Khushab	2018-21	2021-0000000453_F00004	Tender record	134,280,667
296.	District Food Controller, Okara	2020-21	2021-0000000450_F00001	Tender record	133,694,755
297.	District Food Controller, Sahiwal	2020-21	2021-0000000449_F00001	Tender record	107,436,001
298.	District Food Controller, Mianwali	2018-20	48546	Tender record	78,524,632
299.	District Food Controller, Lodhran	2019-20	48088	Tender record	67,722,496
300.	District Food Controller, Narowal	2018-21	2021-0000000132_F00002	Tender record	58,984,393
301.	Cane Commissioner, Lahore	2020-21	2021-0000000118-F00010	Un-justified hike in sugar prices due to non-fixing of reserved area for sugar mills	-
302.	Director Food, Lahore	2020-21	2021-0000000117_F00007	Ineffective monitoring of grinding of wheat-Rs. 187,177.94 million	187,177,942,500
303.	Secretary Food, Government of Punjab Lahore	2020-21	2021-0000000119_F00008	Procurement at higher rates	2,406,057,600
304.	Secretary Food, Government of Punjab Lahore	2020-21	2021-0000000119_F00010	Procurement at higher rates	440,748,000
305.	District Food Controller, Lodhran	2020-21	2021-0000000135_F00002	Procurement at higher rates	472,000
306.	Cane Commissioner, Lahore	2020-21	2021-0000000118-F00006	Un-justified accrual of interest due to non-payment of cost of imported sugar	138,588,045
307.	Cane Commissione,	2020-21	2021-0000000118	Utilization report of	277,324,534

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Lahore		_F00018	expenditure	
FORESTRY, WILDLIFE & FISHRIES DEPARTMENT					
1.	DFO, Kasure	2020-21	2021-0000000502_F00004	Non verification of Evaluation Report on Maintenance of -Rs. 45350000	45,350,000
2.	DFO, Kasure	2020-21	2021-0000000502_F00005	Outstanding recoveries against officials into the form-11 – Rs.12527330	12,527,330
3.	DFO, Kasure	2020-21	2021-0000000502_F00012	Non-recovery due to non-finalized the inquiry- Rs. 2480545	2,480,545
4.	DFO, Kasure	2020-21	2021-0000000502_F00015	Non pursuance of forest offence cases registered with police -Rs. 1592400	1,592,400
5.	DFO, Kasure	2020-21	2021-0000000502_F00018	Recovery of social security benefit Rs.855718	855,718
6.	DFO, Kasure	2020-21	2021-0000000502_F00024	Loss due to non-finalization of forest offence cases – Rs. 207600	207,600
7.	DFO, Kasure	2020-21	2021-0000000502_F00026	Negligence of the department resulting heavy loss to government due to encroachment of land.	-
8.	DFO, R/Pindi	2020-21	2021-0000000626_F00003	Non verification of Evaluation Report on Maintenance of -Rs. 47760000	47,760,000
9.	DFO, R/Pindi	2020-21	2021-0000000626_F00004	Non collection of form-14 from circle office- Rs.26794232.	26,794,232
10.	DFO, R/Pindi	2020-21	2021-0000000626_F00005	Non availability of record relating to building works- Rs.13223964.	13,223,964
11.	DFO, R/Pindi	2020-21	2021-0000000626_F00006	Unjustified payments due to non-entering in form-7 – Rs. 9378892.	9,378,892
12.	DFO, R/Pindi	2020-21	2021-0000000626_F00007	Irregular purchase to avoid tendering Process Rs.9123892. Less deduction of IT Rs.182478	9,123,892
13.	DFO, R/Pindi	2020-21	2021-0000000626_F00008	Irregular engagement of daily waged labor for various forestry operations- Rs.8655000	8,655,000
14.	DFO, R/Pindi	2020-21	2021-0000000626	Non-disposal of potted plants/Timber (Nursery	5,000,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
			_F00009	Register/ Timber) -Rs. 5000000	
15.	DFO, R/Pindi	2020-21	2021-0000000626_F00011	Outstanding recoveries against officials into the form-11 – Rs.2.586646	2,586,646
16.	DFO, R/Pindi	2020-21	2021-0000000626_F00013	Irregular / Un- authorized award of construction work without tender-Rs.1899015.	1,899,015
17.	DFO, R/Pindi	2020-21	2021-0000000626_F00014	TA bills of Gazetted staff was not produced for audit-Rs.1596120	1,596,120
18.	DFO, R/Pindi	2020-21	2021-0000000626_F00015	Non pursuance of forest offence cases registered with police -Rs.2937065.	2,937,065
19.	DFO, R/Pindi	2020-21	2021-0000000626_F00017	Outstanding recoveries against contractors into the form-11 – Rs.3,42877	342,877
20.	DFO, R/Pindi	2020-21	2021-0000000626_F00018	Ambiguity in agreement GoPb with TDCP lease out Rest Houses.	-
21.	DFO, RY Khan	2020-21	2021-0000000141_F00001	Loss due to non-finalization of forest offence cases - Rs 2934690	2,934,690
22.	DFO, RY Khan	2020-21	2021-0000000141_F00004	Loss due to non-finalization of forest offence prosecution cases – Rs 1120400	1,120,400
23.	DFO, RY Khan	2020-21	2021-0000000141_F00005	Non deposit of amount of compensation into govt. treasury- Rs 129000	129,000
24.	DFO, RY Khan	2020-21	2021-0000000141_F00007	Non reconciliation of amounts between Form -15 and CTR statement - Rs 64400774	64,400,774
25.	DFO, RY Khan	2020-21	2021-0000000141_F00008	Non obtaining surety bond from newly appointed forest guards and payment of salaries -Rs 250000	250,000
26.	DFO, RY Khan	2020-21	2021-0000000141_F00009	Non pursuance of forest offence cases registered with police – Rs 5881000	5,881,000
27.	DFO, RY Khan	2020-21	2021-0000000141_F00010	Irregular payment of salaries through manual bills-Rs 50642517	50,642,517
28.	DFO, RY Khan	2020-21	2021-0000000141_F00011	Non disposal of wood lying in custody of private persons – Rs (amount not assessed)	-
29.	DFO, RY Khan	2020-21	2021-0000000141	Non disposal of plants lying in nurseries – Rs 2803174	2,803,174

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
			_F00014		
30.	DFO, Chakwal	2018-21	2021-0000000503_F00003	Un due Retention of Replenishment Cost in P. Deposit & Non Execution of Afforestation.	41,378,604
31.	DFO, Chakwal	2018-21	2021-0000000503_F00006	Unjustified payments due to non-entering in form-7	2,978,176
32.	DFO, Chakwal	2018-21	2021-0000000503_F00008	Irregular / Un- authorized purchase to avoid tendering Rs.1651546 beyond the competency.	1,651,546
33.	DFO, Chakwal	2018-21	2021-0000000503_F00011	Irregular / Un- authorized construction of Pillars in Dullah Resume Land	578,335
34.	DFO, Chakwal	2018-21	2021-0000000503_F00016	Non verification of Advance income Tax	251,452
35.	DFO, Chakwal	2018-21	2021-0000000503_F00019	Non Verification of GST	128,475
36.	DFO, Chakwal	2018-21	2021-0000000503_F00021	Negligence of the dept resulting heavy loss to govt due to encroachment of land valuing million Rs.	-
37.	DFO, Gujrat	2020-21	2021-0000000138_F00004	Non-recovery of outstanding dues against officials- Rs. 2421934	2,421,934
38.	DFO, Gujrat	2020-21	2021-0000000138_F00006	Recovery against Officials against missing of trees Rs. 18675900	18,675,900
39.	DFO, Gujrat	2020-21	2021-0000000138_F00012	Non achievement of target – Rs.3375000	3,375,000
40.	DFO, Jhelum	2017-21	2021-0000000139_F00002	Non verification of Evaluation Report on Maintenance of Forest Schemes-Rs.140415820	140,415,820
41.	DFO, Jhelum	2017-21	2021-0000000139_F00008	Irregular expenditure on account of repair of building – Rs.2870651	2,870,651
42.	DFO, Jhelum	2017-21	2021-0000000139_F00013	Irregular purchase of tractor – Rs.918750	918,750
43.	DFO, Jhelum	2017-21	2021-0000000139_F00015	Recovery of against officials Misappropriation of Plants - Rs. 484120	484,120
44.	DFO, Jhelum	2017-21	2021-0000000139_F00018	Less deduction of Income Tax –Rs.205611	205,611

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
45.	DFO, Jhang	2020-21	2021-0000000136_F00005	Non-disposal of potted plants (Timber Form-7) - RS. 11096824/-	11,096,824
46.	DFO, Jhang	2020-21	2021-0000000136_F00015	Un-justified expenditure on kana mesquite stubbing & weeding –RS. 333576/-	333,576
47.	DFO, Jhang	2020-21	2021-0000000136_F00016	Departmental monitoring/inspection of works done not carried out – rs. 57386768/-	57,386,768
48.	DFO, Lahore	2020-21	2021-0000000137_F00001	Irregular hiring of labor without advertisement - Rs.26338984	26,338,984
49.	DFO, Lahore	2020-21	2021-0000000137_F00002	Unauthorized mode of payment of salaries through manual bills – Rs.71906225	71,906,225
50.	DFO, Sargodha	2020-21	2021-0000000632_F00004	Non-disposal of potted plants/Seed (Timber Form 7) Rs.7812342	7,812,342
51.	DFO, Sargodha	2020-21	2021-0000000632_F00007	Non proper pursuance of forest offence cases registered with police-Rs.238500	238,500
52.	DFO, Sargodha	2020-21	2021-0000000632_F00008	Non-clearance / disposal of amounts lying in the head “P-Deposit”–Rs. 7889699	7,889,699
53.	DFO, Sargodha	2020-21	2021-0000000632_F00010	Loss due to non-disposal of forest offence cases within stipulated period Recovery thereof-Rs. 820,900	820,900
54.	DFO, Attock	2020-21	2021-0000000082_F00003	Non-disposal of potted plants/Seed (Timber Form 7) Rs. 2065648	2,065,648
55.	DFO, Attock	2020-21	2021-0000000082_F00004	Recovery against officials (Form-11)-Rs.112966	112,966
56.	DFO, Attock	2020-21	2021-0000000082_F00005	Non Uploading of Evaluation Report on PPRA website Rs. 640271	640,271
57.	DFO, Attock	2020-21	2021-0000000082_F00008	Doubtful Expenditure on Account of Sowing and Planting of 1446 Acres Area at Various Sites	25,483,000
58.	DFO, Attock	2020-21	2021-0000000082_F00012	Loss to Forest Department due to court cases between two Railway and Forest Department	-
59.	DFO, Faisalabad	2020-21	2021-0000000582_F00013	Non proper pursuance of cases registered with police-Rs. 203500/-	203,500

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
60.	DFO, Faisalabad	2020-21	2021-0000000582_F00015	Non-disposal of timber lying unsold (Pending lotwara) & KANNA -RS. 225640/-	225,640
61.	DFO, B/Nagar	2017-21	2021-0000000641_F00001	Unauthorized mode of payment of salaries and contingencies through manual bills – Rs. 194648985	194,648,985
62.	DFO, B/Nagar	2017-21	2021-0000000641_F00010	Un-authorized payment of Social Security Benefit Allowance amounting to Rs.405910	405,910
63.	DFO, B/Nagar	2017-21	2021-0000000641_F00012	Irregular expenditure of Rs. 624600 on procurement of Polythene bags etc.	624,600
64.	DFO, B/Nagar	2017-21	2021-0000000641_F00020	Doubtful deposit of I Tax and GST from firms due to non-availability/verification of CPRS Rs.434642	434,642
65.	DFO, B/Nagar	2017-21	2021-0000000641_F00021	Irregular purchase of tyres amounting to Rs. 235500	235,500
66.	DFO, B/Nagar	2017-21	2021-0000000641_F00022	Non Auction of Condemned Vehicle Loss of Rs. 200000/- (Approximate)	200,000
67.	DFO, B/Nagar	2017-21	2021-0000000641_F00023	Un-authorized payment of arrear bills amounting to Rs. 178352	178,352
68.	DFO, Lal Sohanrah, B/Pur	2017-21	2021-0000000642_F00005	Unauthorized Mode of Payment of Salaries Rs. 91073281 /-	91,073,281
69.	DFO, Lal Sohanrah, B/Pur	2017-21	2021-0000000642_F00009	Non -Finalization of Prosecution Cases Rs. 423852/-	423,852
70.	DFO, Lal Sohanrah, B/Pur	2017-21	2021-0000000642_F00015	Loss due to Non Auction of Unserviceable Off Road Vehicles amounting Rs. 1500000/-approximately	1,500,000
71.	DFO, Lal Sohanrah, B/Pur	2017-21	2021-0000000642_F00017	Un-justified Expenditure due to non transfer of Divisional Forest Office from Bahawalpur City to Lal	4,957,920
72.	DFO, Lal Sohanrah, B/Pur	2017-21	2021-0000000642_F00020	Non Vacation / Retrieval the Encroachment Area of Forest 75 Acre	0
73.	DFO, Lal Sohanrah, B/Pur	2017-21	2021-0000000642_F00021	Non Clearance of Pending Liability Rs. 5837918/-	5,837,918

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
74.	DFO, Lal Sohanrah, B/Pur	2017-21	2021-0000000642_F00022	Non Surrendering of Saving of Budget Grant Rs. 8043434 /-	8,043,434
75.	DFO, Lal Sohanrah, B/Pur	2017-21	2021-0000000642_F00023	Non Achievement of Target of Afforestation	0
76.	DFO, Lal Sohanrah, B/Pur	2017-21	2021-0000000642_F00026	Non Pursuance of Forest Offence Cases Registered with Police Rs. 560000/-	560,000
77.	DFO B/Pur	2019-21	2021-0000000458_F00001	Outstanding dues against officials RS. 28222223/-.	28,222,223
78.	DFO B/Pur	2019-21	2021-0000000458_F00002	Irregular payment of salaries through manual bills instead of computerized payrolls - RS. 8429669/	8,429,669
79.	DFO B/Pur	2019-21	2021-0000000458_F00003	Irregular expenditure on mustrolls amounting to Rs. 101700405/-non deduction of income tax and PS	101,700,405
80.	DFO B/Pur	2019-21	2021-0000000458_F00004	Irregular expenditure on purchase of Plants for Rs. 5961989/- and non provision of stock and cons	5,961,989
81.	DFO B/Pur	2019-21	2021-0000000458_F00005	Irregular expenditure on purchase of Silt for Rs. 1275129	1,275,129
82.	DFO B/Pur	2019-21	2021-0000000458_F00006	Irregular expenditure on purchase of Polythene Bags for Rs. 998038/- and non provision of stock an	998,038
83.	DFO B/Pur	2019-21	2021-0000000458_F00007	Non-clearance lying in head "P-deposit" on accounts of replanish costRs. 9794771/-.	9,794,771
84.	DFO B/Pur	2019-21	2021-0000000458_F00009	Irregular issuance of free plants to govt. institutions valuing RS. 6250556	6,250,556
85.	DFO B/Pur	2019-21	2021-0000000458_F00010	Non-recovery/written off outstanding dues against deceased officials -Rs. 6172678	6,172,678
86.	DFO B/Pur	2019-21	2021-0000000458_F00011	Loss due to non-finalization of forest offence cases – Rs. 1786800	1,786,800
87.	DFO B/Pur	2019-21	2021-0000000458_F00012	Non pursuance of forest offence cases registered with police-Rs. 6004250	6,004,250
88.	DFO B/Pur	2019-21	2021-0000000458	Non Payment of Abiana Rs. 437547	437,547

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
			_F00013		
89.	DFO B/Pur	2019-21	2021-0000000458 _F00014	Outstanding dues against contractors-Rs. 55314958	55,314,958
90.	DFO B/Pur	2019-21	2021-0000000458 _F00015	Non-disposal of confiscated wood Rs. 2831844/- Approximately	2,831,844
91.	DFO B/Pur	2019-21	2021-0000000458 _F00016	Non finalization of pending inquiry cases for Rs. 38735076	38,735,076
92.	DFO B/Pur	2019-21	2021-0000000458 _F00017	Non finalization / decision of 53 pending prosecution cases under court amounting RS. 4610290	4,610,290
93.	DFO B/Pur	2019-21	2021-0000000458 _F00018	Loss to Government Due to Favor Given to Employees in Inquiries Rs. 10797600	10,797,600
94.	DFO B/Pur	2019-21	2021-0000000458 _F00019	Non deposit of professional tax Rs.85000/- and recovery thereof	85,000
95.	DFO B/Pur	2019-21	2021-0000000458 _F00020	Non provision of Farad and Agreement with Formers under Development Scheme for Rs. 527850	527,850
96.	DFO B/Pur	2019-21	2021-0000000458 _F00021	Inefficient Utilization of Funds for Rs. 1867488	1,867,488
97.	DFO B/Pur	2019-21	2021-0000000458 _F00022	Non Deduction of Benevolent Fund and Group Insurance for Rs. 17126	17,126
98.	DFO B/Pur	2019-21	2021-0000000458 _F00023	Misclassification of Expenditure Rs. 55000	55,000
99.	DFO B/Pur	2019-21	2021-0000000458 _F00024	Un-authenticated payment to daily labour through mustrolls –Rs. 165895	165,895
100.	DFO B/Pur	2019-21	2021-0000000458 _F00025	Non-Carrying physical verification of stock & Stores	0
101.	DFO, Multan	2019-21	2021-0000000083 _F00001	Defective payment to land owners on planting of 25 acres area on 70% subsidy	1,231,321
102.	DFO, Multan	2019-21	2021-0000000083 _F00002	Excess charge on hand-watering	972,080
103.	DFO, Multan	2019-21	2021-0000000083 _F00003	Defective payment of Rs.1290000/- paid to m/s muneer ahmed qadri	1,290,000
104.	DFO, Multan	2019-21	2021-0000000083	Non completion of fixed demand register	0

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
			_F00004		
105.	DFO, Multan	2019-21	2021-0000000083_F00005	Negligence of the department resulting heavy loss to government due to encroachment of land	0
106.	DFO, Multan	2019-21	2021-0000000083_F00006	Irregular payment of salaries through manual bills	125,882,078
107.	DFO, Multan	2019-21	2021-0000000083_F00007	Outstanding dues against officials - Rs. 46495202/-	46,495,202
108.	DFO, Multan	2019-21	2021-0000000083_F00010	Non finalization of pending inquiry cases amounting rs. 24651552/-	24,651,552
109.	DFO, Multan	2019-21	2021-0000000083_F00011	Non payment of abiana - Rs. 1358379/-	1,358,379
110.	DFO, Multan	2019-21	2021-0000000083_F00012	Irregular expenditure on account of purchase of healthy plants under tbtp project– Rs. 1865920/-.	1,865,920
111.	DFO, Multan	2019-21	2021-0000000083_F00013	Non finalization / decision of pending prosecution cases under court amounting Rs. 1051300/-	1,051,300
112.	DFO, Multan	2019-21	2021-0000000083_F00014	Non pursuance of forest offence cases registered with police-Rs. 3043700/- .	3,043,700
113.	DFO, Multan	2019-21	2021-0000000083_F00015	Non-disposal of confiscated wood-RS. 27640/- Approximately.	27,640
114.	DFO, Multan	2019-21	2021-0000000083_F00016	Irregular issuance of free plants to govt. institutions valuing Rs. 5343680/-.	5,343,680
115.	DFO, Multan	2019-21	2021-0000000083_F00017	Loss due to non-finalization of forest offence cases – Rs. 267900/-.	267,900
116.	DFO, Multan	2019-21	2021-0000000083_F00018	Non comparison of the amounts of form – 15 with challan of treasury remittances (CTRS)	1,054,460
117.	DFO, Multan	2019-21	2021-0000000083_F00019	Non deposit of professional tax Rs. 30000 and recovery thereof.	30,000
118.	DFO, Muzafargarh	2020-21	2021-0000000140_F00002	Non Finalization of Forest Offence Cases Amounting to Rs.536500/-	536,500
119.	DFO, Muzafargarh	2020-21	2021-0000000140_F00005	Non-verification of deposits from Treasury Office – Rs.1462687	1,462,687

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
120.	DFO, Muzafargarh	2020-21	2021-0000000140_F00008	Non-submission and approval of PC-IV of for Rs.12433348	12,433,348
121.	DFO, Muzafargarh	2020-21	2021-0000000140_F00010	Non-disposal of Seeds & Stumps – Rs.245832	245,832
122.	DFO, Muzafargarh	2020-21	2021-0000000140_F00012	Irregular Deposit of Rs.1272640 as Endowment Fund.	1,272,640
123.	DFO, Muzafargarh	2020-21	2021-0000000140_F00013	Non-disposal of Confiscated Wood – Rs.323334	323,334
124.	DFO, Muzafargarh	2020-21	2021-0000000140_F00017	Inspection of works done not carried out by Monitoring Cell Rs.72507000/-	72,507,000
125.	DFO, Muzafargarh	2020-21	2021-0000000140_F00018	Non-Disposal of Timber – Rs.1075255	1,075,255
126.	DFO Rajanpur	2020-21	2021-0000000740_F00009	Loss due non plantation of 980 plan table acres land.	0
127.	DFO Rajanpur	2020-21	2021-0000000740_F00013	Un-authorized mode of payment of salaries through manual bills – Rs.47163417/-	47,163,417
128.	DFO Rajanpur	2020-21	2021-0000000740_F00014	Loss to government due to illegal occupation of land	0
129.	DFO Rajanpur	2020-21	2021-0000000740_F00015	Irregular cash payments – Rs.125360/-.	125,360
130.	DFO Rajanpur	2020-21	2021-0000000740_F00017	Lapse of funds due to non-utilization of budget – Rs 2.097 million	2,097,000
131.	DFO Rajanpur	2020-21	2021-0000000740_F00019	Non production of record of rest house	0
132.	DFO, Jhelum	2017-21	2021-0000000139_F00020	Doubtful Expenditure of on account of watch & ward-Rs.310800	310,800
133.	DFO, Jhang	2020-21	2021-0000000136_F00017	Stock items found missing-Rs. 463216/-	463,216
134.	DFO, B/Nagar	2017-21	2021-0000000641_F00005	Irregular consumption of POL-Rs. 5027459	5,027,459
135.	DFO Rajanpur	2020-21	2021-0000000740_F00016	Irregular appointments of contingent paid staffs without advertisement	672,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
136.	DFO Rajanpur	2020-21	2021-0000000740_F00008	Irregular expenditure on repair of building work Rs. 500000. and recovery of income tax 50000	500,000
137.	DFO, Kasure	2020-21	2021-0000000502_F00003	No compliance of PPRA on forestry operations - RS.71863030	71,863,030
138.	DFO, Kasure	2020-21	2021-0000000502_F00017	Non verification timber/plants in Form-7 (Sale depot) – Rs.873604	873,604
139.	DFO, Kasure	2020-21	2021-0000000502_F00020	Doubtful payment of labor - Rs. 647095	647,095
140.	DFO, Chakwal	2018-21	2021-0000000503_F00002	Non completion of history file of development schemes	55,767,663
141.	DFO, Chakwal	2018-21	2021-0000000503_F00004	Irregular work on private land through TBTP Scheme	5,287,500
142.	DFO, Chakwal	2018-21	2021-0000000503_F00013	Non Existence of Challan of Treasury Remittances (CTRs)	472,276
143.	DFO, Chakwal	2018-21	2021-0000000503_F00018	Doubtful deposit of government receipts / non comparison of the amounts of form – 15 with CTRs	153,023
144.	DFO, Jhelum	2017-21	2021-0000000139_F00003	Irregular work on private land through TBTP Scheme – Rs.38716750	38,716,750
145.	DFO, Jhelum	2017-21	2021-0000000139_F00016	Irregular water charges of private land – Rs.417480	417,480
146.	DFO, Jhang	2020-21	2021-0000000136_F00009	Irregular fixation of compensation for compound cases-Rs. 928800/-	928,800
147.	DFO, Jhang	2020-21	2021-0000000136_F00010	Non proper pursuance of cases registered with police-Rs. 203500/-	203,500
148.	DFO, Lal Sohanrah, B/Pur	2017-21	2021-0000000642_F00002	Loss to Government due to Non adoption of Preventive Measure to avoid large number of Mortality of B	62,000,000
149.	DFO, Lal Sohanrah, B/Pur	2017-21	2021-0000000642_F00016	Non Realization of Fish Collection amount from Contractor of Patisar Lake Rs. 11632940/- and Loss	11,632,940
150.	DFO, Okara	2019-20	48870	Non deposit of misc. recovery /token money (I.E. ZAR-E-BIYANA) into government treasury -Rs.	2,537,457

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				2537457/- Non reconciliation of p. deposit into government treasury for Rs. 7719932	
151.	DFO, Lal Sohanrah, B/Pur	2017-21	2021-0000000642_F00001	Loss to Government due to Non Revision of Sale Rates of Black Bucks and Chinkara Rs. 51460000 /-	51,460,000
152.	DFO, Lal Sohanrah, B/Pur	2017-21	2021-0000000642_F00025	Non Supply of Peter Engine by the Contractor and Purchase of Items at the Risk Purchase Cost of Cont	8,319,000
153.	DFO, RY Khan	2020-21	2021-0000000141_F00015	Outstanding recoveries against officials serving , died or dismissed	460,259,071
154.	DFO, Sargodha	2020-21	2021-0000000632_F00003	Recovery against officials (Form-11) due to illegal sale of trees/timber, theft and damage	78,847,216
155.	DFO, R.Y Khan	2018-20	48505	Outstanding dues against officials	71,178,818
156.	DFO, B/Nagar	2017-21	2021-0000000641_F00002	Recovery against officials (Form-11) due to illegal sale of trees/timber, theft and damage.	51,630,597
157.	DFO, Muzaffargarh	2020-21	2021-0000000140_F00003	Non-recovery of outstanding dues against Officials (Form-11)	28,745,811
158.	DFO, Muzaffargarh	2019-20	48476	Outstanding dues against officials due to illegal sale of trees/timber, theft and damage (Form-11)	18,189,628
159.	DFO, Lahore	2020-21	2021-0000000137_F00015	Recovery against officials (Form-11) due to illegal sale of trees/timber, theft and damage	17,384,301
160.	DFO, Lal Sohanrah, B/Pur	2017-21	2021-0000000642_F00007	Non Recovery of Outstanding amount from Officials of the Department (decided recovery)	12,257,696
161.	DFO, Sahiwal	2019-20	48888	Non-recovery of losses from officers/officials (Form-11)	10,164,916
162.	DFO, Sialkot	2019-20	48908	Outstanding recovery against officials (Form-11)	7,317,651

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
163.	DFO, Faisalabad	2020-21	2021-0000000582_F00003	Non-recovery of losses from officers/officials (Form-11)	5,993,284
164.	DFO, Faisalabad	2020-21	2021-0000000582_F00004	Non-write off losses/recovery of losses (Form-11)	5,291,197
165.	DFO, Multan	2019-21	2021-0000000083_F00008	Non recovery / written off outstanding dues against deceased officials (Form-11)	4,760,704
166.	DFO, RY Khan	2020-21	2021-0000000141_F00012	Outstanding recovery against forest officials (Form-11)	3,732,400
167.	DFO Rajanpur	2020-21	2021-0000000740_F00001	Non-recovery of losses from officers/officials(Form-11)	2,055,286
168.	DFO, Okara	2019-20	48865	Non-recovery of losses from officers/officials(Form-11)	1,613,980
169.	DFO, Jhelum	2017-21	2021-0000000139_F00014	Non recover of outstanding recoveries against officials into the form-11 due to illegal sale of trees/timber, theft and damage	713,125
170.	DFO, Sialkot	2019-20	48909	Non/ less recovery of 30% Social Security Benefi	712,158
171.	DFO, Chakwal	2018-21	2021-0000000503_F00015	Non-recovery of outstanding dues against Officials (Form-11)	277,708
172.	DFO, Chakwal	2018-21	2021-0000000503_F00020	Recovery of social security benefit	105,818
173.	DFO, Sargodha	2020-21	2021-0000000632_F00002	Two Members of Auction committee not present	19,235,885
174.	DFO, Lahore	2020-21	2021-0000000137_F00019	Two Members of Auction committee not present	3,056,106
175.	DFO, Jhelum	2017-21	2021-0000000139_F00019	Loss due to non-finalization of forest offence cases and enquiries	15,000
176.	Divisional Forest Officer, Lal	2017-21	2021-0000000642	Unjustified Transfer of Black Buck to Houbara	1,660,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Sohanara Bahawalpur		_F00004	Foundation-Rs. 1.660 million	
177.	DFO, Okara	2019-20	48868	Non deduction of Inc. tax	105,000
178.	DFO, B/Nagar	2017-21	2021-0000000641_F00018	Non/less deduction of GST	109,354
179.	DFO, B/Nagar	2017-21	2021-0000000641_F00019	Non /less deduction of PST	99,422
180.	DFO, R/Pindi	2020-21	2021-0000000626_F00016	Non disposal of Forest Offence Cases	480,700
181.	DFO, Lal Sohanra, B/Pur	2017-21	2021-0000000642_F00008	Non disposal of Forest Offence Cases	399,060
182.	DFO, Jhang	2020-21	2021-0000000136_F00011	Non disposal of Forest Offence Cases	304,600
183.	DFO, Jhang	2020-21	2021-0000000136_F00010	Non pursuance of cases registered with police	203,500
184.	DFO, Faisalabad	2020-21	2021-0000000582_F00014	Non disposal of Forest Offence Cases	176,200
185.	DFO, Okara	2019-20	48874	Non auction of dead, dry and wind fallen trees	273,440
186.	DFO, B/Nagar	2017-21	2021-0000000641_F00013	Non-disposal of potted plants (Timber Form-7)	437,676
187.	DFO, B/Nagar	2017-21	2021-0000000641_F00016	Non-disposal of timber lying under the custody of private persons on superdari (Form-17)	255,000
188.	DFO, Faisalabad	2020-21	2021-0000000582_F00011	Non-disposal of stumps valuingrs	240,000
189.	DFO, Muzafargarh	2020-21	2021-0000000140_F00006	Without CNIC copies	301,500
190.	DFO, Faisalabad	2020-21	2021-0000000582_F00001	Entries of individual found in different bills	285,653
191.	DFO, Lahore	2020-21	2021-0000000137_F00013	Annual procurement plan, bid evaluation and annual requirement were not found uploaded published in advance on PPRA web site as well as on departmental	6,826,915

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				web site.	
192.	DFO, Sahiwal	2019-20	48879	Irregular purchase of plants Annual procurement plan, bid evaluation and annual requirement were not found advertised published in English and Urdu news papers and not published in advance on PPRA web site as well as on departmental web site.	6,487,986
193.	DFO, Lahore	2020-21	2021-0000000137_F00013	Annual procurement plan, bid evaluation and annual requirement were not found uploaded published in advance on PPRA web site as well as on departmental web site.	6,826,915
194.	DFO, Sahiwal	2019-20	48879	Irregular purchase of plants Annual procurement plan, bid evaluation and annual requirement were not found advertised published in English and Urdu news papers and not published in advance on PPRA web site as well as on departmental web site.	6,487,986
195.	DFO, Sahiwal	2019-20	48881	Purchase of polythene bags without Annual procurement plan, bid evaluation and annual requirement were not found not published in advance on PPRA web site as well as on departmental web site.	3,489,403
196.	DFO, Lahore	2020-21	2021-0000000137_F00010	Construction and remaining work of boundary wall without observing PPRA procedures.	2,627,301
197.	DFO, Muzaffargarh	2019-20	48481	Purchase of polythene and silt without observing tender procedure.	2,281,281
198.	DFO, Lahore	2020-21	2021-0000000137	Procurement and installation of children gadgets without observing	2,100,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
			_F00008	PPRA tender procedure.	
199.	DFO, Lahore	2020-21	2021-0000000137_F00003	Purchase of plants without observing PPRA and tender process.	1,656,868
200.	DFO, Lahore	2020-21	2021-0000000137_F00007	Expenditure on repair of plant and machinery without observing PPRA and tender process.	1,647,009
201.	DFO, Sialkot	2019-20	48916	Expenditure on the purchase of polythene bags without observing PPRA and tender process.	1,610,193
202.	DFO Rajanpur	2020-21	2021-0000000740_F00012	Expenditure on hiring of services of silt suppliers without observing tendering process.	1,564,707
203.	DFO, Lahore	2020-21	2021-0000000137_F00012	Expenditure on procurement of tractor without observing PPRA and tender process.	1,444,000
204.	DFO, Lal Sohanra, B/Pur	2017-21	2021-0000000642_F00024	Purchase of Polythene Bags without observing PPRA and tender process.	1,119,006
205.	DFO, Jhang	2020-21	2021-0000000136_F00014	Unreliable expenditure under replenishment cost without observing PPRA and tender procedure.	1,064,064
206.	DFO, Lahore	2020-21	2021-0000000137_F00011	No PPRA procedure was followed on hiring of consultancy services.	870,000
207.	DFO, Lahore	2020-21	2021-0000000137_F00006	Expenditure on award of contract for security services without observing PPRA and tender process.	741,000
208.	DFO, Lahore	2020-21	2021-0000000137_F00009	Expenditure on purchase of store items without observing PPRA and tender process.	542,000
209.	DFO, Jhelum	2017-21	2021-0000000626_F00017	Irregular / un- authorized purchase of Polythene Bags without observing PPRA and tender process.	402,619
210.	DFO, Jhang	2020-21	2021-	Irregular expenditure on	376,320

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
			0000000136_F00019	hiring without observing PPRA and tender process.	
211.	DFO, Okara	2019-20	48873	Expenditure on purchase of spray without observing PPRA and tender process.	352,610
212.	DFO, B/Nagar	2017-21	2021-0000000641_F00014	Expenditure of procurement of Peter engines without observing PPRA and tender process.	338,900
213.	DFO Rajanpur	2020-21	2021-0000000740_F00011	Expenditure on the purchase of polythene bags without observing PPRA and tender process.	1,529,063
HIGHER EDUCATION DEPARTMENT					
1.	University of Engineering & Technology Taxila	2019-20	48675	Misclassification of Expenditure - Rs. 150000	150,000
2.	BISE , Sargodha	2018-20	47892	Non uploading of Annual Procurement Plan and Bid Evaluation Report on PPRA Website Rs. 64217262	64,217,262
3.	BISE , Sargodha	2018-20	47899	Irregular placement of investment in commercial banks other than Bank of Punjab without approval of Finance Department Rs. 149.665 Million	149.665 Million
4.	BISE , Sargodha	2018-20	47900	Auction of off road vehicles not conducted - Rs. 500000 (Approx.)	500,000
5.	BISE Faisalabad	2019-20	48099	Irregular expenditure on procurement of I.T equipment-Rs 5.663 million	4,637,973
6.	BISE Faisalabad	2019-20	48105	Irregular expenditure on life insurance of employees-Rs1.927 million	1.927 million
7.	BISE Faisalabad	2019-20	48106	Non-auction of vehicles- Rs 4.00 million (approx.)	4.00 million
8.	BISE Faisalabad	2019-20	48109	Irregular expenditure on repair of machinery items-Rs 587480	587,480
9.	BISE, Gujranwala	2018-20	48525	Unauthorized charging of withholding tax by commercial banks on profits earned on investments. refundable tax amount-Rs. 64055211	64,055,211

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
10.	BISE, Gujranwala	2018-20	48528	Irregular expenditure on law services Rs. 2951014. recovery of PST Rs.277818.	277,818.00
11.	BISE, Gujranwala	2018-20	48529	Unjustified expenditure on staff training and development center Rs.4143851	4,143,851
12.	BISE, Gujranwala	2018-20	48531	141 Kanal and 15 Marla land under litigation	-
13.	BISE, Gujranwala	2018-20	48532	Irregular placement of funds in banks other than BOP Rs.758915635	758,915,635
14.	BISE, Gujranwala	2018-20	48533	Recovery of loss caused due to wrong opening of question papers and outstanding payment of sui gas charges against ex-controller of examination Rs.676890	676,890
15.	BISE, Gujranwala	2018-20	48534	Irregular procurement of cover sheets Rs.79050000	79,050,000
16.	BISE, Gujranwala	2018-20	48535	Inefficient utilization of funds - Rs. 822696725 and whereabouts of expenditure of Rs.234.638 million not provided	822,696,725 +234.638 million
17.	BISE, Gujranwala	2018-20	48536	Irregular hiring of services of security guards during examination involving expenditure of Rs.5327000	5,327,000
18.	BISE, Gujranwala	2018-20	48538	Unauthorized charging of withholding tax by commercial banks. recovery-Rs. 16549744	16,549,744
19.	BISE, Gujranwala	2018-20	48540	Irregular expenditure Rs.52417000 due to vague technical criteria. recoverable GST Rs.1262810	52,417,000, 1,262,810
20.	BISE, Gujranwala	2018-20	48541	Irregular regularization of three daily waged employees	-
21.	BISE, Gujranwala	2018-20	48542	Non maintenance of record of refundable securities of contractors Rs.25535504	25,535,504
22.	Director Colleges, Faisalabad	2015-20	48020	Irregular payment of pending liability - Rs.4433633 recovery of LD charges Rs.197161	4,433,633 , 197,161
23.	Director Colleges,	2015-20	48024	Status of goods delivered	11,050,842

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Faisalabad			valuing rs.11050842 not clear due to missing and undated delivery challans.	
24.	Director Colleges, Faisalabad	2015-20	48027	Irregular expenditure on procurement of furniture Rs.11568083, recovery of LD RS.79575	11,568,083, 79,575
25.	Director Colleges, Faisalabad	2015-20	48028	Irregular procurement of furniture, machinery, it and science equipment Rs.119213449	119,213,449
26.	Director Colleges, Faisalabad	2015-20	48030	Non submission of vouched accounts to treasury office/dao and non maintenance of cash book of SDA involving expenditure of Rs. 181877961	181,877,961
27.	Director Colleges, Faisalabad	2015-20	48031	expenditure incurred in excess of the available budget allocation- Rs.12477038	12,477,038
28.	Director Colleges, Faisalabad	2015-20	48032	Inefficient utilization of funds - Rs. 112644374	112,644,374
29.	Director Colleges, Faisalabad	2015-20	48033	Recovery of taxes - Rs.125096	125,096
30.	Director Public Instructions (DPI) Colleges, Lahore	2017-20	48008	Non deposit of profit earned on security account into government treasury for Rs.7471470 and placement of funds in financial institutions other than Bank of Punjab for Rs. 30405179	7,471,470 , 30,405,179
31.	Director Public Instructions (DPI) Colleges, Lahore	2017-20	48010	Irregular expenditure on purchase of Stationery, Computer Stationery, and Others for Rs.3244368	3,244,368
32.	Director Public Instructions (DPI) Colleges, Lahore	2017-20	48011	Non maintenance of Record of Registration and Inspection fee of private colleges - Rs.12758000	12,758,000
33.	Director Public Instructions (DPI) Colleges, Lahore	2017-20	48013	Non disposal of Condemned Stock for Rs.756360 (Approximately)	756,360
34.	Director Public Instructions (DPI) Colleges, Lahore	2017-20	48014	Non maintenance of Scale Audit Register /Audit Register; non conducting of post audit of Pay & Allowances and; excess booking in reconciled	-

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				expenditure statements under head of account "Pay & Allowances"	
35.	Director Public Instructions (DPI) Colleges, Lahore	2017-20	48015	Inefficient Utilization of Funds for Rs.25999735	25,999,735
36.	Director Public Instructions (DPI) Colleges, Lahore	2017-20	48016	Excess expenditure than budget allocation for Rs.8146938	8,146,938
37.	Director Public Instructions (DPI) Colleges, Lahore	2017-20	48017	Non verification of educational certificates from respective BISE / University	-
38.	Director Public Instructions (DPI) Colleges, Lahore	2017-20	48018	Non provision of complete record of appointment	-
39.	Government Associate College for Women, DhokeHassu, Rawalpindi	2017-20	47953	Inefficient utilization of funds - Rs. 11987361	11,987,361
40.	Government Associate College for Women, DhokeHassu, Rawalpindi	2017-20	47954	Expenditure incurred in excess of the available budget allocation Rs. 6111642	6,111,642
41.	Govt College Women University, Faisalabad	2018-20	47975	Unauthorized charging of withholding tax by commercial banks. refundable tax amount-Rs. 9067138/- recovery thereof	9,067,138
42.	Govt College Women University, Faisalabad	2018-20	47980	Irregular procurement of stationary and printed material Rs.5289525 and procurements made on quotation basis Rs.1533112.	5,289,525
43.	Govt College Women University, Faisalabad	2018-20	47982	Irregular expenditure Rs.2988692 on procurement of plant and machinery by avoiding open competition	2,988,692
44.	Govt College Women University, Faisalabad	2018-20	47983	Irregular expenditure on security services Rs. 1248997.	1,248,997
45.	Govt College Women University, Faisalabad	2018-20	47985	Irregular expenditure on hiring of services of lawyer Rs. 330000. recovery of PST not made Rs. 52800	330,000
46.	Govt College Women University, Faisalabad	2018-20	47986	Irregular expenditure of Rs.1918087 on procurement of hardware on quotation basis.	1,918,087

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
47.	Govt College Women University, Faisalabad	2018-20	47989	Inefficient utilization of SDA funds-Rs. 17170044	17,170,044
48.	Govt College Women University, Faisalabad	2018-20	47990	Non adjustment of temporary advances-Rs.3965023	941,085
49.	Govt College Women University, Faisalabad	2018-20	47993	Irregular expenditure on civil works Rs.60577786. Recovery of stamp duty Rs.151445	60,577,786
50.	Govt College Women University, Faisalabad	2018-20	47994	Inquiry report regarding irregular appointment of employees without approval of service statuses from chancellor and without advertisement not provided	-
51.	Govt College Women University, Faisalabad	2018-20	47995	Irregular appointment of 209 non-gazetted regular employees and 35 contractual/DPL employees	-
52.	Govt College Women University, Faisalabad	2018-20	47998	Irregular expenditure Rs.2667735 on procurement of furniture	2,667,735
53.	Govt College Women University, Faisalabad	2018-20	48000	Annual procurement plan not uploaded on ppra website involving procurements - Rs.14605891	14,605,891
54.	Govt College Women University, Faisalabad	2018-20	48682	non submission of monthly return of sales tax to collector	-
55.	Govt. MAO College Lahore	2019-20	47733	Unlawful/unauthorized payment of charge allowance – Rs. 68891/- Justification / Regularization thereof.	68,891
56.	Govt. MAO College Lahore	2019-20	47734	Irregular payment of pay & allowances due to shifting of headquarters – Rs. 1209744/- Regularization thereof	1,209,744
57.	Govt. MAO College Lahore	2019-20	47735	Irregular utilization/ Misclassification of funds Amounting to Rs. 476919	476,919
58.	Govt. MAO College Lahore	2019-20	47738	Non recoupment/ adjustment of loans -Rs. 1735014	1,735,014
59.	Govt. MAO College Lahore	2019-20	47739	Non Submission of Vouched Accounts to treasury officer Lahore - Rs.	8,034,631

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				8034631	
60.	Govt. MAO College Lahore	2019-20	47740	Irregular expenditure on the Purchase of POL Amounting to Rs. 632222	632,222
61.	Govt. MAO College Lahore	2019-20	47741	Non utilization of magazine fund amount under observation Rs. 10396171	10,396,171
62.	Govt. MAO College Lahore	2019-20	47742	Blockage of Various Student Funds -Rs. 57617148	57,617,148
63.	Govt. MAO College Lahore	2019-20	47743	Inefficient use of public funds resulting lapse of budget Rs. 870369 clarification/ regularization thereof	870,369
64.	Govt. MAO College Lahore	2019-20	47745	Irregular/Excess receipt of Library Security Fund from BS (H) 4 Year Degree Program (Evening Classes) Students Rs. 674100	674,100
65.	Govt. MAO College Lahore	2019-20	48613	Non transfer of library securities into the lapsed library security fund Rs.3146500	3,146,500
66.	Govt. PG Islamia College for Women, Lahore	2019-20	47715	Non Deduction of Punjab Sales Tax, General Sales Tax and Income tax - Rs. 68099	68,099
67.	Govt. PG Islamia College for Women, Lahore	2019-20	47716	Irregular Expenditure for the Purchase of CCTV Cameras - Rs.481035	481,035
68.	Govt. PG Islamia College for Women, Lahore	2019-20	47717	Doubtful Expenditure for the purchases of Paints Material, Furniture and fixture - Rs.236260	236,260
69.	Govt. PG Islamia College for Women, Lahore	2019-20	47718	Post audit of SDA expenditure not carried out by AG Punjab - Rs.9765371	9,765,371
70.	Govt. PG Islamia College for Women, Lahore	2019-20	47719	Non provision of required facilities to students due to non utilization of college funds Rs. 40577575	40,577,575
71.	Govt. PG Islamia College for Women, Lahore	2019-20	47720	Non disposal of unserviceable student bus Rs. 2000000(Estimated)	2,000,000
72.	Govt. PG Islamia College for Women, Lahore	2019-20	47721	Irregular / Unauthorized Expenditure Out Of College Funds - Rs.18083482	18,083,482
73.	Govt. PG Islamia College for Women,	2019-20	47722	Doubtful expenditure on unhygienic refreshment from	165,750

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Lahore			Sports Funds Rs.165750	
74.	Govt. PG Islamia College for Women, Lahore	2019-20	47723	Lapse of funds due to Non-utilization of budget Rs. 7630629	7,630,629
75.	Govt. PG Islamia College for Women, Lahore	2019-20	47724	Irregular payment of pay & allowances due to shifting of headquarters – Rs.1238208 Regularization thereof	1,238,208
76.	Govt. PG Islamia College for Women, Lahore	2019-20	47726	Irregular Expenditure without Pre-Audit Rs.9765371	9,765,371
77.	Govt. PG Islamia College for Women, Lahore	2019-20	47727	Irregular collection of fine fund Rs. 616007	616,007
78.	Govt. PG Islamia College for Women, Lahore	2019-20	47728	Non utilization of magazine fund Rs. 3951564	3,951,564
79.	Govt. PG Islamia College for Women, Lahore	2019-20	47729	Misclassification noted under College funds Rs. 168728	168,728
80.	IT University of the Punjab, Lahore.	2019-20	47746	Expenditure without pre-audit - Rs.371336745.	371,336,745
81.	IT University of the Punjab, Lahore.	2019-20	47747	Non clearance of pending liability – Rs. 262619398.	262,619,398
82.	IT University of the Punjab, Lahore.	2019-20	47749	Irregular expenditure for payment of pending liabilities Rs. 94943189.	94,943,189
83.	IT University of the Punjab, Lahore.	2019-20	47750	Revenue less generated than Target - Rs. 60116724.	60,116,724
84.	IT University of the Punjab, Lahore.	2019-20	47751	Non-recovery of outstanding fee from students – Rs.45067614.	45,067,614
85.	IT University of the Punjab, Lahore.	2019-20	47753	Unauthorized payment of medical allowance - Rs.18990338.	18,990,338
86.	IT University of the Punjab, Lahore.	2019-20	47758	Wasteful expenditure on account to MIT Tech Review – Rs.6043900.	6,043,900
87.	IT University of the Punjab, Lahore.	2019-20	47759	Non return of undisbursed / unused amount of closed Project – Rs.5150024.	5,150,024
88.	IT University of the Punjab, Lahore.	2019-20	47760	Irregular expenditure out of head stationery and misc. general order items- Rs.5112374.	5,112,374
89.	IT University of the Punjab, Lahore.	2019-20	47761	Extension of contract without obtaining Performance –Rs. 3873918.	3,873,918
90.	IT University of the	2019-20	47764	Un-justified payment to 4	2,367,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Punjab, Lahore.			sources of internet - Rs.2367000.	
91.	IT University of the Punjab, Lahore.	2019-20	47765	Usage of Telecom internet Services from PITB, PTCL and Mobilink without obtaining NOC from NTC - Rs.2367000.	2,367,000
92.	IT University of the Punjab, Lahore.	2019-20	47768	Non Verification of GST amounting to Rs.1423992.	1,423,992
93.	IT University of the Punjab, Lahore.	2019-20	47770	Irregular expenditure out of head "I.T Equipment" - Rs.1335200.	1,335,200
94.	IT University of the Punjab, Lahore.	2019-20	47771	Consumption Account of Stores related to Project SSC (Safer Society for Children) - Rs.1300004.	1,300,004
95.	IT University of the Punjab, Lahore.	2019-20	47773	Non disbursement of Scholarship to students – Rs.973000	973,000
96.	IT University of the Punjab, Lahore.	2019-20	47774	Irregular expenditure out of head Conference / Seminars / Workshops -Rs.895250	895,250
97.	IT University of the Punjab, Lahore.	2019-20	47776	Expenditure on drinking water without calling tender- Rs. 515175.	515,175
98.	IT University of the Punjab, Lahore.	2019-20	47777	Unauthorized payment of POL to TTS - Rs. 481530.	481,530
99.	IT University of the Punjab, Lahore.	2019-20	47780	Irregular expenditure on account of subscription fee to IEEE - Rs.367714	367,714
100.	IT University of the Punjab, Lahore.	2019-20	47783	Non regularization of contract employees.	-
101.	IT University of the Punjab, Lahore.	2019-20	47785	Impairment to educational service delivery due to non-appointments of teaching key posts.	-
102.	University of Engineering & Technology Taxila	2019-20	48637	Unauthorized appointments of Legal Advisors in violation of the government instructions. Irregular payment of pay and other charges Rs. 10.190 million (approximately)	10.190 million
103.	University of Engineering & Technology Taxila	2019-20	48638	Irregular grant of study leave on full Pay to Non-teaching staff/ holding non-teaching post.	-
104.	University of Engineering & Technology Taxila	2019-20	48643	Non-Receipt of Capitalized Value of Pension Share from University of	191.982 million

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				Engineering and Technology Lahore - Rs. 191.982 million	
105.	University of Engineering & Technology Taxila	2019-20	48644	Unauthorized Payment of Computer Allowance Rs. 862500	862,500
106.	University of Engineering & Technology Taxila	2019-20	48645	Irregular supply of electricity from main meter of university to the residents of Colony instead of installation separate WAPADA meters and loss due to purchasing electricity at higher rate from WAPADA.	-
107.	University of Engineering & Technology Taxila	2019-20	48646	Irregular supply of Gas from main meter of university to the residents of Colony instead of installation of separate by SNGPL and loss due to purchasing Gas at higher rate from SNGPL.	-
108.	University of Engineering & Technology Taxila	2019-20	48648	Non-Adjustment of Temporary Advances Rs. 2496882	2,496,882
109.	University of Engineering & Technology Taxila	2019-20	48650	Irregular payment on account adjustment charge in Sui Gas Bill Rs.1895636	1,895,636
110.	University of Engineering & Technology Taxila	2019-20	48652	Irregular deduction of income tax by the Banks on Investment -Rs. 1078819	1,078,819
111.	University of Engineering & Technology Taxila	2019-20	48659	Irregular payment of pending liability without approval of competent authority Rs. 18.185 million	18.185 million
112.	University of Engineering & Technology Taxila	2019-20	48666	Irregular Placement of Funds in Banks other than Bank of Punjab Rs. – 9. 874 million	9. 874 million
113.	University of Engineering & Technology Taxila	2019-20	48669	Non transparent contract of janitorial services Rs. 13632289	13,632,289
114.	University of Engineering & Technology Taxila	2019-20	48670	Non transparent contract of Security Services Rs. 7873405	7,873,405
115.	University of Engineering & Technology Taxila	2019-20	48671	Mis procurement of Uniform - Rs. 776783	776,783
116.	University of	2019-20	48672	Mis procurement of Printing	908,160

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Engineering & Technology Taxila			Rs. 908160	
117.	University of Engineering & Technology Taxila	2019-20	48673	Mis procurement of Equipments Rs. 981240	981,240
118.	University of Engineering & Technology Taxila	2019-20	48674	Mis procurement of IT Equipments - Rs. 8954750	8,954,750
119.	University of Engineering & Technology Taxila	2019-20	48676	Mis procurement of Plant & Machinery - Rs. 1053000	1,053,000
120.	University of Engineering & Technology Taxila	2019-20	48677	Mis procurement of Equipments under head Post Graduate Research Grant - Rs. 4221063	4,221,063
121.	University of Engineering & Technology Taxila	2019-20	48679	Doubtful payment of GST amounting to Rs. 4.778 million	4.778 million
122.	University of Engineering & Technology Taxila	2019-20	48680	Non verification of educational certificates from respective BISE / University	-
123.	University of Narowal	03.2018-2020	48561	Non Payment of Loan Received from Higher Education Commission and University of Gujrat Rs. 46601000/-	46,601,000
124.	University of Narowal	03.2018-2020	48565	Non-Maintenance of Classified Cash Abstract and Separate Cash Book / Bank Account for each Student Fund against Collection of Rs. 296021568/-	296,021,568
125.	University of Narowal	03.2018-2020	48570	No Proper Handing and Taking Over of Assets after Establishment of University	-
126.	University of Narowal	03.2018-2020	48578	Irregular Expenditure on Repair of Vehicle Rs. 589684/-	589,684
127.	University of Narowal	03.2018-2020	48582	Non Handing and Taking Over of College Fund amounts to University	-
128.	University of Narowal	03.2018-2020	48584	Irregular Expenditures on Purchases without observing PPRR Rules - Rs. 2384898/-	2,384,898
129.	University of Narowal	03.2018-2020	48585	Irregular Appointment without observing relevant Advertised Criteria	-
130.	University of	03.2018-	48586	Defective preparation of	-

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Narowal	2020		Service Statutes	
131.	University of Narowal	03.2018-2020	48591	Non Adjustment of Temporary Advances Rs. 5574770/-	5,574,770
132.	University of Narowal	03.2018-2020	48593	Non / Late Constitution of Authorities of Universities	-
133.	University of Okara	2016-20	47903	Irregular transfer of Rs.160309373 to the university of education. recovery of income transfred in excess of the actual expenditure Rs.41238291.	160,309,373, 41,238,291.
134.	University of Okara	2016-20	47904	Unauthorized charging of withholding tax by commercial banks. refunadable tax amount-Rs. 23270779.	23,270,779
135.	University of Okara	2016-20	47905	Outstanding fee against students amounting Rs.31460038	31,460,038
136.	University of Okara	2016-20	47911	Non recovery of punjab sales tax on auction of canteens-Rs. 1491171. recovery of auction money outstanding against contractors Rs.4617076 and advance tax Rs.461708	1,491,171, 461,708
137.	University of Okara	2016-20	47913	Inefficient utilization of SDA funds-Rs.30558160	30,558,160
138.	University of Okara	2016-20	47917	Irregular expenditure on procurement of electrification and plumbing items without adopting competitive bidding process Rs.11190635	11,190,635
139.	University of Okara	2016-20	47918	Irregular expenditure on procurement of stationary and printed material without adopting competitive bidding process Rs.12072106	12,072,106
140.	University of Okara	2016-20	47919	Irregular procurement of student chairs amounting Rs.13293120. loss due to enhancement of bid amount at own level amounting Rs.2397120. recovery thereof	2,397,120
141.	University of Okara	2016-20	47920	Irregular opening of	-

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				eighteen bank accounts	
142.	University of Okara	2016-20	47921	Irregular placement of funds in banks other than bop –Rs. 287039494	287,039,494
143.	University of Okara	2016-20	47923	Irregular expenditure on the purchase of I.T equipments rs. 18653958. recovery of taxes and LD charges Rs.790384	790,384
144.	University of Okara	2016-20	47924	1/5th of GST not withheld on purchase of transport Rs.958538. proof of deposit of balance GST not obtained from supplier Rs. 3834154.	958,538, 3,834,154.
145.	University of Okara	2016-20	47926	Mis-procurement of furniture, stationary, it equipments and building material Rs.15079386.	15,079,386
146.	University of Okara	2016-20	47933	Recovery of GST Rs.291241.	291,241.00
147.	University of Okara	2016-20	47934	Non-verification of the educational qualification of the university staff	-
148.	University of Okara	2016-20	47937	1/5th OF GST not withheld on purchase of transport Rs. 85026	85,026
149.	Govt. Sadiq College Women University, Bahawalpur	2018-20	49015	Irregular placement of funds with other commercial banks instead of Bank of Punjab – Rs. 68652448/-	68,652,448
150.	Govt. Sadiq College Women University, Bahawalpur	2018-20	49017	Irregular award of work Rs. 5636000 due to Pooling of both contractors	5,636,000
151.	Govt. Sadiq College Women University, Bahawalpur	2018-20	49018	Violation of PPRA rules in allotment of 9 years lease to Habib Bank Limited of Rs. 4320000/-	4,320,000
152.	Govt. Sadiq College Women University, Bahawalpur	2018-20	49020	Violation of PPRA rules in allotment of fleet and corporate agreement with PSO Rs. 1999914/-	1,999,914
153.	Govt. Sadiq College Women University, Bahawalpur	2018-20	49025	Inefficient Utilization of Funds for Rs. 15240943/-	15,240,943
154.	Govt. Sadiq College Women University, Bahawalpur	2018-20	49027	Non Adjustment of Advances – Rs. 2315737/-	2,315,737
155.	Govt. Sadiq College Women University,	2018-20	49030	Overpayment due to non - provision of	999,951

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Bahawalpur			booksellers/suppliers certificate also non-Auctioning of Discounting rates Rs. 999951/-	
156.	Govt. Sadiq College Women University, Bahawalpur	2018-20	49032	Irregular expenditure on purchases of Science / Lab Items and; IT Equipments etc for Rs. 951671/-	951,671
157.	Govt. Sadiq College Women University, Bahawalpur	2018-20	49035	Irregular expenditure for Entertainment Allowance for Rs. 463294/-, Non Deduction of Income Tax Rs. 31421/- and PST Rs. 57452/-	463,294, 31,421, 57,452
158.	BISE, Lahore	2019-20	49334	Irregular purchase of physical assets during ban period-Rs. 13185000	13,185,000
159.	BISE, Lahore	2019-20	49338	Loss to Board due to less recovered of Examination fee-Rs. 574477	574,477
160.	BISE, Lahore	2019-20	49339	Auction of off road vehicles not conducted valuing Rs. 3400000 (Approx)	3,400,000
161.	BISE, Lahore	2019-20	49340	Non adjustment of temporary advance Rs. 26057644	26,057,644
162.	BISE, Lahore	2019-20	49342	Non Disposal of Un-Serviceable/Condemnation Store Articles Valued To Rs. 200000 (Approx)	200,000
163.	BISE, Lahore	2019-20	49346	Non returned of remaining forms into store worth-Rs. 1803750	1,803,750
164.	BISE, Lahore	2019-20	49349	Non Production of Professional Tax Clearance Certificate / Non Recovery of Professional Tax Rs. 155000	155,000
165.	BISE, Lahore	2019-20	49351	Difference in vouchers and expenditure statement Rs. 140127075	140,127,075
166.	BISE, Lahore	2019-20	49352	Unauthorized payment due to purchase of goods from incorrect head of accounts/wrongly booked - Rs. 11482116	11,482,116
167.	University of Education, Lahore	2018-20	49355	Irregular appointment of resident auditor-Rs.1925485	1,925,485
168.	University of Education, Lahore	2018-20	49359	Irregular advance drawl without sanction of	202,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				competent authority-Rs. 202000	
169.	University of Education, Lahore	2018-20	49364	Unauthorized grant of Additional Charge and irregular payment of additional charge allowance –Rs.108000	108,000
170.	University of Education, Lahore	2018-20	49368	Non achievement of target and unauthorized retention of government money- Rs.97.827 million	97.827 million
171.	University of Education, Lahore	2018-20	49370	Undue retention of public money due to on utilization of funds-Rs.3277333	3,277,333
172.	University of Education, Lahore	2018-20	49371	Irregular expenditure without pre-audit Rs. 111901	111,901
173.	University of Education, Lahore	2018-20	49372	Misclassification of expenditure- Rs. 178115	178,115
174.	University of Education, Lahore	2018-20	49377	Irregular expenditure on POL-Rs. 843783	843,783
175.	University of Education, Lahore	2018-20	49381	Irregular expenditure on POL-Rs. 236503	236,503
176.	University of Education, Lahore	2018-20	49383	Irregular / unjustified repair of furniture & machinery- Rs. 725517	725,517
177.	University of Education, Lahore	2018-20	49454	Irregular Purchase of Tyres- Rs. 340934	340,934
178.	University of Education, Lahore	2018-20	49459	Irregular expenditure on repair of machinery & equipment's for Rs.1167322	1,167,322
179.	University of Education, Lahore	2018-20	49476	Irregular expenditure on rent of residential building – Rs.2619096	2,619,096
180.	University of Education, Lahore	2018-20	49478	Irregular expenditure on procurement of stationery for Rs.236619	236,619
181.	University of Education, Lahore	2018-20	49479	Irregular expenditure on procurement of Tabs - Rs. 895942 Non deduction of income tax for Rs. 40317	895,942
182.	University of Education, Lahore	2018-20	49481	Irregular expenditure on procurement of furniture for Rs.1066400	1,066,400
183.	University of Education, Lahore	2018-20	49482	Irregular expenditure on procurement of photocopier machines for Rs.304000/- non deduction of income tax for Rs.13680	304,000
184.	University of	2018-20	49483	Improper maintenance of	-

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Education, Lahore			Log Books / History Sheets of Vehicles	
185.	University of Education, Lahore	2018-20	49484	Irregular expenditure from the contingencies Rs.1732518	1,732,518
186.	University of Education, Lahore	2018-20	49485	Non Reconciliation of different section's amount with receipt	-
187.	University of Education, Lahore	2018-20	49486	Irregular Adjustment/Look after Charge against the Statutory vacant post of Controller of Examination	-
188.	University of Education, Lahore	2018-20	49487	Irregular Adjustment/Look after Charge against the Statutory vacant post of Registrar and un-lawful assigning of Look after charge/Additional Charge of Administrative Post of BPS-20	-
189.	University of Education, Lahore	2018-20	49488	Non-maintenance of fee demand registers / classified receipt register	-
190.	University of Education, Lahore	2018-20	49491	Non-disposal of vehicle - Rs.1100000 (estimated priced)	1,100,000
191.	University of Education, Lahore	2018-20	49496	Irregular expenditure on repair of machinery & equipment's for Rs.523282	523,282
192.	University of Education, Lahore	2018-20	49497	Irregular expenditure on procurement of CCTV cameras for Rs.2629208	2,629,208
193.	University of Education, Lahore	2018-20	49498	Irregular expenditure on procurement of Laptop and Printers for Rs.1085000/- Non deduction of Income Tax for Rs.48825	1,085,000
194.	University of Education, Lahore	2018-20	49499	Irregular expenditure on procurement of UPS and Batteries for Rs.800475	800,475
195.	University of Education, Lahore	2018-20	49500	Irregular expenditure on procurement of Paper ream for Rs.3764400/- Non deduction of Income Tax for Rs.169398	3,764,400
196.	University of Education, Lahore	2018-20	49501	Irregular expenditure on procurement of Computers and server for Rs.19451238/- non deduction of income tax for	19,451,238

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				Rs.875305/- And loss Due to purchase at higher rates than PC-I for Rs.992220	
197.	University of Education, Lahore	2018-20	49502	Irregular expenditure on arrangement of catering and food for Rs.1185770/- loss of Rs.102000/- due to higher rates	1,185,770
198.	University of Education, Lahore	2018-20	49503	Irregular expenditure on procurement of photocopier machines for Rs.1388000/- non deduction of income tax for Rs.62460	1,388,000
199.	University of Education, Lahore	2018-20	49504	Irregular expenditure on procurement of consumable for card printers for Rs.1279980/- Non deduction of Income Tax for Rs.57599	1,279,980
200.	University of Education, Lahore	2018-20	49505	Irregular expenditure on procurement of machinery and equipment for Gym for Rs.216171	216,171
201.	University of Education, Lahore	2018-20	49506	Irregular expenditure on procurement of photocopier for Rs.2590000	2,590,000
202.	University of Education, Lahore	2018-20	49507	Irregular expenditure on procurement of stationery, other store, IT & electric items for Rs.1711476	1,711,476
203.	University of Education, Lahore	2018-20	49509	Non-transparent purchase of Vehicles – Rs.2600000/- Loss due to purchase at higher rates Rs.100000/- PC-I Misclassification of expenditure for Rs.100000/- from contingency for procurement of vehicles.	2,600,000
204.	University of Education, Lahore	2018-20	49510	Irregular expenditure on procurement of Toners for Rs.517959	517,959
205.	University of Education, Lahore	2018-20	49511	Irregular expenditure on procurement of consumables card printer for Rs.836360/- Non deduction of income tax - Rs.37636	836,360
206.	University of Education, Lahore	2018-20	49512	Irregular expenditure on procurement of Home appliances Rs.2833717	2,833,717
207.	University of	2018-20	49513	Irregular expenditure on	4,521,780

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Education, Lahore			printing of Answer sheet, envelops, plastic sack Rs.4521780/- Non deduction of PST for Rs.659525	
208.	University of Education, Lahore	2018-20	49514	Irregular expenditure on procurement of Day Care center items Rs.2087159	2,087,159
209.	University of Education, Lahore	2018-20	49515	Irregular expenditure on procurement of Chemical, Glassware apparatus and lab equipments Rs.7216195/- Purchase at higher rates Rs.581100	7,216,195
210.	University of Education, Lahore	2018-20	49516	Irregular expenditure on procurement of class room chairs - Rs.1149500/- less deduction of income tax of Rs.5748	1,149,500
211.	University of Education, Lahore	2018-20	49517	Irregular expenditure on procurement of furniture - Rs.12539300/- less deduction of income tax for Rs.60283	12,539,300
212.	University of Education, Lahore	2018-20	49518	Irregular expenditure on procurement of networking and electric work of computer lab - Rs.4591080	4,591,080
213.	University of Education, Lahore	2018-20	49519	Irregular expenditure on procurement of machinery & equipments - Rs.13128991	13,128,991
214.	University of Education, Lahore	2018-20	49520	Irregular expenditure on procurement of Air Conditioners - Rs.3694750	3,694,750
215.	University of Education, Lahore	2018-20	49521	Irregular expenditure on procurement of multimedia projectors for Rs.2122848/- Non deduction of income tax for Rs.95528	2,122,848
216.	University of Education, Lahore	2018-20	49522	Irregular expenditure on fixing of iron racks for Rs.945197/- less deduction of income tax for Rs.4726	945,197
217.	University of Education, Lahore	2018-20	49523	Irregular expenditure on procurement of photocopier for Rs.1544000	1,544,000
218.	University of Education, Lahore	2018-20	49524	Irregular expenditure on procurement of implements of tractor Rs.334397	334,397

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
219.	University of Education, Lahore	2018-20	49525	Irregular expenditure on supply and installation of networking items - Rs.1109011	1,109,011
220.	University of Education, Lahore	2018-20	49574	Irregular purchase without adopting tendering process- Rs 1633236	1,633,236
221.	University of Education, Lahore	2018-20	49580	Irregular placement of funds in bank accounts other than Bank of Punjab- Rs 415894152	415,894,152
222.	University of Education, Lahore	2018-20	49615	Non utilization of HEC need based scholarship- Rs. 3666200	3,666,200
223.	University of Education, Lahore	2018-20	49616	Irregular execution of lease agreement - 4331250	4,331,250
224.	Govt Associate College for Women, Farooq Colony, Sargodha	2015-21	2021-0000000156_F00003	Irregular drawal and non-adjustment of loans obtained from student funds Rs. 1392732	1,392,732
225.	Govt Associate College for Women, Farooq Colony, Sargodha	2015-21	2021-0000000156_F00004	Loan not refunded by directorate Rs. 167211	167,211
226.	Govt Associate College for Women, Farooq Colony, Sargodha	2015-21	2021-0000000156_F00010	Expenditure incurred in excess of the available budget allocation Rs. 102355855	102,355,855
227.	Govt Associate College for Women, Farooq Colony, Sargodha	2015-21	2021-0000000156_F00011	Inefficient utilization of funds - Rs. 10874934	10,874,934
228.	G.C University, Faisalabad	2019-21	2021-0000000746_F00001	Non adjustment of temporary advances -Rs. 12469568	12,469,568
229.	G.C University, Faisalabad	2019-21	2021-0000000746_F00011	Irregular appointment against Post of PD as age of officer was more than prescribed in service statu	-
230.	G.C University, Faisalabad	2019-21	2021-0000000746_F00020	Non deduction of Conveyance Allowance from Salaries of Staff whom University Accommodation was allo	-
231.	Government Degree College for Women, Mumtazabad, Multan	2018-21	2021-0000000464_F00002	Non transferring of library security fund to library lapsed security fund session 2017-19	-
232.	Government Degree College for Women,	2018-21	2021-0000000464	Irregular Expenditure on Hiring of Security Guards	474,192

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Mumtazabad, Multan		_F00003	Rs. 474192/-	
233.	Government Degree College for Women, Mumtazabad, Multan	2018-21	2021-0000000464_F00004	Non printing of College Magazine from the period 2018-21.	-
234.	Government Degree College for Women, Mumtazabad, Multan	2018-21	2021-0000000464_F00006	Non utilization of College funds Rs. 10260000/- On 30 june 2021	10,260,000
235.	Government Degree College for Women, Mumtazabad, Multan	2018-21	2021-0000000464_F00007	Non verification of service books of Other Than Teaching Staff	-
236.	Government Degree College for Women, Mumtazabad, Multan	2018-21	2021-0000000464_F00008	Non refund of loan / advances from college funds Rs. 1393382/-.	1,393,382
237.	Government Degree College for Women, Mumtazabad, Multan	2018-21	2021-0000000464_F00009	Actual Payee Receipts are not Verified from Principle Rs. 801884/-	801,884
238.	Government Degree College for Women, Mumtazabad, Multan	2018-21	2021-0000000464_F00010	Irregular Expenditure on Purchase of Security Cameras Amounting to Rs. 132940/-.	132,940
239.	Government Degree College for Women, Mumtazabad, Multan	2018-21	2021-0000000464_F00012	Non Provision of Computer LED Printer Despite Payment of Rs. 49725/-	49,725
240.	Government Degree College for Women, Mumtazabad, Multan	2018-21	2021-0000000464_F00013	Irregular/unauthorized collection of bus fund Rs.412075/-	412,075
241.	Government Degree College for Women, Mumtazabad, Multan	2018-21	2021-0000000464_F00014	Irregular Excess Expenditure than Budget Allocation Rs. 8829291/-	8,829,291
242.	Government Degree College for Women, Mumtazabad, Multan	2018-21	2021-0000000464_F00015	Non verification of service books of Other Than Teaching Staff	-
243.	Government Degree College for Women, Mumtazabad, Multan	2018-21	2021-0000000464_F00016	Non Formation of College Council	-
244.	Government Degree College for Women, Mumtazabad, Multan	2018-21	2021-0000000464_F00017	Non-Verification of 80% GST Rs. 136322	136,322

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
245.	Govt Associate College Makhdoom Rasheed, Multan	2016-21	2021-0000000898_F00006	Excess expenditure than budget allocation for Rs.13963145	13,963,145
246.	Govt Associate College Makhdoom Rasheed, Multan	2016-21	2021-0000000898_F00008	Poor performance due to High Drop out Ratio at Intermediate level	-
247.	Post Graduate College for Boys, Sahiwal	2019-21	2021-0000000589_F00005	Amount utilized for installation of AC in smart class room not obtained from HEC Rs.300000. recover	300,000
248.	Post Graduate College for Boys, Sahiwal	2019-21	2021-0000000589_F00006	Inefficient utilization of funds - Rs. 64494135	64,494,135
249.	Post Graduate College for Boys, Sahiwal	2019-21	2021-0000000589_F00007	Irregular drawal and non-adjustment of loans obtained from student funds RS. 1752811	1,752,811
250.	Govt. Degree College Township, Lahore	2019-21	2021-0000000153_F00002	Irregular expenditure incurred on pay and allowance of CTIs – Rs 3367119	3,367,119
251.	Govt. Degree College Township, Lahore	2019-21	2021-0000000153_F00003	Ccomputer fee collected from students not deposited into government treasury Rs. 2488800	2,488,800
252.	Govt. Degree College Township, Lahore	2019-21	2021-0000000153_F00004	Un-lawful retention and non-utilization of student-Rs. 77915878	77,915,878
253.	Govt. Degree College Township, Lahore	2019-21	2021-0000000153_F00005	Overstaffing in college and wasteful drawl of salaries for 2nd Shift – Rs.4132000	4,132,000
254.	Govt. Degree College Township, Lahore	2019-21	2021-0000000153_F00006	Non adjustment of advance drawl from different Funds- - Rs. 286988	286,988
255.	Govt. Degree College Township, Lahore	2019-21	2021-0000000153_F00007	Irregular Expenditure On Account Of Pol 690944	690,944
256.	Govt. Degree College Township, Lahore	2019-21	2021-0000000153_F00009	Irregular expenditure on Printing of magazine-- Rs.335319	335,319
257.	Govt. Degree College Township, Lahore	2019-21	2021-0000000153_F00010	Irregular purchase of furniture --Rs.190809	190,809
258.	Govt. Degree College Township, Lahore	2019-21	2021-0000000153_F00012	Irregular/Excess receipt of Library Security Fund from Students of BS (H) 4-Year Degree Program & As	-
259.	Govt. Degree College Township,	2019-21	2021-0000000153	Irregular expenditure incurred on Printing of	690,904

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Lahore		_F00013	College Prospectus Rs. 690904	
260.	Govt. Degree College Township, Lahore	2019-21	2021-0000000153_F00014	Misclassified expenditure / Irregular utilization of Transport Fund Rs.690955	690,955
261.	Govt. Degree College Township, Lahore	2019-21	2021-0000000153_F00016	Non utilization of magazine fund Rs. 6372665	6,372,665
262.	Govt. Degree College Township, Lahore	2019-21	2021-0000000153_F00018	Excess expenditure over and above the budget allocation- Rs. 41304810	41,304,810
263.	Govt. Degree College Township, Lahore	2019-21	2021-0000000153_F00019	Inefficient use of public funds resulting lapse of budget Rs. 35128640 clarification/ regularizati	35,128,640
264.	Govt. Degree College Township, Lahore	2019-21	2021-0000000153_F00020	Irregular collection of fine fund Rs. 897910	897,910
265.	Principal Govt. College For Women Ali Pur Chattah, Gujrawala	2012-21	2021-0000000614_F00003	Stock Entries and consumption account not shown to Audit Amounting to Rs. 362594/	362,594
266.	Principal Govt. College For Women Ali Pur Chattah, Gujrawala	2012-21	2021-0000000614_F00007	Excess Expenditure Over and Above Budget Allocation Rs.74132385	74,132,385
267.	Principal Govt. College For Women Ali Pur Chattah, Gujrawala	2012-21	2021-0000000614_F00008	Non Surrendering of Savings for Rs.37130636	37,130,636
268.	Principal Govt. College For Women Ali Pur Chattah, Gujrawala	2012-21	2021-0000000614_F00013	Irregular Expenditure on Repair of Furniture-Rs. 102250	102,250
269.	Principal Govt. College For Women Ali Pur Chattah, Gujrawala	2012-21	2021-0000000614_F00014	Irregular Expenditure on Repair of Machinery and Equipment- Rs. 100150	100,150
270.	Principal Govt. College For Women Ali Pur Chattah, Gujrawala	2012-21	2021-0000000614_F00015	non return of loans from the fine funds Rs. 645321/	645,321
271.	Principal Govt. College For Women Ali Pur Chattah, Gujrawala	2012-21	2021-0000000614_F00016	Irregular Expenditure on Printing of Magazines amounting to Rs. 393354	393,354
272.	Govt. College Women University Sialkot	2018-21	2021-0000000460_F00001	Miss-appropriation/doubtful Investment of with BOP-- Rs.646.00 million	646.00 million

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
273.	Govt. College Women University Sialkot	2018-21	2021-0000000460_F00002	Irregular expenditure on networking services-- Rs.33416775	33,416,775
274.	Govt. College Women University Sialkot	2018-21	2021-0000000460_F00003	Illegitimate expenditure of POL and Mis-use of Govt. Vehicles –Rs. 13058249	13,058,249
275.	Govt. College Women University Sialkot	2018-21	2021-0000000460_F00004	Irregular expenditure on repair of vehicles-- Rs.3093402	3,093,402
276.	Govt. College Women University Sialkot	2018-21	2021-0000000460_F00005	Unauthorized Shifting of Funds From SDA to Bank Account Rs.199699160	199,699,160
277.	Govt. College Women University Sialkot	2018-21	2021-0000000460_F00007	Irregular re-employment of Retired Army Personnel -- Rs. 4500000	4,500,000
278.	Govt. College Women University Sialkot	2018-21	2021-0000000460_F00009	Irregular payment of Honorarium-RS. 2728100 Recovery of Income Tax— Rs.272810	2,728,100, 272,810
279.	Govt. College Women University Sialkot	2018-21	2021-0000000460_F00010	Non-provision of contract documents to NAB under section 33-B of NAO 1999. Rs.2722.59 million	2,722.59 million
280.	Govt. College Women University Sialkot	2018-21	2021-0000000460_F00012	Irregular hiring of services of lawyers amounting- Rs.772200; Recovery of PST Rs.123552; Recovery o	772,200; 123,552;
281.	Govt. College Women University Sialkot	2018-21	2021-0000000460_F00013	Post Audit Certificate of SDAs Paid Vouchers Not Got obtained From DAO of Payments Rs.169.561 Million	169.561 Million
282.	Govt. College Women University Sialkot	2018-21	2021-0000000460_F00016	Less Deduction of Income Tax on Remuneration for CTIs -Rs. 1489602	1,489,602
283.	Govt. College Women University Sialkot	2018-21	2021-0000000460_F00017	Irregular expenditure on a/c of payment to CTI -Rs. 7503564	7,503,564
284.	Govt. College Women University Sialkot	2018-21	2021-0000000460_F00018	Un-authorized withholding tax from the income of public sector university- Rs.1289435	1,289,435
285.	Govt. College Women University Sialkot	2018-21	2021-0000000460_F00019	Miss-classification and Irregular purchase - Rs.925898	925,898
286.	Govt. College Women University Sialkot	2018-21	2021-0000000460_F00020	Irregular expenditure on purchase -Rs. 1366091	1,366,091
287.	Govt. College Women University	2018-21	2021-0000000460	Irregular expenditure on purchase of Stationery--Rs.	4,898,784

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Sialkot		_F00021	4898784	
288.	Govt. College Women University Sialkot	2018-21	2021-0000000460_F00022	Misclassified/Wrong Expenditure booked under Different Heads Rs.2126325	2,126,325
289.	Govt. College Women University Sialkot	2018-21	2021-0000000460_F00025	Irregular expenditure on printing work Rs.5792709	5,792,709
290.	Govt. College Women University Sialkot	2018-21	2021-0000000460_F00028	Irregular payment of entertainment --Rs. 958405	958,405
291.	Govt. College Women University Sialkot	2018-21	2021-0000000460_F00029	Pending Legal Cases of University	-
292.	Govt. College Women University Sialkot	2018-21	2021-0000000460_F00030	Unjustified and unnecessary delay in recruitment of regular employees on key posts	-
293.	Principal Govt. Post Graduate College, Women Okara	2018-21	2021-0000000461_F00005	Blockage of Government Valuable property of Rs.6253786	6,253,786
294.	Principal Govt. Post Graduate College, Women Okara	2018-21	2021-0000000461_F00006	Non Adjustment of Advances Taken From Students Fund Accounts for Rs.346470	346,470
295.	Principal Govt. Post Graduate College, Women Okara	2018-21	2021-0000000461_F00009	Loss to government in lacs due to non auction of Trees Rs. 98000 (Approximately)	98,000
296.	Principal Govt. Post Graduate College, Women Okara	2018-21	2021-0000000461_F00011	Excess expenditure than budget allocation for Rs.58792756	58,792,756
297.	Principal Govt. Post Graduate College, Women Okara	2018-21	2021-0000000461_F00012	Inefficient Utilization of Funds for Rs.432834	432,834
298.	Principal Govt. Post Graduate College, Boys Okara	2018-21	2021-0000000462_F00003	Blockage of Government Valuable property of Rs.9728000	9,728,000
299.	Principal Govt. Post Graduate College, Boys Okara	2018-21	2021-0000000462_F00004	Non Adjustment of Advances Taken From Students Fund Accounts for Rs.326042	326,042
300.	Principal Govt. Post Graduate College, Boys Okara	2018-21	2021-0000000462_F00005	Blockage of various students funds due to non utilization for the purpose for which they were collected Rs 4100000	4,100,000
301.	Principal Govt. Post Graduate College, Boys Okara	2018-21	2021-0000000462_F00006	Unauthorized payment out of student fund - Rs. 200000	200,000
302.	Principal Govt. Post Graduate College,	2018-21	2021-0000000462	Irregular transfer of fund without from various	-

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Boys Okara		_F00007	student to another fund without approval from compet	
303.	Principal Govt. Post Graduate College, Boys Okara	2018-21	2021-0000000462_F00008	Blockage of Magazine Fund – Rs.673072	73,072
304.	Principal Govt. Post Graduate College, Boys Okara	2018-21	2021-0000000462_F00011	Excess expenditure than budget allocation for Rs.56841517	56,841,517
305.	Principal Govt. Post Graduate College, Boys Okara	2018-21	2021-0000000462_F00012	Inefficient Utilization of Funds for Rs.18790325	18,790,325
306.	Govt Shalimar Graduate College , Lahore	2017-21	2021-0000000154_F00012	Non Provision Of Required Facilities To Students Due To Non Utilization Of College Funds Rs.32862110	32,862,110
307.	Govt Shalimar Graduate College , Lahore	2017-21	2021-0000000154_F00013	Non Depositing Of Lapsed Security Amounting To Rs. 750500	750,500
308.	Govt Shalimar Graduate College , Lahore	2017-21	2021-0000000154_F00014	Loss to Govt. Due to Non Auction of Canteen Rs.440000	440,000
309.	Govt Shalimar Graduate College , Lahore	2017-21	2021-0000000154_F00019	Irregular Expenditure On Printing Work From Private Press Without Noc Rs.1595880	1,595,880
310.	Post Graduate College for Women Sahiwal	2016-21	2021-0000000590_F00005	Irregular expenditure on printing of propectus Rs.793713 and answer sheets Rs.808033 without	793,713 . 808,033
311.	Post Graduate College for Women Sahiwal	2016-21	2021-0000000590_F00006	Irregular expenditure of Rs.350400 on purchase of chemicals and lab material from science breakage	350,400
312.	Govt. Degree College for Boys Pindi Bhattia	2006-21	2021-0000000155_F00003	Unauthorized charging of withholding tax by commercial banks -Rs. 194504	194,504
313.	Govt. Degree College for Boys Pindi Bhattia	2006-21	2021-0000000155_F00005	Inefficient utilization of funds - Rs. 24821476	24,821,476
314.	Govt. Degree College for Boys Pindi Bhattia	2006-21	2021-0000000155_F00006	Expenditure incurred in excess of the available budget allocation Rs. 11333829	11,333,829
315.	Govt. Degree College for Boys Pindi Bhattia	2006-21	2021-0000000155_F00008	Irregular drawal and non-adjustment of loans obtained from student funds Rs. 412844	412,844

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
316.	Government Ghazali College for Boys Ali Pur Muzaffar Garh	2006-21	2021-0000000597_F00001	Excess expenditure than budget allocation- Rs; 376.866 million	376.866 million
317.	Government Ghazali College for Boys Ali Pur Muzaffar Garh	2006-21	2021-0000000597_F00002	Lapse of funds due to non-surrendering of savings Rs; 11.727 million.	11.727 million.
318.	Government Ghazali College for Boys Ali Pur Muzaffar Garh	2006-21	2021-0000000597_F00003	Non utilization/ Blockage of college students funds -Rs. 20426661	20,426,661
319.	Government Ghazali College for Boys Ali Pur Muzaffar Garh	2006-21	2021-0000000597_F00005	Non Refund of Temporary Loan Rs. 3744478	3,744,478
320.	Government Ghazali College for Boys Ali Pur Muzaffar Garh	2006-21	2021-0000000597_F00008	Irregular expenditure out of Student Funds without approval of College Council - Rs. 16541897	16,541,897
321.	Government Ghazali College for Boys Ali Pur Muzaffar Garh	2006-21	2021-0000000597_F00012	Non-functional of hostel facility since long.	-
322.	Government Ghazali College for Boys Ali Pur Muzaffar Garh	2006-21	2021-0000000597_F00013	Poor performance due to high dropout ratio at intermediate level and at Degree level.	-
323.	Government Ghazali College for Boys Ali Pur Muzaffar Garh	2006-21	2021-0000000597_F00014	Poor performance due to poor Board/ University result of the students.	-
324.	Government Ghazali College for Boys Ali Pur Muzaffar Garh	2006-21	2021-0000000597_F00016	Non transfer of lapse library security fund amounting to Rs. 1596247	1,596,247
325.	UET Taxila	2019-20	27	Undue benefit to bank by opening the PLS Account instead of Daily Profit Account resulted into loss/deprivation of profit Rs. 10. 985 million (Approximately)	10.985 million
326.	UET Taxila	2019-20	28	Undue benefit to bank by opening the Current/PLS Account instead of Daily Profit Account by the UET Taxila resulted into loss/deprivation of profit Rs. 975811 (Approximately)	975,811
327.	BISE, Gujranwala	2018-20	10	Irregular payment of medical reimbursement claims Rs.17141011	17,141,011
328.	DPI (SE) Lahore	2017-20	4	Irregular/mis-procurement of stationary and store articles in violation of	1,750,280

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				PPRA rules Rs. 1750280	
329.	DPI (SE) Lahore	2017-20	6	Irregular/mis-procurement of repair of transport in violation of PPRA rules Rs. 864583	864,583
330.	DPI (SE) Lahore	2017-20	8	Irregular/mis-procurement of printing, computer stationary, uniform & others etc. in violation of PPRA rules Rs. 540605	540,605
331.	DPI (SE) Lahore	2017-20	9	Irregular/mis-procurement of repair of machinery in violation of PPRA rules - Rs.417 323	417,323
332.	University of Education Township Lahore	2018-20	22	Irregular expenditure on POL Rs.718461	718,461
333.	University of Education Township Lahore	2018-20	30	Non transfer of university funds into main account for Rs.725164	725,164
334.	University of Education Township Lahore	2018-20	53	Irregular appointments on visiting faculty basis - Rs.211595908/-	211,595,908
335.	University of Education Township Lahore	2018-20	54	Irregular procurement and maintenance of parks and garden by splitting the demand – Rs.342959/-	334,959
336.	University of Education Township Lahore	2018-20	76	Irregular expenditure on printing material for conference for Rs.182500/-	182,500
337.	University of Education Township Lahore	2018-20	125	Irregular expenditures on payment of Courier Services for Rs.3351000	3,351,000
338.	Government Post Graduate College (W) Satellite Town, Gujranwala	2016-21	2021-0000000463_F00006	Drawl of arrear of Pay & Allowances without observing the availability of budget through Off-Cycle Pay Roll amounting Rs. 338675	338,675
339.	Government Post Graduate College (W) Satellite Town, Gujranwala	2016-21	2021-0000000463_F00008	Non-surrendering of Savings Rs. 176835108	176,835,108
340.	Government Post Graduate College (W) Satellite Town, Gujranwala	2016-21	2021-0000000463_F00003	Non-depositing of lapsed security amounting Rs. 3496200	3,496,200
341.	Government Post Graduate College (W) Satellite Town,	2016-21	2021-0000000463_F00012	Irregular payment of salary due to shifting of Headquarter-Rs. 1389505	1,389,505

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Gujranwala				
342.	Government Graduate College for Women, Sahiwal	2016-21	08	Expenditure incurred in excess of budget allocation Rs. 62937936	62,937,936
343.	Government Graduate College for Women, Sahiwal	2016-21	09	Inefficient utilization of funds-Rs. 19854275	19,854,275
344.	Government Graduate College for Women, Sahiwal	2016-21	10	Non-adjustment of loans obtained from student funds Rs. 495868	495,868
345.	Government Graduate Shalimar College, Lahore	2017-21	2021-0000000154_F00010	Un-authorized payment of Qualification Allowance and Hard Area Allowance amounting Rs. 80000	80,000
346.	Government Graduate Shalimar College, Lahore	2017-21	2021-0000000154_F00008	Non-surrendering of savings Rs. 25892933	25,892,933
347.	Government Graduate Shalimar College, Lahore	2017-21	2021-0000000154_F00009	Excess expenditure over and above budget allocation Rs. 135993549	135,993,549
348.	Government Post Graduate College (W) Satellite Town, Gujranwala	2016-21	2021-0000000463_F00009	Excess expenditure over and above budget allocation Rs. 137315566	137,315,566
349.	Government Emerson College, Multan	2019-21	05	Non deduction of Conveyance Allowance during winter vacations Rs. 145641	145,641
350.	Government Emerson College, Multan	2019-21	06	Recovery of entertainment allowance not made during Corona Vacations Rs. 102839	102,839
351.	Government Emerson College, Multan	2019-21	08	Non auction of Off-road vehicle, unserviceable store, used answer sheets and fallen trees Rs. 3000000	3,000,000
352.	Government Emerson College, Multan	2019-21	09	Recovery of advance tax outstanding against canteen contract Rs. 85200	85,200
353.	Government Emerson College, Multan	2019-21	10	Expenditure incurred in excess of allocated budget Rs. 48310490	48,310,490
354.	Government Emerson College, Multan	2019-21	11	Inefficient utilization of available budget Rs. 48006222	48,006,222
355.	Principal Govt. Ghazali Degree College(B) Muzaffargarh	2006-21	2021-0000000597_F00017	Withdrawal of social security benefits after regularization of service – Rs; 0.657 and recovery ther	657,360

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
356.	Principal Govt. Ghazali Degree College(B) Muzaffargarh	2006-21	2021-0000000597_F00018	Irregular purchase of various items through funds from unregistered persons and non-payment of taxes	8,108,000
357.	Principal Govt. Ghazali Degree College(B) Muzaffargarh	2006-21	2021-0000000597_F00019	Improper maintenance of record of pay & allowances	0
358.	Principal Govt. Ghazali Degree College(B) Muzaffargarh	2006-21	2021-0000000597_F00023	Unauthorized & Double payment of Various Allowances for Rs.10956 /- Recovery Thereof	10,956
359.	Principal Govt. Ghazali Degree College(B) Muzaffargarh	2006-21	2021-0000000597_F00025	Internal Audit for the period 2006-07 to 2020-21 not carried out	0
360.	Principal Govt. Ghazali Degree College(B) Muzaffargarh	2006-21	2021-0000000597_F00026	Non-Submission of monthly return of Sales Tax to the Collector	0
361.	Principal Govt. Ghazali Degree College(B) Muzaffargarh	2006-21	2021-0000000597_F00030	Periodic physical verification reports and non-maintenance & production of history sheets/registers	503,634,000
362.	Principal Govt. Ghazali Degree College(B) Muzaffargarh	2006-21	2021-0000000597_F00031	Withdrawn salaries of Rs.374.625 million approx. without verification of the educational certificate	374,625,000
363.	Principal Govt. Ghazali Degree College(B) Muzaffargarh	2006-21	2021-0000000597_F00032	Actual payees' receipts and paid cheque record not maintained.	0
364.	Principal Govt. Ghazali Degree College(B) Muzaffargarh	2006-21	2021-0000000597_F00033	Non-reconciliation of expenditure with A.G. Punjab	0
365.	Principal Govt. Ghazali Degree College(B) Muzaffargarh	2006-21	2021-0000000597_F00034	Schedule of Payments Not Obtained.	0
366.	Principal Govt. Ghazali Degree College(B)	2006-21	2021-0000000597_F00035	Non maintenance of dead stock and Tree Register.	0

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Muzaffargarh				
367.	Govt. Graduate Shalimar College Lahore	2017-21	2021-0000000154_F00008	Non Surrendering of Savings for Rs. 25892933/-	25,892,933
368.	Govt. Graduate Shalimar College Lahore	2017-21	2021-0000000154_F00009	Excess Expenditure Over and Above Budget Allocation Rs. 135993549/	135,993,549
369.	Govt. Graduate Shalimar College Lahore	2017-21	2021-0000000154_F00010	Unauthorized payment of Qualification Allowance and Hard Area ALLOWANCE amounting to Rs.80000/	80,000
370.	Govt. Graduate Shalimar College Lahore	2017-21	2021-0000000154_F00017	Non Auction of unserviceable Articles amount to Rs. 80000/ (Approx)	80,000
371.	Govt.Post Graduate College (W) Satlite Town Gujranwala	2016-21	2021-0000000463_F00006	Drawl of Arrear of Pay & Allowances Without Observing the Availability of Budget Through Off-Cycle P	338,675
372.	Govt.Post Graduate College (W) Satlite Town Gujranwala	2016-21	2021-0000000463_F00008	Non Surrendering of Savings for Rs.369955564/	369,955,564
373.	Govt.Post Graduate College (W) Satlite Town Gujranwala	2016-21	2021-0000000463_F00009	Excess Expenditure Over and Above Budget Allocation Rs.350622045	350,622,045
374.	Govt.Post Graduate College (W) Satlite Town Gujranwala	2016-21	2021-0000000463_F00018	Drawl of Arrear of Pay & Allowances Without Observing the Availability of Budget Through Regular Pay	2,435,841
375.	Govt. Graduate College (W) Ali Pur Chatha Gujranwala	2012-21	2021-0000000614_F00011	Undue Retention of Board Registration Fee not deposited in Board account Rs.143527/	143,527
376.	Govt. Graduate College (W) Ali Pur Chatha Gujranwala	2012-21	2021-0000000614_F00012	Irregular Payment of Salary Due to Shifting of Headquarter – Rs.1389505/	1,389,505
377.	Govt. Graduate College (W) Ali Pur Chatha Gujranwala	2012-21	2021-0000000614_F00017	Non Deduction of Conveyance Allowance During winter vocations	52,973

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				Rs.52973	
378.	Government College Makhdoom Rashid Multan	2016-21	2021-0000000898_F00001	Unjustified hiring of security guards during vacations and after college timing amounting to Rs 366	366,000
379.	Government College Makhdoom Rashid Multan	2016-21	2021-0000000898_F00002	Withdrawal of social security benefits after regularization of service - Rs 300000	300,000
380.	Government College Makhdoom Rashid Multan	2016-21	2021-0000000898_F00005	Irregular payment of TA/DA Rs 216650	216,650
381.	Government College Makhdoom Rashid Multan	2016-21	2021-0000000898_F00007	Lapse of funds due to non-surrendering of savings Rs1.400 million	1,400,000
382.	Government College Makhdoom Rashid Multan	2016-21	2021-0000000898_F00009	Poor performance due poor result of the students	0
383.	Government College Makhdoom Rashid Multan	2016-21	2021-0000000898_F00015	Doubtful with drawl of cash payments on different funds head and other bank accounts amounting to Rs	5,440,000
384.	Principal Govt. Graduate College (B) Sahiwal	2019-20	2021-0000000589_F00014	Amount of Profit accumulated in Miscellaneous fund not transferred into the relevant student fund ACC	1,540,951
385.	Govt. College University Faisalabad	2019-21	2021-0000000746_F00024	Irregular purchase of Prospectus without any requirement as fee collected through online from sale	7,256,032
386.	Govt. College University Faisalabad	2019-21	2021-0000000746_F00025	Non deposit of Income Tax/Punjab Sales into Govt. Treasury Rs.892492	892,492
387.	Govt. Emserson College Multan	2019-21	2021-0000000590_F00008	Expenditure incurred in excess of budget allocation Rs.62937936	62,937,936
388.	Govt. Emserson College Multan	2019-21	2021-0000000590_F00009	Inefficient utilization of Funds	19,854,275
389.	BISE Sargodha	2018-20	47890	Irregular appointment of IT staff during ban-Rs. 36.88	36.89 million

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				million	
390.	Govt. Sadiq College Women University, Bahawalpur	2018-20	49023	Mis-management of Human Resource-	0
391.	Govt. Sadiq College Women University, Bahawalpur	2018-20	49024	Mis-management of Human Resource-	0
392.	Govt. College Women University Sialkot	2018-21	2021-0000000460_F00026	Mis-management of Human Resource-	0
393.	Information Technology University of the Punjab	2019-20	47755	Un-justified Extension of contract of fixed tenure post of Registrar-Rs. 9.357 million	9.36 million
394.	Information Technology University of the Punjab	2019-20	47756	Irregular re-employment and retention of retired employee-Rs. 7.394 million	7.39 million
395.	Information Technology University of the Punjab	2019-20	47781	Irregular appointment of resident auditor	-
396.	University of Narawal	2018-20	48587	Irregular appointment of resident auditor	-
397.	Information Technology University of the Punjab Punjab, Lahore.	2019-20	47767	Recruitment on Special Pay Package without approval-Rs. 1.775 million	1.77 million
398.	Information Technology University of the Punjab	2019-20	47769	Irregular appointment of Program Officer-Rs. 1.386 million	1.39 million
399.	Information Technology University of the Punjab	2019-20	47786	Non-appointment on the key posts in the university	-
400.	Govt. College Women University Sialkot	2018-21	2021-0000000460_F00027	Non-appointment on the key posts in the university	-
401.	Government College Women University, Faisalabad	2018-20	47981	Irregular appointment of Deputy Registrar without fulfilment of educational criteria	-
402.	University of Engineering and Technology, Taxila	2019-20	48668	Irregular retaining of lien beyond the three years	-
403.	Information Technology University of the	2019-20	47787	Irregular appointment of Program Manager and Program officer and Illegal	-

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Punjab			posting on deputation of contractual employee.	
404.	Government College Women University, Sialkot	2018-21	2021-0000000460_F00006)	Irregular opening of bank accounts and placement of funds-Rs. 587.179 million	587.18 million
405.	Govt. Degree College Township, Lahore	2019-21	2021-0000000153_F00017	Unauthorized Collection of College Funds	1,320,848
406.	Director Colleges, Faisalabad	2015-20	48029	Irregular procurement of equipment and durable goods without adopting competitive bidding process	5,124,999
407.	Principal Govt. Post Graduate College, Boys Okara	2018-21	2021-0000000462_F00002	Irregular procurement of equipment and durable goods without adopting competitive bidding process	3,373,744
408.	IT University of the Punjab, Lahore.	2019-20	47763	Irregular procurement of equipment and durable goods without adopting competitive bidding process	2,851,244
409.	BISE Faisalabad	2019-20	48104	Irregular procurement of equipment and durable goods without adopting competitive bidding process	2,226,795
410.	Principal Govt. Post Graduate College, Women Okara	2018-21	2021-0000000461_F00001	Irregular procurement of equipment and durable goods without adopting competitive bidding process	1,663,904
411.	University of Education, Lahore	2018-20	49578	Irregular procurement of equipment and durable goods without adopting competitive bidding process	1,599,000
412.	University of Education, Lahore	2018-20	49579	Irregular procurement of equipment and durable goods without adopting competitive bidding process	1,444,212
413.	University of Education, Lahore	2018-20	49581	Irregular procurement of equipment and durable goods without adopting competitive bidding process	1,371,765
414.	Govt. Sadiq College Women University, Bahawalpur	2018-20	49033	Irregular procurement of equipment and durable goods without adopting competitive bidding process	999,951

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
415.	University of Education, Lahore	2018-20	49493	Irregular procurement of equipment and durable goods without adopting competitive bidding process	707,356
416.	Govt Associate College for Women, Farooq Colony, Sargodha	2015-21	2021-0000000156_F00007	Irregular procurement of equipment and durable goods without adopting competitive bidding process	579,150
417.	University of Education, Lahore	2018-20	49492	Irregular procurement of equipment and durable goods without adopting competitive bidding process	504,436
418.	University of Education, Lahore	2018-20	49494	Irregular procurement of equipment and durable goods without adopting competitive bidding process	504,354
419.	University of Education, Lahore	2018-20	49495	Irregular procurement of equipment and durable goods without adopting competitive bidding process	471,678
420.	IT University of the Punjab, Lahore.	2019-20	47779	Irregular procurement of equipment and durable goods without adopting competitive bidding process	422,450
421.	BISE, Lahore	2019-20	49583	Appointment of Invigilator from private, retired persons	84,742,900
422.	BISE, Lahore	2019-20	49353	without immediate requirement	11,267,149
423.	Govt. Degree College Township, Lahore	2019-21	2021-0000000153_F00011	2 nd shift teachers without students	9,503,208
424.	IT University of the Punjab, Lahore.	2019-20	47766	Purchased of books from book fair stall, without requisition, old versions etc. Current rate for conversion of currency.	2,224,724
425.	Govt. MAO College Lahore	2019-20	47731	open-competition not followed on auction of canteen	1,475,568
426.	University of Engineering & Technology Taxila	2019-20	48667	DTL not obtained	1,026,260
427.	G.C University, Faisalabad	2019-21	2021-0000000746_F00019	Non-Installation of separate meters	0

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
428.	Board of Intermediate and Secondary Education, Lahore	2019-20	49347	Irregular payment of salary due to shifting of headquarter-Rs. 9.15 million	9,144,799
429.	University of Okara	2016-20	47914	Loss due to non-investment of surplus balance and less credit of profit by Banks	4.18 million
HOME DEPARTMENT					
1.	DPO, Bahawalnagar	2019-20	48992	Overpayment of POL due to charge of excess rates by vendor, Recovery of Rs. 534670	534,670
2.	Addl. IG of Police Welfare and Finance, Lahore	2016-20	48683	Irregulars expenditure on repair and purchase of POL for the vehicles 14.588 million	14,588,000
3.	Addl. IG of Police Welfare and Finance, Lahore	2016-20	48686	Irregular expenditure on POL used in vehicles due to non-sealing of speedometers of the vehicles- Rs 9.877 million	9,877,000
4.	Addl. IG of Police Welfare and Finance, Lahore	2016-20	48690	Loss due to un-authorized payment of GST on procurement of tyres- Rs 121181	121,181
5.	Addl. IG of Police Welfare and Finance, Lahore	2016-20	48691	Doubtful expenditure on pay and allowances due to abnormal increases in monthly salaries against same number of posts - Rs 6.748 million	6,748,000
6.	Addl. IG of Police Welfare and Finance, Lahore	2016-20	48692	Un-economical / Irregular expenditure through petty purchases on account of other items- Rs 279798	279,798
7.	Addl. IGP/DIG of Police, Elite Police Force, Lahore	2017-20	49404	Un-economical / Irregular expenditure through petty purchases on account of different purchases and repair works for the year 2018-19- Rs 3.815 million	3.815 million
8.	Addl. IGP/DIG of Police, Elite Police Force, Lahore	2017-20	49405	Un-economical / Irregular expenditure through petty purchases on account of different purchases and repair works for the year 2019-20- Rs 3.717 million	3.717 million
9.	Addl. IGP/DIG of Police, Elite Police	2017-20	49406	Un-economical / Irregular expenditure through petty	3.432 million

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Force, Lahore			purchaseson account of different purchases and repair works for the year 2017-18- Rs 3.432 million	
10.	Addl. IGP/DIG of Police, Elite Police Force, Lahore	2017-20	49408	Mis-classified expenditure- Rs 733702	733,702
11.	Addl. IGP/DIG of Police, Elite Police Force, Lahore	2017-20	49410	Loss due to un-authorized payment of GST on procurement of tyres- Rs 102767	102,767
12.	Addl. IGP/DIG of Police, Elite Police Force, Lahore	2017-20	49411	Excess expenditure than budget allocation- Rs 785.355 million	785.355 million
13.	Addl. IGP/DIG of Police, Elite Police Force, Lahore	2017-20	49412	Lapse of funds due to non-surrendering of savings- Rs. 2.210 million	2.210 million
14.	Addl. IGP/DIG of Police, Elite Police Force, Lahore	2017-20	49414	Irregular operation / opening of bank account	-
15.	Addl. IGP/DIG of Police, Elite Police Force, Lahore	2017-20	49415	Non-maintenance of fixed asset register	-
16.	Addl. IGP/DIG of Police, Elite Police Force, Lahore	2017-20	49534	Irregular expenditure on POL used in vehicles due to non-sealing of speedometers of the vehicles- Rs 28.747 million	28.747 million
17.	Addl. IGP/DIG of Police, Elite Police Force, Lahore	2017-20	49546	Periodic physical verification reports	-
18.	Addl. IGP/DIG of Police, Elite Police Force, Lahore	2017-20	49547	Irregular expenditure on entertainment charges-Rs 162500	162,500
19.	Addl. Inspector General Of Police, Punjab Highway Patrol, Lahore.	2018-21	2021-0000000161_F00001	Noncompliance of tendency agreement Penalty thereon – Rs. 825750	825,750
20.	Addl. Inspector General Of Police, Punjab Highway Patrol, Lahore.	2018-21	2021-0000000161_F00002	Drawl of Arrear of Pay & Allowances Without Observing the Availability of Budget Through Off-Cycle Pa	1,273,665
21.	Addl. Inspector General Of Police, Punjab Highway Patrol, Lahore.	2018-21	2021-0000000161_F00003	Wasteful Expenditure On Payment Of Rent Acquiring Store Rs. 5505000/	5,505,000
22.	Addl. Inspector General Of Police, Punjab Highway	2018-21	2021-0000000161_F00004	Misuse Of Road Safety Campaign Fund Rs.2030107	2,030,107

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Patrol, Lahore.				
23.	Addl. Inspector General Of Police, Punjab Highway Patrol, Lahore.	2018-21	2021-0000000161_F00010	Misclassification of Expenditure Amounting to Rs. 3734700/	3,734,700
24.	Addl. Inspector General Of Police, Punjab Highway Patrol, Lahore.	2018-21	2021-0000000161_F00018	Non Surrendering of Savings for Rs.8677921	8,677,921
25.	Addl. Inspector General Of Police, Punjab Highway Patrol, Lahore.	2018-21	2021-0000000161_F00019	Excess Expenditure Over & Above Budget Allocation Rs.1930107	1,930,107
26.	Addl. Inspector General Of Police, Punjab Highway Patrol, Lahore.	2018-21	2021-0000000161_F00021	Post Audit of Pay & Allowances Not Conducted Amounting to Rs.222080942	222,080,942
27.	AIG Commandant Punjab Constabulary Farooqabad, Sheikhpura	2018-20	48763	Irregular expenditure due to split up on purchase of HOT & COLD Rs. 950075	950,075
28.	AIG Commandant Punjab Constabulary Farooqabad, Sheikhpura	2018-20	48770	Non-surrender of savings within stipulated time - Rs. 29300412	29,300,412
29.	AIG Commandant Punjab Constabulary Farooqabad, Sheikhpura	2018-20	48771	Irregular excess expenditure than budget allocation - Rs. 476643	476,643
30.	AIG, Commandant Punjab Constabulary, Farooqabad	2018-20	48374	Irregular expenditure on the purchase of lubricants (Non-Fuel item) -RS. 5271770/-, recovery of taxes Rs. 1238866/-	5,271,770
31.	AIG, Commandant Punjab Constabulary, Farooqabad	2018-20	48375	Improper maintenance of log books of vehicles / history sheets for Rs. 46025088	46,025,088
32.	AIG, Commandant Punjab Constabulary, Farooqabad	2018-20	48376	Irregular expenditure incurred on engine overhauling & denting/painting –Rs. 3385000	3,385,000
33.	AIG, Commandant Punjab Constabulary, Farooqabad	2018-20	48378	Record not certified due to non provision of record	-
34.	AIG, Commandant Punjab Constabulary,	2018-20	48379	Recovery of pay and allowances relates to absent period not recovered from	-

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Farooqabad			the dismissed police officials	
35.	CPO Faisalabad	2020-21	2021-0000000466_F00014	Irregular placement of funds with other banks instead of Bank of Punjab	0
36.	CPO Faisalabad	2020-21	2021-0000000466_F00020	Irregular leasing/auktion of twenty-four shops for Rs.720000	720,000
37.	CPO Faisalabad	2020-21	2021-0000000466_F00022	Non-Compliance of Tenancy Agreement Penalty thereon – Rs.191622	191,622
38.	CPO Faisalabad	2020-21	2021-0000000466_F00025	Internal audit not carried out	0
39.	CPO Faisalabad	2020-21	2021-0000000466_F00026	Irregular expenditure on Pending liabilities for Rs. 3680014	3,680,014
40.	CPO Faisalabad	2020-21	2021-0000000466_F00017	Recovery of unauthorized credit sale of police welfare petrol –Rs.948746	948,746
41.	Central Jail Adiala Rawalpindi	2020-21	2021-0000000579_F00003	Irregular expenditure on diet charges for prisoners beyond approved cost	51,501,181
42.	Central Jail Adiala Rawalpindi	2020-21	2021-0000000579_F00005	Irregular expenditure on clearance of pending liabilities for procurements of dietary items	21,293,351
43.	Central Jail Adiala Rawalpindi	2020-21	2021-0000000579_F00012	Non-verification of sales tax invoices	524,524
44.	Central Jail Adiala Rawalpindi	2020-21	2021-0000000579_F00015	Non-maintenance of profit and loss account for jail factory	0
45.	Central Jail Adiala Rawalpindi	2020-21	2021-0000000579_F00018	Non-execution of internal audit	0
46.	Central Jail Adiala Rawalpindi	2020-21	2021-0000000579_F00020	Non verification of the educational qualification certificates of the Institution	0
47.	Central Jail Sahiwal	2018-21	2021-0000000470_F00010	Unjustified/ unauthorized diet charges spent on prisoners beyond approved cost-Rs. -22595013	22,595,013
48.	Central Jail Sahiwal	2018-21	2021-0000000470_F00014	Targets not achieved of developing project amount of Rs. 8.213 million	8,213,000
49.	Central Jail Sahiwal	2018-21	2021-0000000470_F00015	Professional Tax not deducted amounting to Rs. 215000/-	215,000
50.	Central Jail Sahiwal	2018-21	2021-	Heavy Financial Loss on	0

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
			0000000470_F00016	account of electricity charges due to non-installation of separate meter for	
51.	Central Jail, Multan	2017-20	48728	Un-Justified Expenditure on Diet Charges beyond approved cost Rs. 17102656	17,102,656
52.	Central Jail, Multan	2017-20	48733	Irregular Purchase of dietary items Rs. 583735	583,735
53.	Chief Traffic Officer, Lahore	2017-18	49549	Departmental receipts / traffic ticket fine not recovered/ from violators Rs.108818700/- approx. recovery there of	108,818,700
54.	Chief Traffic Officer, Lahore	2017-18	49550	expenditure exceeded to sanctioned budget Rs.6806035	6,806,035
55.	Chief Traffic Officer, Lahore	2017-18	49551	Irregular expenditure on Purchase of POL without entering into formal Contract /Agreement Rs.114233789./- Justification thereof	114,233,789
56.	Chief Traffic Officer, Lahore	2017-18	49557	Irregular payment of rent of building – Rs.759271	759,271
57.	Chief Traffic Officer, Lahore	2017-18	49562	Rush of expenditure incurred in month of June to avoid from lapse of appropriation amounting to Rs.50075588/-Justification / regularization thereof	50,075,588
58.	Chief Traffic Officer, Lahore	2017-18	49563	Govt. Receipts not shown in Cash Book Rs.2509000/- Justification thereof	2,509,000
59.	Chief Traffic Officer, Lahore	2017-18	49569	Unspent Funds not surrendered to Govt. Rs. 9993067/- Justification thereof	9,993,067
60.	Chief Traffic Officer, Lahore	2017-18	49571	Irregular / doubtful expenditure incurred on pending liabilities of previous years without obtaining approval from competent authority RS.2773379/- Justification thereof	2,773,379
61.	Chief Traffic Officer, Lahore	2017-18	49572	Payments not got acknowledged from actual recipients/Parties concerned Rs.20528822/-Justification	20,528,822

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				thereof	
62.	Chief Traffic Officer, Rawalpindi	2019-20	47801	Non-production of receipt collection and expenditure record	-
63.	Chief Traffic Officer, Rawalpindi	2019-20	47804	Un-authorized /Irregular collection of fine through collection units- Rs 4.257 million	4,257,000
64.	Chief Traffic Officer, Rawalpindi	2019-20	47806	Irregular expenditure on printing works- Rs 6.093 million	6,093,000
65.	Chief Traffic Officer, Rawalpindi	2019-20	47810	Loss due to unlawful payment of service charges on purchase of fuel-Rs. 488675	488,675
66.	Chief Traffic Officer, Rawalpindi	2019-20	47811	Loss due to un-authorized payment of GST on procurement of tyres- Rs 105363	105,363
67.	Chief Traffic Officer, Rawalpindi	2019-20	47813	Periodic physical verification reports	-
68.	Chief Traffic Officer, Rawalpindi	2019-20	47814	Non-maintenance of fixed asset register	-
69.	Commandant Border Military Police D. G Khan	2015-21	2021-0000000588_F00008	Non Surrendering of saving of Budget Grant Rs. 112991685	112,991,685
70.	Commandant Border Military Police D. G Khan	2015-21	2021-0000000588_F00009	Excess expenditure over and above the budget allocation amounting Rs 38756012	38,756,012
71.	Commandant Border Military Police D. G Khan	2015-21	2021-0000000588_F00013	Non Reconciliation of Expenditure Statements for the years 2015-16 to 2020-21 Rs 1253640049	1,253,640,049
72.	Commandant Border Military Police D. G Khan	2015-21	2021-0000000588_F00017	Irregular Payment of Arrear of Electricity Charges Rs 451646	451,646
73.	Commandant Border Military Police D. G Khan	2015-21	2021-0000000588_F00018	Loss to Government due to non/less deduction of PST Rs 240881	240,881
74.	CPO Multan	2020-21	2021-0000000621_F00025	Irregular opening of Bank Accounts - Rs.2926764	2,926,764
75.	CPO Multan	2020-21	2021-0000000621_F00028	Excess expenditure than budget allocation for Rs.491061740	491,061,740
76.	CPO Multan	2020-21	2021-0000000621_F00029	Inefficient Utilization of Funds for Rs.18312752	18,312,752
77.	CTD Gujranwala	2020-21	2021-0000000469	Non-compliance of Tendency Agreement Rs.	643,860

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
			_F00009	643860/	
78.	CTD Gujranwala	2020-21	2021-0000000469_F00011	Loss to Govt. due to Less deduction of income tax- Rs. 83434/-	83,434
79.	CTD Gujranwala	2020-21	2021-0000000469_F00013	Irregular Mode Of Payment Released In Hard Cash Rs. 8504042	8,504,042
80.	CTD Gujranwala	2020-21	2021-0000000469_F00015	Irregular Payment of Salary Due to Shifting of Headquarter – Rs.7010000/-	7,010,000
81.	CTD Gujranwala	2020-21	2021-0000000469_F00016	Excess Expenditure Over Budget Allocation - Rs.384037/	384,037
82.	CTD Gujranwala	2020-21	2021-0000000469_F00017	Drawl of Arrear of Pay & Allowances Without Observing the Availability of Budget Through Off-Cycle P	633,036
83.	CTD Gujranwala	2020-21	2021-0000000469_F00019	Irregular expenditure on purchase of POL without entering into any written Contract/ agreement Rs.15	15,492,019
84.	CTD Gujranwala	2020-21	2021-0000000469_F00020	Post Audit of Pay & Allowances Not Conducted Amounting to Rs.407800201	407,800,201
85.	CTD Gujranwala	2020-21	2021-0000000469_F00021	Non deposit of cash and other equipment into Mall Khana-Rs.3500000 (approximately)	3,500,000
86.	CTD Gujranwala	2020-21	2021-0000000469_F00028	Irregular Purchase of Muharram Duty Amounting to -Rs. 449674	449,674
87.	CTD Gujranwala	2020-21	2021-0000000469_F00029	Irregular Expenditure On Printing Work From Private Press Without Noc Rs. 330985	330,985
88.	CTD Gujranwala	2020-21	2021-0000000469_F00030	Irregular Payment of services charges on fleet carts to PSO Amounting to Rs. 88533	88,533
89.	CTD Lahore	2020-21	2021-0000000157_F00001	Irregular Payment of Rent of Buildings for Rs. 2612300	2,612,300
90.	CTD Lahore	2020-21	2021-0000000157_F00010	Un-authorized use of Government vehicles. Recovery of Rs. 3669300	3,669,300
91.	CTD Lahore	2020-21	2021-0000000157_F00030	Irregular excess expenditure than budget allocation Rs.	829,200

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
92.	CTD Lahore	2020-21	2021-0000000157_F00031	Lapse of Funds due to Non Utilization -Rs. 3561307	3,561,307
93.	CTD Lahore	2020-21	2021-0000000157_F00033	Irregular expenditure on hiring of internet services Rs.5723045 and non deduction of Punjab Sales	6,101,654
94.	CTD Rawalpindi	2008-21	2021-0000000196_F00008	Loss due to unauthorizedly using air conditioners Rs.180000/-	180,000
95.	CTD Rawalpindi	2008-21	2021-0000000196_F00011	Irregular expenditure of Rs.6883926/- due to shifting of headquarters	6,883,926
96.	CTD Rawalpindi	2008-21	2021-0000000196_F00013	Non registration of 45 Motor Cycles and one Hiace Van	0
97.	CTD Rawalpindi	2008-21	2021-0000000196_F00014	Doubtful drawl of POL due to improper maintenance of Log books for Rs.90563123	90,563,123
98.	CTD Rawalpindi	2008-21	2021-0000000196_F00015	Irregular payment of pending liabilities worth Rs.365546/-	365,546
99.	CTD Rawalpindi	2008-21	2021-0000000196_F00023	Non filing of General Sales Tax Return of Rs.203473/-	203,473
100.	CTD Rawalpindi	2008-21	2021-0000000196_F00025	Irregular operating bank account in other than bank of Punjab	0
101.	CTD Rawalpindi	2008-21	2021-0000000196_F00026	Misclassification of the expenditure Rs.193400/- and non-deduction Income Tax Rs.19631/-	213,031
102.	CTD Rawalpindi	2008-21	2021-0000000196_F00028	Non-Surrendering of Savings Rs.37746080/-	37,746,080
103.	CTD Rawalpindi	2008-21	2021-0000000196_F00029	Irregular Excess Expenditure than Budget Allocation Rs. 26164291/-	26,164,291
104.	CTO, Faisalabad	2017-20	49278	Loss due to non-recovery of ticket fines pending in court -Rs 13.013 million (approximate)	13.013 million
105.	CTO, Faisalabad	2017-20	49280	Non maintain and approval of sanctioned strength of vehicles-Rs 89.895 million	89.895 million
106.	CTO, Faisalabad	2017-20	49289	Loss due to un-authorized payment of GST on procurement of tyres- Rs 110898	110,898

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
107.	CTO, Faisalabad	2017-20	49291	Non-reconciliation of expenditure with Accounts Office- Rs 74.218 million	74.218 million
108.	CTO, Faisalabad	2017-20	49292	Excess expenditure than budget allocation- Rs 173.431 million	173.431 million
109.	CTO, Faisalabad	2017-20	49293	Lapse of funds due to non-surrendering of savings- Rs.63. 464 million	63. 464 million
110.	DG, Child Protection & Welfare Bureau, Lahore	2018-20	47824	Irregular Payment to WASA Rs.3135680	3,135,680
111.	DG, Child Protection & Welfare Bureau, Lahore	2018-20	47825	Irregular payment for -Rs. 890768971 made without pre-audit from the officers of audit department SAS/PIPFA qualified.	890,768,971
112.	DG, Child Protection & Welfare Bureau, Lahore	2018-20	47826	Un-Authorized working at Head Quarter and drawing emoluments Rs. 5741387	5,741,387
113.	DG, Child Protection & Welfare Bureau, Lahore	2018-20	47827	Unauthorized Advance Drawl of Money-Rs. 10000000	10,000,000
114.	DG, Child Protection & Welfare Bureau, Lahore	2018-20	47829	Irregular payment of salary due to shifting to headquarter-Rs. 712175	712,175
115.	DG, Child Protection & Welfare Bureau, Lahore	2018-20	47831	Irregular expenditure on Rent of Office Building Rs. 25998931	25,998,931
116.	DG, Child Protection & Welfare Bureau, Lahore	2018-20	47833	Non surrendering of unspent balances-Rs. 66438663	66,438,663
117.	DG, Child Protection & Welfare Bureau, Lahore	2018-20	47834	Irregular retention of Pension Contribution amount for the period of 2018-20, in the PLS account of the DDO for -Rs. 1977283	1,977,283
118.	DG, Child Protection & Welfare Bureau, Lahore	2018-20	47835	Non Execution of Works within the stipulated time worth Rs. 514.994 (M)	514.994 (M)
119.	DG, Child Protection &	2018-20	47836	Irregular retention of Group Insurance, & Benevolent	5,440,493

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Welfare Bureau, Lahore			fund amount since long, deducted from the salaries of employees in the PLS account of the DDO Rs. 5440493	
120.	DG, Child Protection & Welfare Bureau, Lahore	2018-20	47837	Non production of Civil Works Record amounting to Rs. 126.075(M)	126.075(M)
121.	DIG Dolphin Police Squad Punjab Lahore	2020-21	2021-0000000124_F00001	Loss Due To Unauthorized Payment Of Service Charges On Purchase Of Fuel- Rs.1115696/	1,115,696
122.	DIG Dolphin Police Squad Punjab Lahore	2020-21	2021-0000000124_F00002	Non Deduction of provincial sales tax Amounting to Rs.178511	178,511
123.	DIG Dolphin Police Squad Punjab Lahore	2020-21	2021-0000000124_F00004	Irregular Expenditure on Purchase of POL Without Entering into Any Written Contract/ Agreement Rs. 1	150,083,675
124.	DIG Dolphin Police Squad Punjab Lahore	2020-21	2021-0000000124_F00005	Post Audit of Pay & Allowances Not Conducted Amounting to Rs. 1694237475/	1,694,237,475
125.	DIG Dolphin Police Squad Punjab Lahore	2020-21	2021-0000000124_F00008	Doubtful Purchase and Consumption of Toners Amounting to Rs. 393390/	393,390
126.	DIG Dolphin Police Squad Punjab Lahore	2020-21	2021-0000000124_F00009	Excess Purchase And Supply Of Spare parts Of Motorcycles Valuing Millions Of Rupees By CPO Office Wi	0
127.	DIG Dolphin Police Squad Punjab Lahore	2020-21	2021-0000000124_F00014	Mobile Phones Valuing Rs.310000 Approx. Not Recovered From Police Officials Transferred From Dolphi	310,000
128.	DIG Dolphin Police Squad Punjab Lahore	2020-21	2021-0000000124_F00015	Inefficient Utilization Of Funds - Rs. 4747394/	4,747,394
129.	DIG Dolphin Police Squad Punjab Lahore	2020-21	2021-0000000124_F00016	Expenditure Incurred In Excess Of The Available Budget Allocation– Rs.816961/	816,961
130.	DIG Dolphin Police Squad Punjab Lahore	2020-21	2021-0000000124_F00017	Drawl of Arrear of Pay & Allowances Without Observing the Availability of Budget Through Off-Cycle P	4,604,622

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
131.	DIG Police Operation Lahore	2020-21	2021-0000000465_F00005	Unauthorized use of Air conditioner – Recovery for Rs. 5700000	5,700,000
132.	DIG Police Operation Lahore	2020-21	2021-0000000465_F00010	Unjustified/abnormal increase in electricity charges due to non-installation of electricity meters a	98,994,772
133.	DIG Police Operation Lahore	2020-21	2021-0000000465_F00016	Doubtful utilization of funds on account of repair of building to Rs. 2425602	2,425,602
134.	DIG Police Operation Lahore	2020-21	2021-0000000465_F00017	Doubtful utilization of funds on account of repair of building to Rs. 2553643	2,553,643
135.	DIG Police Operation Lahore	2020-21	2021-0000000465_F00027	Irregular excess expenditure than budget allocation Rs. 6508397	6,508,397
136.	DIG Police Operation Lahore	2020-21	2021-0000000465_F00028	Lapse of Funds due to Non Utilization –Rs. 673252366	673,252,366
137.	DIG Police Operation Lahore	2020-21	2021-0000000465_F00025	Abnormal increase in the amount of pay and allowances.	0
138.	DIG Police Operation Lahore	2020-21	2021-0000000465_F00007	Excess Drawl of Transfer Grant. Recovery	868,925
139.	DIG Security, Lahore, CM Secreteriat, Lahore Statement	2017-20	49197	Irregular expenditure on account of repair of transport Rs. 17514235	17,514,235
140.	DIG Security, Lahore, CM Secreteriat, Lahore Statement	2017-20	49201	Irregular/unauthorized expenditure on purchase of Tyres –Rs. 4746145	4,746,145
141.	Director General Child protection welfare Bureau Lahore	2020-21	2021-0000000468_F00003	Non submission of vouched account to Treasury Office	263,768,560
142.	Director General Child protection welfare Bureau Lahore	2020-21	2021-0000000468_F00004	Huge expenditure in Dietary items without adoption of any approved scale	123,836,483
143.	Director General Child protection welfare Bureau Lahore	2020-21	2021-0000000468_F00005	Irregular purchases due to non obtaining of GST Invoices	31,771,585
144.	Director General Child protection welfare Bureau Lahore	2020-21	2021-0000000468_F00016	Irregular payment of salaries due to shifting of headquarter	864,516

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
145.	Director General Child protection welfare Bureau Lahore	2020-21	2021-0000000468_F00017	Non surrendering of unspent balances	581,741
146.	Director General Child protection welfare Bureau Lahore	2020-21	2021-0000000468_F00018	Unauthorized use of Govt. Vehicle worth of Rs.500000	500,000
147.	Director General Child protection welfare Bureau Lahore	2020-21	2021-0000000468_F00023	No Future Plan for the children grown up within the Bureau especially for Females.	0
148.	Director General Child protection welfare Bureau Lahore	2020-21	2021-0000000468_F00027	Non Clearance of FIR through Court.	0
149.	Director General Child protection welfare Bureau Lahore	2020-21	2021-0000000468_F00029	Non Maintenance of Fixed Asset register.	0
150.	Director General Child protection welfare Bureau Lahore	2020-21	2021-0000000468_F00002	Irregular payment without pre-audit from the officers of audit department SAS/PIPFA Qualified	263,768,560
151.	District Jail Faisalabad	2020-21	2021-0000000164_F00002	Unjustified / Unauthorized Expenditure on Diet of Prisoners beyond Approved Cost Amounting to Rs.19,	19,826,162
152.	District Jail Faisalabad	2020-21	2021-0000000164_F00009	Irregular / uneconomical expenditure through Petty Purchases Rs.2579000	2,579,000
153.	District Jail Faisalabad	2020-21	2021-0000000164_F00017	Unlawful acceptance of Suppliers bills of Rs. 959827 (from Aftab & Sons and Zulfiqar Ali & Sons Fai	959,827
154.	District Jail Faisalabad	2020-21	2021-0000000164_F00018	Non Deposit of CDRs into Govt. treasury - Rs.881465	881,465
155.	District Jail Faisalabad	2020-21	2021-0000000164_F00019	Non deposit of professional tax Rs. 40000	40,000
156.	District Jail Faisalabad	2020-21	2021-0000000164_F00020	Non recovery of Rs.264296 from employees against extra ordinary leave	264,296
157.	District Jail Faisalabad	2020-21	2021-0000000164_F00021	Non Deduction of 5% house maintenance charges Rs. 304816	304,816
158.	District Jail Faisalabad	2020-21	2021-0000000164_F00022	Unauthorized payment of SSB to employees Rs.10281 recovery thereof.	10,281

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
159.	District Jail Faisalabad	2020-21	2021-0000000164_F00023	Non Recovery of Conveyance & Washing Allowance during Earned Leave Period Rs. 64542	64,542
160.	District Jail Faisalabad	2020-21	2021-0000000164_F00024	Weaknesses in Prison Management Information System (PMIS) for managing the Jail Affairs	0
161.	District Jail Faisalabad	2020-21	2021-0000000164_F00025	Loss due to Non Auction of Unserviceable Off Road Vehicles amounting Rs.150000 Approx.	150,000
162.	District Jail Faisalabad	2020-21	2021-0000000164_F00026	Irregular Payment of Inadmissible Allowances Rs.39924	39,924
163.	District Jail Faisalabad	2020-21	2021-0000000164_F00026	Non-fulfillment of Key Posts	0
164.	District Jail Faisalabad	2020-21	2021-0000000164_F00027	Non-examining of monthly schedule of salaries by the supervisory pay roll officer	0
165.	District Jail Faisalabad	2020-21	2021-0000000164_F00028	Schedule of Payments not obtained	0
166.	District Jail Faisalabad	2020-21	2021-0000000164_F00029	Non-maintenance of fixed asset register	0
167.	District Jail Faisalabad	2020-21	2021-0000000164_F00030	Excess/Double Draw of Allowances (As per SAP R3) Rs. 5478	0
168.	District Jail Faisalabad	2020-21	2021-0000000164_F00031	Improper maintenance of donation record	0
169.	District Jail Faisalabad	2020-21	2021-0000000164_F00032	Undeviating & stringent guidelines (in line with E&D Rules 2020 & PEEDA Act 2006) to prevail for emp	0
170.	District Jail Lahore	2020-21	2021-0000000160_F00001	Dangerous/illegal utilization of expired and near to expire drugs & medicines in jail hospital Rs.2,	2,499,238
171.	District Jail Lahore	2020-21	2021-0000000160_F00003	Un-justified, non-transparent and doubtful award of remission to convicted prisoners, investigation	0
172.	District Jail Lahore	2020-21	2021-0000000160_F00004	Irregular advance payment for Tear Gas Shell to Defense Science & Technology--Rs.6016600	6,016,600

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				Supply no	
173.	District Jail Lahore	2020-21	2021-0000000160_F00005	Unjustified / Unauthorized Expenditure on Diet of Prisoners beyond Approved Cost-- Rs. 39310728	39,310,728
174.	District Jail Lahore	2020-21	2021-0000000160_F00007	Less sale of empty Teens of cooking oil--Rs.38875 recovery thereof	38,875
175.	District Jail Lahore	2020-21	2021-0000000160_F00013	Irregular procurement of medicine without DTL Reports – Rs. 2499238	2,499,238
176.	District Jail Lahore	2020-21	2021-0000000160_F00014	Irregular/unauthorized expenditure due to sanction beyond competence-Rs. 136840833	136,840,833
177.	District Jail Lahore	2020-21	2021-0000000160_F00015	Irregular maintenance of bank account rupees in millions & Non deposit of profit in to government a	1,373,487
178.	District Jail Lahore	2020-21	2021-0000000160_F00016	Doubtful deposit due to non-verification of treasury challans for--Rs. 1606000	1,606,000
179.	District Jail Lahore	2020-21	2021-0000000160_F00017	Non verification of discount rate of purchased medicines--Rs.2611702	2,611,702
180.	District Jail Lahore	2020-21	2021-0000000160_F00023	Irregular / uneconomical expenditure through Petty Purchases Rs. 2110512	2,110,512
181.	District Jail Lahore	2020-21	2021-0000000160_F00025	Non-Verification of GST Invoices 2261336	2,261,336
182.	District Jail Lahore	2020-21	2021-0000000160_F00026	Irregular/unauthorized retention of gift and grocery items of prisoners - Rs.713030	713,030
183.	District Jail M.B Din	2019-21	2021-0000000162_F00004	Purchase of drugs and medicines without confirmation of quality through DTL reports Rs.3518300	3,518,300
184.	District Jail M.B Din	2019-21	2021-0000000162_F00006	Purchase of dietary articles valuing Rs.1279344 without confirmation of quality	1,279,344
185.	District Jail M.B Din	2019-21	2021-0000000162_F00008	Outstanding recovery of pay & allowances Rs.84072	84,072
186.	District Jail M.B Din	2019-21	2021-0000000162_F00009	Recovery of gst Rs. 68583 not made on supply of sugar and other store items valuing Rs. 403428	68,583

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
187.	District Jail M.B Din	2019-21	2021-0000000162_F00010	Expenditure incurred in excess of the available budget allocation Rs. 6095784	6,095,784
188.	District Jail M.B Din	2019-21	2021-0000000162_F00011	Inefficient utilization of funds - Rs. 2222170	2,222,170
189.	District Jail M.B Din	2019-21	2021-0000000162_F00012	Non auction of gunny bags, PP Bags, Iron Scrap, bread crumbs and empty tins valuing Rs.41635 approx	41,635
190.	District Jail M.B Din	2019-21	2021-0000000162_F00013	Payment of electricity on manual bill amounting Rs.1300000	1,300,000
191.	District Jail M.B Din	2019-21	2021-0000000162_F00014	Irregular shifting of headquarter of employees	0
192.	District Jail R.Y Khan	2018-21	2021-0000000169_F00006	Unjustified / Unauthorized Expenditure on Diet of Prisoners Beyond Approved Cost – Rs 30877944	30,877,944
193.	District Jail R.Y Khan	2018-21	2021-0000000169_F00009	Irregular payment of salaries due to shifting of Headquarters Rs 337167	337,167
194.	District Jail R.Y Khan	2018-21	2021-0000000169_F00013	Irregular expenditure on telecom services – Rs 218970	218,970
195.	DPO Chiniot	2019-20	49058	Irregular payment of POL for Rs.32465947	32,465,947
196.	DPO Chiniot	2019-20	49060	Non maintenance of Scale Audit Register /Audit Register; non conducting of post audit of Pay & Allowances for Rs.761218024 and; less booking in reconciled expenditure statements under head of account "Pay & Allowances" for Rs.3299236	761,218,024
197.	DPO Chiniot	2019-20	49061	Improper Maintenance of Registers at various Police Stations and; Non provisions of complete record (Registers No.1 to 25) by various Police Stations	-
198.	DPO, Khanewal	2019-20	49085	Disposal of different items recovered from culprits valuing Rs.47679700	4,767,700

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
199.	DPO, Khanewal	2019-20	49096	Inefficient Utilization of Funds - Rs.15415876	15,415,876
200.	DPO, Khanewal	2019-20	49097	Irregular excess expenditure than budget allocation - Rs.62141825	62,141,825
201.	DPO, Khanewal	2019-20	49103	Irregular expenditure on hot and coldRs. 169952	169,952
202.	DPO, Khanewal	2019-20	49105	Irregular expenditure on pending liabilities of previous year without obtaining sanction of competent authorityRs. 9917852	9,917,852
203.	DPO, Khanewal	2019-20	49109	Irregular expenditure on repair of furniture & fixture Rs.283000	283,000
204.	DPO, Lodhran	2018-20	49074	Non disposal of empty bullets and misplacement / theft empty bullets for Rs.153900 (Approx) and; Non disposal of Expired Articles	153,900
205.	DPO, Lodhran	2018-20	49079	Excess expenditure than budget allocation for Rs.28622223	28,622,223
206.	DPO, Lodhran	2018-20	49080	Inefficient Utilization of Funds for Rs.7736621	736,621
207.	DPO Bahawalpur	2019-21	2021-0000000167_F00001	Irregular expenditure on purchase of POL without entering into formal Contract / Agreement	191,184,941
208.	DPO Bahawalpur	2019-21	2021-0000000167_F00005	Irregular Expenditure for Rs. 21979301/- was paid through DDO Account	21,979,301
209.	DPO Bahawalpur	2019-21	2021-0000000167_F00008	Irregular Expenditure for Rs. 16400000/- was paid through DDO Account	16,400,000
210.	DPO Bahawalpur	2019-21	2021-0000000167_F00010	Irregular expenditure on telephone bills/Internet Services other than NTC – Rs. 7173402/-	7,173,402
211.	DPO Bahawalpur	2019-21	2021-0000000167_F00013	Irregular and doubtful payments of Pay & Allowances against old ID Cards No.– Rs.4497617/-	4,497,617
212.	DPO Bahawalpur	2019-21	2021-0000000167_F00025	Likely Embezzlement through double payment of claims of encashment of LPR	9,337,087

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
213.	DPO Bahawalpur	2019-21	2021-0000000167_F00028	Loss to Govt. due to decrease in "in provision of police supplied to public departments etc.	794,411
214.	DPO Bahawalpur	2019-21	2021-0000000167_F00031	Un-authenticated payment of 80% GST amounting to Rs. 18269077/- to suppliers	18,269,077
215.	DPO Bahawalpur	2019-21	2021-0000000167_F00032	Irregular Booking of expenditure as "District Accounts Office Suspense" in the data	159,191
216.	DPO Bahawalpur	2019-21	2021-0000000167_F00036	Improper maintenance of log books of Generators and Non installation of Meter.	0
217.	DPO Bahawalpur	2019-21	2021-0000000167_F00037	Non provision of approved /sanctioned vehicles	0
218.	DPO Bahawalpur	2019-21	2021-0000000167_F00038	Non-Carrying physical verification of stock & Stores	0
219.	DPO Bahawalpur	2019-21	2021-0000000167_F00039	Non Maintenance of Fixed Asset register	0
220.	DPO Bhakhar	2018-21	2021-0000000637_F00005	Irregular payment to PQR - Rs.8340268	8,340,268
221.	DPO Bhakhar	2018-21	2021-0000000637_F00006	Non verification of deposits amounting to Rs. 25991646	25,991,646
222.	DPO Bhakhar	2018-21	2021-0000000637_F00013	Irregular opening of bank accounts-Rs. 25668173	25,668,173
223.	DPO Bhakhar	2018-21	2021-0000000637_F00016	Irregular purchase of Tyres -Rs. 9201074	9,201,074
224.	DPO Bhakhar	2018-21	2021-0000000637_F00018	Doubtful expenditure out of head Others-Model police station-Rs.720000	720,000
225.	DPO Bhakhar	2018-21	2021-0000000637_F00021	Irregular expenditure on printing-Rs. 2492784 Non withholding of stamp duty-Rs.6232	2,492,784
226.	DPO Bhakhar	2018-21	2021-0000000637_F00025	Savings not surrendered - Rs. 38740803	38,740,803
227.	DPO Mianwali	2019-21	2021-0000000475_F00002	Irregular expenditure of POL -Rs. Irregular expenditure of POL -Rs. 66322505	66,322,505

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
228.	DPO Mianwali	2019-21	2021-0000000475_F00005	Irregular Payment of Rent of Buildings--Rs. 235500	235,500
229.	DPO Mianwali	2019-21	2021-0000000475_F00007	Inadmissible reimbursement of medical charges-Rs. 1763611	1,763,611
230.	DPO Mianwali	2019-21	2021-0000000475_F00018	Irregular / Doubtful Repair of Furniture & Fixture 707750	707,750
231.	DPO Mianwali	2019-21	2021-0000000475_F00019	Non Verification of Challans--Rs.464700	464,700
232.	DPO Okara	2020-21	2021-0000000166_F00021	Doubtful deposit due to non verification of treasury challans for Rs.196757	196,757
233.	DPO Okara	2020-21	2021-0000000166_F00022	Irregular opening of Bank Account	0
234.	DPO Okara	2020-21	2021-0000000166_F00023	Inefficient Utilization of Funds for Rs.7775937	7,775,937
235.	DPO Okara	2020-21	2021-0000000166_F00024	Excess expenditure than budget allocation for Rs.15352455	15,352,455
236.	DPO Rajanpur	2020-21	2021-0000000602_F00009	Doubtful Payment of Pending Liabilities of various years – Rs.2419102	2,419,102
237.	DPO Rajanpur	2020-21	2021-0000000602_F00010	Loss the Government due to non-auction/sale of used Mobile Oil for-Rs.577894 (approximate)	577,894
238.	DPO Rajanpur	2020-21	2021-0000000602_F00012	Irregular payment of cash reward for Rs. 637000	637,000
239.	DPO Rajanpur	2020-21	2021-0000000602_F00020	NON RECOVERY OF TICKET FINE RS. 1117250	1,117,250
240.	DPO Rajanpur	2020-21	2021-0000000602_F00007	Illegitimate expenditure of POL –Rs.77382394	77,382,394
241.	DPO Rajanpur	2020-21	2021-0000000602_F00008	Inadmissible reimbursement of medical charges- Rs.1256042	1,256,042
242.	DPO Rajanpur	2020-21	2021-0000000602_F00021	Non desposal of vehicle under custody Rs.50000000	50,000,000
243.	DPO Sahiwal	2020-21	2021-0000000158_F00011	Doubtful deposit due to non verification of treasury challans for Rs.8953699	8,953,699

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
244.	DPO Sahiwal	2020-21	2021-0000000158_F00019	Unjustified charges of electricity bills by showing electricity meters defect for Rs. 309539	309,539
245.	DPO Sahiwal	2020-21	2021-0000000158_F00022	Irregular opening of Bank Account	0
246.	DPO Sahiwal	2020-21	2021-0000000158_F00023	Inefficient Utilization of Funds for Rs.5372426	5,372,426
247.	DPO Sahiwal	2020-21	2021-0000000158_F00024	Excess expenditure than budget allocation for Rs.104510	104,510
248.	DPO Sahiwal	2020-21	2021-0000000158_F00031	Internal Audit	0
249.	DPO Sahiwal	2020-21	2021-0000000158_F00035	Irregular expenditure on Secret Service for Rs.2080500	2,080,500
250.	DPO Sargodha	2020-21	2021-0000000474_F00004	Illegitimate expenditure of POL –Rs.112405286	112,405,286
251.	DPO Sargodha	2020-21	2021-0000000474_F00005	Irregular Payment of Pending Liabilities– Rs.6193527	6,193,527
252.	DPO Sargodha	2020-21	2021-0000000474_F00023	Excess Expenditure than Budget Allocation for Rs. 5438444	5,438,444
253.	DPO Sheikhpura	2020-21	2021-0000000091_F00004	Irregular opening of bank accounts-Rs.12477777	12,477,777
254.	DPO Sheikhpura	2020-21	2021-0000000091_F00015	Traffic challans pending in courts for decision amounting Rs.15312400	15,312,400
255.	DPO Sheikhpura	2020-21	2021-0000000091_F00022	Inefficient utilization of funds - Rs.20832831	20,832,831
256.	DPO Sheikhpura	2020-21	2021-0000000091_F00023	Irregular excess expenditure than budget allocation - Rs.294742741	294,742,741
257.	DPO Sheikhpura	2020-21	2021-0000000091_F00030	Unauthorized and Irregular allotment of vehicles/motor cycles to RPO office/Ex-officers	0
258.	DPO Sheikhpura	2020-21	2021-0000000091_F00034	Non verification of deposits - Rs. 3658077	3,658,077
259.	DPO Sheikhpura	2020-21	2021-0000000091_F00040	Non maintenance of Scale Audit Register - Rs.1896771265	1,896,771,265

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
260.	DPO Sheikhpura	2020-21	2021-0000000091_F00041	Non Submission of monthly return of Sales Tax to the Collector-Rs.3769147	3,769,147
261.	DPO Sheikhpura	2020-21	2021-0000000091_F00042	Approved list of vehicles not provided	0
262.	DPO Sheikhpura	2020-21	2021-0000000091_F00043	Non production of Record	0
263.	DPO Sheikhpura	2020-21	2021-0000000091_F00044	Non-Maintenance of Fixed Asset Register	0
264.	DPO Sheikhpura	2020-21	2021-0000000091_F00045	Schedule of Payment not received and not reconciled with cash book	0
265.	DPO Sheikhpura	2020-21	2021-0000000091_F00046	Physical verification of Stores and Stocks not conducted	0
266.	DPO Sheikhpura	2020-21	2021-0000000091_F00047	Pending Legal Cases against officers/officials of office of District Police Officer, Sheikhpura	0
267.	DPO TT Singh	2019-21	2021-0000000620_F00005	Irregular Excess Expenditure than Budget Allocation	17,230,318
268.	DPO TT Singh	2019-21	2021-0000000620_F00006	Non pursuance of 26493 cases sent to court Rs.15603045	15,603,045
269.	DPO TT Singh	2019-21	2021-0000000620_F00008	Variation of challans receipts Rs. 8177315	8,177,315
270.	DPO TT Singh	2019-21	2021-0000000620_F00011	Non surrendering of savings worth Rs.15007993	15,007,993
271.	DPO TT Singh	2019-21	2021-0000000620_F00022	Inadmissible Expenditure of Rs. 98720 made on Internet Charges without any Government Rule/ Policy	98,720
272.	DPO TT Singh	2019-21	2021-0000000620_F00023	Disposal of Different Items Recovered from Gangs valuing in millions of rupees.	0
273.	DPO Vehari	2020-21	2021-0000000601_F00001	Irregular expenditure on repair of transport--Rs. 10473954	10,473,954
274.	DPO Vehari	2020-21	2021-0000000601_F00003	Irregular purchase of Tyres and Batteries-- Rs. 6260130	6,260,130
275.	DPO Vehari	2020-21	2021-0000000601	Inadmissible reimbursement of medical charges-Rs.	648,358

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
			_F00011	648358	
276.	DPO Vehari	2020-21	2021-0000000601_F00012	Excess amount charged to NBP irregularly on account of Police Guard Charges Rs. 657945	657,945
277.	DPO Vehari	2020-21	2021-0000000601_F00013	Incorrect mode of payment to the families of deceased officers/officials Rs. 6000000	6,000,000
278.	DPO Vehari	2020-21	2021-0000000601_F00015	Irregular/Dubious Meal Charges on Moharm Duties-Rs.936950	936,950
279.	DPO Vehari	2020-21	2021-0000000601_F00016	Miss-procurement of Purchase of Computer Stationery Rs. 1073700	1,073,700
280.	DPO Vehari	2020-21	2021-0000000601_F00017	Miss-procurement & Doubtful Repair of Machine & Equipment 932900	932,900
281.	DPO Vehari	2020-21	2021-0000000601_F00021	Inefficient Utilization of Funds for Rs.94249688	94,249,688
282.	DPO Vehari	2020-21	2021-0000000601_F00022	Excess Expenditure than Budget Allocation for Rs. 9047924	9,047,924
283.	DPO, Bahawalnagar	2019-20	49155	Irregular Booking of expenditure as "District Accounts Office Suspense" in the data extracted from SAP R3 System of AG Office for Rs. 229053	229,053
284.	DPO, Bahawalnagar	2019-20	49160	Loss to Government due to non deduction of PST for Rs. 816607/- and Income Tax for Rs. 326417/- on expenditure made under head "Transport" for Repair of Transport.	816,607
285.	DPO, Bahawalnagar	2019-20	49161	Irregular payment of pending liability- Rs. 4325109	4,325,109
286.	DPO, Bahawalnagar	2019-20	49162	Irregular Expenditure for Rs. 2200000/- was paid through DDO Account under the head "Fin. Assis. to the families of G. Serv. who expire".	2,200,000
287.	DPO, Bahawalnagar	2019-20	49165	Unjustified Expenditures made on Purchase of Tyres, Batteries and Repair of BNB 7677 for –	269,375

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				Rs.269375/- .justification thereof	
288.	DPO, Bahawalnagar	2019-20	49166	Consumption of POL beyond prescribed ceiling for Rs. 25875675/- (Approx), Recovery thereof	25,875,675
289.	DPO, Bahawalnagar	2019-20	49167	Irregular and doubtful payments of Pay & Allowances against old ID Cards No.– Rs. 2408596	2,408,596
290.	DPO, Bahawalnagar	2019-20	49168	Non-recovery of Traffic Fines - Rs. 917950	917,950
291.	DPO, Chiniot	2019-20	48364	Irregular Operations of Police Driving School without approval of Finance Department	-
292.	DPO, Chiniot	2019-20	48365	Non production of Record	-
293.	DPO, Chiniot	2019-20	48367	Irregular opening of Bank Account	-
294.	DPO, Chiniot	2019-20	48368	Irregular purchase of Tyres for Rs. 1760265	1,760,265
295.	DPO, Chiniot	2019-20	48369	Non disposal of Condemned / Unserviceable, Off Road Vehicles / Motorcycles for Rs. 2700000 (Approx)	2,700,000
296.	DPO, Chiniot	2019-20	48370	Irregular payments of Superannuation Encashment of L.P.R for Rs. 6813839	6,813,839
297.	DPO, Chiniot	2019-20	48371	Irregular payment to PQR for Rs. 2473825	2,473,825
298.	DPO, Chiniot	2019-20	48372	Excess expenditure than budget allocation for Rs. 13545186	13,545,186
299.	DPO, Chiniot	2019-20	48373	Inefficient Utilization of Funds for Rs. 7463847	7,463,847
300.	DPO, D.G Khan	2019-20	49192	Non disposal of empty bullets for Rs.326550 (Approx)	326,550
301.	DPO, D.G Khan	2019-20	49193	Excess expenditure than budget allocation for Rs.5993967	5,993,967
302.	DPO, D.G Khan	2019-20	49194	Inefficient Utilization of Funds for Rs.475337	475,337
303.	DPO, Khushab	2017-20	49317	Non Deduction of Punjab Sales Tax (PST) Rs. 288348 under Head A03202- Telephone & Trunk Call (Internet Charges)	288,348
304.	DPO, Khushab	2017-20	49321	Loss to Govt. Not	613,900

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				Recovered /Clearance Traffic Challans through Court. Rs. 613900	
305.	DPO, Khushab	2017-20	49324	Non-Dispose off Articles of Mall Khana.	-
306.	DPO, Khushab	2017-20	49325	Irregular use of Vehicles Rs. 25468410	25,468,410
307.	DPO, Khushab	2017-20	49329	Non surrendering of unspent balances – Rs. 5737420	5,737,420
308.	DPO, Khushab	2017-20	49330	Excess expenditure than budget allocation for Rs. 15893210	15,893,210
309.	DPO, Khushab	2017-20	49332	Irregular Purchase of Tyres– Rs. 4918772	4,918,772
310.	DPO, Khushab	2017-20	49532	Unjustified Payment without Conducting Brick Tests Rs. 719076	719,076
311.	DPO, R.Y Khan	2019-20	49134	Pending/Recoverable Traffic Challans - Rs. 1438100	1,438,100
312.	DPO, R.Y Khan	2019-20	49146	Lapse of Funds due to Non Utilization –Rs.6242251	6,242,251
313.	DPO, R.Y Khan	2019-20	49147	Irregular excess expenditure than budget allocation - Rs.991407	991,407
314.	DPO, Rajanpur	2019-20	49584	Unauthorized retention of Shaheed police employees money into NBP-Rs. 56500000	56,500,000
315.	DPO, Rajanpur	2019-20	49585	Irregular drawal of arrear of pay and allowances without observing the availability of budget through regular payroll-Provision of record-Rs.39694489	39,694,489
316.	DPO, Rajanpur	2019-20	49587	Non accountal of physical assets- 919995	919,995
317.	DPO, Rajanpur	2019-20	49588	Unauthorized opening of bank account without approval of Finance Department-Rs.76701743	76,701,743
318.	DPO, Rajanpur	2019-20	49589	Non accountal and non maintenance of consumption account of dietary items/ other stores items -Rs. 16744714	16,744,714
319.	DPO, Rajanpur	2019-20	49590	Irregular expenditure on account of TA-daily allowance of PQR-2670500	2,670,500

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
320.	DPO, Rajanpur	2019-20	49595	Irregular / Unjustified Cash Payment of rates & Taxes Rs. 592000	592,000
321.	DPO, Rajanpur	2019-20	49597	Record of different punishments were not shown to Audit	-
322.	DPO, Rajanpur	2019-20	49602	Government receipts not accounted for in cash book– Rs.10677768 Clarification/ Investigation thereof	10,677,768
323.	DPO, Rajanpur	2019-20	49612	Non provision of log books	-
324.	Elite Police Training Centre, Lahore	2017-20	48957	Irregular expenditure due to split up on purchase of items under the head others- Rs. 6352855	6,352,855
325.	Elite Police Training Centre, Lahore	2017-20	48958	Unjustified excess purchase of medicine without immediate requirement- Rs. 928548	928,548
326.	Elite Police Training Centre, Lahore	2017-20	48962	Irregular expenditure on Hot & Cold Charges –Rs. 624750	624,750
327.	Elite Police Training Centre, Lahore	2017-20	48963	Non Surrendering of Saving of Budget Grant Rs. 32035782	32,035,782
328.	Elite Police Training Centre, Lahore	2017-20	48964	Expenditure Over and above the Budget allocation amounting Rs. 1341614	1,341,614
329.	Elite Police Training Centre, Lahore	2017-20	49544	Un-justified/Irregular printing work - Rs. 1485520	1,485,520
330.	Elite Police Training Centre, Lahore	2017-20	49545	Misclassification of expenditure of Rs. 486435	486,435
331.	High Security Prison, Sahiwal	2018-20	48708	Irregular expenditure on Stationery Rs. 498784	498,784
332.	High Security Prison, Sahiwal	2018-20	48711	Excess/Irregular expenditure of medicines through local purchase Rs. 4092418	4,092,418
333.	High Security Prison, Sahiwal	2018-20	48714	Unjustified expenditure on Diet Charges beyond approved cost for Rs. 4782077	4,782,077
334.	High Security Prison, Sahiwal	2018-20	48716	Irregular payment of Pending Liabilities – Rs. 3614162	3,614,162
335.	High Security Prison, Sahiwal	2018-20	48720	Irregular expenditure on Others by splitting up Rs. 550187	550,187
336.	High Security	2018-20	48722	Irregular Advance Drawl of	265,585

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Prison, Sahiwal			fund Rs.265585	
337.	High Security Prison, Sahiwal	2018-20	48723	Irregular expenditure on repair of transport- Rs. 246099 Less deduction of income tax and Punjab Sales Tax Rs. 65895	246,099
338.	Inspector General of Prisons Punjab Lahore	2020-21	2021-0000000163_F00012	Irregular expenditure on POL used in vehicles due to non-sealing of speedometers of the vehicles- Rs	3,943,000
339.	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49418	Irregular / Unjustified Cash Payment of Travelling Allowance Rs. 1810438	1,810,438
340.	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49421	Irregular return of ammunition without justification	-
341.	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49422	Non utilization of ammunition and purchases was made without immediate requirement	-
342.	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49423	Unauthorized Payment to dismissed staff - recovery of thousand of rupees	-
343.	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49426	Amount of fine not recovered – amount in thousand of rupees	-
344.	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49432	Non- examining of monthly schedule of salaries by Supervisory Pay Roll Officer amounting to Rs. 1683543067	1,683,543,067
345.	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49433	Irregular expenditure on purchase of POL without entering into any written Contract/ agreement Rs. 76683384	76,683,384
346.	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49434	Doubtful Expenditure owing to Payments not got acknowledged from actual recipients / Parties concerned amounting to Rs.	33,113,753

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				33113753	
347.	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49437	Non provision of log books- Rs. 69284774	69,284,774
348.	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49439	Loss due to Fire in Mall Khana in Police Station CTD for Rs.Rs.130010 (approximately)	130,010
349.	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49443	Amount of fine not recovered reduction in pay – recovery in thousand of rupees	-
350.	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49444	Record of different punishments were not shown to Audit- recovery in thousand of rupees	-
351.	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49445	Irregular drawal of arrear of pay and allowances without observing the availability of budget through regular payroll -Rs.23649462	23,649,462
352.	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49446	Non utilization of budget grant amounting to Rs. 9204651	9,204,651
353.	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49449	Irregular / unjustified repair of transport-Rs. 8384155	8,384,155
354.	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49452	Non maintenance of cash book for receipt and expenditure against BOP account	-
355.	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49419	Irregular / Unjustified Payment of Financial Assistance Rs.800000	800,000
356.	Office of the Regional Officer, Counter Terrorism Department,	2013-20	49430	Non Registration of Motorcycles & Irregular Drawl of POL Rs. 69284774	69,284,774

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Gujranwala				
357.	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49450	Irregular opening of bank account-Rs.99579	99,579
358.	PC-3, Multan	2017-20	49118	Irregular consumption of POL in vehicles without approved tour Program – Rs.739200	739,200
359.	PHP Faisalabad	2017-21	2021-0000000473_F00001	Non recovery of Traffic fine due to poor follow up/ ill traffic management - Rs. 3978225	3,978,225
360.	PHP Faisalabad	2017-21	2021-0000000473_F00009	Non maintenance of record of Off Cycles Payment for Rs.352402	352,402
361.	PHP Faisalabad	2017-21	2021-0000000473_F00010	Excess expenditure than budget allocation for Rs.93445110	93,445,110
362.	PHP Faisalabad	2017-21	2021-0000000473_F00011	Inefficient Utilization of Funds for Rs.2963716	2,963,716
363.	PHP Faisalabad	2017-21	2021-0000000473_F00013	Internal audit not carried out	0
364.	PHP Faisalabad	2017-21	2021-0000000473_F00012	Irregular payment in favour of DDO instead of vendor for Rs. 4486411	4,486,411
365.	Police Training College Chung Lahore	2020-21	2021-0000000627_F00014	Irregular payment of POL through Fleet / Corporate Cards for Rs.852580	852,580
366.	Police Training College Chung Lahore	2020-21	2021-0000000627_F00017	Development projects not completed within the time frame loss to Govt. Rs.98.207 million	98,207,000
367.	Police Training College Chung Lahore	2020-21	2021-0000000627_F00020	Loss due to non accountal of used mobile oil for Rs.97250 (Approx)	97,250
368.	Police Training College Chung Lahore	2020-21	2021-0000000627_F00021	Excess expenditure than budget allocation for Rs.650038	650,038
369.	Police Training College Chung Lahore	2020-21	2021-0000000627_F00022	Inefficient Utilization of Funds for Rs.12474442	12,474,442
370.	Police Training College Chung Lahore	2020-21	2021-0000000627_F00023	Non disposal of empty bullets for Rs.511800 (Approx)	511,800
371.	Police Training College Chung	2020-21	2021-0000000627	Non-compliance of directions of CPO Punjab as	0

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Lahore		_F00024	well as non adoption of mechanism for system generated	
372.	Police Training College Chung Lahore	2020-21	2021-0000000627_F00025	Irregular grant of sanctioned to incur the expenditure by DDOs.	0
373.	Police Training College Chung Lahore	2020-21	2021-0000000627_F00018	Irregular payment to guest speakers for delivering lecturers for Rs.400000	400,000
374.	Police Training College, Chung, Lahore	2018-20	49261	Non Reconciliation of Expenditure Statement with AG Office Punjab for Rs.646007463	646,007,463
375.	Police Training College, Chung, Lahore	2018-20	49266	Non disposal of empty bullets for Rs.1338410 (Approx)	1,338,410
376.	Police Training College, Chung, Lahore	2018-20	49268	Non maintenance of Scale Audit Register /Audit Register; non conducting of post audit of Pay & Allowances for Rs.932806462 and; excess & less booking in expenditure statements under head of account "Pay & Allowances"	932,806,462
377.	Police Training College, Chung, Lahore	2018-20	49272	Excess expenditure than budget allocation for Rs.803857	803,857
378.	Police Training College, Chung, Lahore	2018-20	49273	Inefficient Utilization of Funds for Rs.14541761	14,541,761
379.	Police Training College, Chung, Lahore	2018-20	49254	Irregular payment to guest speakers for delivering lecturers for Rs.2943000	2,943,000
380.	Police Training College, Chung, Lahore	2018-20	49267	Irregular payment of POL through Fleet / Corporate Cards for Rs.3642885	3,642,885
381.	Police Training College, Chung, Lahore	2018-20	49269	Irregular Booking of expenditure as "District Accounts Office Suspense" in the data extracted from SAP R3 System of AG Office for Rs.407743	407,743
382.	Police Training College, Multan	2018-20	48694	Non disposal of empty bullets for Rs. 11722520 (Approx)	11,722,520
383.	Police Training College, Multan	2018-20	48707	Irregular Expenditure for Rs. 7028433/- was paid through DDO Account	7,028,433

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				under the head "Superannuation Encashment of L.P.R".	
384.	Police Training School Farooqabad	2018-21	2021-0000000628_F00003	Irregular expenditure on Meal for Rs.129496868	129,496,868
385.	Police Training School Farooqabad	2018-21	2021-0000000628_F00012	Non-submission of transparency certificates to IGP – Rs.1028485353	1,028,485,353
386.	Police Training School Farooqabad	2018-21	2021-0000000628_F00014	Post completion evaluation of development projects reports not provided so for.96.747	96,747,000
387.	Police Training School Farooqabad	2018-21	2021-0000000628_F00015	Irregular Implementation of Development Schemes without Monitoring and Evaluation after completion o	96,747,000
388.	Police Training School Farooqabad	2018-21	2021-0000000628_F00016	Development projects not completed within the time frame loss to Govt.	0
389.	Police Training School Farooqabad	2018-21	2021-0000000628_F00020	Inefficient Utilization of Funds for Rs.5610810	5,610,810
390.	Police Training School Farooqabad	2018-21	2021-0000000628_F00021	Excess expenditure than budget allocation for Rs.105622	105,622
391.	Police Training School Multan	2020-21	2021-0000000596_F00001	Non-utilization of budget for Rs.2987796/-	2,987,796
392.	Police Training School Multan	2020-21	2021-0000000596_F00003	Non disposal of empty bullets for Rs. 2846250 (Approx)	2,846,250
393.	Police Training School Multan	2020-21	2021-0000000596_F00010	Irregular payment of arrears of pay & allowances for Rs.1303103/-	1,303,103
394.	Police Training School Multan	2020-21	2021-0000000596_F00018	Un-authenticated payment of 80% GST to suppliers without seeing proof in their Monthly Tax Return.	249,060
395.	Police Training School Multan	2020-21	2021-0000000596_F00019	Non-payment of Leave encashment Rs. 285120/-	285,120
396.	Police Training School Multan	2020-21	2021-0000000596_F00022	Non verification of deposit bank challans amounting to Rs.62893.	62,893
397.	Police Training School Sihala	2018-21	2021-0000000092_F00003	Misclassification of Expenditure Amounting to Rs. 2504892	2,504,892

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
398.	Police Training School Sihala	2018-21	2021-0000000092_F00005	Non Surrendering of Savings for Rs. 20534749/-	20,534,749
399.	Police Training School Sihala	2018-21	2021-0000000092_F00006	Excess Expenditure Over and Above Budget Allocation- Rs.18140481	18,140,481
400.	Police Training School Sihala	2018-21	2021-0000000092_F00007	Doubtful Purchase of Printer Toner Amounting to Rs. 795162	795,162
401.	Police Training School Sihala	2018-21	2021-0000000092_F00009	Loss Due to Non Recovery of Stamp Duty Amounting to Rs. 442619	442,619
402.	Police Training School Sihala	2018-21	2021-0000000092_F00010	Irregular purchase of Uniforms and protective Clothes Amounting to Rs. 8902159/	8,902,159
403.	Police Training School Sihala	2018-21	2021-0000000092_F00012	Loss Due to Less Deduction of Income Tax- Rs. 92117/- Recovery thereof	92,117
404.	Police Training School Sihala	2018-21	2021-0000000092_F00013	Irregular payment of instruction allowance - Rs. 23363031/-	23,363,031
405.	Police Training School Sihala	2018-21	2021-0000000092_F00014	Unlawful purchase of Drugs / medicines without Defacing of Rs.5140842/- Justification thereof	5,140,842
406.	Police Training School Sihala	2018-21	2021-0000000092_F00015	Doubtful Purchase of Other Store Articles Amounting to Rs.18566233/-	18,566,233
407.	Police Training School Sihala	2018-21	2021-0000000092_F00016	Non auction of Off Road Vehicles Valuing Rs.1200000/- (Approx)	1,200,000
408.	Police Training School Sihala	2018-21	2021-0000000092_F00017	Unjustified Payment of Arrears Amounting to Rs. 12914221/- Clarification thereof	12,914,221
409.	Police Training School Sihala	2018-21	2021-0000000092_F00018	Irregular / Doubtful Expenditure On Fodder For Horses Rs. 25834676	25,834,676
410.	Police Training School Sihala	2018-21	2021-0000000092_F00019	Doubtful Repair of plant & machinery amounting to Rs. 606711/	606,711
411.	Police Training School Sihala	2018-21	2021-0000000092_F00020	un authorized drawl of social security benefit Amounting to Rs. 917958/	917,958
412.	Police Training School Sihala	2018-21	2021-0000000092_F00021	Over Payment On Account of Double drawl of various allowances Rs 210502	210,502
413.	Police Training School Sihala	2018-21	2021-0000000092	Inadmissible Payment of Fixed Daily Allowance and	403,174

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
			_F00022	Conveyance to the Employees on Leave and Recovery	
414.	Police Training School Sihala	2018-21	2021-0000000092_F00025	Overpayment of Fixed DA And RISK Allowances amounting to Rs.805968/-	805,968
415.	Police Training School Sihala	2018-21	2021-0000000092_F00027	Non Disposal of Un Serviceable Store Articles Valuing to Rs. 1000000/ (Approx)	1,000,000
416.	Police Training School Sihala	2018-21	2021-0000000092_F00030	Irregular Mode Of Payment Released In Hard Cash Rs. 8946444/ Justification Thereof	8,946,444
417.	Police Training School Sihala	2018-21	2021-0000000092_F00031	Doubtful Expenditure due to Payments not got acknowledged from actual recipients / Parties concerned	835,000
418.	Police Training School Sihala	2018-21	2021-0000000092_F00032	Irregular Expenditure on Printing Charges Amounting to Rs.3058478/	3,058,478
419.	Police Training School Sihala	2018-21	2021-0000000092_F00034	Govt. Loss due to Less deduction of income tax- Rs.738836/- Recovery thereof	738,836
420.	Police Training School Sihala	2018-21	2021-0000000092_F00035	Irregular Purchase of Tyres Amounting to Rs. 218400/	218,400
421.	Police Training School Sihala	2018-21	2021-0000000092_F00036	Irregular Payment of services charges on fleet carts to PSO Amounting to Rs. 109208/	109,208
422.	Punjab Forensic Science Agency, Lahore	2020-21	2021-0000000467_F00030	Inefficient Utilization of Funds for Rs. 17213576	17,213,576
423.	Punjab Forensic Science Agency, Lahore	2020-21	2021-0000000467_F00010	Irregular Placement of Insurance-Rs.585814	585,814
424.	Regional Officer (RO) Counter Terrorism Department, DG Khan Region	2013-21	2021-0000000616_F00003	Non compliance of Tendency Agreement Penalty Thereon – Rs. 1638381	1,638,381
425.	Regional Officer (RO) Counter Terrorism Department, DG Khan Region	2013-21	2021-0000000616_F00006	Doubtful Assessment Certificates from the Excise and Taxation Department Rs. 1049752	1,049,752

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
426.	Regional Officer (RO) Counter Terrorism Department, DG Khan Region	2013-21	2021-0000000616_F00010	Excess Expenditure Over Budget Allocation - Rs.7022771/	7,022,771
427.	Regional Officer (RO) Counter Terrorism Department, DG Khan Region	2013-21	2021-0000000616_F00009	Irregular expenditure on Pay & Allowances of Staff due to Shifting of HQ Rs.8094583	8,094,583
428.	Secretary Home Department South Punjab	2020-21	2021-0000000749_F00001	Inefficient utilization of funds-Rs.132899806	132,899,806
429.	Secretary Home Department South Punjab	2020-21	2021-0000000749_F00002	Expenditure incurred in excess of the available budget allocation Rs. 3139393	3,139,393
430.	Secretary Home Department South Punjab	2020-21	2021-0000000749_F00003	Unnecessary expenditure on rent of office building Rs.1740000	1,740,000
431.	Secretary Home Punjab Lahore	2020-21	2021-0000000159_F00003	Unauthorized posting of officers / officials on attachment basis	0
432.	Secretary Home Punjab Lahore	2020-21	2021-0000000159_F00005	Loss due to less payment of E-challan issued to offenders Rs.614 million	614,000,000
433.	Secretary Home Punjab Lahore	2020-21	2021-0000000159_F00018	Non filing of General Sales Tax Return of Rs.14769925	14,769,925
434.	Secretary Home Punjab Lahore	2020-21	2021-0000000159_F00019	Non- reconciliation of detail object head wise expenditure from AG Punjab- Rs.714231362/-	714,231,362
435.	Secretary Home Punjab Lahore	2020-21	2021-0000000159_F00021	Non preparation/maintenance of pass book and non-reconciliation expenditure of SDA Rs.4542000/-	4,542,000
436.	Secretary Home Punjab Lahore	2020-21	2021-0000000159_F00025	Non Filing of Punjab Sales Tax Statement of Rs.2816575/-	2,816,575
437.	Secretary Home Punjab Lahore	2020-21	2021-0000000159_F00027	Post Audit of SDA Vouched Accounts not got conducted from the AG Punjab for expenditure Rs.4542000	4,542,000
438.	Secretary Home Punjab Lahore	2020-21	2021-0000000159_F00028	Irregular payment of pending liability for Rs.15732808/-	15,732,808
439.	Secretary Home Punjab Lahore	2020-21	2021-0000000159	Non-Surrendering of Savings Rs.5538648/-	5,538,648

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
			F00029		
440.	Secretary Home Punjab Lahore	2020-21	2021-0000000159_F00030	Irregular Excess Expenditure than Budget Allocation Rs.677821/-	677,821
441.	Secretary Home Punjab Lahore	2020-21	2021-0000000159_F00011	Irregular Payment of Rent of Office Buildings for Rs.1279410/-	1,279,410
442.	Secretary Home Punjab Lahore	2020-21	2021-0000000159_F00009	Less Achievement of Revenue Targets Rs.594 million	594,000,000
443.	SP Battalion Commander, Battalion-2, Punjab Constabulary, Rawalpindi	2018-20	48788	Irregulars expenditure on repair and purchase of POL for the vehicles- Rs 11.949 million	11.949 million
444.	SP Battalion Commander, Battalion-2, Punjab Constabulary, Rawalpindi	2018-20	48801	Excess expenditure than budget allocation- Rs 3.584 million	3.584 million
445.	SP Battalion Commander, Battalion-2, Punjab Constabulary, Rawalpindi	2018-20	48802	Lapse of funds due to non-surrendering of savings Rs. 22.394 million	22.394 million
446.	SP/Battalion Commander, PC Battalion No.6, Farooqabad, Sheikhpura	2018-20	49209	Recovery of pay and allowances for the period treated as leave without pay	-
447.	SP/Battalion Commander, PC Battalion No.6, Farooqabad, Sheikhpura	2018-20	49210	Unauthorized use of government vehicles by keeping them in general duty-Rs. 4267300/-	4,267,300
448.	SP/Battalion Commander, PC Battalion No.6, Farooqabad, Sheikhpura	2018-20	49212	Irregular expenditure incurred on engine overhauling & denting/painting –Rs. 1979600	1,979,600
449.	SP/Battalion Commander, PC Battalion No.6, Farooqabad, Sheikhpura	2018-20	49213	Improper maintenance of log books of vehicles / history sheets for Rs. 16245974	16,245,974
450.	SP/Battalion Commander, PC Battalion No.6, Farooqabad, Sheikhpura	2018-20	49214	Non provision of complete record of off cycles payment - Rs. 5002726	5,002,726

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
451.	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49243	Improper maintenance of Log Books of Vehicles / History Sheets for Rs.17264885	17,264,885
452.	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49244	Improper maintenance of log book of Generator (Disel used 3034 liters)	-
453.	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49247	Non maintenance of Scale Audit Register /Audit Register; non conducting of post audit of Pay & Allowances for Rs.2097317309 and; excess booking in reconciled expenditure statements under head of account "Pay & Allowances" for Rs.16745670	2,097,317,309
454.	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49248	Inefficient Utilization of Funds for Rs.121820066	121,820,066
455.	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49249	Excess expenditure than budget allocation for Rs.173854715	173,854,715
456.	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49242	Irregular opening of Bank Account	-
457.	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49245	Non observing of transport policy issued by the S&GAD	-
458.	SSP MT Punjab	2018-20	48335	Doubtful expenditure incurred on account of POL - Rs. 4600323	4,600,323
459.	SSP MT Punjab	2018-20	48341	Irregular expenditure on POL and R & M of transport irregular expenditure on POL and R & M of transport Rs. 137022809	137,022,809
460.	SSP MT Punjab	2018-20	48342	Irregular payment through cash instead of cross cheque/bank draft - Rs. 8974956	8,974,956
461.	SSP MT Punjab	2018-20	48345	Non verification of deposit of 80% general sales tax Rs.	4,661,056

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				4661056	
462.	SSP MT Punjab	2018-20	48346	Irregular expenditure on pending liabilities pertains to financial year 2016-17- Rs. 935193	935,193
463.	SSP MT Punjab	2018-20	48347	Irregular expenditure on repair of transport from private vendors having own workshop of SSP, mt-Rs. 606253	606,253
464.	SSP MT Punjab	2018-20	48350	Irregular advance payment of electricity bill Rs. 590000	590,000
465.	SSP MT Punjab	2018-20	48351	Loss due to unauthorized payment of service charges on purchase of fuel- Rs. 185162/- recovery thereof	185,162
466.	SSP MT Punjab	2018-20	48352	Non-surrendering of savings within stipulated time Rs. 4177386	4,177,386
467.	SSP MT Punjab	2018-20	48353	Irregular excess expenditure than budget allocation Rs. 1588578	1,588,578
468.	SSP PHP Gujranwala	2018-21	2021-0000000165_F00004	Departmental receipts / traffic ticket fine not recovered/ not deposited into govt. Treasury	61,150
469.	SSP PHP Gujranwala	2018-21	2021-0000000165_F00005	Post Audit of Pay & Allowances Not Conducted Amounting to Rs. 2021733445	2,021,733,445
470.	SSP PHP Gujranwala	2018-21	2021-0000000165_F00006	Irregular / Doubtful Expenditure On Purchase of Other Store Articles Due To Codal Formalities Not	2,182,095
471.	SSP PHP Gujranwala	2018-21	2021-0000000165_F00007	Noncompliance of Tendency Agreement Penalty Thereon – Rs. 245520/	245,520
472.	SSP PHP Gujranwala	2018-21	2021-0000000165_F00012	Drawl of Arrear of Pay & Allowances Without Observing the Availability of Budget Through regular Pay	25,175,766
473.	SSP PHP Gujranwala	2018-21	2021-0000000165_F00013	Drawl of Arrear of Pay & Allowances Without Observing the Availability of Budget Through Off-Cycle P	557,072
474.	SSP PHP Gujranwala	2018-21	2021-0000000165	Unjustified Payment of Arrears amounting to Rs.	1,072,442

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
			_F00016	1072442/- Clarification thereof	
475.	SSP PHP Gujranwala	2018-21	2021-0000000165_F00017	Irregular Expenditure On Printing Work From Private Press Without Noc Rs. 1223799	1,223,799
476.	SSP PHP Gujranwala	2018-21	2021-0000000165_F00018	Misclassification of Expenditure Amounting to Rs. 1753162/	1,753,162
477.	SSP PHP Gujranwala	2018-21	2021-0000000165_F00019	Doubtful Purchase and Consumption of Toners Amounting to Rs. 557190/	557,190
478.	SSP PHP Gujranwala	2018-21	2021-0000000165_F00021	Non Deposit of General Sales Tax Amounting to Rs. 338760	338,760
479.	SSP PHP Gujranwala	2018-21	2021-0000000165_F00023	Irregular expenditure on purchase of POL without entering into any written Contract/ agreement Rs. 1	149,200,861
480.	SSP PHP Gujranwala	2018-21	2021-0000000165_F00024	Doubtful Expenditure due to Non acknowledgement from actual Recipients Rs. 7152110/	7,152,110
481.	SSP PHP Gujranwala	2018-21	2021-0000000165_F00025	Non Surrendering of Savings for Rs. 20239807	20,239,807
482.	SSP PHP Gujranwala	2018-21	2021-0000000165_F00026	Excess Expenditure Over and Above Budget Allocation Rs.93494219	93,494,219
483.	SSP PHP, Sargodha	2016-21	2021-0000000472_F00003	Excess Expenditure Over Budget Allocation - Rs.35573399	35,573,399
484.	SSP PHP, Sargodha	2016-21	2021-0000000472_F00004	Non-surrendering of savings -Rs.2745153	2,745,153
485.	SSP PHP, Sargodha	2016-21	2021-0000000472_F00005	Noncompliance of Tendency Agreement Penalty Thereon – Rs.747851/	747,851
486.	SSP PHP, Sargodha	2016-21	2021-0000000472_F00006	Irregular Expenditure On Printing Work From Private Press Without Noc Rs. 3112006	3,112,006
487.	SSP PHP, Sargodha	2016-21	2021-0000000472_F00007	Irregular Expenditure on Printing Work from Private Firm Rs. 1129316/	1,129,316
488.	SSP PHP, Sargodha	2016-21	2021-0000000472_F00008	Doubtful Purchase and Consumption of Computer Stationary Amounting to Rs. 1071425	1,071,425

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
489.	SSP PHP, Sargodha	2016-21	2021-0000000472_F00014	Non auction of off Road Vehicles Rs.15000000	15,000,000
490.	SSP PHP, Sargodha	2016-21	2021-0000000472_F00020	Unjustified Payment of Arrears amounting to Rs. 12275714/- Clarification thereof	12,275,714
491.	SSP Punjab Highway Police, Bahawalpur	2018-21	2021-0000000471_F00010	Non-maintenance of Receipt and Consumption Account of Stationery worth Rs. 2666280/-	2,666,280
492.	SSP Punjab Highway Police, Bahawalpur	2018-21	2021-0000000471_F00011	Unjustified expenditure on repair/replacement of parts of Machinery & Equipment Rs. 1619965/-	1,619,965
493.	SSP Punjab Highway Police, Bahawalpur	2018-21	2021-0000000471_F00012	Irregular Excess Expenditure than Budget Allocation Rs. 13423714/-	13,423,714
494.	SSP Punjab Highway Police, Bahawalpur	2018-21	2021-0000000471_F00013	Non-Surrendering of savings-Rs. 6217104/-	6,217,104
495.	SSP Punjab Highway Police, Bahawalpur	2018-21	2021-0000000471_F00014	Irregular expenditure on telephone bills/Internet Services other than NTC-Rs. 833565/-	833,565
496.	SSP Punjab Highway Police, Bahawalpur	2018-21	2021-0000000471_F00015	Professional Tax Certificates not obtained or Recovery of Rs. 40000	40,000
497.	SSP Punjab Highway Police, Bahawalpur	2018-21	2021-0000000471_F00016	Dead Stock Register not maintained	0
498.	SSP Punjab Highway Police, Bahawalpur	2018-21	2021-0000000471_F00017	Non maintenance of Generator Log Books	0
499.	SSP Punjab Highway Police, Bahawalpur	2018-21	2021-0000000471_F00018	Improper maintenance of Service Rolls.	0
500.	SSP Punjab Highway Police, Bahawalpur	2018-21	2021-0000000471_F00019	Annual Physical verification of stores not carried out.	0
501.	SSP Punjab Highway Police, Lahore	2017-21	2021-0000000613_F00001	Noncompliance of Tendency Agreement Penalty Thereon – Rs. 1830600/	1,830,600
502.	SSP Punjab Highway Police, Lahore	2017-21	2021-0000000613_F00009	Irregular Expenditure on Purchase of POL Without Entering into Any Written Contract/ Agreement Rs. 1	156,007,104
503.	SSP Punjab Highway Police,	2017-21	2021-0000000613	Irregular Mode Of Payment Released In Hard Cash	1,283,801

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Lahore		_F00010	Rs.1283801/ Justification Thereof	
504.	SSP Punjab Highway Police, Lahore	2017-21	2021-0000000613_F00011	Drawl of Arrear of Pay & Allowances Without Observing the Availability of Budget Through Off-Cycle P	2,506,345
505.	SSP Punjab Highway Police, Lahore	2017-21	2021-0000000613_F00012	Drawl of Arrear of Pay & Allowances Without Observing the Availability of Budget Through regular Pay	2,692,787
506.	SSP Punjab Highway Police, Lahore	2017-21	2021-0000000613_F00014	Non-surrendering of savings -Rs.3840315/	3,840,315
507.	SSP Punjab Highway Police, Lahore	2017-21	2021-0000000613_F00015	Excess Expenditure Over and Above The Budget Allocation Rs.25309147/	25,309,147
508.	SSP Punjab Highway Police, Lahore	2017-21	2021-0000000613_F00023	Doubtful Repair of Building Amounting to Rs. 3363091	3,363,091
509.	SSP Punjab Highway Police, Lahore	2017-21	2021-0000000613_F00027	Irregular Expenditure On Printing Work From Private Press Without Noc Rs. 970078	970,078
510.	SSP Punjab Highway Police, Lahore	2017-21	2021-0000000613_F00029	Misclassification of Expenditure Amounting to Rs. 757812/	757,812
511.	SSP Punjab Highway Police, Lahore	2017-21	2021-0000000613_F00030	Post Audit of Pay & Allowances Not Conducted.	0
512.	SSP Punjab Highway Police, Lahore	2017-21	2021-0000000613_F00005	Irregular Expenditure beyond competency Rs. 3363091	3,363,091
513.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00013	Purchase without Contract of Rs. 34252410; Non-Payment of Stamp Duty, Rs. 87791	34,252,410
514.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00016	Irregular expenditure of Rs.15938581 on Repair of Transport.	15,938,581
515.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00018	Non-registration of Rent Agreements with Rent Registrar for payment – Rs. 2874635	2,874,635
516.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00019	Non-maintenance of Receipt and Consumption Account of Stationery worth Rs. 1598616	1,598,616

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
517.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00021	Unjustified expenditure on repair of parts of Machinery & Equipment – Rs. 1039711	1,039,711
518.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00022	Unjustified delay in tendering process purchase made through quotations- Rs. 253367	253,367
519.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00024	Unauthorized Pay drawn from PHP by employees having CNIC from Sindh Province	0
520.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00025	Over Payment of GST on Purchase of Medicine – Rs. 25803	25,803
521.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00026	Non-Surrendering of savings-Rs. 1346960	1,346,960
522.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00027	Irregular expenditure on telephone bills/Internet Services other than NTC- Rs. 844903	844,903
523.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00028	Professional Tax Certificates not obtained or Recovery of Rs. 30000	30,000
524.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00029	Dead Stock Register not maintained	0
525.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00030	Non maintenance of Generator Log Books	0
526.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00031	Improper maintenance of Service Rolls	0
527.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00032	Annual Physical verification of stores not carried out	0
528.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00033	Non auction of condemned/Unserviceable Machinery	0
529.	Superintendent of Police Anti Riot Unit, Lahore	2019-21	2021-0000000126_F00012	Large Number of Vacant Posts not Filled	0
530.	Superintendent of Police Anti Riot Unit, Lahore	2019-21	2021-0000000126_F00022	Non Surrendering of Saving of Budget Grant Rs. 7892773 /-	7,892,773
531.	Superintendent of Police Anti Riot Unit, Lahore	2019-21	2021-0000000126_F00023	Expenditure Over and above the Budget allocation amounting Rs. 1551865/-	1,551,865
532.	Superintendent of Police Anti Riot	2019-21	2021-0000000126	Irregular Payment of Pending Liability Rs. 99140	99,140

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Unit, Lahore		_F00024	/-	
533.	Superintendent of Police Anti Riot Unit, Lahore	2019-21	2021-0000000126_F00025	Non Encashment of Cheque issued by the Accountant General of Punjab Rs. 231906/-	231,906
534.	Superintendent of Police Anti Riot Unit, Lahore	2019-21	2021-0000000126_F00026	No Proper Handing and Taking over of Assets after Establishment of Anti Riot Force Unit	0
535.	Superintendent of Police Anti Riot Unit, Lahore	2019-21	2021-0000000126_F00027	Non Reconciliation of Expenditure from Accountant General Punjab	0
536.	Superintendent of Police Anti Riot Unit, Lahore	2019-21	2021-0000000126_F00028	Non Reconciliation / Examining of Monthly Schedule of Salaries by the Supervisory Pay Roll Officer	0
537.	Superintendent of Police Anti Riot Unit, Lahore	2019-21	2021-0000000126_F00029	Non-Maintenance of Fixed Assets Register	0
538.	Superintendent of Police Anti Riot Unit, Lahore	2019-21	2021-0000000126_F00030	Internal Audit not Conducted	0
539.	Superintendent of Police Anti Riot Unit, Lahore	2019-21	2021-0000000126_F00031	Physical Verification of Store / Stock not conducted	0
540.	Superintendent of Police Anti Riot Unit, Lahore	2019-21	2021-0000000126_F00011	Large Number of Ineffective Strength of Anti Riot Force	0
541.	Superintendent of Police, Police Response Unit	2020-21	2021-0000000125_F00014	Non Verification of Sales Tax Rs. 2147304/-	2,147,304
542.	Superintendent of Police, Police Response Unit	2020-21	2021-0000000125_F00015	Irregular Payment of Pending Liability Rs. 6270311 /-	6,270,311
543.	Superintendent of Police, Police Response Unit	2020-21	2021-0000000125_F00017	Irregular Purchase of Lubricant without observing PPRA Rules Rs. 2613600/-	2,613,600
544.	Superintendent of Police, Police Response Unit	2020-21	2021-0000000125_F00021	Non Surrendering of Saving of Budget Grant Rs. 518452/-	518,452
545.	Superintendent of Police, Police Response Unit	2020-21	2021-0000000125_F00022	Expenditure Over and above the Budget Allocation Rs. - Rs. 262225 /-	262,225
546.	Superintendent of Police, Police Response Unit	2020-21	2021-0000000125_F00025	Non Reconciliation / Examining of Monthly Schedule of Salaries by the Supervisory Pay Roll Officer	0

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
547.	Superintendent of Police, Police Response Unit	2020-21	2021-0000000125_F00026	Non-Maintenance of Fixed Assets Register	0
548.	Superintendent of Police, Police Response Unit	2020-21	2021-0000000125_F00027	Internal Audit not Conducted	0
549.	Superintendent of Police, Police Response Unit	2020-21	2021-0000000125_F00028	Physical Verification of Store / Stock not conducted	0
550.	Superintendent of Police, Police Response Unit	2020-21	2021-0000000125_F00016	Irregular Advance Payment of POL Rs. 7600000/-	7,600,000
551.	DPO Bahawalnagar	2019-20	49548	Unjustified expenditure made under head others for Rs2472231	2,472,231
552.	Elite Police Training school Lahore	2017-20	48994	Mis-classified expenditure Rs.524100	524,100
553.	High Security Prison, Sahiwal	2018-20	48721	Loss to Government due to non allotment of residences Rs. 13520160 (Approx)	13,520,160
554.	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49440	Non deposit of cash and other equipments into Mall Khana-Rs.3000000 (approximately)	3,000,000
555.	Central Jail Sahiwal	2018-21	2021-0000000470_F00004	Excess/Irregular expenditure of medicines through local purchase Rs. 10,505,562	10,505,562
556.	CTD Gujranwala	2020-21	2021-0000000469_F00004	Blockage of arms/ammunitions	0
557.	CTO, Faisalabad	2017-20	49274	Un-authorized /Irregular collection of fine through collection units- Rs 260.738 million	260,738,650
558.	Central Jail Sahiwal	2018-21	2021-0000000470_F00006	outstanding recovery of electricity charges	95,202,548
559.	commandant police college, Sihala	2017-18	49560	recovery of utility charges	20,491,621
560.	Commandant Border Military Police D. G Khan	2015-21	2021-0000000588_F00001	Non auction of unserviceable items	1,706,897,910
561.	CTD Gujranwala	2020-21	2021-0000000469_F00005	Non utilization of ammunition- blockage of funds	0
562.	Director General	2020-21	2021-	Irregular payment of	274,395,007

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Child protection welfare Bureau Lahore		0000000468_F00001	salaries through cheques transfer instead of computerized payroll system	
563.	Superintendent of Police Anti Riot Unit, Lahore	2019-21	2021-0000000126_F00013	unauthorized payment to the Assistant Sub Inspector whereas, no sanctioned post of Assistant Sub Inspector in the office from the cost centre of Superintendent of Police Anti -Riot Force, Lahore (LO 5599)	19,462,738
564.	nElite Police Training Centre, Lahore	2017-20	48945	Drawl of PAY & Allowance against un-approved SNE.	6,318,193
565.	Punjab Forensic Science Agency, Lahore	2020-21	2021-0000000467_F00025	Irregular payment of salaries due to irregular appointment	3,389,604
566.	Punjab Forensic Science Agency, Lahore-2020-21)	2020-21	2021-0000000467_F00016-	Irregular payment of salaries due to irregular retention of employee beyond the age of 63 years for-Rs. 18000000	18,000,000
567.	Police Training College, Chung, Lahore	2018-20	49259	Detail of exceptionally meritorious work the award is given in recognition of was not recorded..	5,876,000
568.	CPO Multan	2020-21	2021-0000000621_F00024	Detail of exceptionally meritorious work the award is given in recognition of was not recorded..	4,443,700
569.	Addl. IGP/DIG of Police, Elite Police Force, Lahore	2017-20	49403	Detail of exceptionally meritorious work the award is given in recognition of was not recorded..	4,282,000
570.	DPO Bahawalpur	2019-21	2021-0000000167_F00014	Detail of exceptionally meritorious work the award is given in recognition of was not recorded..	4,061,000
571.	DOP, Lodhran	2018-20	49075	Detail of exceptionally meritorious work the award is given in recognition of was not recorded..	3,744,200
572.	DPO Mianwali	2019-21	2021-0000000475_F00004	Detail of exceptionally meritorious work the award is given in recognition of was not recorded..	2,957,640
573.	DPO, D.G Khan	2019-20	49189	Detail of exceptionally meritorious work the award is given in recognition of	2,800,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				was not recorded..	
574.	Police Training College Chung Lahore	2020-21	2021-0000000627_F00011	Detail of exceptionally meritorious work the award is given in recognition of was not recorded..	2,144,600
575.	DPO, R.Y Khan	2019-20	49128	Detail of exceptionally meritorious work the award is given in recognition of was not recorded..	148,000
576.	Addl. IG of Police Welfare and Finance, Lahore	2016-20	48688	Detail of exceptionally meritorious work the award is given in recognition of was not recorded..	1,347,000
577.	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49240	Detail of exceptionally meritorious work the award is given in recognition of was not recorded..	1,288,000
578.	DOP, Chiniot	2019-20	49056	Detail of exceptionally meritorious work the award is given in recognition of was not recorded..	1,105,610
579.	PC-3, Multan	2017-20	49125	Detail of exceptionally meritorious work the award is given in recognition of was not recorded..	926,500
580.	DOP, Khanewal	2019-20	49083	Detail of exceptionally meritorious work the award is given in recognition of was not recorded..	771,000
581.	DPO Bahawalpur	2019-21	2021-0000000167_F00030	Unauthorized Payment to Minor for-Rs. 1.1million	1.1 million
582.	Secretary Home Department Lahore	2020-21	2021-0000000159_F00001	Non maintenance of record and non-reconciliation of receipt record with NADRA for-Rs. 1106.191 million	1,106,191,592
583.	Secretary Home Department Lahore	2020-21	2021-0000000159_F00014	Wasteful expenditure due to Non -operationalization of Punjab Strategic Board-Rs. 4.131million.	4,130,621
584.	SSP Punjab Highway Police, Lahore	2017-21	2021-0000000613_F00025-	Loss to Govt. Due to Use of Inferior Mobile Oil Amounting to-Rs. 4.373million.	4,372,905
585.	Punjab Forensic Science Agency, Lahore	2020-21	2021-0000000467_F00017-	Irregular drawl of TA/DA for foreign trips for-Rs. 2.397 million	2,396,724
586.	Superintendent Central Jail Lahore	2020-21	2021-0000000160_F00012	Likely miss-appropriation due to non-excluding prisoner's diet/meal that is	991,308

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				provided by visitors for-Rs. 0.991 million	
587.	DPO Vehari	2020-21	2021-0000000601_F00002	recovery of GST	60,999,416
588.	Inspector General of Prisons Punjab Lahore	2020-21	2021-0000000163_F00003	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRa Website.	749,101,645
589.	Addl. IG of Police Welfare and Finance, Lahore	2016-20	48689	Stationary items purchased by splitting up expenditure to avoid competitive rates through open competition.	80,823
590.	Inspector General of Prisons Punjab Lahore	2020-21	2021-0000000163_F00001	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRa Website.	315,799,319
591.	Police Training School Farooqabad	2018-21	2021-0000000628_F00001	Annual requirementwas not advertised in advance, bid evaluation reports was not uploaded . Performance guarantee not obtained,grievances committee for Redressal was not formulated	129,496,868
592.	District Jail Lahore	2020-21	2021-0000000160_F00006	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	110,675,820
593.	Police Training College, Chung, Lahore	2018-20	49250	Annual requirementwas not advertised in advance, bid evaluation reports was not uploaded . Performance guarantee not obtained,grievances committee for Redressal was not formulated	106,575,011
594.	Elite Police Training Centre, Lahore	2017-20	49542	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRa Website.4 non deduction of stamp duty	83,643,330
595.	DIG Police Operation Lahore	2020-21	2021-0000000465_F00022	Annual requirement was not advertised in advance on the website of the authority, Bid	55,250,544

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				evaluation not uploaded on PRA Website, market analysis was not carried out	
596.	DPO Sheikhpura	2020-21	2021-0000000091_F00038	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 tender was accepted by DPO instead of RPO	53,114,370
597.	DIG Police Operation Lahore	2020-21	2021-0000000465_F00023	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	45,193,416
598.	CPO Faisalabad	2020-21	2021-0000000466_F00002	The annual requirements for procurement was not advertised in advance on the website of the Authority . prevailing market rate was not obtained. The bid evaluation reports were not uploaded on PPR website	43,171,937
599.	DPO, Khushab	2017-20	49533	1. annual procurement plan not made 2. bid evaluation report not up loaded	41,997,672
600.	CTD Lahore	2020-21	2021-0000000157_F00034	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	37,647,520
601.	Inspector General of Prisons Punjab Lahore	2020-21	2021-0000000163_F00002	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	35,860,183
602.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00015	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	34,252,410
603.	CTD Lahore	2020-21	2021-0000000157_F00002	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	33,750,208
604.	Police Training	2018-20	48706	Annual requirement was not	33,704,076

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	College, Multan			advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	
605.	DIG Police Operation Lahore	2020-21	2021-0000000465_F00021	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	29,048,106
606.	SSP PHP Gujranwala	2018-21	2021-0000000165_F00001	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	28,902,153
607.	SSP MT Punjab	2018-20	48337	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	26,978,758
608.	CPO Multan	2020-21	2021-0000000621_F00011	The annual requirements for procurement was not advertised in advance on the website of the Authority . prevailing market rate was not obtained. The bid evaluation reports were not uploaded on PPR website	26,923,797
609.	SP/Battalion Commander, PC Battalion No.6, Farooqabad, Sheikhpura	2018-20	49216	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	26,233,676
610.	Police Training College, Chung, Lahore	2018-20	49253	Annual requirement was not advertised in advance, bid evaluation reports was not uploaded . Performance guarantee not obtained, grievances committee for Redressal was not formulated	23,381,499
611.	DIG Security, Lahore, CM Secretariat, Lahore Statement	2017-20	49196	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	22,396,436
612.	CTD Lahore	2020-21	2021-0000000157_F00006	Annual requirement was not advertised in advance on the website of the authority, Bid	22,217,062

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				evaluation not uploaded on PRA Website, market analysis was not carried out	
613.	Police Training College Chung Lahore	2020-21	2021-0000000627_F00001	Annual requirement was not made , bid evaluation reports was not uploaded , Tender sale register not shown	22,056,530
614.	DPO Bhakhar	2018-21	2021-0000000637_F00012	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	21,706,980
615.	Central Jail Sahiwal	2018-21	2021-0000000470_F00002	Annual requirement was not advertised in advance on the website of the authority, bid evaluation reports were not uploaded on PPRA website. E11 Compulsory parameters of bid evaluation not adopted. Rate analyses was not conducted	21,264,380
616.	District Jail Faisalabad	2020-21	2021-0000000164_F00004	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	20,994,642
617.	Police Training School Multan	2020-21	2021-0000000596_F00023	Annual requirement was not advertised in advance, bid evaluation reports was not uploaded . Performance guarantee not obtained, grievances committee for Redressal was not formulated	20,187,641
618.	DPO Sheikhpura	2020-21	2021-0000000091_F00009	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 tender was accepted by DPO instead of RPO	19,725,585
619.	Police Training College, Chung, Lahore	2018-20	49255	Annual requirement was not advertised in advance, bid evaluation reports was not uploaded . Performance guarantee not obtained, grievances committee for Redressal	18,146,795

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				was not formulated	
620.	Elite Police Training Centre, Lahore	2017-20	48943	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 non deduction of stamp duty	17,922,970
621.	CPO Multan	2020-21	2021-0000000621_F00010	The annual requirements for procurement was not advertised in advance on the website of the Authority . prevailing market rate was not obtained. The bid evaluation reports were not uploaded on PPR website	16,794,850
622.	DPO, Rajanpur	2019-20	49609	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	16,345,355
623.	Police Training College, Chung, Lahore	2018-20	49257	Annual requirementwas not advertised in advance, bid evaluation reports was not uploaded . Performance guarantee not obtained,grievances committee for Redressal was not formulated	16,128,945
624.	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49228	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	15,342,878
625.	CPO Faisalabad	2020-21	2021-0000000466_F00009	The annual requirements for procurement was not advertised in advance on the website of the Authority . prevailing market rate was not obtained. The bid evaluation reports were not uploaded on PPR website	15,207,439
626.	Commandant Border Military Police D. G Khan	2015-21	2021-0000000588_F00014	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded.	15,130,881
627.	DPO, D.G Khan	2019-20	49180	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 tender was	15,016,491

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				accepted by DPO instead of RPO	
628.	DIG Police Operation Lahore	2020-21	2021-0000000465_F00013	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	14,969,149
629.	CPO Faisalabad	2020-21	2021-0000000466_F00013	The annual requirements for procurement was not advertised in advance on the website of the Authority . prevailing market rate was not obtained. The bid evaluation reports were not uploaded on PPR website	14,789,268
630.	Punjab Forensic Science Agency, Lahore	2020-21	2021-0000000467_F00007	all documents related to the evaluation of the bid and award of contract was not made public by uploading it on PPRA web site	14,596,000
631.	DPO, Lodhran	2018-20	49067	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	14,547,045
632.	DPO Sahiwal	2020-21	2021-0000000158_F00007	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	14,320,900
633.	Police Training School Multan	2020-21	2021-0000000596_F00025	Annual requirementwas not advertised in advance, bid evaluation reports was not uploaded . Performance guarantee not obtained, grievances committee for Redressal was not formulated	14,121,074
634.	DPO, R.Y Khan	2019-20	49143	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 non deduction of GST 5.non deduction of IncomeTax	12,507,672
635.	DPO, Lodhran	2018-20	49069	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on	11,849,156

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				PPRA Website.	
636.	CTD Rawalpindi	2008-21	2021-0000000196_F00016	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	11,491,669
637.	CTO, Faisalabad	2017-20	49281	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded. Grievance Redressal Committee was not constituted.	11,453,372
638.	Elite Police Training Centre, Lahore	2017-20	48944	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 non deduction of stamp duty	11,138,933
639.	Police Training School Farooqabad	2018-21	2021-0000000628_F00005	Annual requirementwas not advertised in advance, bid evaluation reports was not uploaded . Performance guarantee not obtained,grievances committee for Redressal was not formulated	11,099,404
640.	Central Jail Sahiwal	2018-21	2021-0000000470_F00001	Annual requirement was not advertised in advance on the website of the authority, bid evaluation reports were not uploaded on PPRA website.Compulsory parameters of bid evaluation not adopted. Rate analyses was not conducted.	10,505,562
641.	DPO, R.Y Khan	2019-20	49135	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 non deduction of GST 5.non deduction of IncomeTax	10,480,800
642.	Chief Traffic Officer, Rawalpindi	2019-20	47805	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded. Grievance Redressal Committee was not	10,392,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				constituted.	
643.	CPO Multan	2020-21	2021-0000000621_F00007	The annual requirements for procurement was not advertised in advance on the website of the Authority . prevailing market rate was not obtained. The bid evaluation reports were not uploaded on PPR website	10,361,696
644.	DPO Okara	2020-21	2021-0000000166_F00009	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	10,050,664
645.	High Security Prison, Sahiwal	2018-20	48718	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 non deduction of GST 5.non deduction of IncomeTax	9,617,023
646.	Police Training College, Chung, Lahore	2018-20	49260	Annual requirementwas not advertised in advance, bid evaluation reports was not uploaded . Performance guarantee not obtained,grievances committee for Redressal was not formulated	9,485,556
647.	CPO Faisalabad	2020-21	2021-0000000466_F00003	The annual requirements for procurement was not advertised in advance on the website of the Authority . prevailing market rate was not obtained. The bid evaluation reports were not uploaded on PPR website	9,404,139
648.	Police Training College Chung Lahore	2020-21	2021-0000000627_F00008	Annual requirementwas not advertised in advance, bid evaluation reports was not uploaded . Performance guarantee not obtained	9,278,452
649.	DPO, Rajanpur	2019-20	49610	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	8,939,604
650.	DPO Bhakhar	2018-21	2021-0000000637_F00009	1. annual procurement plan not made 2. bid evaluation report not up loaded 3.	8,856,687

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				tendern was not floated on PPRa Website.	
651.	DPO, Lodhran	2018-20	49071	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRa Website.	8,794,942
652.	DPO Bhakhar	2018-21	2021-0000000637_F00022	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRa Website.	8,576,203
653.	Police Training School Farooqabad	2018-21	2021-0000000628_F00006	Annual requirement was not advertised in advance, bid evaluation reports was not uploaded . Performance guarantee not obtained, grievances committee for Redressal was not formulated	8,479,567
654.	DIG Security, Lahore, CM Secretariat, Lahore Statement	2017-20	49198	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PPRa Website, market analysis was not carried out	8,474,538
655.	Office of the Regional Officer, Counter Terrorism Department	2013-20	49435	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRa Website.	8,384,155
656.	DPO, D.G Khan	2019-20	49176	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRa Website. 4 tender was accepted by DPO instead of RPO	8,298,377
657.	Regional Officer (RO) Counter Terrorism Department, DG Khan Region	2013-21	2021-0000000616_F00002	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PPRa Website	8,294,062
658.	CPO Multan	2020-21	2021-0000000621_F00015	The annual requirements for procurement was not advertised in advance on the website of the Authority . prevailing market rate was not obtained. The bid evaluation reports were not	8,249,900

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
659.	DPO, D.G Khan	2019-20	49182	uploaded on PPR website 1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 tender was accepted by DPO instead of RPO	8,024,204
660.	DPO, R.Y Khan	2019-20	49136	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 non deduction of GST 5.non deduction of IncomeTax	7,976,233
661.	DIG Police Operation Lahore	2020-21	2021-0000000465_F00018	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	7,909,503
662.	CPO Multan	2020-21	2021-0000000621_F00005	The annual requirements for procurement was not advertised in advance on the website of the Authority . prevailing market rate was not obtained. The bid evaluation reports were not uploaded on PPR website	7,790,316
663.	DIG Police Operation Lahore	2020-21	2021-0000000465_F00014	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	7,720,775
664.	DPO, Lodhran	2018-20	49065	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	7,708,006
665.	Office of the Regional Officer, Counter Terrorism Department Gujranwala	2013-20	49416	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	7,681,878
666.	Police Training College, Chung, Lahore	2018-20	49262	Annual requirement was not advertised in advance, bid evaluation reports was not uploaded . Performance guarantee not	7,652,174

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				obtained, grievances committee for Redressal was not formulated	
667.	CTO, Faisalabad	2017-20	49284	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded. Grievance Redressal Committee was not constituted.	7,504,812
668.	Punjab Forensic Science Agency, Lahore	2020-21	2021-0000000467_F00003	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	7,443,311
669.	DIG Police Operation Lahore	2020-21	2021-0000000465_F00015	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	7,344,390
670.	District Jail Lahore	2020-21	2021-0000000160_F00008	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	7,334,319
671.	Police Training College Chung Lahore	2020-21	2021-0000000627_F00005	Annual requirement was not advertised in advance, bid evaluation reports was not uploaded . Performance guarantee not obtained	6,842,450
672.	DPO Bhakhar	2018-21	2021-0000000637_F00015	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	6,720,048
673.	Punjab Forensic Science Agency, Lahore	2020-21	2021-0000000467_F00005	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	6,649,355
674.	CTD Lahore	2020-21	2021-0000000157_F00004	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	6,591,493
675.	Police Training School Farooqabad	2018-21	2021-0000000628	Annual requirement was not advertised in advance, bid	6,486,493

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
			_F00007	evaluation reports was not uploaded . Performance guarantee not obtained,grievances committee for Redressal was not formulated	
676.	Elite Police Training Centre, Lahore	2017-20	48947	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 non deduction of stamp duty	6,356,270
677.	CTO, Faisalabad	2017-20	49282	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded. Grievance Redressal Committee was not constituted.	6,272,608
678.	DPO, Chiniot	2019-20	48357	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 tender was accepted by DPO instead of RPO	6,271,673
679.	DPO Sahiwal	2020-21	2021-0000000158_F00003	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	6,051,734
680.	Police Training College Chung Lahore	2020-21	2021-0000000627_F00009	Annual requirementwas not advertised in advance, bid evaluation reports was not uploaded . Performance guarantee not obtained	6,018,600
681.	DPO, Chiniot	2019-20	49054	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	5,925,086
682.	Office of the Regional Officer, Counter Terrorism Department Gujranwala	2013-20	49417	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	5,865,301
683.	PHP Faisalabad	2017-21	2021-0000000473_F00008	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on	5,695,117

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				PPRA Website.	
684.	DPO Sahiwal	2020-21	2021-0000000158_F00009	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	5,652,949
685.	DIG Police Operation Lahore	2020-21	2021-0000000465_F00020	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	5,602,990
686.	DPO Sheikhpura	2020-21	2021-0000000091_F00010	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 tender was accepted by DPO instead of RPO	5,531,760
687.	DPO, R.Y Khan	2019-20	49138	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 non deduction of GST 5.non deduction of IncomeTax	5,464,100
688.	Police Training School Farooqabad	2018-21	2021-0000000628_F00004	Annual requirementwas not advertised in advance, bid evaluation reports was not uploaded . Performance guarantee not obtained,grievances committee for Redressal was not formulated	5,258,289
689.	Chief Traffic Officer, Rawalpindi	2019-20	47807	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded. Grievance Redressal Committee was not constituted.	5,227,000
690.	SP/Battalion Commander, PC Battalion No.6, Farooqabad, Sheikhpura	2018-20	49211	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	5,213,096
691.	DPO Sheikhpura	2020-21	2021-0000000091_F00018	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on	5,204,175

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				PPRA Website.4 tender was accepted by DPO instead of RPO	
692.	Punjab Forensic Science Agency, Lahore	2020-21	2021-0000000467_F00004	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	5,082,839
693.	DPO Okara	2020-21	2021-0000000166_F00005	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	5,034,835
694.	DPO Okara	2020-21	2021-0000000166_F00007	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	4,895,716
695.	DIG Security, Lahore, CM Secretariat, Lahore Statement	2017-20	49200	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	4,772,122
696.	Elite Police Training Centre, Lahore	2017-20	48948	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 non deduction of stamp duty	4,767,815
697.	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49229	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	4,710,058
698.	SP/Battalion Commander, PC Battalion No.6, Farooqabad, Sheikhpura	2018-20	49217	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	4,646,710
699.	DPO Mianwali	2019-21	2021-0000000475_F00003	1. professional tax not deducted 2. stamp duty not paid 3. requirement not uploaded on PPRA Website	4,582,876
700.	Regional Officer (RO) Counter Terrorism Department, DG Khan Region	2013-21	2021-0000000616_F00008	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	4,565,459
701.	DPO Sheikhpura	2020-21	2021-	1. annual procurement plan	4,557,884

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
			0000000091_F00006	not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 tender was accepted by DPO instead of RPO	
702.	DPO Sheikhpura	2020-21	2021-0000000091_F00012	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 tender was accepted by DPO instead of RPO	4,428,300
703.	Police Training School Farooqabad	2018-21	2021-0000000628_F00008	Annual requirementwas not advertised in advance, bid evaluation reports was not uploaded . Performance guarantee not obtained,grievances committee for Redressal was not formulated	4,218,698
704.	Police Training College Chung Lahore	2020-21	2021-0000000627_F00013	Annual requirementwas not advertised in advance, bid evaluation reports was not uploaded . Performance guarantee not obtained	4,198,804
705.	DPO, D.G Khan	2019-20	49187	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 tender was accepted by DPO instead of RPO	4,150,000
706.	DPO, Chiniot	2019-20	48355	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 tender was accepted by DPO instead of RPO	4,094,537
707.	High Security Prison, Sahiwal	2018-20	48710	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 non deduction of GST 5.non deduction of IncomeTax	4,092,418
708.	Elite Police Training Centre, Lahore	2017-20	48953	1. annual procurement plan not made 2. bid evaluation report not up loaded 3.	4,011,688

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				tendern was not floated on PPRA Website.4 non deduction of stamp duty	
709.	CTO, Faisalabad	2017-20	49283	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded. Grievance Redressal Committee was not constituted.	3,971,824
710.	DPO Vehari	2020-21	2021-0000000601_F00006	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 tender was accepted by DPO instead of RPO	3,894,402
711.	SSP MT Punjab	2018-20	48340	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	3,856,039
712.	CPO Faisalabad	2020-21	2021-0000000466_F00023	The annual requirements for procurement was not advertised in advance on the website of the Authority . prevailing market rate was not obtained. The bid evaluation reports were not uploaded on PPR website	3,768,453
713.	DPO Mianwali	2019-21	2021-0000000475_F00010	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	3,682,152
714.	DPO, Khanewal	2019-20	49088	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	3,608,038
715.	SSP PHP Gujranwala	2018-21	2021-0000000165_F00015	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	3,563,275
716.	SSP MT Punjab	2018-20	48336	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	3,520,079

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
717.	DPO Okara	2020-21	2021-0000000166_F00002	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	3,492,817
718.	CTD Lahore	2020-21	2021-0000000157_F00020	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	3,466,965
719.	Elite Police Training Centre, Lahore	2017-20	49543	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 non deduction of stamp duty	3,366,851
720.	SSP Punjab Highway Police, Lahore	2017-21	2021-0000000613_F00006	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	3,363,091
721.	DPO Vehari	2020-21	2021-0000000601_F00004	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 tender was accepted by DPO instead of RPO	3,350,956
722.	Elite Police Training Centre, Lahore	2017-20	48949	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 non deduction of stamp duty	3,319,996
723.	CTD Rawalpindi	2008-21	2021-0000000196_F00019	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	3,313,332
724.	DPO Bhakhar	2018-21	2021-0000000637_F00019	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	3,240,995
725.	DPO Sahiwal	2020-21	2021-0000000158_F00001	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on	3,149,255

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				PPRA Website.	
726.	Police Training College Chung Lahore	2020-21	2021-0000000627_F00010	Annual requirement was not advertised in advance, bid evaluation reports was not uploaded . Performance guarantee not obtained	3,130,805
727.	Inspector General of Prisons Punjab Lahore	2020-21	2021-0000000163_F00005	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	3,099,662
728.	Secretary Home Department South Punjab	2020-21	2021-0000000749_F00004	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	3,098,836
729.	DPO Sheikhpura	2020-21	2021-0000000091_F00020	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 tender was accepted by DPO instead of RPO	3,029,254
730.	Police Training College, Chung, Lahore	2018-20	49251	Annual requirement was not advertised in advance, bid evaluation reports was not uploaded . Performance guarantee not obtained, grievances committee for Redressal was not formulated	3,005,018
731.	Punjab Forensic Science Agency, Lahore	2020-21	2021-0000000467_F00001	Annual requirement was not advertised in advance on the website of the authority	3,000,000
732.	DPO, Rajanpur	2019-20	49605	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	2,995,702
733.	DPO, R.Y Khan	2019-20	49132	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 non deduction of GST 5.non deduction of IncomeTax	2,959,054
734.	Regional Officer (RO) Counter Terrorism Department, DG	2013-21	2021-0000000616_F00012	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on	2,912,233

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Khan Region			PRA Website	
735.	SP Battalion Commander, Battalion-2, Punjab Constabulary, Rawalpindi	2018-20	48790	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	2,842,610
736.	DPO Chiniot	2019-20	48997	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRR Website.	2,822,944
737.	CTD Lahore	2020-21	2021-0000000157_F00007	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	2,821,625
738.	Addl. IGP/DIG of Police, Elite Police Force, Lahore	2017-20	49535	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded. Grievance Redressal Committee was not constituted.	2,805,900
739.	SSP MT Punjab	2018-20	48344	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	2,788,308
740.	CPO Multan	2020-21	2021-0000000621_F00017	The annual requirements for procurement was not advertised in advance on the website of the Authority . prevailing market rate was not obtained. The bid evaluation reports were not uploaded on PPR website	2,724,930
741.	DPO, Khanewal	2019-20	49091	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	2,671,220
742.	DPO, Khanewal	2019-20	49092	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	2,599,980
743.	DPO, Rajanpur	2019-20	49606	1. annual procurement plan not made 2. bid evaluation report not up loaded 3.	2,583,199

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				tendenr was not floated on PPRa Website.	
744.	DPO Bhakhar	2018-21	2021-0000000637_F00020	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendenr was not floated on PPRa Website.	2,559,259
745.	CPO Multan	2020-21	2021-0000000621_F00006	The annual requirements for procurement was not advertised in advance on the website of the Authority . prevailing market rate was not obtained. The bid evaluation reports were not uploaded on PPR website	2,547,000
746.	District Jail Lahore	2020-21	2021-0000000160_F00009	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	2,499,238
747.	DPO Okara	2020-21	2021-0000000166_F00011	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendenr was not floated on PPRa Website.	2,445,843
748.	DPO, Khanewal	2019-20	49108	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	2,413,539
749.	Punjab Forensic Science Agency, Lahore	2020-21	2021-0000000467_F00002	Annual requirement was not advertised in advance on the website of the authority The management did not conduct the rate analysis (i.e. prevailing market rates at the time of procurement) of all items before executing the contract process.	2,265,539
750.	High Security Prison, Sahiwal	2018-20	48713	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendenr was not floated on PPRa Website.4 non deduction of GST 5.non deduction of IncomeTax	2,255,755
751.	DPO Bhakhar	2018-21	2021-0000000637_F00024	1. annual procurement plan not made 2. bid evaluation report not up loaded 3.	2,200,826

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				tendern was not floated on PPRA Website.	
752.	DPO, Lodhran	2018-20	49077	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	2,160,000
753.	Elite Police Training Centre, Lahore	2017-20	48950	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 non deduction of stamp duty	2,135,760
754.	Elite Police Training Centre, Lahore	2017-20	48951	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 non deduction of stamp duty	2,107,297
755.	DIG Security, Lahore, CM Secretariat, Lahore Statement	2017-20	49199	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	2,070,476
756.	CTO Rawalpindi	2019-20	48991	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	2,055,000
757.	High Security Prison, Sahiwal	2018-20	48717	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 non deduction of GST 5.non deduction of IncomeTax	2,028,654
758.	DPO, Khanewal	2019-20	49090	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	2,010,122
759.	DPO Sheikhpura	2020-21	2021-0000000091_F00036	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 tender was accepted by DPO instead of RPO	1,985,709

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
760.	Police Training College Chung Lahore	2020-21	2021-0000000627_F00007	Annual requirement was not advertised in advance, bid evaluation reports was not uploaded . Performance guarantee not obtained	1,965,384
761.	Secretary Home Punjab Lahore	2020-21	2021-0000000159_F00022	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website -	1,850,000
762.	DPO Sheikhpura	2020-21	2021-0000000091_F00028	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRa Website.4 tender was accepted by DPO instead of RPO	1,816,698
763.	DPO, Chiniot	2019-20	48366	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRa Website.4 tender was accepted by DPO instead of RPO	1,800,000
764.	District Jail Lahore	2020-21	2021-0000000160_F00020	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	1,788,567
765.	DPO, R.Y Khan	2019-20	49133	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRa Website.4 non deduction of GST 5.non deduction of IncomeTax	1,754,021
766.	High Security Prison, Sahiwal	2018-20	48724	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRa Website.4 non deduction of GST 5.non deduction of IncomeTax	1,736,068
767.	Police Training School Farooqabad	2018-21	2021-0000000628_F00002	Annual requirement was not advertised in advance, bid evaluation reports was not uploaded . Performance guarantee not obtained, grievances committee for Redressal	1,731,336

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				was not formulated	
768.	Punjab Forensic Science Agency, Lahore	2020-21	2021-0000000467_F00006	The annual requirements, in advance, were not found published on entity/departmental web site. The procurement exceeding three million rupees was not advertised in two newspapers.	1,690,840
769.	DPO Mianwali	2019-21	2021-0000000475_F00016	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	1,658,638
770.	DPO Sheikhpura	2020-21	2021-0000000091_F00021	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 tender was accepted by DPO instead of RPO	1,597,461
771.	DG, Child Protection & Welfare Bureau, Lahore	2018-20	47821	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	1,583,258
772.	DPO Okara	2020-21	2021-0000000166_F00013	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	1,581,800
773.	DPO Sahiwal	2020-21	2021-0000000158_F00002	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	1,557,398
774.	Addl. IGP/DIG of Police, Elite Police Force, Lahore	2017-20	49536	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded. Grievance Redressal Committee was not constituted.	1,542,011
775.	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49241	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	1,505,759
776.	SP Battalion Commander,	2018-20	48791	Annual requirement was not advertised in advance on the	1,504,646

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Battalion-2, Punjab Constabulary, Rawalpindi			website of the authority, Bid evaluation not uploaded on PRA Website	
777.	DIG Security, Lahore, CM Secretariat, Lahore Statement	2017-20	49202	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	1,488,177
778.	DPO Sheikhpura	2020-21	2021-0000000091_F00033	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRa Website.4 tender was accepted by DPO instead of RPO	1,486,433
779.	DPO, R.Y Khan	2019-20	49145	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRa Website.4 non deduction of GST 5.non deduction of IncomeTax	1,393,837
780.	DPO Sheikhpura	2020-21	2021-0000000091_F00019	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRa Website.4 tender was accepted by DPO instead of RPO	1,372,516
781.	Office of the Regional Officer, Counter Terrorism Department	2013-20	49436	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRa Website.	1,364,698
782.	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49233	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	1,354,546
783.	DPO Mianwali	2019-21	2021-0000000475_F00012	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRa Website.	1,350,928
784.	CPO Faisalabad	2020-21	2021-0000000466_F00012	The annual requirements for procurement was not advertised in advance on the website of the Authority . prevailing market rate was	1,277,485

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				not obtained. The bid evaluation reports were not uploaded on PPR website	
785.	Inspector General of Prisons Punjab Lahore	2020-21	2021-0000000163_F00004	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	1,259,467
786.	Elite Police Training Centre, Lahore	2017-20	48959	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 non deduction of stamp duty	1,249,581
787.	CTD Gujranwala	2020-21	2021-0000000469_F00003	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	1,248,151
788.	CTD Gujranwala	2020-21	2021-0000000469_F00002	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	1,246,833
789.	SP Battalion Commander, Battalion-2, Punjab Constabulary, Rawalpindi	2018-20	48792	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	1,246,079
790.	SP/Battalion Commander, PC Battalion No.6, Farooqabad, Sheikhpura	2018-20	49218	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	1,234,998
791.	Regional Officer (RO) Counter Terrorism Department, DG Khan Region	2013-21	2021-0000000616_F00030	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	1,216,632
792.	DIG Security, Lahore, CM Secretariat, Lahore Statement	2017-20	49203	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	1,167,097
793.	DPO, Rajanpur	2019-20	49608	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	1,165,905

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
794.	DPO, R. Y Khan	2019-20	49144	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 non deduction of GST 5.non deduction of IncomeTax	1,140,935
795.	Elite Police Training Centre, Lahore	2017-20	48960	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 non deduction of stamp duty	1,069,759
796.	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49239	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	1,047,325
797.	DPO, Khanewal	2019-20	49095	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	1,038,918
798.	CTD Rawalpindi	2008-21	2021-0000000196_F00020	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	1,006,118
799.	DPO Sahiwal	2020-21	2021-0000000158_F00005	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	1,002,222
800.	CTO, Faisalabad	2017-20	49285	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded. Grievance Redressal Committee was not constituted.	973,096
801.	DPO, Rajanpur	2019-20	49591	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	969,999
802.	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49236	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on	967,400

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				PRA Website	
803.	DPO, Rajanpur	2019-20	49611	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRa Website.	958,930
804.	DPO, Khanewal	2019-20	49110	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	919,575
805.	DPO, R. Y Khan	2019-20	49137	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRa Website.4 non deduction of GST 5.non deduction of IncomeTax	918,063
806.	DPO Bhakhar	2018-21	2021-0000000637_F00023	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRa Website.	917,250
807.	Office of the Regional Officer, Counter Terrorism Department	2013-20	49442	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRa Website.	902,405
808.	Addl. IGP/DIG of Police, Elite Police Force, Lahore	2017-20	49541	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded. Grievance Redressal Committee was not constituted.	884,848
809.	CTD Lahore	2020-21	2021-0000000157_F00023	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	883,600
810.	SSP MT Punjab	2018-20	48348	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	879,850
811.	SP Battalion Commander, Battalion-2, Punjab Constabulary,	2018-20	48793	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on	874,511

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Rawalpindi			PRA Website	
812.	SSP MT Punjab	2018-20	48349	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	848,359
813.	Elite Police Training Centre, Lahore	2017-20	48954	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 non deduction of stamp duty	804,282
814.	DIG Dolphin Police Squad Punjab Lahore	2020-21	2021-0000000124_F00006	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	801,600
815.	DPO Okara	2020-21	2021-0000000166_F00016	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	769,975
816.	CPO Multan	2020-21	2021-0000000621_F00013	The annual requirements for procurement was not advertised in advance on the website of the Authority . prevailing market rate was not obtained. The bid evaluation reports were not uploaded on PPR website	745,636
817.	SP Battalion Commander, Battalion-2, Punjab Constabulary, Rawalpindi	2018-20	48795	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	715,766
818.	Elite Police Training Centre, Lahore	2017-20	48961	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 non deduction of stamp duty	646,223
819.	CPO Multan	2020-21	2021-0000000621_F00009	The annual requirements for procurement was not advertised in advance on the website of the Authority . prevailing market rate was not obtained. The bid evaluation reports were not uploaded on PPR website	636,325
820.	Commandant Police	2017-18	49573	Annual requirement was not	596,207

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	College Sihala			advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	
821.	Addl. IGP/DIG of Police, Elite Police Force, Lahore	2017-20	49538	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded. Grievance Redressal Committee was not constituted.	551,627
822.	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49237	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	503,974
823.	Addl. IGP/DIG of Police, Elite Police Force, Lahore	2017-20	49539	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded. Grievance Redressal Committee was not constituted.	452,850
824.	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49234	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	439,485
825.	PHP Faisalabad	2017-21	2021-0000000473_F00003	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	418,886
826.	DPO Sahiwal	2020-21	2021-0000000158_F00016	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRa Website.	402,948
827.	CTD Rawalpindi	2008-21	2021-0000000196_F00018	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	390,586
828.	CTD Lahore	2020-21	2021-0000000157_F00009	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website, market analysis was not carried out	388,390

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
829.	High Security Prison, Sahiwal	2018-20	48725	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 non deduction of GST 5.non deduction of IncomeTax	344,700
830.	DPO, Rajanpur	2019-20	49607	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.	326,372
831.	Elite Police Training Centre, Lahore	2017-20	48955	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 non deduction of stamp duty	313,730
832.	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49246	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	304,270
833.	Addl. IGP/DIG of Police, Elite Police Force, Lahore	2017-20	49540	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded. Grievance Redressal Committee was not constituted.	299,863
834.	SP Battalion Commander, Battalion-2, Punjab Constabulary, Rawalpindi	2018-20	48796	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	298,574
835.	High Security Prison, Sahiwal	2018-20	48712	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 non deduction of GST 5.non deduction of IncomeTax	252,418
836.	DPO Sheikhpura	2020-21	2021-0000000091_F00037	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 tender was accepted by DPO instead of RPO	240,000
837.	High Security	2018-20	48715	1. annual procurement plan	158,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Prison, Sahiwal			not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 non deduction of GST 5.non deduction of IncomeTax	
838.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00023	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	154,440
839.	Elite Police Training Centre, Lahore	2017-20	48956	1. annual procurement plan not made 2. bid evaluation report not up loaded 3. tendern was not floated on PPRA Website.4 non deduction of stamp duty	124,975
840.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00010	Annual requirement was not advertised in advance on the website of the authority, Bid evaluation not uploaded on PRA Website	111,689
841.	DPO, Khanewal	2019-20	49106	1. annual procurement plan not made 2. bid evaluation report not up loaded	80,717
842.	High Security Prison, Sahiwal	2018-20	5	Non production of record	121,640
843.	Addl.IG Commandant PC, Farooqabad Skp	2018-20	8	Irregular expenditure on pay and allowances through off cycle roll	114,770
844.	Addl.IG Commandant PC, Farooqabad Skp	2018-20	5	Irregular expenditure on repair & maintenance of transport	11,688,943
845.	Addl.IG Commandant PC, Farooqabad Skp	2018-20	3	Unauthorized use of govt vehicles by keeping them in general duty	10,173,500
846.	Addl.IG Commandant PC, Farooqabad Skp	2018-20	1	Unjustified excess tent & tarpauls, ordinance store without immediate requirement	2,645,929
847.	DPO, Bahawalnagar	2019-20	8	Irregular expenditure on telephone bills/ internet services other than NTC	1,991,640
848.	Addl.IG Commandant PC, Farooqabad Skp	2018-20	9	Loss due to mortality of horse	1,200,000
849.	Elite Police Training School, Lahore	2017-20	24	Payment of GST without authentication from FBR	548,431
850.	DPO, Khushab	2017-20	30	Doubtful expenditure on denting, painting	460,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
851.	DPO, Khushab	2017-20	25	Unauthorized payment due to purchase of goods from incorrect head of accounts	1,631,109
852.	DPO, Rajanpur	2019-20	28	Loss due to non auction of unserviceable off road vehicles	2,350,000
853.	DPO, Rajanpur	2019-20	32	Less recovery of income tax on payment of cash reward/ less deduction of income tax	659,600
854.	DPO, Rajanpur	2019-20	36	Non examining of monthly schedule of salaries by supervisory pay roll offices	1,097,083,232
855.	DPO, Rajanpur	2019-20	37	Irregular expenditure on purchase of POL without entering into any written contract / agreement	70,646,000
856.	DPO, Rajanpur	2019-20	38	Doubtful expenditure owing to payments not got acknowledge from actual recipients/ parties cocerned	18,482,530
857.	DPO, Rajanpur	2019-20	39	Non verification of performance securities from banks	369,577
858.	DPO, Rajanpur	2019-20	1	Non utilization of budget grant	351,121
859.	DPO, Rajanpur	2019-20	2	Expenditure exceeding budtget allocation	4,472,332
860.	DPO, Rajanpur	2019-20	8	Defective maintenance of consumption on accounts of stationary and computer stationary	3,749,104
861.	DPO, Rajanpur	2019-20	11	Unjustified expenditure on cost of investigation	3,211,932
862.	DPO, Rajanpur	2019-20	13	Irregular drawl of pay & allowances without budget provisions	8,400,000
863.	DPO, Rajanpur	2019-20	16	Non accountal of uniform of qaomi razar in stock register	111,908
864.	SSP Dolphin Squad Lahore	2020-21	2021-0000000539_F00001	Shortage of latest weapons, ammunition and wireless sets	-
865.	SSP Dolphin Squad Lahore	2020-21	2021-0000000539_F00002	Lack of Coordination among District police and Dolphin police regarding the feedback of arrested criminals, recovered cash, weapons, vehicles and drugs	-
866.	SSP Dolphin Squad	2020-21	2021-0000000539	Shortage of Patrolling Bikes and poor condition of the	-

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Lahore		_F00003	available patrolling Bikes	
867.	SSP Dolphin Squad Lahore	2020-21	2021- 0000000539 _F00005	Hindrance in Performance due to the shortage of staff	-
868.	SSP Police Response Unit Lahore	2020-21	2021- 0000000125 _F00001	Non Appointment of 60% Force to strengthen the Police Response Unit	-
869.	SSP Police Response Unit Lahore	2020-21	2021- 0000000125 _F00002	Irregular / Unjustified Transfer of Staff from Police Response Unit	-
870.	SSP Police Response Unit Lahore	2020-21	2021- 0000000125 _F00003	Non Replacement of Vehicles having Mileage of above than three Lac Kilometers to Enhance Average Response Time	-
871.	SSP Police Response Unit Lahore	2020-21	2021- 0000000125 _F00005	Aggregate Response Time is Higher than Prescribed in SOPs during the Year	-
872.	SSP Police Response Unit Lahore	2020-21	2021- 0000000125 _F00007	Non Provision of Training / Refresher Course to PRU Force for Capacity Enhancement	-
873.	SSP Police Response Unit Lahore	2020-21	2021- 0000000125 _F00008	Non Integration with Police Stations and Disposal of Recovered Items	-
874.	SSP Anti Riot Unit Lahore	2019-21	2021- 0000000126 _F00001	Non Disposal of Expired Tear Gas	-
875.	SSP Anti Riot Unit Lahore	2019-21	2021- 0000000126 _F00002	Un-necessary Purchase of Impact Foam Round and Light Sound Shells as Operating Guns not available	-
876.	SSP Anti Riot Unit Lahore	2019-21	2021- 0000000126 _F00003	Non Return of Empty Bullets used in Protest	-
877.	SSP Anti Riot Unit Lahore	2019-21	2021- 0000000126 _F00004	Non Appointment of Staff for Anti Riot Unit since Establishment	-
878.	SSP Anti Riot Unit Lahore	2019-21	2021- 0000000126 _F00005	Non Purchase / Transfer of Vehicles, Water Cannons and Busses to Equip Anti Riot Unit	-

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
879.	SSP Anti Riot Unit Lahore	2019-21	2021-0000000126_F00006	Non Preparation of Policy regarding Management of Human Resources to strengthening of Anti Riot Unit and Transfer of Trained Force to Other Offices	-
880.	SSP Anti Riot Unit Lahore	2019-21	2021-0000000126_F00007	Non Establishment of Headquarters and Sub Headquarters of Anti Riot Unit in Lahore	-
881.	SSP Anti Riot Unit Lahore	2019-21	2021-0000000126_F00008	Unjustified Deployment of Anti Riot Force in Administrative / Clerical Position	-
882.	SSP Anti Riot Unit Lahore	2019-21	2021-0000000126_F00010	Un-justified Transfer of Master Trainers of Anti Riot Unit to other offices of Home Department	-
883.	SSP Anti Riot Unit Lahore	2019-21	2021-0000000126_F00011	Large Number of Ineffective Strength of Anti Riot Force	-
884.	SSP Anti Riot Unit Lahore	2019-21	2021-0000000126_F00012	Large Number of Vacant Posts not Filled	-
885.	Central Jail, Multan	2017-20	48739	Recovery of TA, cash payment of TA	96,310
886.	Central Jail, Multan	2017-20	48742	Double payment of special health allowance	60,000
887.	Central Jail Sahiwal	2018-21	2021-0000000470_F00009	Payment of made to the employees against without leave	37,797
888.	District Jail Lahore	2020-21	2021-0000000160_F00018	Non-reconciliation of expenditure statement from AG	259,530,705
889.	CTD Rawalpindi	2008-21	2021-0000000196_F00003	Irregular Payment of Rent of Office Buildings	29,558,281
890.	CPO Multan	2020-21	2021-0000000621	Irregular Payment of Rent of Building	5,709,200

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
			_F00003		
891.	DPO Sheikhpura	2020-21	2021-0000000091_F00005	Record of hiring of buildings on lease	1,095,726
892.	Police Training College Chung Lahore	2020-21	2021-0000000627_F00019	Non provision of complete record of Off Cycles Payment	1,000,766
893.	Police Training College Chung Lahore	2020-21	2021-0000000627_F00015	Non production of income record	0
INFORMATION AND CULTURE DEPARTMENT					
1	Director , Lahore Museum, Lahore	2017-20	48198	Non-surrendering of unspent balances	18,607,467
2	DG, PILAC, Lahore	2017-20	48045	In-efficient Utilization of Funds	30,168,217
3	Director , Lahore Museum, Lahore	2017-20	48195	Irregular payment of salary due to shifting of headquarters	3,542,675
4	Director General Public Relation Punjab, Lahore	2020-21	2021-0000000093_F00014	Lapse of Funds due to Non Utilization –Rs. 2520409	2,520,409
5	Director General Public Relation Punjab, Lahore	2020-21	2021-0000000093_F00005	Irregular Payment of Rent of office building for Rs. 606936	606,936
6	Director General Public Relation Punjab, Lahore	2020-21	2021-0000000093_F00002	Irregular expenditure on stationery by splitting	155,476
7	Director General Public Relation Punjab, Lahore	2020-21	2021-0000000093_F00018	Irregular expenditure on hiring of vehicles Rs.685368	685,368
8	Director General Public Relation Punjab, Lahore	2020-21	2021-0000000093_F00021	Irregular expenditure on fair & exhibition	568,541
9	Director General Public Relation Punjab, Lahore	2020-21	2021-0000000093_F00024	Irregular expenditure on purchase of hardware	459,605
10	Director General Public Relation Punjab, Lahore	2020-21	2021-0000000093_F00034	POL drawn for two vehicles off road and one vehicle with speedo meter jam	966,260
11	Director General Public Relation Punjab, Lahore	2020-21	2021-0000000093_F00033	Misappropriation of POL	857,340
12	Director General Public Relation Punjab, Lahore	2020-21	2021-0000000093_F00012	Non-furnishing of tendering documents to NAB	1,170,730,909
13	Director General	2020-21	2021-	Payment of electronic media	274,621,228

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Public Relation Punjab, Lahore		0000000093_F00011	campaign without verification of transmission certificates of TV channels	
14	DG PILAC, Lahore	2017-20	48034	Annual procurement plan, Bid Evaluation Report not uploaded at PPR A website	32,765,200
15	Director Lahore Museum, Lahore	2017-20	48191	Annual procurement plan and Bid Evaluation Report not uploaded at PPR A website	32,591,638
16	Director General Public Relation Punjab, Lahore	2020-21	2021-0000000093_F00025	Annual procurement plan, standard bidding documents and Bid Evaluation Report not uploaded at PPR A website	17,894,626
17	Director Lahore Museum, Lahore	2017-20	48193	Annual procurement plan and Bid Evaluation Report not uploaded at PPR A website	7,393,922
18	Director General Public Relation Punjab, Lahore	2020-21	2021-0000000093_F00004	Annual procurement plan, standard bidding documents and Bid Evaluation Report not uploaded at PPR A website	3,584,969
19	Director General Public Relation Punjab, Lahore	2020-21	2021-0000000093_F00001	Annual procurement plan, standard bidding documents and Bid Evaluation Report not uploaded at PPR A website	2,559,890
20	Director General Public Relation Punjab, Lahore	2020-21	2021-0000000093_F00020	Annual procurement plan, standard bidding documents and Bid Evaluation Report not uploaded at PPR A website	2,537,266
21	Director General Public Relation Punjab, Lahore	2020-21	2021-0000000093_F00007	Annual procurement plan, standard bidding documents and Bid Evaluation Report not uploaded at PPR A website	668,399
22	Director General Public Relation Punjab, Lahore	2020-21	2021-0000000093_F00006	Annual procurement plan, standard bidding documents and Bid Evaluation Report not uploaded at PPR A website	485,400
23	Director General Public Relation Punjab, Lahore	2020-21	2021-0000000093_F00027	Irregular expenditure on entertainment	308,828
24	Director General Public Relation Punjab, Lahore	2020-21	2021-0000000093_F00031	Excess POL than ceiling	224,100

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
25	Director, Lahore Museum, Lahore	2017-20	48199	Unsatisfactory performance of Research Officers	-
26	Director General Public Relations Punjab, Lahore	2020-21	2021-0000000093_F00009	Irregular placement of funds with bank-Rs. 673.15 million	673,152,399
27	Director Sargodha Arts Council	2013-20	48200	Log books and evidence of vehicles registration	507,499
28	DG PILAC, Lahore	2017-20	48037	Arrangement for Mela Charaghan without advertisement at PPRA website and recovery of income tax-Rs.145,194	2,903,920
29	DG PILAC, Lahore	2017-20	48038	Arrangements for Mela Baharan Without advertisement at PPRA website and recovery of income tax-Rs.35,000	2,224,500
30	Director Sargodha Arts Council	2013-20	48202	Arrangements for talent hunt program without advertisement at PPRA website	1,284,666
31	Director General Public Relation Punjab, Lahore	2020-21	2021-0000000093_F00017	Expenditure on Electronic Communication without advertisement and Annual Procurement plan at PPRA website, services from PTCL instead of NTC and income tax of Rs.109,189 not deducted	1,091,888
32	Director Sargodha Arts Council	2013-20	48206	Arrangements for Independence Day and cultural show without advertisement at PPRA website	493,752
33	Director Sargodha Arts Council	2013-20	48205	Arrangements for folk and cultural show without advertisement at PPRA website	454,000
LABOUR AND HUMAN RESOURCE DEPARTMENT					
1	Elimination of Bonded Labour in 4 District of Punjab, Lahore	2012-13to2019-20	49387	Annual Procurement Plan and Bid Evaluation Report not uploaded on PPRA Website	17,941,058
2	Elimination of Bonded Labour in 4 District of Punjab, Lahore	2012-13to2019-20	49389	Non Deduction of Punjab Sales Tax (PST)	165,521
3	Elimination of Bonded Labour in 4	2012-13to2019	49392	Non surrendering of unspent balances	85,706,746

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	District of Punjab, Lahore	-20			
4	Elimination of Bonded Labour in 4 District of Punjab, Lahore	2012-13to2019-20	49393	Excess expenditure than budget allocation	28,031,464
5	Elimination of Bonded Labour in 4 District of Punjab, Lahore	2012-13to2019-20	49394	Irregular appointment of drivers	740,156
6	Elimination of Bonded Labour in 4 District of Punjab, Lahore	2012-13to2019-20	49396	Irregular payment of salaries through manual bills-Rs. 1100037	1,100,037
7	Elimination of Bonded Labour in 4 District of Punjab, Lahore	2012-13to2019-20	49399	Unauthorized payment due to purchase of goods from incorrect head of accounts - Rs. 366064	366,064
8	Elimination of Bonded Labour in 4 District of Punjab, Lahore	2012-13to2019-20	49400	PC-I of scheme of Elimination of bonded labor in 4 district of Punjab not approved from competent authority-Rs. 196.987 (M)	196,987,000
9	Elimination of Bonded Labor in 4 District of Punjab, Lahore	2012-20	49388	Un-authorized expenditure on POL & repair of vehicles	3,985,513
10	Elimination of Bonded Labor in 4 District of Punjab, Lahore	2012-20	49390	Unauthorized Payment of salary to driver after closure of project	253,264
LAW AND PARLIAMENTARY AFFAIRS DEPARTMENT					
1	Secretary Law & Parliamentary Affairs	2014-20	48820	Irregulars expenditure on repair and purchase of POL for the vehicles- Rs 19.136 million	19,136,000
2	Secretary Law & Parliamentary Affairs	2014-20	48840	Irregular mode of payments- Rs- 2.531 million	2,531,000
3	Secretary Law & Parliamentary Affairs	2017-20	48844	Lapse of funds due to non-surrendering of savings Rs. 13.763 million	13,763,000
4	Secretary Law & Parliamentary Affairs	2017-20	48845	Excess expenditure than budget allocation- Rs 1.533 million	1,533,000
5	Secretary Law & Parliamentary Affairs	2017-20	48847	Periodic physical verification reports	0
6	Secretary Law &	2017-20	48848	Non-maintenance of fixed	0

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Parliamentary Affairs			asset register	
7	Secretary Law & Parliamentary Affairs	2017-20	48841	Non-transparent expenditure on repair of machinery and equipment items- Rs 1.496 million	1,496,000
8	Secretary Law & Parliamentary Affairs	2017-20	48842	Non-transparent expenditure on repair of furniture and fixture items- Rs 1.248 million	1,248,000
9	Secretary Law & Parliamentary Affairs	2017-20	48846	Loss due to un-authorized payments of conveyance allowance during leave periods-Rs.58008	58,008
LIVESTOCK AND DAIRY DEVELOPMENT DEPARTMENT					
1.	Directorate of (Information and Publicity Officer, Livestock & Dairy Development Department, Punjab, Lahore	2017-21	48924	Non-Surrender of savings within stipulated time Rs.57537724	57,537,724
2.	Directorate of (Information and Publicity Officer, Livestock & Dairy Development Department, Punjab, Lahore	2017-21	48926	Expenditure exceeded to budgetary provisions Rs. 16111010	16,111,010
3.	Directorate of (Information and Publicity Officer, Livestock & Dairy Development Department, Punjab, Lahore	2017-21	48929	Non Surrendering of Savings of Development Schemes for Rs.6890876	6,890,876
4.	Directorate of (Information and Publicity Officer, Livestock & Dairy Development Department, Punjab, Lahore	2017-21	48930	Irregular/mis-procurement of Transport in violation of PC-1 & PPRA rules Rs. 4300000	4,300,000
5.	Directorate of (Information and Publicity Officer, Livestock & Dairy Development Department, Punjab,	2017-21	48931	Non submission of E-Filing of Sales Tax Rs. 3911528	3,911,528

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Lahore				
6.	Directorate of (Information and Publicity Officer, Livestock & Dairy Development Department, Punjab, Lahore	2017-21	48932	Over-Drawl of POL beyond Prescribed Limit-Rs. 3055200	3,055,200
7.	Directorate of (Information and Publicity Officer, Livestock & Dairy Development Department, Punjab, Lahore	2017-21	48933	Unauthorized payment of POL charges-Rs. 2032800	2,032,800
8.	Directorate of (Information and Publicity Officer, Livestock & Dairy Development Department, Punjab, Lahore	2017-21	48934	Less/non Payment of General Sales Tax (GST) Rs. 1774640	1,774,640
9.	Directorate of (Information and Publicity Officer, Livestock & Dairy Development Department, Punjab, Lahore	2017-21	48935	Less/non Payment of General Sales Tax (GST) Rs. 1278612	1,278,612
10.	Directorate of (Information and Publicity Officer, Livestock & Dairy Development Department, Punjab, Lahore	2017-21	48936	Loss due to less/non deduction of income tax Rs. 876946	876,946
11.	Directorate of (Information and Publicity Officer, Livestock & Dairy Development Department, Punjab, Lahore	2017-21	48937	Loss due to less/non deduction of income tax Rs. 392967	392,967
12.	Directorate of (Information and Publicity Officer, Livestock & Dairy Development Department, Punjab, Lahore	2017-21	48938	Non Deduction of PST of Rs. 392828	392,828

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
13.	Directorate of (Information and Publicity Officer, Livestock & Dairy Development Department, Punjab, Lahore	2017-21	48939	Non recovery of income tax in honorarium –Rs.290897	290,897
14.	Directorate of (Information and Publicity Officer, Livestock & Dairy Development Department, Punjab, Lahore	2017-21	48940	Irregular mode of DDO payments Rs. 198586	198,586
15.	Directorate of (Information and Publicity Officer, Livestock & Dairy Development Department, Punjab, Lahore	2017-21	48941	Non Deduction of PST of Rs. 163942	163,942
16.	Directorate of (Information and Publicity Officer, Livestock & Dairy Development Department, Punjab, Lahore	2017-21	48942	Non deduction of Professional Tax Rs.160000	160,000
17.	Addl Director Livestock, Lahore	2016-21	2021-0000000477_F00002	Complete record in support of encashment of LPR claims not available for verification Rs. 5063527	5,063,527
18.	Addl Director Livestock, Lahore	2016-21	2021-0000000477_F00006	Status of balance recovery of motorcycles not provided Rs.731791	731,791
19.	Director Livestock, DG Khan	2015-21	2021-0000000478_F00011	Inefficient utilization of funds provided under various schemes Rs.144494818	144,494,818
20.	Director Livestock, DG Khan	2015-21	2021-0000000478_F00012	Expenditure incurred in excess of the available budget allocation Rs. 480216	480,216
21.	Director Livestock, DG Khan	2015-21	2021-0000000478_F00013	Inefficient utilization of funds - Rs. 1109441	1,109,441
22.	Director Livestock, DG Khan	2015-21	2021-0000000478_F00014	Un-authorized mode of disbursement adopted and non-maintenance of cash books of bank accounts	0

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
23.	Poultry Research Institute, Rawalpindi	2016-21	2021-0000000094_F00007	Inefficient utilization of funds - Rs. 251317	251,317
24.	Poultry Research Institute, Rawalpindi	2016-21	2021-0000000094_F00008	Expenditure incurred in excess of budget Rs. 164870. expenditure not verified Rs.30701176	30,701,176
25.	Secretary Livestock & Dairy Development South Punjab Bahawalpur	2020-21	2021-0000000928_F00003	Non Surrender of Savings for Rs.1231958/-	1,231,958
26.	Secretary Livestock & Dairy Development South Punjab Bahawalpur	2020-21	2021-0000000928_F00004	Recruitment not made against vacant posts	0
27.	Secretary Livestock & Dairy Development South Punjab Bahawalpur	2020-21	2021-0000000928_F00008	Non finalization of Pending Enquiry Cases.	0
28.	Secretary Livestock & Dairy Development South Punjab Bahawalpur	2020-21	2021-0000000928_F00009	Irregular procurement without immediate requirement Rs.696096/-	696,096
29.	Secretary Livestock & Dairy Development South Punjab Bahawalpur	2020-21	2021-0000000928_F00010	Irregular expenditure on repair & Maintenance Rs.166894/-	166,894
30.	Secretary Livestock & Dairy Development South Punjab Bahawalpur	2020-21	2021-0000000928_F00027	Non-fulfillment of policy and goals	0
31.	Secretary Livestock & Dairy Development South Punjab Bahawalpur	2020-21	2021-0000000928_F00029	Non-submission and approval of PC-IV of "Revamping & Rehabilitation of Veterinary Institutions (Multan, Khanewal&Vehari"	0
32.	Live Stock Farm Rakh Ghulaman	2019-21	2021-0000000591_F00007	Non Auction of Dead Dried, Fallen and termite effected 2532 Trees of different kinds Loss	22,878,489
33.	Live Stock Farm Rakh Ghulaman	2019-21	2021-0000000591_F00010	Savings Not Surrendered Laps of funds Rs. 755271/-	755,271
34.	Live Stock Farm Rakh Ghulaman	2019-21	2021-0000000591_F00022	Excess Expenditure than Budget allocation of Rs. 196758	196,758
35.	DG (Production Livestock)	2020-21	2021-0000000728_F00004	Lapse of funds due to non-surrendering of savings- Rs.173999	173,999

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
36.	DG (Production Livestock)	2020-21	2021-0000000728_F00005	Non recovery of GPF Temporary Advance Rs.112000	112,000
37.	LO4210 - UDR SCY G G.O.P.LSTK DRY DV DP(2021-0000000132	2020-21	2021-0000000127_F00006	Irregular payment of Pending liability- Rs.1219984	1,219,984
38.	UVAS, Lahore	2020-21	2021-0000000577_F00027	Non-framing of University Statues	0
39.	UVAS, Lahore	2020-21	2021-0000000577_F00028	Non-framing of University Regulations	0
40.	UVAS, Lahore	2020-21	2021-0000000577_F00029	Non-framing of University Rules	0
41.	UVAS, Lahore	2020-21	2021-0000000577_F00030	Non-finalization of inquiries against teaching and non-teaching staff	0
42.	Secretary, Govt. of the Punjab, Livestock, and Dairy Development Department, Lahore	2020-21	2021-0000000127_F00002	Deviation from provision of PC-I of the Project "Enhancing Beef Production through Save the Buffalo-Rs.1839000000	1,839,000,000
43.	LO4210 - UDR SCY G G.O.P.LSTK DRY DV DP(2021-0000000130	2020-21	2021-0000000127_F00004	Non assessment of impact of the completed projects towards enhancement in production of livestock- Rs.4202.630 million	4,202,630,000
44.	Information and Publicity Officer	2017-21	48923	Non fulfillment of project objectives as per PC-1- Rs.78.0716 Million	78,071,600
45.	Secretary, Govt. of the Punjab, Livestock, and Dairy Development Department, Lahore	2020-21	2021-0000000127_F00001	Significant reduction in livestock population despite huge development expenditure- Rs.1296.510million	1,296,510,000
46.	Secretary to Livestock Dairy Development Department South Punjab, Bahawalpur	2020-21	2021-0000000928_F00025	Less payment of Subsidies – Rs.2515558	2,515,558
47.	Secretary to Livestock Dairy Development Department South Punjab, Bahawalpur	2020-21	2021-0000000127_F00005	Low milk productivity	0
48.	Additional Director Livestock, Lahore	2016-21	2021-0000000477_F00001	Irregular expenditure on payment of pending liabilities Rs.12.392 million	12,392,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
49.	Secretary Livestock & Dairy Development South Punjab (L&DDSP) Bahawalpur	2020-21	2021-0000000928_F00001	Irregular expenditure on rent of building – Rs.1320000	1,320,000
50.	Director General (Production) Livestock Lahore	2020-21	2021-0000000728_F00002	Irregular use of vehicle by Secretary office- Rs.481687	481,687
51.	LES, Bhakkar	2019-21	2021-0000000591_F00013	Irregular Purchase of Tyres Rs.473957	473,957
52.	Director General (Production) Livestock Lahore	2020-21	2021-0000000728_F00003	Irregular expenditure on printing work without obtaining NOC from Govt. Printing-Rs.467940	467,940
53.	Superintendent, Livestock Experiment Station, Rakh Ghulaman Bhakkar	2019-21	2021-0000000591_F00019	Non Auction of Crops Rs. 131596	131,596
54.	Secretary, Govt. of the Punjab, Livestock, and Dairy Development Department, Lahore	2020-21	2021-0000000127_F0003	Lack of efforts to enhance the food security- Rs.8207.031million	8,207,031,000
55.	LES Rakh Ghulaman, Bhkkar	2019-21	2021-0000000591_F00003	Sale of milk less than previous year	1,198,036
56.	Secretary, Govt. of the Punjab, Livestock, and Dairy Development Department, Lahore	2020-21	2021-0000000127_F00003	Lack of efforts to enhance the food security	8,207.031 million
57.	Secretary to Livestock Dairy Development Department South Punjab, Bahawalpur	2020-21	2021-0000000928_F00023	Loss due to mortality of animals and birds	17,140,937
58.	Secretary to Livestock Dairy Development Department South Punjab, Bahawalpur	2020-21	2021-0000000928_F00024	Loss due to mortality of animals and birds	2,307,688
59.	University of Veterinary & Animal Sciences Lahore	2020-21	2021-0000000577_F00006	Non-adjustment of advances	3,695,880
60.	Secretary, Livestock & Dairy Development,	2020-21	2021-0000000127_F00008	Double claims against procurement of same articles	144,912

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Lahore				
61.	UVAS, Lahore	2020-21	2021-0000000577_F00026	Mis-classified expenditure	1,136,000
62.	Additional Director Livestock, Lahore	2020-21	2021-0000000477_F00003	Irregular expenditure on pension payments	46,027,801
63.	University of Veterinary & Animal Sciences Lahore	2020-21	2021-0000000577_F00022	Irrational engagement of teaching and non-teaching staff-Rs. 36.44 million	36,444,430
64.	Superintendent, Livestock Experiment Station, Rakh Ghulaman, Bhakkar	2019-21	2021-0000000591_F00012	Drawal of TA/DA of staff in F/O DDO instead payment direct to staff through in bank A/cs-Rs. 535,900	535,900
65.	University of Veterinary & Animal Sciences, Lahore	2020-21	2021-0000000577_F00007	Irregular expenditure on salaries of contingent paid staff	229,536,378
66.	UVAS Lahore	2020-21	2021-0000000577_F00017	Non-recovery of cost of wheat sold to employees	22,300
67.	LES Rakh Ghulaman, Bhakkar	2020-21	2021-0000000591_F00001	Non Realization of auction amount of crops from contractor 2,761,768	100,000
68.	LES Rakh Ghulaman, Bhakkar	2019-21	2021-0000000591_F00017	Procurement of Wanda/ Ration/Seed not found enlisted on PPRA website	31,426,960
69.	UVAS Lahore	2020-21	2021-0000000577_F00014	Procurements of plant and machinery items without clear authorization and delegation of powers from competent authority along with its subsequent uploading on the PPRA website	14,483,123
70.	LES Rakh Ghulaman, Bhakkar	2019-21	2021-0000000591_F00008	Misprocurement of irregular expenditure on purchases without annual uploading PPRA website	12,708,345
71.	UVAS Lahore	2020-21	2021-0000000577_F00012	procurements of IT equipment procurement process was finalized without clear authorization and subsequent uploading on the PPRA website	9,614,193

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
72.	UVAS Lahore	2020-21	2021-0000000577_F00016	procurement process was finalized without clear authorization and subsequent uploading on the PPRA website	4,301,756
73.	UVAS Lahore	2020-21	2021-0000000577_F00010	procurement process was finalized without clear authorization and subsequent uploading on the PPRA website	2,678,350
74.	UVAS Lahore	2020-21	2021-0000000577_F00011	procurement process was finalized without clear authorization and delegation of powers from competent authority along with its subsequent uploading on the PPRA website	1,957,154
75.	UVAS Lahore	2020-21	2021-0000000577_F00013	Irregular expenditure on procurements of tyres etc	1,672,470
76.	PRI Rawalpindi	2020-21	2021-0000000094_F00006	Irregular repair of transport without advertisement of the tender on PPRA website and annual procurement plan of purchase of medicines was also not uploaded on PPRA website.	1,493,275
PLANNING AND DEVELOPMENT DEPARTMENT					
1.	Secretary Planning & Development	2020-21	2021-0000000095_F00012	Non-Compliance of Tenancy Agreement Penalty thereon – Rs.2986756	2,986,756
2.	Secretary Planning & Development	2020-21	2021-0000000095_F00014	Non achievement of targets of Multi Sectoral Nutrition Center, P&D Board	0
3.	Secretary Planning & Development	2020-21	2021-0000000095_F00019	Recovery of pay and allowances due to absent from duty for-Rs.612972	612,972
4.	Secretary Planning & Development	2020-21	2021-0000000095_F00024	Misclassification of expenditure for – Rs.10087706	10,087,706
5.	Secretary Planning & Development	2020-21	2021-0000000095_F00031	Misclassification of expenditure for –Rs.977166	977,166
6.	Punjab Social Protection Authority, Lahore	2020-21	2021-0000000128_F00014	Loss to public exchequer due to unlawful retention of vehicles on pool (general	815,970

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				duty)	
7.	Punjab Social Protection Authority, Lahore	2020-21	2021-0000000128_F00015	Doubtful expenditure due to non-accountal of printing material	400,993
8.	Punjab Social Protection Authority, Lahore	2020-21	2021-0000000128_F00016	Lapse of funds due to non-surrendering of savings	6,308,658
9.	Punjab Social Protection Authority, Lahore	2020-21	2021-0000000128_F00017	Non-framing of Rules and Regulations for carrying into effect the purposes of the PSPA (Act-2015)	0
10.	Punjab Social Protection Authority, Lahore	2020-21	2021-0000000128_F00018	Non-submission of Annual Report to the Government.	0
11.	DG ABAD Rawalpindi	2020-21	2021-0000000479_F00006	Recovery of stamp duty Rs. 132421	132,421
12.	DG ABAD Rawalpindi	2020-21	2021-0000000479_F00008	Security deposit of defaulter contractor not forfeited Rs.205000	205,000
13.	DG ABAD Rawalpindi	2020-21	2021-0000000479_F00009	Non-submission of vouched accounts of projects Rs.267135000	267,135,000
14.	DG ABAD Rawalpindi	2020-21	2021-0000000479_F00010	Inefficient utilization of funds-Rs. 4392512	4,392,512
15.	DG ABAD Rawalpindi	2020-21	2021-0000000479_F00011	Expenditure incurred in excess of the available budget allocation Rs. 353360	353,360
16.	DG ABAD Rawalpindi	2020-21	2021-0000000479_F00012	Non auction of off-road vehicles and unserviceable store items valuing Rs.1823000 approx	1,823,000
17.	Secretary Planning & Development	2020-21	2021-0000000095_F00028	Misclassification of expenditure for -Rs.688320	688,320
18.	Punjab Social Protection Authority, Lahore	2020-21	2021-0000000128_F00007	Unlawful draws of funds from treasury without applying pre-audit checks by Chief Internal Auditor	3,202,145,765
19.	Secretary Planning & Development	2020-21	2021-0000000095_F00026	Loss due to incident of fire of vehicles Valuing - Rs.1600000 million approximately.	1,600,000
20.	Punjab Social Protection Authority, Lahore	2020-21	2021-0000000128_F00004	Irregular expenditure on pays and allowances due to unlawful appointments of officers.	8,304,839
21.	DG ABAD	2020-21	2021-	Less achievement of targets	16,960,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Rawalpindi		0000000479_F00007	of development schemes, schemes in progress	
22.	Punjab Social Protection Authority, Lahore	2020-21	2021-0000000128_F00003	Irregular expenditure on printing of khidmat cards	39,904,000
23.	DG ABAD Rawalpindi	2020-21	2021-0000000479_F00002	Irregular expenditure on repair of vehicles Rs. 5742314	5,742,314
24.	DG ABAD Rawalpindi	2020-21	2021-0000000479_F00003	Irregular expenditure on conducting of workshops Rs. 2241512	2,241,512
25.	DG ABAD Rawalpindi	2020-21	2021-0000000479_F00004	Irregular expenditure on repair of machinery and furniture Rs. 916919	916,919
26.	Secretary Planning & Development	2020-21	2021-0000000095_F00017	Prudent decision was not made as market rate analysis was not got conducted.	-
27.	DG ABAD Rawalpindi	2020-21	2021-0000000479_F00001	Non-recovery of Income Tax and PST on repair of transport	740,170
28.	Punjab Social Protection Authority, Lahore	2020-21	2021-0000000128_F00013	Non-deduction of PST on hiring of security services.	208,946
POPULATION WELFARE DEPARTMENT					
1	D.G. Population Welfare, Lahore	2020-21	2021-0000000480_F00005	Doubtful deposit due to non-verification of treasury challahs for Rs.198000	198,000
2	D.G. Population Welfare, Lahore	2020-21	2021-0000000480_F00013	Irregular payment of electronic media campaigns	66,134,509
3	D.G. Population Welfare, Lahore	2020-21	2021-0000000480_F00015	Inefficient Utilization of Funds for Rs.152636971	152,636,971
4	D.G. Population Welfare, Lahore	2020-21	2021-0000000480_F00016	Excess expenditure than budget allocation for Rs.5567180	5,567,180
5	D.G. Population Welfare, Lahore	2020-21	2021-0000000480_F00007	The bid evaluation reports not published on PPRA.	422,964,100
6	D.G. Population Welfare, Lahore	2020-21	2021-0000000480_F00009	The bid evaluation reports not published on PPRA.	7,885,600
7	D.G. Population Welfare, Lahore	2020-21	2021-0000000480_F00002	Irregular expenditure on printing for Rs. 4273750	4,273,750
8	D.G. Population	2020-21	2021-	Without annual	2,375,387

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Welfare, Lahore		0000000480_F00006	procurement publication on PPRA.	
9	D.G. Population Welfare, Lahore	2020-21	2021-0000000480_F00014	Without publication of bid evaluation publication of PPRA.	1,828,429
10	D.G. Population Welfare, Lahore	2020-21	2021-0000000480_F00011	Without annual procurements and its publication on PPRA.	790,387
11	D.G. Population Welfare, Lahore	2020-21	2021-0000000480_F00010	Without annual requirements and without tender on PPRA. The pending liability register & professional tax certificate not shown etc.	737,280
12	D.G. Population Welfare, Lahore	2020-21	2021-0000000480_F00012	Without annual requirements and without tender on PPRA. The pending liability register & professional tax certificate not shown etc.	290,295
13	D G Population Welfare, Lahore-	2020-21	2021-0000000480_F00004	Loss to Government due to non-deduction of PST-Rs. 482,428	482,428

Annexure-1

Para No. 2.4.1 Non/less recovery of taxes from contractors-Rs. 11.24 million

Sr. No.	Name of Formations	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Director Crop Reporting services, Lahore	2020-21	2021-0000000110_F00006	Income tax Rs.511,711 & GST Rs.1,735,960	2,247,671
2.	Director Rice Research Institute, Kala Shah kaku	2018-20	48980	Income tax	1,345,958
3.	University of Agriculture, Faisalabad	2020-21	2021-0000000116_F00005	Punjab Sales Tax	1,217,693
4.	Director Rice Research Institute, Kala Shah kaku	2018-20	48968	Advance tax	1,206,046
5.	University of Agriculture, Faisalabad	2020-21	2021-0000000116_F00004	Income tax Rs.666,572 & Punjab Sales Tax - Rs.484,261	1,150,833
6.	University of Agriculture, Faisalabad	2020-21	2021-0000000116_F00015	Income tax	883,500
7.	University of Agriculture, Faisalabad	2020-21	2021-0000000116_F00003	Punjab Sales Tax	867,083
8.	National Program for Enhancing Profitability through Increasing Productivity of Sugarcane	2019-21	2021-0000000752_F00003	Punjab Sales Tax	530,337
9.	National Program for Enhancing Profitability through Increasing Productivity of Sugarcane	2019-21	2021-0000g000752_F00002	Income tax	513,655
10.	University of Agriculture, Faisalabad	2018-20	49668	Stamp Duty	365,488
11.	Director General, Punjab Agriculture Marketing Regularity Authority Lahore	2017-21	2021-0000000962_F00018	Non deduction of income tax on the payment of honoraria-Rs.198,492	198,492

Sr. No.	Name of Formations	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
12.	Secretary, Govt. of the Punjab, Agriculture Department, Lahore	2020-21	2021-0000000112_F00013	Income tax Rs.140,795 & PST Rs.43,605	184,401
13.	Punjab Institute of Agriculture Marketing, Lahore	2018-20	48500	Punjab Sales Tax	147,445
14.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00053	GST	147,066
15.	Regional Agriculture Research Institute, Bahawalpur	2018-21	2021-0000000737_F00012	GST	112,592
16.	Director General Agriculture (Ext & AR), Lahore	2020-21	2021-0000000885_F00018	Punjab Sales Tax	69,600
17.	Director Rice Research Institute, Kala Shah kaku	2018-20	48977	advance tax	49,365
18.	Director Rice Research Institute, Kala Shah kaku	2018-20	48970	40% Government Share from tenants of 26 acres and 2 canal land	-
Total					11,237,225

Annexure-2

Para No. 2.4.3 Non recovery of receivables from employees-Rs. 70.49 million

Sr. No.	Name of Formations	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	University of Agriculture, Faisalabad	2020-21	2021-0000000116_F00016	House Rent	14,248,068
2.	University of Agriculture, Faisalabad	2020-21	2021-0000000116_F00034	Recovery from unsuccessful returned PhD students	10,601,837
3.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00063	Pay & allowances	7,620,386
4.	University of Agriculture, Faisalabad	2018-20	49656	House rent allowance	7,493,904
5.	University of Agriculture, Faisalabad	2020-21	2021-0000000116_F00019	Conveyance allowance	7,020,000
6.	Director General Agriculture (Ext & AR), Lahore	2020-21	2021-0000000885_F00024	Electricity reimbursement	5,290,349
7.	University of Agriculture, Faisalabad	2018-20	49655	Conveyance allowance	5,160,000
8.	University of Agriculture, Faisalabad	2020-21	2021-0000000116_F00017	House Rent Allowance & house maintenance charges	4,957,478
9.	Regional Agriculture Research Institute, Bahawalpur	2018-21	2021-0000000737_F00005	Conveyance allowance	2,667,081
10.	University of Agriculture, Faisalabad	2018-20	49657	House maintenance charges	1,917,780
11.	Director Crop Reporting services, Lahore	2020-21	2021-0000000110_F00008	Pay and allowances	1,213,630
12.	Secretary	2020-21	2021-	Pay & allowances	608,195

Sr. No.	Name of Formations	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Agriculture, South Punjab Multan		0000000747_ F00008		
13.	Deputy Director, Agriculture, (OFWM), Kasur	1-2017 to 06-2020	47876	Motorcycles installments.	580,255
14.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021- 0000000114_ F00060	Conveyance allowance	120,000
15.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021- 0000000114_ F00054	Leave encashment	188,912
16.	Secretary, Govt. of the Punjab, Agriculture Department, Lahore	2020-21	2021- 0000000112_ F00012	Leave encashment	330,360
17.	Director Rice Research Institute, Kala Shah Kaku	2018-20	48973	Conveyance allowance	190,000
18.	University of Agriculture, Faisalabad	2020-21	2021- 0000000116_ F00013	Leave encashment	203,524
19.	Director General Agriculture (Ext & AR), Lahore	2020-21	2021- 0000000885_ F00010	Pay and allowances	79,650
Total					70,491,409

Annexure-4

*Para No. 2.4.10 Non-acceptance of tenure track appointments by the Syndicate-
Rs. 23.78 million*

Sr. No.	Name of officer	Period	No. of months	TTS Pay	BPS Pay	Diff. recoverable	Total recoverable
1	Prof. Dr. Javaid Akhtar, Soil & Environmental Sciences.	01.07.2014 To 30.06.2020	66	335,400	225,000	110,400	7,286,400
2	Prof. Dr. Ghulam Murtaza Soil & Environmental Sciences	19.12.2014 To 09.10.2018	45	364,000	225,000	139,000	6,255,000
3	Prof. Dr. Muhammad Jafar Jaskani, Horticultural Sciences	25.11.2016 To 15.05.2019	30	364,000	225,000	139,000	4,170,000
4	Prof. Dr. Abdul Wahid, Botany.	17.09.2014 To 25.04.2019	55	335,400	225,000	110,400	6,072,000
Total							23,783,400

Annexure-5

**Para No. 2.4.11 Irregular expenditure due to violation of Punjab Procurement Rules-
Rs. 25.26 million**

Sr. No.	Name of Formations	Period of audit	PDPs No.	Nature of irregularity	Amount (Rs.)
1.	Director General Agriculture (Ext & AR), Lahore	2020-21	2021-0000000885_F00006	Expenditure incurred without advertisement on PPRA Website and Print media	10,676,487
2.	University of Agriculture, Faisalabad	2018-20	49666	Hired legal experts without observing PPRA	7,259,100
3.	DG Agriculture Pest Warning & Quality Control of Pesticides, Punjab	2018-20	48904	Tendering avoided by Splitting up the expenditure	4,010,259
4.	Director General Agriculture (Ext & AR), Lahore	2020-21	2021-0000000885_F00008	Tendering avoided by Splitting up the expenditure	1,968,053
5.	National Program for Enhancing Profitability through Increasing Productivity of Sugarcane	2019-21	2021-0000000752_F00005	Tender specs was for procurement of I7 but procured I5 below specs.	1,350,000
Total					25,263,899

Para No. 2.4.13 Overpayment to contractors-Rs. 13.58 million

Sr. No	Name of Formations	Period of Audit	Phase of Audit	Brief extract of observation	Amount (Rs.)
1.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00003	Overpayment due to higher rate.	4,626,337
2.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00028	Overpayment due to non-reduction of rate.	1,301,340
3.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00049	Overpayment due to approval of analysis rate at higher rates.	1,218,339
4.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00009	Overpayment due to higher rate.	833,540
5.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00006	Overpayment due to higher rate.	823,536
6.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00007	Overpayment due to non-reduction of rate	584,939
7.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00015	Overpayment due to higher rate.	570,784
8.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00037	Overpayment due to non-reduction of rate	494,358
9.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00016	Overpayment due to higher rate.	493,922
10.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00025	Overpayment due to non-reduction of rate	492,172
11.	Pir Mehr Ali Shah	2020-21	2021-	Overpayment due to	393,645

Sr. No	Name of Formations	Period of Audit	Phase of Audit	Brief extract of observation	Amount (Rs.)
	Arid Agriculture University, Rawalpindi		0000000114_F00014	non-reduction of rate	
12.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00046	Overpayment due to non-recovery of wastage and non-reduction of rate of brick	378,333
13.	University of Agriculture, Faisalabad	2020-21	2021-0000000116_F00007	Overpayment due to higher rate.	370,961
14.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00038	Overpayment due to allowing incorrect rate	271,020
15.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00022	Overpayment due to higher rate.	208,504
16.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00018	Overpayment due to non-reduction of rate	186,422
17.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00026	Overpayment due to non-reduction of rate	169,952
18.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00044	Overpayment due to non-recovery of wastage and non-reduction of rate of bricks	109,742
19.	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2020-21	2021-0000000114_F00042	Overpayment due to non-reduction of rate and non-recovery of cost of wastage of steel	56,582
Total					13,584,428

Para No. 2.4.15 Non/less achievement of targets

Sr. No.	Name of Formation	Period of audit	PDP No.	Brief of Condition of target
1	Director General Agriculture (Ext. & AR), Lahore	2020-21	2021-0000000885_F00022	Revenue Targets
2	Project Director Rice, Rice Project, Punjab Component, Lahore	2019-21	2021-0000000113_F00007	Subsidy on Weedicides
3	Project Director Rice, Rice Project, Punjab Component, Lahore	2019-21	2021-0000000113_F00006	Subsidy on Implements / Machinery
4	Project Director Rice, Rice Project, Punjab Component, Lahore	2019-21	2021-0000000113_F00005	Subsidy on Certified Seeds
5	Project Director Rice, Rice Project, Punjab Component, Lahore	2019-21	2021-0000000113_F00008	Subsidy on Micronutrients
6	Ayub Agricultural Research Institute (AARI) Faisalabad	2019-21	2021-0000000115_F00006	Production of basic seed of Garlic
7	Regional Agriculture Research Institute, Bahawalpur	2018-21	2021-0000000737_F00014	Revenue Targets
8	Director Barani Agricultural Research Institute, Chakwal	2019-20	48521	Revenue Targets
9	Director Barani Agricultural Research Institute, Chakwal	2019-20	48522	Developing Pothowar into an Olive Valley
10	Director General Agriculture (Ext & AR), Lahore	2020-21	2021-0000000885_F00021	Non achievement of targets

Para No. 2.4.20 Non-production of record-Rs. 11,356.38 million

Sr. No.	Name of Formations	Period of audit	PDPs No.	Nature of Para	Amount (Rs.)
1.	Director General Agriculture (Ext. & AR), Lahore	2020-21	2021-0000000885_F00016	Vouched account, Bank statement showing subsidy disbursed to farmers and record of prequalification and procurement of fertilizer different seeds and agricultural implements from contractors.	10,515,380,000
2.	University of Agriculture, Faisalabad	2018-20	49701	216 vouchers selected for scrutiny.	277,050,941
3.	University of Agriculture, Faisalabad	2018-20	49675	Vouched account of the amounts drawn from security account, un-claimed money and sports fund.	175,387,567
4.	University of Agriculture, Faisalabad	2020-21	2021-0000000116_F00021	Vouched account	155,800,556
5.	University of Agriculture, Faisalabad	2018-20	49708	Vouched account of amount drawn from the account maintained for Confucius Institute.	137,713,166
6.	University of Agriculture, Faisalabad	2018-20	49700	Expenditure record of engineering construction department	45,761,465
7.	Ayub Agricultural Research Institute (AARI) Faisalabad	2019-21	2021-0000000115_F00003	Vouched account of the ADP Scheme titled "Improvement of Production Technology in Garlic and Ginger"	36,155,380
8.	Punjab Institute of Agriculture Marketing,	2018-20	48492	Record relating to Off-Cycle payments	4,830,024

Sr. No.	Name of Formations	Period of audit	PDPs No.	Nature of Para	Amount (Rs.)
	Lahore				
9.	Ayub Agricultural Research Institute (AARI) Faisalabad	2019-21	2021-0000000115_ F00005	Vouched account of the ADP Scheme titled "Development of Hybrids and OPVs in Vegetable Resilient to Climate Change"	3,829,269
10.	Deputy Director, Agriculture, (OFWM), Kasur	1-17 to 6-20	47880	Expenditure record relating to Water Users Association	2,161,257
11.	Director Agriculture, Economic & Marketing, Lahore	2014-20	49296	Arrears of Pay & Allowances	1,584,082
12.	Ayub Agricultural Research Institute (AARI) Faisalabad	2019-21	2021-0000000115_ F00004	Appointments record of ADP Scheme	726,501
13.	University of Agriculture, Faisalabad	2020-21	2021-0000000116_ F00002	Vouched account	-
14.	Director General, Punjab Agriculture Marketing Regularity Authority Lahore	2017-21	2021-0000000962_ F00001	Record relating to monitoring of market committees.	-
15.	Director Agriculture, Economic & Marketing, Lahore	2014-20	49526	Auditable record for the period 2014-20	-
16.	University of Agriculture, Faisalabad	2018-20	49676	Cash books of various bank accounts	-
17.	University of Agriculture, Faisalabad	2018-20	49687 & 49694	Personal files, pension cases files, list of court cases etc.	-
Total					11,356,380,208

Annexure-9

**Para No. 4.4.1 Unsatisfactory loan management extended to various companies-
Rs. 27,726.62 million**

Sr. No.	Name of Formation	Period of audit	PDPs No.	Name of company	Nature of Irregularities	Amount (Rs.)
1	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00013	Lahore Waste Management Company	<p>i) Loan agreement was sent to LWMC for signing vide No.FD(L)1-352/2010(Vol-II) dated: 10.01.2017 which was not sign.</p> <p>ii) As per amortization schedule of loan agreement 2016-17, LWMC was bound to return Rs. 105.500 million in 2020-21 but the same was not payback.</p> <p>iii) An amount of Rs. 36.640 million (916,000,000 x 4%) against penalty was not collected/ recovered.</p> <p>iv) LWMC did not furnish the report of utilization of funds and implementation of project and financial condition of the borrower.</p>	9,988,164,000
2	Secretary, Finance Department, Lahore	2020-21	2021-0000000448_F00017	Rawalpindi Waste Management Company	<p>ii) As per amortization schedule of loan agreement 2016-17, RWMC was bound to return Rs. 1842.792 million in 2020-21 but the same was not payback.</p> <p>iii) An amount of Rs. 24.293 million (607335334 x 4%) against penalty was not collected/recovered.</p> <p>iv) RWMC did not furnish the report of utilization of funds and implementation of</p>	1,543,535,000

					project and financial condition of the borrower.	
3	Secretary, Finance Department , Lahore	2020-21	2021- 0000000448 _F00001	Thermal Power (Pvt.) Ltd.	i) As per amortization schedule of loan agreement 2016-17, company was bound to return Rs. 5.0 billion in 2020-21 but the same was not payback. ii) The company did not furnish the report of utilization of funds and implementation of project and financial condition of the borrower.	15,000,000,00 0
4	Secretary, Finance Department , Lahore	2020-21	2021- 0000000448 _F00008	Gujranwala Waste Managemen t Company	i) As per amortization schedule of loan agreement 2016-17, GWMC was bound to return Rs. 105.500 million in 2020-21 but the same was not payback. iii) An amount of Rs. 4.220 million (105,500,000 x 4%) against penalty was not collected/recovered. iv) GWMC did not furnish the report of utilization of funds and implementation of project and financial condition of the borrower.	650,250,000
5	Secretary, Finance Department , Lahore	2020-21	2021- 0000000448 _F00007	Sialkot Waste Managemen t Company	i) As per amortization schedule of loan agreement 2016-17, SWMC was bound to return Rs. 54.833 million in 2020-21 but the same was not payback. ii) An amount of Rs. 2.193 million (54,833,334 x 4%) against penalty was not collected/recovered. iii) SWMC did not furnish the report of	304,668,000

					utilization of funds and implementation of project and financial condition of the borrower.	
6	Secretary, Finance Department , Lahore	2020-21	2021- 000000448_ _F00006	Bahawalpur Waste Managemen t Company	i) As per BWMC letter No. 208 dated 20.10.2018, shows its inability to pay back the loan. ii) As per amortization schedule of loan agreement 2017-18, BWMC was bound to return Rs. 50 million in 2020-21 but the same was not payback. iii) An amount of Rs. 2 million (50,000,000 x 4%) against penalty was not collected/ recovered. iv) BWMC did not furnish the report of utilization of funds and implementation of project and financial condition of the borrower.	210,000,000
7	Secretary, Finance Department, Lahore	2020-21	2021- 000000448_ _F00025	Punjab Municipal Development Fund Company.	i) Loan agreement was signed by the Secretary Finance Department from the Govt. side on 27.03.2019 besides the fact that he was the member of BOD of the company. ii) Rs. 251,712. of interest was not credited by the company till October 2021. iii) PMDFC did not furnish the utilization report of funds and implementation of project and financial condition of the borrower.	30,000,000
Total						27,726,617,000

Para No. 5.4.2 Non recovery of government dues-Rs. 926.85 million

Sr. No.	Name of Formation	Period of audit	PDP No	Recovery from	Amount (Rs.)
1	Directorate of Food, Lahore	2020-21	2021-0000000117_F00016	Employees, agencies	762,661,576
2	Directorate of Food, Lahore	2020-21	2021-0000000117_F00015	Expired and absconders	159,975,742
3	Directorate of Food, Lahore	2020-21	202-0000000117_F00026	Executive allowance	1,611,641
4	Punjab Food Authority	2020-21	2021-0000000081_F00012	Technical & Field Allowance	1,476,371
5	Punjab Food Authority	2020-21	2021-0000000081_F00016	Advance for Hajj	463,445
6	Secretary Food, Government of Punjab Lahore	2020-21	2021-0000000119_F00019	POL recovery	411,915
7	Directorate of Food, Lahore	2020-21	2021-0000000117_F00022	Conveyance allowance	195,000
8	District Food Controller, Gujranwala	2020-21	2021-0000000131_F00015	Daily Allowance	51,440
Total					926,847,130

Annexure-11

Para No. 5.4.3 Mis-procurement of goods and services due to violation of PPRA Rules-Rs. 2,468.16 million

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Secretary Food, Government of Punjab Lahore	2020-21	2021-0000000119_F00009	Lab reports were not available to verify the specifications advertised in Bidding Documents/Tender Notice. The Secretary (Chief Procurement Officer) and Additional Secretary Admn (Senior Procurement Officer) did not signed the financial comparative statement and minutes of the Purchase Committee meeting.	2,173,500,000
2.	Secretary Food, Government of Punjab Lahore	2020-21	2021-0000000119_F00011	Lab reports were not available to verify the specifications advertised in Bidding Documents/Tender Notice. Moreover, as a result of negotiation, the tenders were awarded to the firms ready to make supply at the rates less than the lowest tenderer despite the fact that the firms themself could not win the tender.	165,835,000
3.	Secretary Food, Government of Punjab Lahore	2020-21	2021-0000000119_F00013	Lab reports were not available to verify the specifications advertised in Bidding Documents/Tender Notice. The Secretary (Chief Procurement Officer) and Additional Secretary Admn (Senior Procurement Officer) did not signed the financial	113,700,000

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				comparative statement and minutes of the Purchase Committee meeting.	
4.	Secretary Food, Government of Punjab Lahore	2020-21	2021-0000000119_ F00001	Annual requirement not shown, annual demand not obtained, splitting	3,282,083
5.	Secretary Food, Government of Punjab Lahore	2020-21	2021-0000000119_ F00005	Annual requirement not shown, annual demand not obtained, splitting	2,959,608
6.	Secretary Food, Government of Punjab Lahore	2020-21	2021-0000000119_ F00003	Annual requirement not shown, annual demand not obtained, splitting	2,559,694
7.	Secretary Food, Government of Punjab Lahore	2020-21	2021-0000000119_ F00002	PPRA annual plan, splitting, stamp duty	1,573,826
8.	District Food Controller, Mianwali	2018-20	48545	Annual requirement not shown, annual demand not obtained, splitting, NOC for printing from private printers not obtained	1,530,285
9.	Secretary Food, Government of Punjab Lahore	2020-21	2021-0000000119_ F00004	Annual requirement not shown, annual demand not obtained, splitting	1,404,118
10.	Secretary Food, Government of Punjab Lahore	2020-21	2021-0000000119_ F00015	Annual requirement not shown, annual demand not obtained, price reasonability certificate, splitting	864,923
11.	Secretary Food, Government of Punjab Lahore	2020-21	2021-0000000119_ F00017	Annual requirement not shown, splitting	485,987
12.	Directorate of Food, Lahore	2020-21	2021-0000000117_ F00034, 2021-0000000117_ F00035	Splitting	466,956
Total					2,468,162,480

Para No. 5.4.4 Blockage of capital-Rs. 1,293.72 million

Sr. No.	Name of Formation	Period of audit	PDP No.	Balance Available	Amount (Rs.)
1	District Food Controller, Vehari	2020-21	2021-0000000733_ F00009	Jute bags 212073@ Rs. 288, PP bags 1713195@ Rs. 64	219,056,649
2	District Food Controller, Muzafargarh	2020-21	2021-0000000134_ F00006	PP bags 728513@ Rs. 230, Jute bags 278448@ Rs. 35	177,303,670
3	District Food Controller, Sialkot	2018-21	2021-0000000452_ F00009	PP bags 4696362@ Rs. 34	159,676,308
4	District Food Controller, Rahim Yar Khan	2020-21	2021-0000000456_ F00001	Jute bags 37424@ Rs. 288, PP bags 1558787@ Rs. 64	110,540,480
5	District Food Controller, Jhang	2020-21	2021-0000000450_ F00009	Jute bags 226826@ Rs. 288, PP bags 690434@ Rs. 64	109,513,664
5	District Food Controller, Okara	2020-21	2021-0000000130_ F00002	Jute bags 24946@ Rs. 288, PP bags 1411184@ Rs. 64	97,500,224
6	District Food Controller, Khanewal	2020-21	2021-0000000638_ F00011	Jute bags 81066@ Rs. 288, PP bags 306797@ Rs. 38	61,892,110
7	District Food Controller, Bahawalpur	2020-21	2021-0000000457_ F00006	Juts bags 21376 @ Rs. 288, PP bags 813942@ Rs. 64	58,248,576

Sr. No.	Name of Formation	Period of audit	PDP No.	Balance Available	Amount (Rs.)
8	District Food Controller, Layyah	2020-21	2021-0000000455_F00006	Jute bags 21721 @ Rs. 288, PP bags 166296 @ Rs. 64	56,440,416
9	District Food Controller, Rajanpur	2020-21	2021-0000000133_F00009	PP bags 14503 @ Rs. 288, Jute bags 432862 @ Rs. 64	46,119,424
10	District Food Controller, Sahiwal	2020-21	2021-0000000449_F00014	Jute bags 50656 @ Rs. 288, PP bags 425888 @ Rs. 64	41,845,760
11	District Food Controller Faisalabad	2020-21	2021-0000000451_F00012	Jute bags 20707 @ Rs. 230, PP bags 858004 @ Rs.35	29,192,750
12	District Food Controller, Chiniot	2019-21	2021-0000000454_F00007	Jute bags 6169 @ Rs.288, PP bags 394351 @ Rs. 64	27,015,136
13	District Food Controller, Lodhran	2020-21	2021-0000000135_F00007	Jute bags 1737 @ Rs. 230, PP bags 49920 @ Rs. 35	26,782,195
14	District Food Controller, Sargodha	2018-21	2021-0000000606_F00013	Jute bags 46149 @ Rs. 288, PP bags 125339 @ Rs. 64	21,287,648
15	District Food Controller, Mianwali	2018-20	48549	Jute bags 52089 @ Rs. 100 to 180, PP bags 210832 @ Rs. 38	17,275,316
16	District Food	2019-20	48091	Jute bags	12,793,155

Sr. No.	Name of Formation	Period of audit	PDP No.	Balance Available	Amount (Rs.)
	Controller, Lodhran			25112@ Rs.230, PP bags 200497 @ Rs. 35	
17	District Food Controller, Narowal	2018-21	2021- 0000000132_ F00008	PP bags 154062@ Rs. 64	9,859,968
18	District Food Controller, Okara	2018-20	47797	Jute bags 12376@ Rs. 230, PP bags 39403@Rs. 35	4,308,385
19	District Food Controller-II, Lahore	2019-21	2021- 0000000636_ F00007	Juts bags 687@ Rs.180, PP bags 63137@ Rs. 28	2,522,866
20	District Food Controller, Khushab	2018-21	2021- 0000000453_ F00006	PP bags 3947@ Rs. 64, Jute bags 144300@ Rs. 288	2,187,396
21	District Food Controller, Attock	2018-21	2021- 0000000129_ F00004	PP bags 12561@ Rs.64, Jute bags 6515@ Rs. 238	2,354,474
Total					1,293,716,570

Annexure-13

Para No. 5.4.5 Favoritism to flour mills due to inconsistent policy-Rs. 1,617.53 million

Sr. No.	Name of Formation	Period of audit	PDP No.	Remarks	Amount (Rs.)
1	District Food Controller, Sargodha	2018-21	2021-0000000606_ F00009	PP bags 347806@ Rs. 32 to 38, Jute bage 115782@ Rs. 152.50 to Rs. 288	415,075,104
2	District Food Controller, RYKhan	2018-20	48605	PP bags 5688069@ Rs. 32.50	366,123,185
3	District Food Controller, Sialkot	2018-21	2021-0000000452_ F00001	Jute bags 126886@ Rs. 152.50, PP bags 5507081@ Rs. 32 to Rs. 38	213,059,172
4	District Food Controller, Vehari	2020-21	2021-0000000733_ F00003	Jutes bags 207317@ Rs. 230, PP bags 1748414@ Rs. 35	149,745,728
5	District Food Controller Faisalabad	2020-21	2021-0000000451_ F00010	PP bags 2470219@ Rs. 35, Jute bags 42961@ Rs. 230	96,338,695
6	District Food Controller, Layyah	2020-21	2021-0000000455_ F00005	PP bags 900668@ Rs. 64, Jute bags 108059@ Rs. 288	88,763,744
7	District Food Controller, Okara	2020-21	2021-0000000450_ F00005	Jutes bags 113776@ Rs. 288, PP bags 796340@ Rs. 64	83,733,248
8	District Food Controller, Sahiwal	2020-21	2021-0000000449_ F00007	Jute bags 62724@ Rs. 288, PP bags 884384@ Rs. 64	74,065,688

Sr. No.	Name of Formation	Period of audit	PDP No.	Remarks	Amount (Rs.)
9	District Food Controller, Muzafargarh	2020-21	2021-0000000134_F00005	Jute bags 144593@ Rs. 230, PP bags 864030@ Rs. 35	63,497,440
10	District Food Controller, Rajanpur	2020-21	2021-0000000133_F00001	PP bags 287595@ Rs. 35, Jute bags 3463@ Rs. 230	31,751,135
11	District Food Controller, Lodhran	2019-20	48090	Jute bags 291@ Rs. 230, PP bags 853048@ Rs. 35	35,376,658
Total					1,617,529,797

Annexure-14

Para No. 5.4.6 Loss due to less collection of fee/fine/deposit/ commission-Rs. 750.48 million

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Recovery	Amount (Rs.)
1	Directorate Food, Lahore	2020-21	2021-0000000117_F00011	Commission	435,651,366
2	Directorate Food, Lahore	2020-21	2021-0000000117_F00013	Penalty	263,365,712
3	Punjab Food Authority, Lahore	2020-21	2021-0000000081_F00003	Licensing fee	24,976,391
4	District Food Controller Faisalabad	2020-21	2021-0000000451_F00001	Fine	18,212,228
5	Punjab Food Authority, Lahore	2020-21	2021-0000000081_F00008	Fine	3,250,500
6	Cane Commissioner, Lahore	2020-21	2021-0000000118_F00014	Less Deposit	3,109,940
7	District Food Controller, Layyah	2020-21	2021-0000000455_F00017	Carriage recovery	564,864
8	District Food Controller, Muzaffargarh	2019-20	49002	Penalty	467,919
9	District Food Controller, Okara	2020-21	2021-0000000450_F00002	Penalty	468,676
10	District Food Controller, Layyah	2020-21	2021-0000000455_F00016	Penalty	419,280
Total					750,486,876

Annexure-15

**Para No. 5.4.11 Non de-classification and non auction of unserviceable items-
Rs. 146.32 million**

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1	District Food Controller, Rajanpur	2020-21	2021-0000000133_F00002	47,337,774
2	District Food Controller, Vehari	2020-21	2021-0000000733_F00006	33,939,385
3	District Food Controller, Layyah	2020-21	2021-0000000455_F00007	16,904,164
4	District Food Controller, Sahiwal	2020-21	2021-0000000449_F00008	11,696,583
5	District Food Controller, Okara	2020-21	2021-0000000450_F00010	7,234,500
6	District Food Controller, Sargodha	2018-21	2021-0000000606_F00014	4,296,656
7	District Food Controller, Bahawalpur	2020-21	2021-0000000457_F00001	3,508,490
8	District Food Controller, Gujranwala	2020-21	2021-0000000131_F00008	3,296,089
9	District Food Controller, Chiniot	2019-21	2021-0000000454_F00008	3,108,323
10	District Food Controller Faisalabad	2020-21	2021-0000000451_F00009	2,818,930
11	District Food Controller, Muzafargarh	2020-21	2021-0000000134_F00007	2,785,485
12	District Food Controller, Pakpattan	2018-20	48048	2,157,784
13	District Food Controller, Jhang	2020-21	2021-0000000130_F00001	2,076,071
14	District Food Controller, Rahim Yar Khan	2020-21	2021-0000000456_F00003	1,665,872
15	District Food Controller, Khanewal	2020-21	2021-0000000638_F00012	813,460
16	District Food Controller, Lodhran	2019-20	48092	664,556
17	District Food Controller, Narowal	2018-21	2021-0000000132_F00010	533,860
18	District Food Controller,	2018-20	48548	449,792

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
	Mianwali			
19	District Food Controller-I Lahore	2020-21	2021- 0000000610_F00016	408,790
20	District Food Controller, Okara	2018-20	47795	398,150
21	District Food Controller, Khushab	2018-21	2021- 0000000453_F00012	115,886
22	District Food Controller-II, Lahore	2019-21	2021- 0000000636_F00011	109,981
Total				146,320,581

Annexure-16

Para No. 5.4.14 Non-deduction of taxes from contractors-Rs. 53.60 million

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Tax/Duty	Recoverable Amount
1	Secretary Food, Government of Punjab Lahore	2020-21	2021-0000000119_F00014	Stamp Duty	18,998,874-
2	District Food Controller, Bahawalpur	2020-21	2021-0000000457_F00003	Income Tax	1,340,836
3	District Food Controller, Rahim Yar Khan	2020-21	2021-0000000456_F00004	Income Tax	646,949
4	District Food Controller, Narowal	2018-21	2021-0000000132_F00001	Punjab Sales Tax	7,373,906
5	District Food Controller, Narowal	2018-21	2021-0000000132_F00003	Stamp duty	921,738
6	District Food Controller, Narowal	2018-21	2021-0000000132_F00005	Income tax and Punjab sales tax	1,154,042+ 111,013= 1,265,055
7	District Food Controller, Narowal	2018-21	2021-0000000132_F00011	Income tax	66,898
8	District Food Controller, Chiniot	2019-21	2021-0000000454_F00001	Punjab sales tax	3,473,252
9	District Food Controller, Chiniot	2019-21	2021-0000000454_F00003	Income Tax	654,689
10	District Food Controller-II, Lahore	2019-21	2021-0000000636_F00001	Income tax and Punjab sales tax	8,773,773+6 74,697 = 9,448,470
11	District Food Controller, Khanewal	2020-21	2021-0000000638_F00002	Income tax and Punjab sales tax	4,300,198+ 799,422 = 5,099,620
12	District Food Controller-I Lahore	2020-21	2021-0000000610_F00005	Punjab sales tax	3,968,123
13	District Food Controller, Mianwali	2018-20	48544	Income tax	344,935
Grand Total					53,603,345

Para No.5.4.17 Non-production of record-Rs. 23.71 million

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Record	Amount (Rs.)
1.	District Food Controller-I Lahore	2020-21	2021-0000000610_F00009	Purchase record	6,464,000
2.	District Food Controller, Khanewal	2020-21	2021-0000000638_F00004	Tender record	6,504,065
3.	District Food Controller, Vehari	2020-21	2021-0000000733_F00005	Tender record	3,539,467
4.	District Food Controller, Rajanpur	2020-21	2021-0000000133_F00007	Tender record	3,464,193
5.	District Food Controller, Sargodha	2018-21	2021-0000000606_F00004	Voucher and stock entry	1,696,143
6.	District Food Controller, R.Y Khan	2018-20	48599	Tender register, CD register, bidding documents etc.	1,517,600
7.	District Food Controller, Sahiwal	2020-21	2021-0000000449_F00004	Tender record	517,549
8.	District Food Controller, Mianwali	2019-21	48550	Record pertaining to PR Center Peeplian and PR Center Esa Khel	0
9.	Secretary Food, Government of Punjab Lahore	2020-21	2021-0000000119_F00016	Data relating to scheme "Improved Food Value Chains"	0
10.	District Food Controller, Sargodha	2018-21	2021-0000000606_F00012	Forms, GP 3, bank scroll, inspection book, GP 13, Gate register, CNIC etc.	0
11.	District Food Controller-I Lahore	2020-21	2021-0000000610_F00015	Complete record of 23 mills and 150 chakki	0

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Record	Amount (Rs.)
12.	District Food Controller, Lodhran	2020-21	2021-0000000135_F00010	Population record, uploading of data on system	0
13.	Cane Commission, Lahore	202-21	2021-0000000119_F00028	Ex-mill pricing method of sugar, mill wise requirement of sugarcane etc.	0
14.	Directorate of Food, Lahore	2020-21	2021-0000000117 F00036	Consolidated form purchase of bardana, wheat stored record, contract files, list of rented buildings etc.	0
Total					23,703,017

Para No. 6.4.2 Undue Retention of Replenishment Cost in P. Deposit & Non Execution of Afforestation-Rs. 206.99 million

Sr. No	Name of Formation	Period of audit	PDP No.	Subject	Amount (Rs.)
1.	DFO, R/Pindi	2020-21	2021-0000000626_F00001	Un due Retention of Replenishment Cost in P. Deposit & Non Execution of Afforestation	68,016,619
2.	DFO, RY Khanr	2020-21	2021-0000000141_F00003	Non-disposal of the P-deposit/ replenishment costs given by EXN Public health, Highway, Irrigation, PDE , zakat etc.	31,950,021
3.	DFO, B/Nagar	2017-21	2021-0000000641_F00004	Non-clearance / disposal of amounts lying in the head "P-deposit on account of replenishment cost	19,975,742
4.	DFO, Sahiwal	2019-20	48883	Amounts lying in the head "p-deposit" on account of replenishment cost	18,888,884
5.	DFO, Jhelum	2017-21	2021-0000000139_F00004	Un due Retention of Replenishment Cost in P. Deposit & Non Execution of Afforestation	18,606,037
6.	DFO, R.Y. Khan	2018-20	48507	Non-clearance / disposal of amounts lying in head "p-deposit" on account of replenishment cost	16,090,588
7.	DFO Rajanpur	2020-21	2021-0000000740_F00004	Non execution of afforestation/non-clearnce / disposal of amounts lying in the head "p-deposit" on account of replenishment cost	11,751,075
8.	DFO, Jhang	2020-21	2021-0000000136_F00012	Non deposit of misc. recovery /token money into government treasury received as security/Token Money from various contractors and kept the same in the P. Deposit by the management	6,040,872
9.	DFO, Okara	2019-20	48869	Non execution of afforestation/non-clearnce / disposal of amounts lying in	5,182,475

Sr. No	Name of Formation	Period of audit	PDP No.	Subject	Amount (Rs.)
				the head "p-deposit" on account of replenishment cost	
10.	DFO, Multan	2019-21	2021-0000000083_F00009	Non-clearance / disposal of amounts lying in head "p-deposit" on accounts of replenishment cost	2,912,000
11.	DFO, M/Garh	2019-20	48478	Non-clearance / disposal of amounts lying in head "p-deposit" on account of replenishment cost	2,779,029
12.	DFO, Faisalabad	2020-21	2021-0000000582_F00008	Non deposit of misc. recovery /token money into government treasury received as security/Token Money from various contractors and kept the same in the P. Deposit by the management	2,592,626
13.	DFO, Jhang	2020-21	2021-0000000136_F00013	Non execution of afforestation/non-clearnce / disposal of amounts lying in the head "p-deposit" on account of replenishment cost	2,202,848
Total					206,988,816

Annexure-19

Para No. 6.4.3 Non-disposal of timber, wood, stumps, seeds & plants-Rs. 73.52 million

Sr. No.	Name of Formation	Period of Audit	PDP No.	Title of Para	Amount (Rs.)
1	DFO, Lal Sohanra, B/Pur	2017-21	2021-0000000642_ F00012	Non Disposal of Timber firewood/p.bags plants not disposed off and lying at balance in timber	39,368,891
2	DFO, Jhang	2020-21	2021-0000000136_ F00001	Timber firewood/p.bags plants relates to f.y 2008-09 not disposed off and lying at balance in timber	8,174,452
3	DFO, Lal Sohanra, B/Pur	2017-21	2021-0000000642_ F00019	Non Disposal of Potted Plants, Timber firewood/p.bags plants not disposed off and lying at balance in timber	5,000,000
4	DFO, Okara	2019-20	48863	Non-disposal of potted plants (timber form-7)	4,497,192
5	DFO, Faisalabad	2020-21	2021-0000000582_ F00010	Timber firewood/p.bags plants not disposed off and lying at balance in timber form-7 valuin	4,495,688
6	DFO, Faisalabad	2020-21	2021-0000000582_ F00012	Non-disposal of potted plants (timber form-7) Timber firewood/p.bags plants not disposed off and lying at balance in timber	3,311,472
7	DFO Rajanpur	2020-21	2021-0000000740_ F00003	Non-disposal of timber lying under the custody of private persons on superdari	2,754,790
8	DFO, Jhang	2020-21	2021-0000000136_ F00007	Non-disposal of timber lying under the custody of private persons on superdari	2,594,056
9	DFO, Muzafargarh	2020-21	2021-0000000140_ F00007	Non-disposal of Potted Bag Nursery Plants valuin	1,785,056
10	DFO, Jhelum	2017-21	2021-0000000139_ F00010	Non disposal of potted / P-bags plants	118,660

Sr. No.	Name of Formation	Period of Audit	PDP No.	Title of Para	Amount (Rs.)
11	DFO, Kasure	2020-21	2021-0000000502_ F00010	Non disposal of potted / P-bags plant, Timber firewood/p.bags plants not disposed off and lying at balance in timber	722,576
12	DFO, Sargodha	2020-21	2021-0000000632_ F00011	Non-disposal of timber lying under the custody of private persons on superdari (Form-17) -	693,178
Total					73,516,011

Para No.6.4.5 Irregular expenditure on purchases-Rs. 89.36 million

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	DFO, Sialkot	2019-20	48914	Purchases of Peter Engines without observing PPRA	18,024,825
2.	DFO, Lal Sohanra, B/Pur	2017-21	2021-0000000642_ F00018	Purchase of Feeding Material for animals without observing PPRA	11,221,111
3.	DFO, Lahore	2020-21	2021-0000000137_ F00005	Repair of buildings without advertisement without observing PPRA	9,349,897
4.	DFO Rajanpur	2020-21	2021-0000000740_ F00010	Purchases of Peeter Engines without observing PPRA and tender process.	6,163,457
5.	DFO, Okara	2019-20	48876	Construction and repair work without observing PPRA and tender process.	4,416,000
6.	DFO, Okara	2019-20	48855	Purchase of plants on qoutation basis without observing PPRA tender procedure.	3,766,082
7.	DFO, Sialkot	2019-20	48915	Irregular expenditure on purchases of Silt/Bhall without observing PPRA and tender process.	3,681,096
8.	DFO, Sahiwal	2019-20	48887	Purchase of plants for canal site plantation without pc-land 12without observing PPRA and ten13der process.	3,362,155
9.	DFO, Jhelum	2017-21	2021-0000000139_ F00012	Tender process was not carried out. Tender was not published in newspapers and not uploaded in PPRA website. The expenditure was incurred by splitting to avoid the tender process	2,707,188
10.	DFO, B/Nagar	2017-21	2021-0000000641_ F00009	Purchase of plants without observing tender process.	2,436,818
11.	DFO, Kasur	2020-21	2021-0000000502_ F00014	Repair of engine of Tram without observing PPRA tender procedure.	2,110,900
12.	DFO,	2019-20	48886	Carriage of plants without	1,787,129

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Sahiwal			observing PPRA tender procedure.	
13.	DFO, Okara	2019-20	48857	Expenditure on hiring of services of silt suppliers without observing PPRA and tender process.	1,653,778
14.	DFO, Okara	2019-20	48854	Expenditure on the purchase of peter engines without observing PPRA and tender process.	10,509,873
15.	DFO, M/Garh	2020-21	2021-0000000140_F00009	No tender procedure was followed in operations of forest works, leveling and ploughing without advertisement on PPRA website to obtain fair and competitive rates.	1,200,000
16.	DFO, Okara	2019-20	48856	Expenditure on the purchase of polythene bags without observing PPRA rules.	1,105,200
17.	DFO, Sahiwal	2019-20	48893	Expenditure on purchases without observing PPRA and tender process.	1,014,688
18.	DFO, Sargodha	2020-21	2021-0000000632_F00006	No PPRA procedure was followed on purchase of Silt and poly bags.	927,932
19.	DFO, Lahore	2020-21	2021-0000000137_F00004	Purchase of silt by avoiding tendering process through splitting.	804,981
20.	DFO, Sahiwal	2019-20	48878	Expenditure on the purchase of peter engines without observing PPRA and tender process.	3,120,000
Total					89,363,110

Annexure-21

Para No. 6.4.7 Irregular/doubtful engagement of daily waged labour for various forestry operations-Rs. 328.79 million

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Violation	Amount (Rs.)
1	DFO, Sahiwal	2019-20	48882	Services of irrigation, plantation, weeding, lay out & dag bailing & digging of pits etc. retained without observing PPRA	66,389,983
2	DFO, Okara	2019-20	48859	Services of irrigation, plantation, weeding, lay out & dag bailing & digging of pits etc. retained without observing PPRA	55,336,698
3	DFO, B/Nagar	2017-21	2021-0000000641_F00003	Irregular hiring of labor without advertisement without observing PPRA	44,833,125
4	DFO, RY Khan	2020-21	2021-0000000141_F00013	Irregular forestry operations as irrigation, plantation, weeding, lay out & dag bailing & digging of pits etc. due to non observing PPRA	42,484,611
5	DFO, Attock	2020-21	2021-0000000082_F00002	Irregular forestry operations as irrigation, plantation, weeding, lay out & dag bailing & digging of pits etc. due to non observing PPRA	34,198,250
6	DFO, Sialkot	2019-20	48911	Without advertisement	30,041,146
7	DFO, Okara	2019-20	48872	Labour hiring under development Scheme without observing PPRA tender process	30,019,125
8	DFO, Sargodha	2020-21	2021-0000000632_F00001	Payment made through Muster Roll without following PPRA	18,483,229
9	DFO, Sahiwal	2019-20	48880	Services of irrigation, plantation, weeding, lay out & dag bailing & digging of pits etc. retained without observing PPRA	2,802,518
10	DFO, B/Nagar	2017-21	2021-0000000641_F00006	Irregular forestry operations as irrigation, plantation, weeding, lay out & dag bailing & digging of pits etc. due to non observing PPRA procedures.	2,596,500
11	DFO, Jhang	2020-21	2021-0000000136-F00003	Entries of individual found in different bills and excess	1,038,102
12	DFO, Jhang	2020-21	2021-0000000136_F00006	Irrigation to the bed nurseries at higher rate without observing PPRA and tender procedure.	561,791
Total					328,785,078

Para No. 7.4.1 Overpayment of pay and allowance-Rs. 178.80 million

Sr No	Name of formation	Period of audit	PDP No	Nature of Recovery	Amount (Rs.)
1.	University of Engineering & Technology Taxila	2019-20	48661	Unauthorized payment of qualification allowance	38,880,000
2.	G.C University, Faisalabad	2019-21	2021-0000000746_ F00005	Unauthorized Payment of Late Sitting, Evening Allowance without approval of Chancellor	28,549,965
3.	University of Education, Lahore	2018-20	49358	Irregular payment of conveyance allowance during lockdown period of covid-19	13,319,488
4.	IT University of the Punjab, Lahore.	2019-20	47754	Unlawful payment of Additional Charge allowance	12,710,225
5.	Govt. Degree College for Boys Pindi Bhattia	2006-21	2021-0000000155_ F00004	Irregular payment of Mobility, Hardship Allowances-	7,980,851
6.	IT University of the Punjab, Lahore.	2019-20	47757	Unauthorized grant of increments to teaching staff	6,906,900
7.	University of Engineering & Technology Taxila	2019-20	48662	Unauthorized payment of qualification allowance	6,720,000
8.	University of Education, Lahore	2018-20	49357	Payment of house rent allowance- 45% instead of 30% of Basic Pay	6,320,104
9.	Government Ghazali College for Boys Ali Pur Muzaffar Garh	2006-21	2021-0000000597_ F00015	Payment of conveyance allowance during summer, winter and covid vacations	6,167,610
10.	University of Engineering & Technology Taxila	2019-20	48633	Recovery due to irregular drawl of TTS pay package after resigning from TTS appointment	5,256,557
11.	University of Engineering & Technology Taxila	2019-20	48632	Recovery due to irregular drawl of TTS pay package after opting BPS	4,882,188

Sr No	Name of formation	Period of audit	PDP No	Nature of Recovery	Amount (Rs.)
12.	Govt. Emerson College, Multan	2019-21	2021-0000000595_ F00003	Payment of conveyance allowance during covid vacations	4,218,194
13.	University of Narowal	2018-20	48576	Irregular Payment of Qualification Allowance	4,046,500
14.	University of Narowal	2018-20	48562	Excess Payment of House Rent Allowance	3,220,024
15.	Govt. College Women University Sialkot	2018-21	2021-0000000460_ F00015	Non recovery from employee against extra ordinary leave	2,990,475
16.	BISE, Sargodha	2018-20	48235	Outstanding recovery against unauthorized Occupation of Designated Residences- Penal Rent	2,670,288
17.	G.C University, Faisalabad	2019-21	2021-0000000746_ F00006	Unauthorized Payment of Health Professional allowance/ NPA without approval of Chancellor	2,351,952
18.	Govt. Sadiq College Women University, Bahawalpur	2018-20	49021	Unauthorized payment of Rs. 1,856,400/- to Ex-VC.	1,856,400
19.	University of Education, Lahore	2018-20	49360	Irregular payment of qualification allowance	1,820,000
20.	Govt. Shalimar Graduate College, Lahore	2017-21	2021-0000000154_ F00001	Non deduction of conveyance allowance from teaching staff during spring break (covid -19)	1,562,940
21.	IT University of the Punjab, Lahore.	2019-20	47772	Unauthorized payment of Research Allowance-	1,200,000
22.	Govt Associate College Makhdoom Rasheed, Multan	2016-21	2021-0000000898_ F00003	Payment of Conveyance Allowance during Summer and Winter Vacations.	1,057,796
23.	G.C University, Faisalabad	2019-21	2021-0000000746_ F00017	Non recovery of advances- House Building/ Motor Car from employees left the University or on leave	1,010,164

Sr No	Name of formation	Period of audit	PDP No	Nature of Recovery	Amount (Rs.)
24.	University of Engineering & Technology Taxila	2019-20	48639	Irregular award of additional charge beyond the period of six month and recovery	970,380
25.	University of Narowal	2018-20	48573	Irregular Payment of Honorarium to Employees other Department / University	842,875
26.	Principal Govt. Post Graduate College, Boys Okara	2018-21	2021-0000000462_F00001	Unauthorized/Irregular Payment of Conveyance Allowance during Summer/Winter Vacations	818,383
27.	University of Engineering & Technology Taxila	2019-20	48635	Overpaid salary to Vice Chancellor	815,100
28.	University of Education, Lahore	2018-20	49617	Irregular payment of allowances without approval of Chancellor	796,200
29.	Govt Associate College for Women, Farooq Colony, Sargodha	2015-21	2021-0000000156_F00008	Irregular drawl /payment of conveyance allowance during Vacations–	668,091
30.	Govt Shalimar Graduate College , Lahore	2017-21	2021-0000000154_F00002	Un-Authorized Payment of Personal Allowance	637,771
31.	Govt Shalimar Graduate College , Lahore	2017-21	2021-0000000154_F00005	Non deduction of Pay and Allowances	615,186
32.	Principal Govt. Post Graduate College, Women Okara	2018-21	2021-0000000461_F00003	Non Deduction of Conveyance Allowance & 5% maintenance charges	611,115
33.	Principal Govt. Post Graduate College, Women Okara	2018-21	2021-0000000461_F00004	Unauthorized/Irregular Payment of Conveyance Allowance during Summer/Winter/COVID Vacations.	567,638
34.	University of Engineering & Technology Taxila	2019-20	48658	Non deduction of 5% maintenance charges fromTTS employee residing in University	505,050

Sr No	Name of formation	Period of audit	PDP No	Nature of Recovery	Amount (Rs.)
				residences	
35.	Post Graduate College for Women Sahiwal	2016-21	2021-0000000590_ F00007	Non recovery of HRA and 5 % maintenance Charges from principal against designated house-	455,875
36.	Govt. graduate women college Sattelite town, Gujranwala	2016-21	2021-0000000463_ F00007	Non deduction of conveyance allowance during Winter vocations	425,899
37.	Government Ghazali College for Boys Ali Pur Muzaffar Garh	2006-21	2021-0000000597_ F00007	Unauthorized Payment of Conveyance Allowance during leave period	424,006
38.	G.C University, Faisalabad	2019-21	2021-0000000746_ F00013	Non deduction of House Rent allowance/ maintenance allowance	367,380
39.	Post Graduate College for Boys, Sahiwal	2019-21	2021-0000000589_ F00003	Payment of Conveyance Allowance during Covid-19 Vacations	334,032
40.	Govt. Graduate Women College Sattelite town, Gujranwala	2016-21	2021-0000000463_ F00002	Non deduction of conveyance allowance during long leave	318,333
41.	Govt. PG Islamia College for Women, Lahore	2019-20	47730	Unauthorized payment of Qualification Allowance	300,000
42.	Govt. PG Islamia College for Women, Lahore	2019-20	47725	Non recovery of conveyance allowance during Long Leaves	271,160
43.	Principal Govt. College For Women Ali Pur Chattah, Gujrawala	2012-21	2021-0000000614_ F00004	Un-Authorized Payment of Personal Allowance and Integrated allowance	244,593
44.	Govt. Graduate Women College Sattelite Town, Gujranwala	2016-21	2021-0000000463_ F00001	Non deduction of conveyance allowance from teaching staff during spring break (covid -19)	227,581
45.	Principal Govt.	2012-21	2021-	Non deduction of	215,327

Sr No	Name of formation	Period of audit	PDP No	Nature of Recovery	Amount (Rs.)
	College for Women Ali Pur Chattah, Gujrawala		0000000614_ F00001	conveyance allowance during long leave	
46.	Post Graduate College for Women Sahiwal	2016-21	2021-0000000590_ F00002	Non deduction of Conveyance allowance during summer and Corona Vacations.	208,454
47.	Govt. graduate women college Sattelite town, Gujranwala	2016-21	2021-0000000463_ F00010	Un-Authorized Payment of Personal Allowance	205,200
48.	Govt. MAO College Lahore	2019-20	47736	Non deduction of conveyance allowance during leave	200,322
49.	Govt. MAO College Lahore	2019-20	47744	Irregular payment of Special Science and Technology Allowance	150,000
50.	Principal Govt. College For Women Ali Pur Chatha, Gujrawala	2012-21	2021-0000000614_ F00002	Non Deduction of Conveyance Allowance from Teaching Staff during Spring Break (Covid-19)	144,774
51.	G.C University, Faisalabad	2019-21	2021-0000000746_ F00014	Non recovery of Utility charges from officer/officials residing in University Accommodations	142,305
52.	Government Degree College for Women, Mumtazabad, Multan	2018-21	2021-0000000464_ F00011	Non Deduction of House Rent Allowance, Conveyance Allowance and 5% Repair Charges	139,740
53.	Govt Shalimar Graduate College , Lahore	2017-21	2021-0000000154_ F00006	Non deduction of conveyance allowance during long leave	134,334
54.	Govt Shalimar Graduate College , Lahore	2017-21	2021-0000000154_ F00007	Non Deduction of Special Conveyance Allowance During Long Leave	119,691
55.	Principal Govt. Post Graduate College, Women	2018-21	2021-0000000461_ F00007	Unauthorized payment of Conveyance Allowance during Leave	112,833

Sr No	Name of formation	Period of audit	PDP No	Nature of Recovery	Amount (Rs.)
	Okara			Period	
56.	IT University of the Punjab, Lahore.	2019-20	47782	Non Withheld / Deduction of PST	110,752
Total					178,799,001

Para No. 7.4.5 Non recovery of dues from contractors-Rs. 44.41 million

Sr. No	Name of Formations	Period of audit	PDPs No.	Nature of Recovery	Amount (Rs.)
1	University of Education, Lahore.	2018-20	49473	Non-recovery of mobilization advance	19,905,000
2.	University of Education, Lahore	2018-20	49468	Overpayment to contractor due to higher rates than estimated rates of construction work	7,597,440
3.	University of Education, Lahore	2018-20	49461	Non imposition of penalty due to delay in completion of work.	4,025,000
4.	University of Education, Lahore	2018-20	49463	Overpayment due to non reduction of rate of MRS as no test report of first class brick produced.	3,514,533
5.	University of Education, Lahore	2018-20	49464	Overpayment due to non-reduction of rate of item RCC.	2,609,626
6.	University of Education, Lahore	2018-20	49470	Extra Provision/ Overpayment due to Higher Rates of Non standardized items	1,586,440
7.	University of Education, Lahore	2018-20	49460	Overpayment due to application of higher rates than MRS Rates	969,823
8.	University of Okara	2016-20	47930	Overpayment to contractors on account of undersize Kerb Stones/ Excess rate on Non- MRS items etc.	742,917
9.	University of Education, Lahore	2018-20	49471	Extra Provision/ Overpayment due to Higher Rates of Non standardized item of work as Non-Schedule items	638,618
10.	University of Education,	2018-20	49465	Extra Provision/ Overpayment due to	581,909

Sr. No	Name of Formations	Period of audit	PDPs No.	Nature of Recovery	Amount (Rs.)
	Lahore			Higher Rates of Non standardized item of work as Non-Schedule items	
11.	Govt. Sadiq College Women University, Bahawalpur	2018-20	49034	Non-recovery of liquidated damages from Contractor of Works	563,600
12.	University of Education, Lahore	2018-20	49467	Overpayment as at higher rates than estimated rates	529,508
13.	Directorate of Education Colleges, Faisalabad	2015-20	48023	Non recovery of LD charges from Contractors	347,234
14.	University of Education, Lahore	2018-20	49466	Overpayment as paid at higher rates than estimated rates	267,613
15.	Government Sadiq College Women, Bahawalpur.	2018-20	49036	Non-recovery on account of compensation due to delay in completion of work	230,079
16.	Government Sadiq College Women, Bahawalpur.	2018-20	49038	Non-recovery on account of compensation due to delay in completion of work	179,050
17.	University of Education, Lahore	2018-20	49472	Overpayment due to non-deduction of quantity of earth sand	117,800
Total					44,406,190

Para No. 7.4.6 Non recovery of rent and utility charges from contractors-Rs. 19.24 million

Sr. No.	Name of Formations	Period of audit	PDPs No.	Nature of Recovery	Amount (Rs.)
1.	BISE Faisalabad	2019-20	48108	Non-recovery of rent and utility charges from Bank and Post Office	6,252,000
2.	University of Okara	2016-20	47912	Non recovery of rent of canteen	3,262,900
3.	University of Education, Lahore	2018-20	49362	Non recovery of rent of canteen and photocopy shop.	1,626,028
4.	Govt. Sadiq College Women University, Bahawalpur	2018-20	49026	Non recovery of outstanding amount from the contractor of Canteen.	1,390,379
5.	University of Engineering & Technology Taxila	2019-20	48665	Non recovery of rent of canteen and shops.	1,298,358
7.	G.C University, Faisalabad.	2019-21	2021-0000000746_ F00015	Non recovery on account of rent of Canteen, Shops	973,763
8.	BISE, Lahore	2019-20	49336	Non recovery of rent of examination halls	910,000
9.	University of Education, Lahore	2018-20	49490	Advance Tax on contractual amount	804,092
10.	Principal Govt. Post Graduate College, Women Okara	2018-21	2021-0000000461_ F00002	Non recovery of rent of canteen	682,708
11.	BISE, Lahore	2019-20	49337	Non- recovery of rent of Bank	639,195
12.	G.C University,	2019-21	2021-0000000746_	Non recovery of Utility Charges	464,481

Sr. No.	Name of Formations	Period of audit	PDPs No.	Nature of Recovery	Amount (Rs.)
	Faisalabad		F00018	from Banks, shops	
13.	Govt Associate College for Women, Farooq Colony, Sargodha	2015-21	2021-0000000156_ F00005	Non-recovery of Rent of canteen	271,075
14.	University of Narowal	2018-20	48575	Non-recovery of Rent of canteen	270,000
15.	Govt. MAO College Lahore	2019-20	47737	Non recovery of rent of photocopy shop	208,286
16.	BISE Faisalabad	2019-20	48110	Non recovery of Utility charges from bank	184,404
Total					19,237,669

Para No. 7.4.7 Non recovery of government taxes-Rs. 60.11 million

Sr. No.	Name of Formations	Period of audit	PDPs No.	Nature of Taxes	Amount (Rs.)
1.	BISE, Gujranwala	2018-20	48537	Income Tax on Late Sitting, Leave encashment	25,573,441
2	Govt. College Women University Sialkot	2018-21	2021-0000000460_F00011	Income Tax & PST	8,688,361
3.	University of Education, Lahore	2018-20	49369	Income Tax & PST	6,266,558
4.	Govt. College Women University Faisalabad.	2018-20	47976	PST , Income Tax	5,215,541
5.	University of Narowal	2018-20	48563	Income Tax	2,804,060
6.	University of Engineering & Technology Taxila	2019-20	48664	Income Tax	994,192
7.	University of Engineering & Technology Taxila	2019-20	48678	PST	851,117
8.	Govt. Sadiq College Women University, Bahawalpur	2018-20	49031	Income Tax	843,700
9.	Directorate of Education Colleges, Faisalabad.	2015-20	48026	Income Tax , GST	803,163
10.	Govt. Degree College for Boys Pindi Bhattia	2006-21	2021-0000000155_F00002	Taxes	730,328
11.	Director Public Instructions (DPI) Colleges, Lahore	2017-20	48012	PST	728,580
12.	Govt Associate College for Women, Farooq Colony, Sargodha	2015-21	2021-0000000156_F00006	PST & Income Tax	590,682
13.	Govt Associate College for Women, Farooq Colony, Sargodha	2015-21	2021-0000000156_F00009	Taxes	520,346
14.	BISE, Gujranwala	2018-20	48526	Income Tax	497,810
15	Post Graduate College for Women Sahiwal	2016-21	2021-0000000590_F00004	Income Tax & GST	459,375

Sr. No.	Name of Formations	Period of audit	PDPs No.	Nature of Taxes	Amount (Rs.)
16.	BISE, Gujranwala	2018-20	48527	Income Tax	474,613
17.	IT University of the Punjab, Lahore.	2019-20	47778	Income Tax	441,806
18.	Govt Shalimar Graduate College , Lahore	2017-21	2021-0000000154_F00004	Income Tax	307,570
19.	Post Graduate College for Boys, Sahiwal	2019-21	2021-0000000589_F00004	Taxes	300,583
20.	Directorate of Education Colleges, Faisalabad	2015-20	48022	Income Tax	276,186
21.	Govt. Emerson College Emerson Road Multan	2019-21	2021-0000000595_F00004	Taxes	268,681
22.	Principal Govt. College For Women Ali Pur Chattah, Gujrawala	2012-21	2021-0000000614_F00010	Income Tax	244,482
23.	Directorate of Education Colleges, Faisalabad.	2015-20	48019	Income Tax	238,984
24.	University of Okara	2016-20	47928	PST	226,861
25.	Post Graduate College for Women Sahiwal	2016-21	2021-0000000590_F00003	Income Tax & PST	215,621
26.	University of Engineering & Technology Taxila	2019-20	48651	Income Tax	206,589
27.	Directorate of Education Colleges, Faisalabad	2015-20	48025	General Sales Tax	182,284
28.	Govt. Degree College for Boys Pindi Bhattian	2006-21	2021-0000000155_F00007	Income Tax	181,526
29.	Govt. Graduate Women College Satellite Town, Gujranwala	2016-21	2021-0000000463_F00004	Income Tax	180,000
30.	Principal Govt. College for Women Ali Pur Chattah, Gujrawala	2012-21	2021-0000000614_F00009	Income Tax & GST	128,997
31.	IT University of the	2019-20	47782	PST	110,752

Sr. No.	Name of Formations	Period of audit	PDPs No.	Nature of Taxes	Amount (Rs.)
	Punjab, Lahore.				
32.	University of Okara	2016-20	47932	Income Tax & PST	109,528
33.	Principal Govt. Post Graduate College, Women Okara	2018-21	2021-0000000461_F00008	GST	99,916
34.	Principal Govt. Post Graduate College, Boys Okara	2018-21	2021-0000000462_F00010	GST	96,902
35.	Principal Govt. Post Graduate College, Boys Okara	2018-21	2021-0000000462_F00009	Income Tax	93,149
36.	University of Okara	2016-20	47936	Income Tax & PST	77,193
37.	Principal Govt. Post Graduate College, Women Okara	2018-21	2021-0000000461_F00010	Income Tax	77,148
Total					60,106,625

Annexure-26

Para No. 7.4.16 Irregular procurement of equipment and durable goods without adopting competitive bidding process-Rs. 16.54 million

Sr. No.	Name of Formations	Period of audit	PDPs No.	Nature of Irregularity	Amount (Rs.)
1	Govt. College Women University, Faisalabad	2018-20	47979	Award of consultancy contract without advertisement in newspaper and PPRA	6,297,939
2	IT University of the Punjab, Lahore.	2019-20	47762	Engagement of Security Services without contract and advertisement.	3,124,626
3	University of Education, Lahore	2018-20	49453	Expenditure incurred by splitting the indents to avoid Quotation and advertisement in press	3,005,523
4	Director Colleges, Faisalabad	2015-20	48021	Procurement of IT equipment without advertisement and on the rates of previous year procurement	2,833,927
5	Govt. College Women University, Faisalabad	2018-20	47984	Hiring of building for hostel on rent without advertisement on PPRA, newspaper and rent assessment certificate.	1,274,000
Total					16,536,015

Para No.7.4.26 Non-production of Record-Rs. 3,291.82 million

Sr. No.	Name of Formations	Period of audit	PDPs No.	Nature of Record	Amount (Rs.)
1	Govt. College Women University Sialkot	2018-21	2021-0000000460_F00014	Record relating to Development Projects	2,589,810,000
2	University of Education, Lahore	2018-20	49361	Appointment record	475,736,232
3	BISE Sargodha	2018-20	47909	Registration Fee	42,686,745
4	IT University of the Punjab, Lahore	2019-20	47788	Project related Appointment, Stocks & Inventory	22,035,030
5	Government Ghazali College for Boys Ali Pur Muzaffar garh	2006-21	2021-0000000597_F00010	Auction of parking stand, old vehicles record, auction	21,000,000
6	University of Narowal	2018-20	48568	salary related Vouched account	18,601,256
7	Government Ghazali College for Boys Ali Pur Muzaffar garh	2006-21	2021-0000000597_F00004	Student Funds record	16,541,897
8	IT University of the Punjab, Lahore	2019-20	47791	Project related Appointment, Stocks & Inventory	16,393,908
9	IT University of the Punjab, Lahore	2019-20	47790	Project related Appointment, Stocks & Inventory	13,395,531
10	IT University of the Punjab, Lahore	2019-20	47789	Project related Appointment, Stocks & Inventory	11,879,412
11	Government Ghazali College for Boys Ali Pur Muzaffar garh	2006-21	2021-0000000597_F00006	Contingent expenditure record	8,278,840
12	Govt. Degree College Township, Lahore	2019-21	2021-0000000153_F00001	2nd Shift pay & Allowances record	8,264,588
13	University of Narowal	2018-20	48592	Admission Form record	7,837,840
14	Post Graduate College for Women Sahiwal	2016-21	2021-0000000590_F00001	Hiring of Security Services	6,801,562
15	Govt Associate College for Women, Farooq Colony, Sargodha	2015-21	2021-0000000156_F00002	Encashment of LPR	4,798,313
16	University of Narowal	03.2018-2020	48564	Land & Cultivation record	4,100,000
17	BISE, Lahore	2019-20	49343	Remuneration & other exam related record	3,949,200
18	BISE, Lahore	2019-20	49335	Purchase of	3,678,252

				Equipment, Uniform & Repair of building	
19	Post Graduate College for Boys, Sahiwal	2019-21	2021-0000000589_F00002	Hiring of Security Services	3,300,590
20	BISE, Gujranwala	2018-20	48539	payment to PBCC record	2,410,000
21	BISE, Lahore	2019-20	49345	payment to PBCC record	2,330,000
22	Govt Associate College for Women, Farooq Colony, Sargodha	2015-21	2021-0000000156_F00001	Hiring of Security Services	2,316,420
23	Govt. Degree College for Boys Pindi Bhattia	2006-21	2021-0000000155_F00001	Hiring of Security Services	1,995,991
24	Government Ghazali College for Boys Ali Pur Muzaffar garh	2006-21	2021-0000000597_F00009	Auction of Canteen	1,687,500
25	Govt. Sadiq College Women University, Bahawalpur	2018-20	49029	Appointment & Leave record	1,288,743
26	Govt. graduate women college Satellite town, Gujranwala	2016-21	2021-0000000463_F000017	Hiring of Security Services	698,500
27	University of Narowal	2018-20	48583	Admission Form, Reconciliation, service books etc.	-
28	University of Education, Lahore	2018-20	49474	Receipt record, Auction Record, appointment of consultants etc.	-
29	Government Ghazali College for Boys Ali Pur Muzaffar Garh	2006-21	2021-0000000597_F00011	Hostel record, inquiries, absentees, 2nd shift record etc.	-
Total					3,291,816,350

Para No. 8.4.1 Non recovery of pay & allowances-Rs. 500.54 million

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
1.	Commandant Police College Sihala	2017-18	49559	recovery of allowances during training	61,372,024
2.	DPO Bahawalpur	2019-21	2021-0000000167_F00004	recovery of elite allowance to non- entitled persons	24,159,167
3.	Police Training School Sihala	2018-21	2021-0000000092_F00001	recovery of ration allowance	23,133,012
4.	DPO Bahawalpur	2019-21	2021-0000000167_F00006	Recovery of special allowance	21,648,069
5.	DIG Police Operation Lahore	2020-21	2021-0000000465_F00001	Recovery of FDA& Law & order allowance	18,427,118
6.	DPO Bahawalpur	2019-21	2021-0000000167_F00007	Excess payment of pay	18,363,790
7.	CTD Rawalpindi	2008-21	2021-0000000196_F00002	Irregular payment of conveyance allowance to officer/officials provided with vehicles	17,617,064
8.	DPO Sahiwal	2020-21	2021-0000000158_F00018	Recovery of Fixed Daily Allowance, Police Law & Order and Ration Allowance	16,517,012
9.	Commandant	2017-18	49561	recovery of	15,376,932

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
	t Police College Sihala			ration allowance	
10.	Regional Officer (RO) Counter Terrorism Department, DG Khan Region	2013-21	2021-0000000616_F00027	recovery of conveyance allowance	14,137,200
11.	DIG Police Operation Lahore	2020-21	2021-0000000465_F00002	Recovery of conveyance allowance While using vehicle	10,856,880
12.	Director General Child protection welfare Bureau LHR	2020-21	2021-0000000468_F00007	GP Fund Subscription was not deducted	10,530,720
13.	Superintendent of Police Anti Riot Unit, Lahore	2019-21	2021-0000000126_F00015	recovery of FDA & Law and order allowance	9,895,299
14.	DOP, Lodhran	2018-20	49068	Constabulary allowance washing, Ration, FDA, Law & order	9,452,684
15.	DPO, Chiniot	2019-20	48354	Recovery of miscellaneous allowance	8,459,618
16.	CPO Faisalabad	2020-21	2021-0000000466_F00001	Unauthorized drawl of Special Fixed Daily Allowance while posted at rural area	8,125,378
17.	Superintendent of Police	2019-21	2021-0000000126	Recovery of leave without	7,824,598

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
	Anti Riot Unit, Lahore		_F00019	pay	
18.	DIG Dolphin Police Squad Punjab Lahore	2020-21	2021-0000000124_F00010	Recovery Of Pay And Allowances For The Absent Period Treated As Leave Without Pay	7,378,100
19.	DPO Bahawalpur	2019-21	2021-0000000167_F00011	Unauthorized Payments of Special Fixed Daily Allowance	6,567,300
20.	CTD Gujranwala	2020-21	2021-0000000469_F00023	Overpayment of conveyance allowance to the Corporals-	5,637,744
21.	DPO, Khushab	2017-20	49311	Recovery of FDA & Ration Allowance During training	5,419,956
22.	SSP PHP Gujranwala	2018-21	2021-0000000165_F00009	Inadmissible payment of Fixed Daily Allowance and Conveyance Allowance to the Employees During Long	4,497,868
23.	DIG Police Operation Lahore	2020-21	2021-0000000465_F00006	Recovery of FDA, Law & order and washing allowance	4,479,234
24.	DPO TT Singh	2019-21	2021-0000000620_F00012	Police law & order and ration allowance	4,291,708
25.	SSP Punjab Highway Police,	2019-21	2021-0000000734_F00001	Recovery of excess payment	4,128,660

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
	Multan				
26.	Superintend nt of Police Anti Riot Unit, Lahore	2019-21	2021- 0000000126 _F00014	Non Recovery of Fine Imposed by the Authority	3,450,524
27.	SSP PHP, Sargodha	2016-21	2021- 0000000472 _F00017	Over Payment On Account Of Ration Allowance and fixed Daily Allowance to Trainees	3,414,152
28.	SSP PHP, Sargodha	2016-21	2021- 0000000472 _F00023	Recovery of FDA	3,364,292
29.	PC-3, Multan	2017-20	49113	Recovery of SSB was being drawn by regular employees	3,215,682
30.	SSP MT Punjab	2018-20	48331	Recovery of FDA , Ration Allowance Police Law & order allowance	3,109,776
31.	CPO Multan	2020-21	2021- 0000000621 _F00018	Recovery of FDA, Police law order, during suspension	3,059,940
32.	SSP PHP Gujranwala	2018-21	2021- 0000000165 _F00010	Non-Deduction of fine on account of Absent from duty	3,046,722
33.	Commandan t Police College Sihala	2017-18	49565	recovery of risk allowance	2,994,145
34.	SSP Punjab Highway Police,	2019-21	2021- 0000000734 _F00003	recovery of FDA, conveyance	2,959,500

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
	Multan				
35.	SSP MT Punjab	2018-20	48332	Recovery of pay & allowance from dismiss official	2,825,627
36.	DPO Sargodha	2020-21	2021-0000000474_F00019	Unauthorized payment of FDA & Risk Allowance during Suspension Period-	2,802,651
37.	DIG Dolphin Police Squad Punjab Lahore	2020-21	2021-0000000124_F00012	Inadmissible Payment of Fine Imposed By The Competent Authority /	2,777,378
38.	Superintendent of Police, Police Response Unit	2020-21	2021-0000000125_F00012	Recovery of leave without pay	2,563,010
39.	Addl. Inspector General Of Police, Punjab Highway Patrol, Lahore.	2018-21	2021-0000000161_F00017	Over Payment On Account Of Ration Allowance To Trainees	2,481,632
40.	DPO Bhakhar	2018-21	2021-0000000637_F00010	Non recovery of Allowances during training ,earned leave and suspension etc-	2,422,094
41.	Director General Child protection	2020-21	2021-0000000468_F00010	Irregular / unauthorized drawl of Non-Practicing	2,340,000

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
	welfare Bureau Lahore			Allowance to Law officers	
42.	DPO, D.G Khan	2019-20	49177	Recovery of Allowance	2,310,665
43.	CPO Faisalabad	2020-21	2021-0000000466_F00005	Recovery of pay & allowances	1,536,118
44.	DPO Sheikhpura	2020-21	2021-0000000091_F00029	Non recovery of FDA and Police Law & Order Allowances during Suspension	2,200,936
45.	Central Jail, Multan	2017-20	48731	Unauthorized payment of House Rent allowance, Conveyance allowance and Non deduction of Repair & Maintenance Charges While having Designated / Allotted Houses within Jail Premises	2,200,498
46.	SP/Battalion Commander, PC Battalion No.6, Farooqabad, Sheikhpura	2018-20	49206	Recovery of Special FDA instead of ordinary FDA	2,166,080
47.	Inspector General of Prisons Punjab Lahore	2020-21	2021-0000000163_F00009	Loss due to non-recovery of 5 % house maintenance charges	2,046,948

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
48.	DOP, Khanewal	2019-20	49098	Recovery of allowances	2,037,985
49.	DPO Okara	2020-21	2021-0000000166_F00008	Recovery of FDA, Police law order, during suspension	2,011,080
50.	DPO Vehari	2020-21	2021-0000000601_F00020	Unauthorized payment of FDA / CA during Suspension Period	1,994,500
51.	DPO Sheikhpura	2020-21	2021-0000000091_F00031	Non recovery of Conveyance Allowances and FDA during Leave-	1,963,496
52.	DPO TT Singh	2019-21	2021-0000000620_F00015	Police law & order and ration allowance	1,953,876
53.	DPO Bahawalpur	2019-21	2021-0000000167_F00019	Excess Payments of Adhoc Relief Allowance 2017 10%	1,908,201
54.	Superintendent of Police Anti Riot Unit, Lahore	2019-21	2021-0000000126_F00017	Recovery of allowance During leave	1,901,491
55.	Superintendent of Police Anti Riot Unit, Lahore	2019-21	2021-0000000126_F00016	Recovery of allowance During leave	1,878,484
56.	AIG Commandant Punjab Constabulary Farooqabad, Sheikhpura	2018-20	48761	HR- recovery- Conveyance allowance	1,847,040
57.	CPO Multan	2020-21	2021-0000000621	recovery of conveyance	1,836,344

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
			_F00019	allowance	
58.	DPO, R.Y Khan	2019-20	49150	Recovery of allowances after the death of official	1,815,181
59.	DPO TT Singh	2019-21	2021-0000000620_F00016	FDA @45% in small cities	1,811,400
60.	DPO Bahawalpur	2019-21	2021-0000000167_F00020	Excess Payments of Adhoc Relief Allowance 2016	1,768,548
61.	DPO, Khushab	2017-20	49312	Overpayment of Conveyance all and FDA during leave	1,765,035
62.	DPO TT Singh	2019-21	2021-0000000620_F00017	Conveyance allowance& FDA	1,662,737
63.	SSP PHP Gujranwala	2018-21	2021-0000000165_F00008	Over Payment On Account of Ration Allowance and fixed Daily Allowance to Trainees	1,659,978
64.	DPO Bahawalpur	2019-21	2021-0000000167_F00021	Excess Payments of Adhoc Relief Allowance 2018 10%	1,606,338
65.	SSP Punjab Highway Police, Lahore	2017-21	2021-0000000613_F00019	Inadmissible payment of Fixed Daily Allowance and Conveyance Allowance to the Employees During Leave	1,605,208
66.	DPO,	2019-20	48356	Recovery	1,595,043

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
	Chiniot			washing, Law & order, FDA	
67.	DPO Bahawalpur	2019-21	2021-0000000167_F00022	Recovery of conveyance allowance	1,569,789
68.	SSP Punjab Highway Police, Bahawalpur	2018-21	2021-0000000471_F00001	Recovery of excess payment	1,541,778
69.	DPO Okara	2020-21	2021-0000000166_F00004	Recovery of conveyance allowance	1,533,788
70.	DPO, Chiniot	2019-20	48359	Recovery of Police law & order, FDA	1,512,223
71.	CTO, Faisalabad	2017-20	49279	Recovery of Allowances .during training	1,457,000
72.	DPO Sahiwal	2020-21	2021-0000000158_F00015	Recovery of conveyance allowance During leave	1,351,676
73.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00002	recovery of FDA conveyance	1,320,000
74.	DPO Bahawalpur	2019-21	2021-0000000167_F00023	recovery of police law allowance	1,287,246
75.	DPO Bahawalpur	2019-21	2021-0000000167_F00024	Recovery of FDA	1,183,453
76.	DOP, Chiniot	2019-20	49053	Recovery of conveyance allowance FDA during leave	1,183,324
77.	Police Training College, Chung,	2018-20	49256	Recovery of Pay & allowances	1,129,651

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
	Lahore				
78.	Commandant Border Military Police D. G Khan	2015-21	2021-0000000588_F00010	HR / Employee-Related Irregularities	1,079,620
79.	DPO Sahiwal	2020-21	2021-0000000158_F00012	Recovery of all during suspension	1,065,555
80.	SP/Battalion Commander, PC Battalion No.6, Farooqabad, Sheikhpura	2018-20	49205	recovery of House rent allowance paid irregularly @45% instead of 30%	1,058,982
81.	SSP Punjab Highway Police, Lahore	2017-21	2021-0000000613_F00018	Over Payment On Account Of Ration Allowance and fixed Daily Allowance to Trainees	993,120
82.	CPO Multan	2020-21	2021-0000000621_F00020	Overpayment of Pay & Allowances after dismissal from service	992,080
83.	DPO, D.G Khan	2019-20	49181	Recovery of unauthorized payments of allowances	982,811
84.	DPO, Khushab	2017-20	49314	recovery of Law & order Allowance & FDA during suspension	943,310
85.	DPO Mianwali	2019-21	2021-0000000475_F00014	recovery of FDA conveyance	935,272
86.	SP/Battalion	2018-20	49207	recovery of	934,080

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
	Commander, PC Battalion No.6, Farooqabad, Sheikhpura			conveyance allowance from the officials living in the govt. residences within work premises.	
87.	CPO Multan	2020-21	2021-0000000621_F00002	Recovery of pay & allowance	931,027
88.	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49425	Recovery of HRA paid @45% instead of30% to the officials posted in rural areas	918,020
89.	DPO TT Singh	2019-21	2021-0000000620_F00018	Ration allowance	906,515
90.	DPO, D.G Khan	2019-20	49179	Recovery of inadmissible allowance To deceased's family	892,630
91.	CTD Lahore	2020-21	2021-0000000157_F00011	Recovery of conveyance allowance	879,996
92.	DPO Bahawalpur	2019-21	2021-0000000167_F00027	recovery of FDA	848,096
93.	Superintende nt of Police, Police Response Unit	2020-21	2021-0000000125_F00013	Payment of allowances during Leave	840,580
94.	DIG Dolphin Police Squad Punjab Lahore	2020-21	2021-0000000124_F00011	Non Recovery of Inadmissible Allowances From The	800,815

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
				Officials Remained Under Suspension	
95.	DPO Sargodha	2020-21	2021-0000000474_F00018	FDA, during leave	768,396
96.	DPO Bahawalpur	2019-21	2021-0000000167_F00029	recovery of FDA	766,903
97.	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49226	Recovery of Pay & allowances during leave	754,513
98.	PC-3, Multan	2017-20	49117	Recovery of constabulary allowance	741,104
99.	DPO, Rajanpur	2019-20	49598	recovery of dismissed staff	735,814
100.	Regional Officer (RO) Counter Terrorism Department, DG Khan Region	2013-21	2021-0000000616_F00018	recovery of FDA, conveyance	734,509
101.	Addl. IGP/DIG of Police, Elite Police Force, Lahore	2017-20	49537	Recovery of allowance	733,360
102.	DPO Sheikhpura	2020-21	2021-0000000091_F00008	Non recovery of Ration Allowances & FDA during Training	732,484
103.	DPO Mianwali	2019-21	2021-0000000475_F00015	Unauthorized payment of FDA & Risk Allowance during	703,370

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
				Suspension Period	
104.	SSP Punjab Highway Police, Bahawalpur	2018-21	2021-0000000471_F00002	recovery of allowances during training	690,480
105.	DPO Okara	2020-21	2021-0000000166_F00003	Recovery of various allowance	681,442
106.	DPO, Khushab	2017-20	49315	Pay & Allowance Made to the officials while on leave without pay and on half pay	668,539
107.	DPO TT Singh	2019-21	2021-0000000620_F00019	House rent allowance	661,939
108.	SSP PHP, Sargodha	2016-21	2021-0000000472_F00024	Non-Deduction of fine On Account Of Absent from duty	652,600
109.	CTD Rawalpindi	2008-21	2021-0000000196_F00009	Unauthorized Payment & pay and allowances	609,454
110.	SSP PHP, Sargodha	2016-21	2021-0000000472_F00019	Double constabulary allowance	608,255
111.	SSP Punjab Highway Police, Lahore	2017-21	2021-0000000613_F00021	Inadmissible Payment of Fixed Daily Allowance to Employees Under Suspension and Recovery thereof	583,712
112.	DOP, Lodhran	2018-20	49070	non recovery of Allowance	559,622

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
				during leave suspension	
113.	PHP Faisalabad	2017-21	2021-0000000473_F00004	Double payment of FDA	555,100
114.	Secretary Home Punjab Lahore	2020-21	2021-0000000159_F00007	Conveyance allowance	555,000
115.	District Jail R.Y Khan	2018-21	2021-0000000169_F00004	Overpayment of pay and allowances during absence from duty/ EOL	542,892
116.	Regional Officer (RO) Counter Terrorism Department, DG Khan Region	2013-21	2021-0000000616_F00015	recovery of FDA, conveyance	530,531
117.	CTD Gujranwala	2020-21	2021-0000000469_F00007	Non-Deduction of fine On Account Of Absent from duty	525,765
118.	SSP Punjab Highway Police, Bahawalpur	2018-21	2021-0000000471_F00003	recovery of FDA conveyance	511,848
119.	DPO Rajanpur	2020-21	2021-0000000602_F00016	Unauthorized Payments of Pay & Allowances	511,618
120.	DPO, Rajanpur	2019-20	49592	recovery of FDA	508,385
121.	Police Training School Multan	2020-21	2021-0000000596_F00006	Unauthorized / Inadmissible Payments of Allowance-	495,619
122.	PC-3,	2017-20	48995	recovery of	474,390

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
	Multan			House Rent Allowance and 5% maintenance charges while having designated allotted house	
123.	Police Training School Multan	2020-21	2021-0000000596_F00026	Unauthorized Payment of Various Allowances against OSD Posts	462,238
124.	Regional Officer (RO) Counter Terrorism Department, DG Khan Region	2013-21	2021-0000000616_F00025	recovery of special allowance	457,840
125.	Commandant Border Military Police D. G Khan	2015-21	2021-0000000588_F00011	HR / Employee-Related Irregularities	436,772
126.	Secretary Home Punjab Lahore	2020-21	2021-0000000159_F00016	Recovery of allowances	424,213
127.	CTD Gujranwala	2020-21	2021-0000000469_F00006	Irregular Payment of Conveyance and Fixed Daily Allowance during Leave Recovery	422,346
128.	Chief Traffic Officer, Rawalpindi	2019-20	47808	Recovery of FDA	413,196
129.	Addl.	2017-20	49409	recovery of risk	400,194

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
	IGP/DIG of Police, Elite Police Force, Lahore			allowance	
130.	SSP MT Punjab	2018-20	48333	Recovery from constabulary allowance etc. SAP data	388,310
131.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00004	recovery of allowances during suspension	386,760
132.	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49447	recovery of conveyance allowance	385,560
133.	DPO, Rajanpur	2019-20	49614	FINE	385,420
134.	DPO Sheikhpura	2020-21	2021-0000000091_F00032	Recovery of pay and allowances for the period treated as leave without pay -	381,325
135.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00006	recovery of adhoc relief allowance 2017	376,459
136.	CTD Gujranwala	2020-21	2021-0000000469_F00022	Non-deduction of conveyance allowance While residing within work premises	367,981
137.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00007	recovery of adhoc relief allowance 2018	365,970
138.	Superintende	2019-21	2021-	Salaries to	365,740

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
	nt of Police Anti Riot Unit, Lahore		0000000126_F00018	dismissed staff	
139.	CPO Faisalabad	2020-21	2021-0000000466_F00018	Double Payments of Pay & Allowances	199,076
140.	Commandant Border Military Police D. G Khan	2015-21	2021-0000000588_F00015	Excess payment of Financial assistant through Off cycle	357,120
141.	DPO, Chiniot	2019-20	48361	FDA, Ration, during training	350,345
142.	Police Training College, Multan	2018-20	48701	conveyance and fixed TA/DA during leave	342,186
143.	DPO, Khushab	2017-20	49316	Integrated allowance	340,200
144.	DPO TT Singh	2019-21	2021-0000000620_F00021	Constabulary allowance to ASI & SI	324,487
145.	SSP PHP, Sargodha	2016-21	2021-0000000472_F00013	Irregular payment due to absent from duty	323,353
146.	District Jail Lahore	2020-21	2021-0000000160_F00022	Non-recovery of pay & allowances during extra ordinary leave and absence	317,089
147.	DOP, Khanewal	2019-20	49100	Recovery of allowance	311,992
148.	PC-3, Multan	2017-20	49121	Recovery of spl. pay & allowance	310,964
149.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00005	recovery of adhoc relief allowance 2016	306,044
150.	DPO Vehari	2020-21	2021-	recovery of	304,628

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
			0000000601_F00019	FDA, conveyance	
151.	DPO, Rajanpur	2019-20	49599	recovery of FDA	304,124
152.	Commandant Border Military Police D. G Khan	2015-21	2021-0000000588_F00016	HR / Employee-Related Irregularities	297,008
153.	DPO Bhakhar	2018-21	2021-0000000637_F00017	recovery of double FDA	294,589
154.	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49227	Recovery of pay & allowances	291,400
155.	DPO Mianwali	2019-21	2021-0000000475_F00017	Recovery of EOL	274,963
156.	SSP PHP, Sargodha	2016-21	2021-0000000472_F00012	Non-Deduction of Overpayment of Pay and Allowances	264,656
157.	DPO Rajanpur	2020-21	2021-0000000602_F00019	Unauthorized payment of FDA & Risk Allowance / POL during Suspension Period	259,755
158.	DPO Mianwali	2019-21	2021-0000000475_F00013	double drawl of FDA	255,230
159.	DOP, Khanewal	2019-20	49099	ALLOWANCE S RECOVERY SAP	251,269
160.	Police Training College, Multan	2018-20	48703	Miscellaneous Allowances	239,608

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
161.	DPO Rajanpur	2020-21	2021-0000000602_F00018	Recovery of FDA, FDA etc.	225,336
162.	Commandant Police College Sihala	2017-18	49568	recovery of conveyance allowance	223,790
163.	Addl. Inspector General Of Police, Punjab Highway Patrol, Lahore.	2018-21	2021-0000000161_F00013	Inadmissible Payment of Fixed Daily Allowance and Conveyance to the Employees on Leave	214,200
164.	PC-3, Multan	2017-20	49122	Recovery of FDA	213,700
165.	Commandant Border Military Police D. G Khan	2015-21	2021-0000000588_F00019	Excess Drawl of 45% HRA Instead of 30% HRA	212,931
166.	Police Training School Multan	2020-21	2021-0000000596_F00004	Unauthorized payment of Social Security Benefit	210,758
167.	Police Training School Multan	2020-21	2021-0000000596_F00015	Unauthorized payment of Social Security Benefit	210,758
168.	Police Training School Multan	2020-21	2021-0000000596_F00017	Unauthorized payment of Fixed Daily Allowances and conveyance allowance during leave period	200,970
169.	Addl. Inspector	2018-21	2021-0000000161	Non deduction of conveyance	197,038

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
	General Of Police, Punjab Highway Patrol, Lahore.		_F00014	allowance during long leave	
170.	Chief Traffic Officer, Rawalpindi	2019-20	47809	Recovery CA	194,907
171.	DG, Child Protection & Welfare Bureau, Lahore	2018-20	47818	Recovery of excess payment (excess increment paid)	182,760
172.	Central Jail, Multan	2017-20	48734	conveyance allowance during leave	180,449
173.	SSP PHP, Sargodha	2016-21	2021-0000000472_F00018	Double FDA& Ration allowance	175,942
174.	SSP Punjab Highway Police, Bahawalpur	2018-21	2021-0000000471_F00006	recovery of conveyance allowance	175,290
175.	DOP, Khanewal	2019-20	49101	Conveyance and FDA during leave	171,405
176.	SP/Battalion Commander, PC Battalion No.6, Farooqabad, Sheikhpura	2018-20	49208	Double drawl of FDA, ration, constabulary allowance To ASI/SI etc.	153,683
177.	DPO Bahawalpur	2019-21	2021-0000000167_F00033	recovery of HRA	152,724
178.	PC-3, Multan	2017-20	49123	Recovery of constabulary allowance to HC & ASI	152,277

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
179.	Police Training College, Multan	2018-20	48704	Special allowance	147,970
180.	Central Jail, Multan	2017-20	48737	Prison allowance to wardens	145,290
181.	SSP Punjab Highway Police, Bahawalpur	2018-21	2021-0000000471_F00005	recovery of adhoc allowance 2017	145,096
182.	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49224	Recovery of Constabulary allowance	145,065
183.	Police Training School Farooqabad	2018-21	2021-0000000628_F00019	Recovery of conveyance allowance	144,705
184.	SSP PHP, Sargodha	2016-21	2021-0000000472_F00025	Recovery of FDA to suspended employees	142,000
185.	SSP Punjab Highway Police, Bahawalpur	2018-21	2021-0000000471_F00004	Unauthorized / Excess Payments of Adhoc Relief Allowance 2016 10%	139,220
186.	CTD Gujranwala	2020-21	2021-0000000469_F00018	Non-deduction of house rent allowance and 5%	136,906
187.	AIG Commandant Punjab Constabulary Farooqabad, Sheikhpura	2018-20	48772	House rent Allowance	129,293
188.	SSP Punjab Highway	2017-21	2021-0000000613	Un-Authorized Drawl of Double	118,551

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
	Police, Lahore		_F00013	Allowances	
189.	Police Training School Multan	2020-21	2021-0000000596_F00002	HRA CA ETC	118,232
190.	SSP PHP Gujranwala	2018-21	2021-0000000165_F00011	Inadmissible Payment of Fixed Daily Allowance to Employees Under Suspension and Recovery thereof	118,080
191.	Police Training College, Chung, Lahore	2018-20	49264	Recovery pay & allowances during leave suspension	117,154
192.	CTO, Faisalabad	2017-20	49288	Recovery of FDA	105,800
193.	SSP Punjab Highway Police, Lahore	2017-21	2021-0000000613_F00017	Irregular payment due to absent from duty	103,350
194.	DPO Bahawalpur	2019-21	2021-0000000167_F00034	recovery of Qualification allowance	102,426
195.	SSP PHP, Sargodha	2016-21	2021-0000000472_F00011	Non-Deduction of Elite Allowance	100,968
196.	PHP Faisalabad	2017-21	2021-0000000473_F00005	Misc. allowances	100,495
197.	DPO Bahawalpur	2019-21	2021-0000000167_F00035	Recovery of allowances	100,000
198.	SSP Punjab Highway	2017-21	2021-0000000613	Unauthorized Payment of Pay	98,862

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
	Police, Lahore		_F00022	and Allowances To The Dismissed Officials	
199.	SSP Punjab Highway Police, Lahore	2017-21	2021-0000000613_F00020	Non-Deduction of fine On Account Of Absent from duty	98,620
200.	DIG Dolphin Police Squad Punjab Lahore	2020-21	2021-0000000124_F00013	Unauthorized Payment of Pay And Allowances To The Dismissed Police Officials	96,178
201.	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49225	Recovery of Pay & allowances	89,897
202.	PC-3, Multan	2017-20	49124	Recovery of misc. all	74,771
203.	Superintendnt of Police, Police Response Unit	2020-21	2021-0000000125_F00023	HR / Employee-Related Irregularities	72,650
204.	Central Jail, Multan	2017-20	48741	double payment of special Health Allowance	72,000
205.	Director General Child protection welfare Bureau Lahore	2020-21	2021-0000000468_F00024	Unauthorized Payment of Conveyance Allowance during Leave Period	66,713
206.	District Jail R.Y Khan	2018-21	2021-0000000169_F00012	Overpayment of conveyance allowance during vacations	59,220

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of recovery	Amount (Rs.)
207.	Superintendent of Police, Police Response Unit	2020-21	2021-0000000125_F00024	HR / Employee-Related Irregularities	54,871
208.	District Jail R.Y Khan	2018-21	2021-0000000169_F00011	Loss due to unauthorized payment of ration allowance	44,032
209.	Addl. Inspector General Of Police, Punjab Highway Patrol, Lahore.	2018-21	2021-0000000161_F00016	Un-Authorized Drawl of Double Allowance	31,728
210.	DPO Sheikhpura	2020-21	2021-0000000091_F00035	Irregular / Unauthorized Payments of Pay & Allowances	31,415
211.	Police Training School Multan	2020-21	2021-0000000596_F00016	Non stoppage of annual increment for one year against punishment orders	24,210
Total					500,542,647

Para No. 8.4.3 Non recovery of police guard charges-Rs. 113.94 million

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
1	CPO Faisalabad	2020-21	2021-0000000466_ F00006	recovery of Police Guard	28,000,169
2	CPO Multan	2020-21	2021-0000000621_ F00001	outstanding recovery of bank guard etc.	15,075,729
3	DPO Okara	2020-21	2021-0000000166_ F00001	outstanding recovery of police guard	13,475,076
4	DPO Bahawalpur	2019-21	2021-0000000167_ F00009	recovery of police guard	10,920,387
5	DPO Sargodha	2020-21	2021-0000000474_ F00013	recovery of police guard	9,282,926
6	DPO TT Singh	2019-21	2021-0000000620_ F00007	recovery of police guard	8,629,844
7	DPO Mianwali	2019-21	2021-0000000475_ F00008	recovery of police guard	8,621,443
8	DPO Bhakhar	2018-21	2021-0000000637_ F00001	recovery of police guard	7,946,048
9	DPO, D.G Khan	2019-20	49178	non recovery of Police Guard Payment	5,777,448
10	DPO, Khushab	2017-20	49322	Non recovery of Police Guard charges from bank	3,113,880
11	DPO Sahiwal	2020-21	2021-0000000158_ F00004	Recovery of outstanding amount of police guard	3,099,456
Total					113,942,406

Annexure-30

Para No. 8.4.4 Loss due to non-recovery of outstanding dues against officers and officials-Rs. 76.76 million

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Recovery	Amount (Rs.)
1	CTO, Faisalabad	2017-20	49275	Unauthorized Payment of Conveyance Allowance while using official Government Vehicles	34,751,000
2	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49448	Unauthorized Payment of Conveyance Allowance while using official Government Vehicles	4,832,352
3	Addl. Inspector General Of Police, Punjab Highway Patrol, Lahore.	2018-21	2021-0000000161_F00006	recovery of fines from officilas	4,778,100
4	DG, Child Protection & Welfare Bureau, Lahore	2018-20	47815	Recovery of special allowance to unentitled Designation of Law Officers	4,597,000
5	DPO, Khushab	2017-20	49313	Unauthorized Payment of Conveyance Allowance while using official Government Vehicles	4,536,864
6	SSP Punjab Highway Police, Lahore	2017-21	2021-0000000613_F00028	recovery of fines from the officials	4,181,373
7	DOP, Chiniot	2019-20	49057	Unauthorized Payment of	2,787,456

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Recovery	Amount (Rs.)
				Conveyance Allowance while using official Government Vehicles	
8	Police Training School Sihala	2018-21	2021-0000000092_F00002	recovery of utility bills from the residents	2,488,000
9	SSP PHP, Sargodha	2016-21	2021-0000000472_F00001	recovery of fine from officials	1,925,900
10	DPO Sheikhpura	2020-21	2021-0000000091_F00039	Unauthorized Payment of Conveyance Allowance while using official Government Vehicles	1,685,568
11	Superintendent of Police, Police Response Unit	2020-21	2021-0000000125_F00011	recovery of fine from officials	1,683,234
12	PC-3, Multan	2017-20	49115	recovery of utility charges from residents	1,574,100
13	Commandant Police College Sihala	2017-18	49564	recovery of utility bills from residents	1,450,300
14	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49223	Unauthorized Payment of Conveyance Allowance while using Government Vehicles	1,057,200
15	DPO Bahawalpur	2019-21	2021-0000000167_F00026	recovery of fine from officials	934,930
16	DPO Rajanpur	2020-21	2021-0000000602_F00017	fine from officials	501,063

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Recovery	Amount (Rs.)
17	DIG Police Operation Lahore	2020-21	2021-0000000465_F00009	Unauthorized Payment of Conveyance Allowance while using Government Vehicles.	500,000
18	DPO TT Singh	2019-21	2021-0000000620_F00020	recovery of fine from officials	391,750
19	PC-3, Multan	2017-20	49120	recovery of fines from officials	351,954
20	DPO, Khushab	2017-20	49333	recovery of utility charges from officials	318,000
21	DPO Mianwali	2019-21	2021-0000000475_F00011	recovery of fine from officials	261,628
22	DPO Vehari	2020-21	2021-0000000601_F00018	recovery of fine from officials	242,350
23	PC-3, Multan	2017-20	49111	Unauthorized Payment of Conveyance Allowance while using Government Vehicles	180,000
24	SSP Punjab Highway Police, Bahawalpur	2018-21	2021-0000000471_F00022	recovery of fine from officials	171,250
25	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00009	recovery of fine from officials	140,100
26	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00011	recovery of fine from officials	106,050
27	PHP Faisalabad	2017-21	2021-0000000473_	Fine from the Police personnel	102,158

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Recovery	Amount (Rs.)
			F00006		
28	Central Jail Adiala Rawalpindi	2020-21	2021-0000000579_ F00009	recovery of electricity charges from residents	102,000
29	SSP Punjab Highway Police, Bahawalpur	2018-21	2021-0000000471_ F00007	recovery of fine from officials	91,800
30	DPO Sahiwal	2020-21	2021-0000000158_ F00020	recovery of fine from officials	32,340
Total					76,755,820

Annexure-31

Para No. 8.4.5 Non/less recovery of taxes and stamp duty-Rs. 66.86 million

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
1.	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49428	recovery of income tax and PST	15,676,200
2.	District Jail M.B Din	2019-21	2021-0000000162_F00002	recovery of Income Tax	5,676,936
3.	DPO Bahawalpur	2019-21	2021-0000000167_F00012	recovery of PST	5,636,113
4.	Punjab Forensic Science Agency, Lahore	2020-21	2021-0000000467_F00009	recovery of stamp duty	3,995,464
5.	CPO Multan	2020-21	2021-0000000621_F00004	recovery of PST	3,839,223
6.	Central Jail Adiala Rawalpindi	2020-21	2021-0000000579_F00006	Income Tax	3,166,792
7.	DPO Bahawalpur	2019-21	2021-0000000167_F00018	Recovery of PST	2,499,177
8.	SSP PHP, Sargodha	2016-21	2021-0000000472_F00026	recovery of sales tax	2,433,510
9.	DPO Okara	2020-21	2021-0000000166_F00018	recovery of PST	1,947,361
10.	Director General Child protection welfare Bureau Lahore	2020-21	2021-0000000468_F00012	Doubtful Payment of GST / PST	1,745,519
11.	DPO Sahiwal	2020-21	2021-0000000158_F00008	recovery of PST	1,645,559
12.	Police Training	2018-21	2021-	recovery of PST	1,591,986

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
	School Sihala		0000000092 _F00033		
13.	District Jail R.Y Khan	2018-21	2021- 0000000169 _F00002	recovery of Income tax	994,381
14.	DPO, R.Y Khan	2019-20	49141	PST	879,881
15.	DOP, Khanewal	2019-20	49107	recovery of PST	855,969
16.	DOP, Lodhran	2018-20	49066	Recovery of PST	853,213
17.	PC-3, Multan	2017-20	49116	recovery of PST	838,251
18.	SSP Punjab Highway Police, Lahore	2017-21	2021- 0000000613 _F00007	Recovery of PST	778,637
19.	DPO, Chiniot	2019-20	48358	recovery PST	743,796
20.	PHP Faisalabad	2017-21	2021- 0000000473 _F00002	less deduction of PST	675,871
21.	SP/Battalion Commander, PC Battalion No.6, Farooqabad, Sheikhupura	2018-20	49219	recovery of PST	627,654
22.	DIG Police Operation Lahore	2020-21	2021- 0000000465 _F00008	recovery of advance tax	563,777
23.	CTD Rawalpindi	2008-21	2021- 0000000196 _F00005	recovery of stamp duty	543,651
24.	CTD Rawalpindi	2008-21	2021- 0000000196 _F00021	recovery of Income tax	521,257
25.	Central Jail, Multan	2017-20	48732	non deduction of PST & Income tax	520,407
26.	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49222	Recovery of PST	487,241
27.	SSP Punjab	2017-21	2021-	recovery of	460,400

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
	Highway Police, Lahore		0000000613_F00002	Income Tax	
28.	SSP PHP Gujranwala	2018-21	2021-0000000165_F00003	recovery of PST	456,099
29.	PC-3, Multan	2017-20	49119	recovery of income tax	405,167
30.	DPO, Bahawalnagar	2019-20	49156	recovery of Income Tax	388,320
31.	DPO, Bahawalnagar	2019-20	49153	recovery of PST	381,420
32.	Regional Officer (RO) Counter Terrorism Department, DG Khan Region	2013-21	2021-0000000616_F00021	recovery of PST	374,900
33.	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49427	recovery of income tax	366,225
34.	AIG, Commandant Punjab Constabulary, Farooqabad	2018-20	48377	Recovery PST	359,066
35.	Police Training College, Multan	2018-20	48698	non deduction of PST & Income tax	338,394
36.	Regional Officer (RO) Counter Terrorism Department, DG Khan Region	2013-21	2021-0000000616_F00020	recovery of Income Tax	333,377
37.	District Jail M.B Din	2019-21	2021-0000000162_F00005	recovery of GST	291,450
38.	Police Training College, Multan	2018-20	48699	non deduction of PST & Income tax	277,872

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
39.	Police Training College, Multan	2018-20	48700	non deduction of PST & Income tax	259,047
40.	CTO, Faisalabad	2017-20	49287	income tax	245,328
41.	CTD Gujranwala	2020-21	2021-0000000469_F00024	recovery of PST	242,716
42.	CTD Gujranwala	2020-21	2021-0000000469_F00008	recovery of Income Tax	232,500
43.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00008	recovery of PST	205,463
44.	DPO, Bahawalnagar	2019-20	49157	recovery of Income Tax	157,213
45.	Police Training College, Multan	2018-20	48697	recovery of GST	139,005
46.	Police Training College, Multan	2018-20	48702	Non deduction of GST and Income tax	118,022
47.	DPO, Bahawalnagar	2019-20	49163	recovery of Income Tax	116,662
48.	SSP Punjab Highway Police, Lahore	2017-21	2021-0000000613_F00008	Recovery of Income Tax	113,255
49.	DIG Dolphin Police Squad Punjab Lahore	2020-21	2021-0000000124_F00003	recovery of Income Tax	111,570
50.	District Jail R.Y Khan	2018-21	2021-0000000169_F00005	recovery of stamp duty	111,525
51.	SSP Punjab Highway Police, Lahore	2017-21	2021-0000000613_F00026	recovery of stamp duty	109,748
52.	DPO, Bahawalnagar	2019-20	49158	recovery of PST	104,306
53.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00012	recovery of PST	103,844

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
54.	Police Training College, Multan	2018-20	48705	Non deduction of PST & Income tax	78,759
55.	SSP PHP Gujranwala	2018-21	2021-0000000165_F00002	recovery of stamp duty	72,255
56.	Central Jail, Multan	2017-20	48738	Non deduction of GST & Income tax	59,706
57.	Punjab Forensic Science Agency, Lahore	2020-21	2021-0000000467_F00011	recovery of stamp duty	55,446
58.	DPO, Bahawalnagar	2019-20	49154	recovery of Income Tax	48,824
Total					66,855,710

Annexure-32

Para No. 8.4.7 Irregular deposit of jail canteen rent into Prison Welfare Fund instead of Government Treasury for-Rs. 65.91 million.

Sr. No	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	Central Jail Sahiwal	2018-21	2021-0000000470_F00017	Unauthorized/irregular deposit of canteen rent into Punjab Prison Foundation Account	22,875,000
2	Central Jail Adiala Rawalpindi	2020-21	2021-0000000579_F00007	Unauthorized/irregular deposit of canteen rent into Punjab Prison Foundation Account	18,302,555
3	District Jail Lahore	2020-21	2021-0000000160_F00011	Unauthorized/irregular deposit of canteen rent into Punjab Prison Foundation Account	14,500,000
4	District Jail M.B Din	2019-21	2021-0000000162_F00007	Unauthorized/irregular deposit of canteen rent into Punjab Prison Foundation Account	3,605,734
5	District Jail R.Y Khan	2018-21	2021-0000000169_F00003	Unauthorized/irregular deposit of canteen rent into Punjab Prison Foundation Account	3,087,518
6	District Jail Faisalabad	2020-21	2021-0000000164_F00008	Unauthorized/irregular deposit of canteen rent into Punjab Prison Foundation Account	2,200,000
7	District Jail R.Y Khan	2018-21	2021-0000000169_F00007	Unauthorized/irregular deposit of canteen rent into Punjab Prison Foundation Account	1,341,327
Total					65,912,134

**Para No. 8.4.12 Irregular expenditure in violation of Punjab Procurement Rules-
Rs. 769.54 million**

Sr No.	Name of Formation	Period of Audit	PDPNo	Nnature of Irregularity	Amount (Rs.)
1.	Punjab Forensic Science Agency, Lahore	2020-21	2021-0000000467_F00013	The rate analysis was not carried out causing purchase at exorbitant rates and non supply of articles resulting in LD charges to be worked out at the time of supply.	442,166,756
2.	Punjab Forensic Science Agency, Lahore	2020-21	2021-0000000467_F00018	The rate analyses were not carried out causing purchase at exorbitant rates.	35,626,186
3.	Punjab Forensic Science Agency, Lahore	2020-21	2021-0000000467_F00023	The rate analyses was not carried out causing purchase at exorbitant rates	26,672,875
4.	Punjab Forensic Science Agency, Lahore	2020-21	2021-0000000467_F00012	The rate analyses was not carried out causing purchase at exorbitant rates	22,027,003
5.	DPO Rajanpur	2020-21	2021-0000000602_F00003	1. single stage one envelope 2. price reasonability certificate 3. qualification criteria not uploaded	20,377,474
6.	DPO Sargodha	2020-21	2021-0000000474_F00003	1. rate analysis not made 2. price reasonability certificate 3. qualification criteria not uploaded	19,027,546
7.	DPO Rajanpur	2020-21	2021-0000000602_F00013	Indents intentionally split up to avoid the sanction from next higher authority 2. no tender process was carried out.	17,624,053
8.	AIG Commandant Punjab Constabulary Farooqabad, Sheikhpura	2018-20	48762	Procurement process as per PPRA 2014 not adopted and the purchase was made through quotations by <u>splitting up the indents.</u>	16,074,819
9.	Police Training College, Chung, Lahore	2018-20	49271	Less recovery of performance guarantee	13,544,704
10.	DPO Sargodha	2020-21	2021-0000000474_F00009	1. rate analysis not made 2. price reasonability certificate 3. qualification criteria not uploaded	11,292,556
11.	District Jail Lahore	2020-21	2021-0000000160_F00019	recovery of performance guarantee	11,067,582
12.	District Jail R.Y Khan	2018-21	2021-0000000169	Procurement process as per PPR 2014 not adopted and	10,877,750

Sr No.	Name of Formation	Period of Audit	PDPNo	Nnature of Irregularity	Amount (Rs.)
			_F00001	the purchase was made through quotations by splitting up the indents.	
13.	District Jail R.Y Khan	2018-21	2021-0000000169_F00008	Procurement process as per PPR 2014 not adopted and the purchase was made through quotations by splitting up the indents.	10,877,570
14.	Punjab Forensic Science Agency, Lahore	2020-21	2021-0000000467_F00014	List of qualified and trained engineers with documents whereas, as per attendance sheets the concerned technical staff was changed against the helpers and other staff. •	9,100,050
15.	Commandant Police College Sihala	2017-18	49566	Procurement process as per PPR. 2014 not adopted and the purchase was made through quotations by splitting up the indents.	6,202,457
16.	District Jail R.Y Khan	2018-21	2021-0000000169_F00010	Procurement process as per PPR 2014 not adopted and the purchase was made through quotations by splitting up the indents.	5,726,308
17.	Chief Traffic Officer, Lahore	2017-18	49552	Procurement process as per PPR. 2014 not adopted and the purchase was made through quotations by splitting up the indents.	4,522,000
18.	Punjab Forensic Science Agency, Lahore	2020-21	2021-0000000467_F00015	Extention in contract made on 24.04.2018 upto the period of 30.6.2019 was extended upto 30.06.2021 from time to time without new bidding process after expiry of period..The management did not conduct the rate analysis	4,196,726
19.	Secretary Home Punjab Lahore	2020-21	2021-0000000159_F00004	Procurement process as per PPR 2014 not adopted and the purchase was made through quotations by splitting up the indents. -	4,063,042
20.	Chief Traffic Officer, Lahore	2017-18	49553	Procurement process as per PPR. 2014 not adopted and the purchase was made through quotations by splitting up the indents.	4,035,109
21.	Secretary Home Punjab Lahore	2020-21	2021-0000000159	Procurement process as per PPR 2014 not adopted and	3,952,664

Sr No.	Name of Formation	Period of Audit	PDPNo	Nnature of Irregularity	Amount (Rs.)
			_F00026	the purchase was made through quotations by splitting up the indents.	
22.	Punjab Forensic Science Agency, Lahore	2020-21	2021-0000000467_F00008	Expenditure was split up to avoid tendering process	3,786,969
23.	DPO Mianwali	2019-21	2021-0000000475_F00001	1. market rate analysis not made. 2. Technical estimates not approved from competent authority. 3. the agreement not signed on judicial papers	3,750,000
24.	Secretary Home Punjab Lahore	2020-21	2021-0000000159_F00017	Procurement process as per PPR 2014 not adopted and the purchase was made through quotations by splitting up the indents.	3,710,050
25.	DPO Sargodha	2020-21	2021-0000000474_F00007	1. rate analysis not made 2. price reasonability certificate 3. qualification criteria not uploaded	3,671,890
26.	DPO Rajanpur	2020-21	2021-0000000602_F00002	1. single stage one envelope 2. price reasonability certificate 3. qualification criteria not uploaded	3,492,198
27.	AIG Commandant Punjab Constabulary Farooqabad, Sheikhpura	2018-20	48767	Procurement process as per PPRA 2014 not adopted and the purchase was made through quotations by splitting up the indents.	3,213,019
28.	DPO Sargodha	2020-21	2021-0000000474_F00015	1. rate analysis not made 2. price reasonability certificate 3. qualification criteria not uploaded	3,193,983
29.	Secretary Home Punjab Lahore	2020-21	2021-0000000159_F00012	Procurement process as per PPR 2014 not adopted and the purchase was made through quotations by splitting up the indents.	2,939,464
30.	DPO Rajanpur	2020-21	2021-0000000602_F00001	1. single stage one envelope 2. price reasonability certificate 3. qualification criteria not uploaded	2,896,991
31.	AIG Commandant Punjab Constabulary Farooqabad, Sheikhpura	2018-20	48765	Procurement process as per PPRA 2014 not adopted and the purchase was made through quotations by splitting up the indents.	2,702,700
32.	Superintendent of Police, Police Response Unit	2020-21	2021-0000000125_F00020	Procurement process as per PPR 2014 not adopted and the purchase was made	2,580,050

Sr No.	Name of Formation	Period of Audit	PDPNo	Nnature of Irregularity	Amount (Rs.)
				through quotations by splitting up the indents.	
33.	Commandant Border Military Police D. G Khan	2015-21	2021-0000000588_F00012	Procurement process as per PPRA. 2014 not adopted and the purchase was made through quotations by splitting up the indents.	2,357,800
34.	DPO Vehari	2020-21	2021-0000000601_F00014	1. rate analysis not made 2. price reasonability certificate 3. qualification criteria not uploaded	2,138,989
35.	Police Training School Sihala	2018-21	2021-0000000092_F00037	Expenditure was split up to avoid tendering process	2,067,227
36.	Police Training School Sihala	2018-21	2021-0000000092_F00004	Expenditure was split up to avoid tendering process	2,036,862
37.	Punjab Forensic Science Agency, Lahore	2020-21	2021-0000000467_F00019	Expenditure was split up to avoid tendering process	1,901,125
38.	DPO, Khanewal	2019-20	49089	Procurement process as per PPR 2014 not adopted and the purchase was made through quotations by splitting up the indents.	1,840,248
39.	DPO Sargodha	2020-21	2021-0000000474_F00017	1. rate analysis not made 2. price reasonability certificate 3. qualification criteria not uploaded	1,818,416
40.	Superintendent of Police, Police Response Unit	2020-21	2021-0000000125_F00018	Procurement process as per PPR 2014 not adopted and the purchase was made through quotations by splitting up the indents.	1,769,640
41.	Punjab Forensic Science Agency, Lahore	2020-21	2021-0000000467_F00022	Expenditure was split up to avoid tendering process	1,765,381
42.	DPO Sargodha	2020-21	2021-0000000474_F00016	1. rate analysis not made 2. price reasonability certificate 3. qualification criteria not uploaded	1,610,973
43.	Secretary Home Punjab Lahore	2020-21	2021-0000000159_F00008	Procurement process as per PPR 2014 not adopted and the purchase was made through quotations by splitting up the indents.	1,522,036
44.	Chief Traffic Officer, Lahore	2017-18	49554	Procurement process as per PPRA. 2014 not adopted and	1,512,000

Sr No.	Name of Formation	Period of Audit	PDPNo	Nnature of Irregularity	Amount (Rs.)
				the purchase was made through quotations by splitting up the indents.	
45.	DPO Sargodha	2020-21	2021-0000000474_F00021	1. rate analysis not made 2. price reasonability certificate 3. qualification criteria not uploaded	1,415,081
46.	Superintendent of Police Anti Riot Unit, Lahore	2019-21	2021-0000000126_F00021	Procurement process as per PPR 2014 not adopted and the purchase was made through quotations by splitting up the indents.	1,345,790
47.	AIG Commandant Punjab Constabulary Farooqabad, Sheikhpura	2018-20	48768	Procurement process as per PPR. 2014 not adopted and the purchase was made through quotations by splitting up the indents.	1,186,800
48.	Punjab Forensic Science Agency, Lahore	2020-21	2021-0000000467_F00020	Expenditure was split up to avoid tendering process	1,150,758
49.	SP/Battalion Commander, PC Battalion No.6, Farooqabad, Sheikhpura	2018-20	49215	Procurement process as per PPR 2014 not adopted and the purchase was made through quotations by splitting up the indents.	1,034,986
50.	Police Training School Farooqabad	2018-21	2021-0000000628_F00009	Expenditure was split up to avoid tendering process	1,021,281
51.	DPO Sargodha	2020-21	2021-0000000474_F00011	1. rate analysis not made 2. price reasonability certificate 3. qualification criteria not uploaded	968,702
52.	District Jail Lahore	2020-21	2021-0000000160_F00002	Procurement process as per PPR 2014 not adopted and the purchase was made through quotations by splitting up the indents.	953,000
53.	Police Training School Farooqabad	2018-21	2021-0000000628_F00013	performance guarantee not obtained	847,957
54.	Superintendent of Police Anti Riot Unit, Lahore	2019-21	2021-0000000126_F00020	Procurement process as per PPR 2014 not adopted and the purchase was made through quotations by splitting up the indents.	676,132
55.	AIG Commandant Punjab Constabulary Farooqabad Sheikhpura	2018-20	48764	Procurement process as per PPR A2014 not adopted and the purchase was made through quotations by	560,716

Sr No.	Name of Formation	Period of Audit	PDPNo	Nnature of Irregularity	Amount (Rs.)
				splitting up the indents.	
56.	District Jail M.B Din	2019-21	2021-0000000162_F00003	Procurement process as per PPR 2014 not adopted and the purchase was made through quotations by splitting up the indents.	539,850
57.	District Jail Lahore	2020-21	2021-0000000160_F00021	Procurement process as per PPR 2014 not adopted and the purchase was made through quotations by splitting up the indents.	258,840
58.	Secretary Home Punjab Lahore	2020-21	2021-0000000159_F00023	Procurement process as per PPR 2014 not adopted and the purchase was made through quotations by splitting up the indents.	251,832
Total					769,544,966

Para No. 8.4.13 Unjustified expenditure on cost of investigation-Rs. 111.81 million

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	CTD Rawalpindi	2008-21	2021-000000019_F00001	cost of investigation	15,616,633
2	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49429	cost of investigation	13,427,460
3	Regional Officer (RO) Counter Terrorism Department, DG Khan Region	2013-21	2021-000000061_F00007	cost of investigation	13,008,635
4	CPO Multan	2020-21	2021-000000062_F00016	cost of investigation	11,170,860
5	DPO Sheikhpura	2020-21	2021-000000009_F00011	Investigation	6,751,000
6	DPO TT Singh	2019-21	2021-000000062_F00009	cost of investigation	6,566,222
7	DPO Sargodha	2020-21	2021-000000047_F00002	Investigation	6,348,700
8	DPO Okara	2020-21	2021-000000016_F00006	cost of investigation	5,142,710
9	DPO, Lodhran	2018-20	49072	Cost of investigation	5,047,365
10	CPO Faisalabad	2020-21	2021-000000046_F00004	Cost of investigation	4,162,488
11	DPO Bhakhar	2018-21	2021-000000063_F00004	cost of investigation	4,069,273
12	DPO Sahiwal	2020-21	2021-	cost of	3,460,955

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
			000000015 _F00006	investigation	
13	DPO, R.Y Khan	2019-20	49129	cost of investigation	3,440,940
14	DPO Vehari	2020-21	2021- 000000060 _F00010	cost of investigation	3,048,455
15	DPO Rajanpur	2020-21	2021- 000000060 _F00006	Investigation	2,816,075
16	DPO, Khanewal	2019-20	49084	Cost of investigation	2,477,391
17	DPO Mianwali	2019-21	2021- 000000047 _F00006	cost of investigation	2,092,640
18	CPO Faisalabad	2020-21	2021- 000000046 _F00008	cost of investigation	1,530,000
19	CTD Gujranwala	2020-21	2021- 000000046 _F00031	cost of investigation	1,048,790
20	CTD Rawalpindi	2008-21	2021- 000000019 _F00004	cost of investigation	583,300
Total					111,809,892

Para No. 8.4.14 Irregular/unauthorized consumption of POL over and above prescribed limit-Rs. 851.34 million

Sr No	Name of Formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
1	SSP Punjab Highway Police, Bahawalpur	2018-21	2021-0000000471_F00008	excess consumption of POL from prescribed limit	80,318,934
2	DPO Bahawalpur	2019-21	2021-0000000167_F00002	excess consumption than prescribed ceiling	69,991,680
3	Regional Officer (RO) Counter Terrorism Department, DG Khan Region	2013-21	2021-0000000616_F00024	excess consumption of POL from prescribed limit	65,548,300
4	SSP Punjab Highway Police, Lahore	2017-21	2021-0000000613_F00024	excess consumption of POL from prescribed limit	63,531,100
5	DPO Bhakhar	2018-21	2021-0000000637_F00007	excess consumption of POL from prescribed limit	58,772,160
6	DIG Police Operation Lahore	2020-21	2021-0000000465_F00011	excess consumption	55,824,670
7	SSP PHP Gujranwala	2018-21	2021-0000000165_F00022	recovery of excess consumption of POL	46,090,000
8	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00014	excess consumption of POL from prescribed limit	40,525,300
9	CPO Multan	2020-21	2021-0000000621_F00008	Excess expenditure than the prescribed ceiling	37,432,260
10	CPO Faisalabad	2020-21	2021-0000000466_F00011	excess consumption than prescribed ceiling	33,448,464
11	CTD Rawalpindi	2008-21	2021-0000000196_F00012	excess consumption than prescribed ceiling	24,347,440

Sr No	Name of Formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
12	DPO Sheikhpura	2020-21	2021-000000091_F00014	excess consumption than prescribed ceiling	23,402,400
13	DPO Okara	2020-21	2021-0000000166_F00012	excess consumption of POL	18,509,220
14	PHP Faisalabad	2017-21	2021-0000000473_F00007	excess consumption than prescribed ceiling	18,086,200
15	Commandant Police College Sihala	2017-18	49570	excess consumption of POL	17,290,087
16	DPO Sahiwal	2020-21	2021-0000000158_F00010	excess consumption	15,981,030
17	DPO, D.G Khan	2019-20	49185	POL beyond the prescribed ceiling	14,843,160
18	DPO, Rajanpur	2019-20	49613	excess consumption of POL	13,734,380
19	PC-3, Multan	2017-20	49112	consumption of POL than prescribed ceiling	12,913,838
20	Commandant Border Military Police D. G Khan	2015-21	2021-0000000588_F00005	consumption of POL Beyond prescribed ceiling	11,577,410
21	DPO, Bahawalnagar	2019-20	49164	recovery of excess payment of POL	10,829,165
22	DOP, Khanewal	2019-20	49102	Excess consumption of POL	10,812,600
23	SSP PHP, Sargodha	2016-21	2021-0000000472_F00010	excess consumption than prescribed ceiling	9,563,500
24	DPO Rajanpur	2020-21	2021-0000000602_F00004	excess consumption than prescribed ceiling	8,427,870
25	SSP MT Punjab	2018-20	48338	recovery of POL	8,269,560
26	DPO, Chiniot	2019-20	48363	Recovery Excess consumption of POL	7,954,830
27	DPO, R. Y Khan	2019-20	49148	Excess consumption of	7,432,300

Sr No	Name of Formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
				POL	
28	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49438	excess POL than prescribed ceiling	7,278,394
29	DIG Security, Lahore, CM Secreteriat, Lahore Statement	2017-20	49195	excess consumption of POL than prescribed ceiling	6,557,920
30	Addl. IGP/DIG of Police, Elite Police Force, Lahore	2017-20	49402	recovery of excess use of POL	6,550,000
31	CTD Lahore	2020-21	2021-0000000157_F00015	excess consumption than prescribed ceiling	5,594,100
32	DPO TT Singh	2019-21	2021-0000000620_F00010	excess consumption than prescribed ceiling	5,151,200
33	AIG Commandant Punjab Constabulary Farooqabad, Sheikhpura	2018-20	48760	excess consumption of pol	4,355,134
34	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49230	Excess consumption of POL	3,702,690
35	Regional Officer (RO) Counter Terrorism Department, DG Khan Region	2013-21	2021-0000000616_F00004	excess consumption of POL from prescribed limit	2,867,961
36	Police Training College, Multan	2018-20	48695	consumption of POL than prescribed ceiling	2,848,755
37	DPO Bahawalpur	2019-21	2021-0000000167_F00017	excess consumption than prescribed ceiling	2,841,164
38	Police Training School Multan	2020-21	2021-0000000596_F00020	excess consumption than prescribed ceiling	2,725,360
39	DOP, Khanewal	2019-20	49104	Excess consumption of POL	2,723,500
40	DPO, Khushab	2017-20	49326	POL used by other entities un-authorizedly.	2,146,550

Sr No	Name of Formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
41	Police Training School Farooqabad	2018-21	2021-0000000628_F00022	excess consumption than prescribed ceiling	1,985,490
42	SSP MT Punjab	201-20	48343	Recovery Excess consumption of POL	1,857,399
43	Police Training College, Chung, Lahore	2018-20	49263	Excess consumption of POL	1,804,320
44	Addl. IG of Police Welfare and Finance, Lahore	2016-20	48687	excess consumption of pol	1,535,000
45	Police Training College Chung Lahore	2020-21	2021-0000000627_F00006	excess consumption than prescribed ceiling	1,230,930
46	Addl. Inspector General Of Police, Punjab Highway Patrol, Lahore.	2018-21	2021-0000000161_F00024	excess consumption of POL from prescribed limit	970,400
47	DG, Child Protection & Welfare Bureau, Lahore	2018-20	47816	Excess consumption of POL	647,010
48	DPO, Khushab	2017-20	49318	Excess of POL than avarage consumption certificate	509,790
Total					851,340,925

Para No. 8.4.15 Irregular expenditure by charging the expenditure to irrelevant head of Account-Rs. 28.34 million

Sr No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	CTD Lahore	2020-21	2021-000000_F00013	purchase of goods from incorrect head of accounts	10,651,484
2	SSP PHP, Sargodha	2016-21	2021-0000000472_F00009	Misclassification of Expenditure	2,574,571
3	Commandant Police College Sihala	2017-18	49567	Misclassified expenditure incurred on medicines	2,341,237
4	AIG Commandant Punjab Constabulary Farooqabad, Sheikhpura	2018-20	48769	Misclassification of expenditure	2,285,389
5	DG, Child Protection & Welfare Bureau, Lahore	2018-20	47830	Purchase Of Goods From Incorrect Head Of Accounts	1,974,838
6	Secretary Home Punjab Lahore	2020-21	2021-0000000159_F00020	misclassification of expenditure	1,952,511
7	Director General Child protection welfare Bureau Lahore	2020-21	2021-0000000468_F00013	purchase of goods from incorrect head of accounts	1,714,248
8	Chief Traffic Officer, Lahore	2017-18	49555	purchase of goods from incorrect head of accounts	1,087,938
9	DIG Dolphin Police Squad Punjab Lahore	2020-21	2021-0000000124_F00019	Misclassification of Expenditure	946,717

Sr No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
10	Police Training College Chung Lahore	2020-21	2021-0000000627_F00012	purchase of goods from incorrect head of accounts	887,328
11	CTD Gujranwala	2020-21	2021-0000000469_F00014	Misclassification of Expenditure	685,536
12	Regional Officer (RO) Counter Terrorism Department, DG Khan Region	2013-21	2021-0000000616_F00014	Misclassification of Expenditure	600,325
13	Police Training College, Chung, Lahore	2018-20	49258	purchase of goods from incorrect head of accounts	214,074
14	District Jail Faisalabad	2020-21	2021-0000000164_F00015	Misclassified/Wrong Expenditure booked under Different Heads	176,140
15	CPO Multan	2020-21	2021-0000000621_F00021	Unauthorized payments from incorrect head of accounts	139,302
16	CTO, Faisalabad	2017-20	49290	Mis-classification of expenditure	110,898
Total					28,342,536

Para No.8.4.16 Irregular mode of payment-Rs. 428.13 million

Sr No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularities	Amount (Rs.)
1.	DPO Bahawalpur	2019-21	2021-0000000167_F00003	Irregular mode of payments	64,729,903
2.	Regional Officer (RO) Counter Terrorism Department, DG Khan Region	2013-21	2021-0000000616_F00013	Irregular Mode Of Payment Released In Hard Cash	40,876,855
3.	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49431	Irregular mode of payments -	33,113,753
4.	DPO Vehari	2020-21	2021-0000000601_F00007	Irregular mode of payment in the name of DDO	29,403,331
5.	Central Jail Sahiwal	2018-21	2021-0000000470_F00013	mode of disbursement of Encashment LPR & financial assistance in cash	27,900,522
6.	Commandant Border Military Police D. G Khan	2015-21	2021-0000000588_F00007	Irregular Payment through Cash	25,016,803
7.	CTD Rawalpindi	2008-21	2021-0000000196_F00022	Irregular Drawl of Funds in the Name of DDO	22,570,477
8.	DPO TT Singh	2019-21	2021-0000000620_F00003	Irregular Drawl of amount in favour of DDO in respect of Superannuation & Encashment	20,672,119
9.	DPO TT Singh	2019-21	2021-0000000620_F00004	Irregular Drawl in favour of DDO above than limit of rupees one Lac.	20,107,859
10.	AIG Commandant Punjab Constabulary Farooqabad, Sheikhpura	2018-20	48766	Irregular payment of encashment of LPR /Financial Assistance	18,552,993
11.	DPO, Rajanpur	2019-20	49601	Irregular mode of payments	15,390,658
12.	DPO, Bahawalnagar	2019-20	49159	Irregular Expenditure was paid through DDO	14,803,680

Sr No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularities	Amount (Rs.)
				on account of Superannuation Encashment of L.P.R”.	
13.	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49420	Cash Payment of Leave Encashment	11,305,516
14.	SSP Punjab Highway Police, Bahawalpur	2018-21	2021-0000000471_F00009	Irregular Withdrawal of Financial assistance	10,400,000
15.	DPO, Rajanpur	2019-20	49594	Irregular / Unjustified Payment of Financial Assistance	10,400,000
16.	Police Training School Farooqabad	2018-21	2021-0000000628_F00010	disbursement of Encashment LPR & financial assistance in cash	9,082,920
17.	DOP, Chiniot	2019-20	49059	Irregular payments of Financial Assistance	8,900,000
18.	DPO Rajanpur	2020-21	2021-0000000602_F00014	Irregular mode of payment in the name of DDO	8,288,594
19.	DPO, Rajanpur	2019-20	49596	Irregular/Unjustified Cash payment of leave	7,418,880
20.	CTD Rawalpindi	2008-21	2021-0000000196_F00007	Irregular Payment Made In Hard Cash	5,197,503
21.	DPO Sheikhpura	2020-21	2021-0000000091_F00007	Irregular payments of Superannuation Encashment of L.P.R	4,768,200
22.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00017	irregular mode of payment	3,800,000
23.	Elite Police Training Centre, Lahore	2017-20	48952	Irregular mode of payments-	3,169,738
24.	SSP Punjab Highway Police, Bahawalpur	2018-21	2021-0000000471_F00021	Irregular Withdrawal of Leave Encashment	2,999,815
25.	Police Training School Multan	2020-21	2021-0000000596_F00009	Unauthorized /Irregular mode of payments	2,848,432
26.	CTD Rawalpindi	2008-21	2021-0000000196_F00027	Irregular payment of encashment of LPR	2,527,320

Sr No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularities	Amount (Rs.)
27.	SSP Punjab Highway Police, Multan	2019-21	2021-0000000734_F00020	Irregular Withdrawal of Leave Encashment	1,586,160
28.	DPO, Rajanpur	2019-20	49593	Irregular / Unjustified Cash Payment of Travelling Allowance	1,429,870
29.	High Security Prison, Sahiwal	2018-20	48709	Un-authorized mode of disbursement of pay and allowances in cash –	619,538
30.	Director General Child protection welfare Bureau Lahore	2020-21	2021-0000000468_F00021	Irregular keeping of 18 years and above children in the bureau Expenditure	247,630
Total					428,129,069

Para No. 8.4.18 Unsatisfactory Performance of Automated Number Plate Recognitions system, Loss to government due to non printing of E-challans against traffic captured violations -Rs. 5,298.84 million

Sr . No	Name of Formation	Period of Audit	PDP No.	Nature Irregularity	Amount (Rs.)
1	Punjab Safe Cities Authority, Lahore	2020-21	2021-0000000123_F00035	Unsatisfactory Performance of Automated Number Plate Recognitions Cameras	4,315,631,179
2	Punjab Safe Cities Authority, Lahore	2020-21	2021-0000000123_F00032	Issuance of E-Challans against 05 Traffic Violations instead of 19 Numbers of Traffic Violations through Automated Number Plate system.	983,208,350
3	Punjab Safe Cities Authority, Lahore	2020-21	2021-0000000123_F00038	Non Utilization of Automated Number Plates Recognition System at Optimum Level	0
4	Punjab Safe Cities Authority, Lahore	2020-21	2021-0000000123_F00039	Low Tendency of Payment of E-Challans as Compare to Observed Violations	0
5	Punjab Safe Cities Authority, Lahore	2020-21	2021-0000000123_F00049	Non Integration of Emergency Calls 15 with Police Stations for Pursuance and Maintenance of Criminal	0
6	Punjab Safe Cities Authority, Lahore	2020-21	2021-0000000123_F00050	Facilitation to Investigation Officers of Police Stations not Optimum Level	0
7	Punjab Safe Cities Authority, Lahore	2020-21	2021-0000000123_F00051	Non Maintenance of Historical Data for Comparison / Verification of Reduction in Crime	0
Total					5,298,839,529

Annexure-39

Para No. 8.4.21 Non auction of canteens, spots for ATM machines and condemned vehicles-Rs. 361.00 million

Sr. No.	Name of Formation	Period of Audit	PDP No.	Auctionable items	Amount (Rs.)
1.	CPO Faisalabad	2020-21	2021-0000000466_F00010	Non Auction of vehicles	83,540,000
2.	DPO TT Singh	2019-21	2021-0000000620_F00001	Non auction of vehicles	74,640,000
3.	DOP, Khanewal	2019-20	49087	Non Auction of vehicles	59,500,000
4.	CPO Faisalabad	2020-21	2021-0000000466_F00015	Non auction of vehicle	23,700,000
5.	DPO Okara	2020-21	2021-0000000166_F00015	Non auction of vehicles	14,910,000
6.	DPO Okara	2020-21	2021-0000000166_F00014	Non auction of vehicles	9,279,500
7.	CPO Multan	2020-21	2021-0000000621_F00022	Non auction of vehicles	8,397,900
8.	DPO, D.G Khan	2019-20	49188	Non Auction of vehicles	8,268,000
9.	Police Training College Chung Lahore	2020-21	2021-0000000627_F00003	Non auction of unserviceable articles	7,600,460
10.	DPO, Lodhran	2018-20	49073	Non Auction of vehicles	7,215,000
11.	SSP MT Punjab	2018-20	48339	Non Auction of vehicles	6,880,000
12.	CPO Multan	2020-21	2021-0000000621_F00012	Non auction of vehicles	5,430,000
13.	DPO Sahiwal	2020-21	2021-0000000158_F00013	Non auction of vehicles	4,092,800
14.	DPO Sahiwal	2020-21	2021-	Non auction of	3,420,000

Sr. No.	Name of Formation	Period of Audit	PDP No.	Auctionable items	Amount (Rs.)
			0000000158_F00014	vehicles	
15.	Police Training College Chung Lahore	2020-21	2021-0000000627_F00004	Non auction of vehicles	3,000,000
16.	DPO, R.Y Khan	2019-20	49131	Non Auction of vehicles	2,960,000
17.	DPO Bahawalpur	2019-21	2021-0000000167_F00016	Non Auction of mobil oil	2,940,800
18.	DPO, D.G Khan	2019-20	49191	Non Auction of vehicles	2,710,000
19.	Commandant Border Military Police D. G Khan	2015-21	2021-0000000588_F00020	Non Auction of vehicles	2,700,000
20.	Director General Child protection welfare Bureau Lahore	2020-21	2021-0000000468_F00011	Non Auction of vehicles	2,325,000
21.	DG, Child Protection & Welfare Bureau, Lahore	2018-20	47828	Non Auction of vehicles	2,325,000
22.	DPO TT Singh	2019-21	2021-0000000620_F00014	Non auction of vehicles	2,260,000
23.	Central Jail Adiala Rawalpindi	2020-21	2021-0000000579_F00008	Non auction of unserviceable items	2,147,200
24.	DPO Bhakhar	2018-21	2021-0000000637_F00008	Non Auction of vehicles	2,055,000
25.	DPO, R.Y Khan	2019-20	49149	Non Auction of vehicles	2,000,000
26.	PC-3, Multan	2017-20	49114	Non Auction of vehicles	1,700,000
27.	DPO Sheikhpura	2020-21	2021-0000000091_F00013	Non Auction of vehicles	1,570,000

Sr. No.	Name of Formation	Period of Audit	PDP No.	Auctionable items	Amount (Rs.)
28.	CTD Rawalpindi	2008-21	2021-0000000196_F00006	Non auction of canteen	1,543,122
29.	DPO Sheikhpura	2020-21	2021-0000000091_F00017	Non Auction of vehicles	1,490,000
30.	Central Jail Sahiwal	2018-21	2021-0000000470_F00007	Non auction of unserviceable articles	1,052,523
31.	SSP Punjab Highway Police, Bahawalpur	2018-21	2021-0000000471_F00020	Non Auction of vehicles	1,000,000
32.	CTO, Faisalabad	2017-20	49286	Non Auction of vehicles	799,700
33.	DPO Bhakhar	2018-21	2021-0000000637_F00014	Non Auction of vehicles	777,357
34.	Central Jail Sahiwal	2018-21	2021-0000000470_F00011	Non auction of unserviceable articles	718,000
35.	Police Training School Farooqabad	2018-21	2021-0000000628_F00011	Non auction of vehicles	700,000
36.	DPO Sargodha	2020-21	2021-0000000474_F00006	Non auction of mobil oil	635,772
37.	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49238	Non Auction of condum vehicles and store	590,000
38.	Chief Traffic Officer, Lahore	2017-18	49558	Non Auction of vehicles	484,175
39.	DPO Okara	2020-21	2021-0000000166_F00017	Non auction of mobil oil	413,098
40.	CPO Multan	2020-21	2021-0000000621_F00014	Non auction of vehicles	408,892
41.	CPO Faisalabad	2020-21	2021-0000000466	Non auction of unserviceable	406,000

Sr. No.	Name of Formation	Period of Audit	PDP No.	Auctionable items	Amount (Rs.)
			_F00024	articles	
42.	DPO Sheikhpura	2020-21	2021-0000000091_F00024	Non auction of unserviceable items	382,700
43.	Police Training School Multan	2020-21	2021-0000000596_F00014	Non auction of unserviceable items	364,040
44.	CTD Rawalpindi	2008-21	2021-0000000196_F00024	Non auction of unserviceable articles	329,650
45.	CPO Faisalabad	2020-21	2021-0000000466_F00019	Rent of land and electricity charges	300,000
46.	DG, Child Protection & Welfare Bureau, Lahore	2018-20	47832	Non Auction of vehicles	300,000
47.	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49231	Non Auction of vehicles	289,700
48.	Police Training College, Chung, Lahore	2018-20	49265	Non Auction of vehicles	251,975
49.	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49451	Non Auction of vehicles	200,000
50.	DPO, Khushab	2017-20	49323	Non Auction of vehicles	-
Total					361,003,364

Para No. 8.4.28 Non production of record-Rs. 2,217.14 million

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature	Amount (Rs.)
1.	CTD Lahore	2020-21	2021-0000000157_F00025	Non Production of vouched account	563,643,200
2.	SSP MT Punjab	2018-20	48334	Record not certified due to non- provision of record	357,713,160
3.	Secretary Home Punjab Lahore	2020-21	2021-0000000159_F00002	Non-production of Vouched Account of Electricity charges	270,743,458
4.	Commandant Border Military Police D. G Khan	2015-21	2021-0000000588_F00006	Non-production of Record for the financial year 2017-18	229,047,635
5.	Police Training College Chung Lahore	2020-21	2021-0000000627_F00002	Non provision of vouched account	210,000,000
6.	DG, Child Protection & Welfare Bureau, Lahore	2018-20	47822	the record related to deposit of saving certificate against the children handed over to the needy families not produced.	83,000,000
7.	Superintendent of Police, Police Response Unit	2020-21	2021-0000000125_F00019	POL slips, Log books	71,066,560
8.	District Jail R.Y Khan	2018-21	2021-0000000169_F00014	Irregular expenditure on procurement of diet articles	69,139,612
9.	Police Training School Sihala	2018-21	2021-0000000092_F00038	Irregular expenditure on repair of buildings	41,696,350
10.	District Jail M.B Din	2019-21	2021-0000000162_F00001	Record not produced valuing	39,080,516
11.	Central Jail Sahiwal	2018-21	2021-0000000470_F00019	Incomplete Accounts & Non Preparation of Profit & Loss A/c of	28,468,662

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature	Amount (Rs.)
				Jail Factory	
12.	DPO TT Singh	2019-21	2021-0000000620_F00002	Doubtful Drawl of Arrear of salaries	22,431,673
13.	CTD Rawalpindi	2008-21	2021-0000000196_F00017	Irregular expenditure under head Secret Service Fund (A03914)	21,290,600
14.	Secretary Home Punjab Lahore	2020-21	2021-0000000159_F00010	Irregular expenditure on Advertisement	18,103,737
15.	Commandant Border Military Police D. G Khan	2015-21	2021-0000000588_F00004	Non Production of Record of Off cycle Payment & Adjustments made Through SAP R-3	16,336,117
16.	Commandant Border Military Police D. G Khan	2015-21	2021-0000000588_F00003	Non Production of Vouched Accounts	15,395,000
17.	Regional Officer (RO) Counter Terrorism Department, DG Khan Region	2013-21	2021-0000000616_F00001	Outstanding recovery of Income Tax against disbursement of secret service fund	605,000
18.	Office of the Regional Officer, Counter Terrorism Department, Gujranwala	2013-20	49441	Irregular Expenditure on Rent of Building	13,540,502
19.	Director General Child protection welfare Bureau Lahore	2020-21	2021-0000000468_F00006	Irregular expenditure on Rent of Office Building	11,894,719
20.	Police Training College, Chung, Lahore	2018-20	49252	Non provision of vouched accounts	11,726,453
21.	CTD Rawalpindi	2008-21	2021-0000000196	Recommendation of the Provincial Re-	11,421,116

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature	Amount (Rs.)
			_F00010	employment Board/ Committee and approval of the Chief Minister.	
22.	Police Training School Farooqabad	2018-21	2021-0000000628_F00017	Non production of arrear of pay and allowances record	8,754,800
23.	CTD Gujranwala	2020-21	2021-0000000469_F00001	(A) Doubtful utilization of Secret Service Fund	7,938,000
24.	SSP Punjab Highway Police, Lahore	2017-21	2021-0000000613_F00003	doubtful Assessment and Non Availability Of Accommodation Certificates from the Building Department	6,534,000
25.	DIG Police Operation Lahore	2020-21	2021-0000000465_F00019	Irregular Payments on "Secret Service Expenditure"	5,900,000
26.	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49232	Non provision of complete record of Off Cycles Payment	5,103,550
27.	Police Training School Multan	2020-21	2021-0000000596_F00024	Non production of Canteen auction record & receipts statement of the college	4,800,000
28.	Police Training College Chung Lahore	2020-21	2021-0000000627_F00002	Non provision of vouched accounts	4,441,426
29.	DPO, Khushab	2017-20	49327	Non Production of Record Deposit of TCS Charges	4,310,280
30.	Director General Child protection welfare Bureau Lahore	2020-21	2021-0000000468_F00020	Bid Security 5% was not shown to audit	4,299,000
31.	CPO Multan	2020-21	2021-0000000621_F00023	Irregular expenditure on Secret Service	4,261,000

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature	Amount (Rs.)
32.	DPO Bhakhar	2018-21	2021-0000000637_F00003	Irregular expenditure on Secret Service	3,819,100
33.	DPO Bahawalpur	2019-21	2021-0000000167_F00015	secret service fund	3,780,000
34.	DPO Sahiwal	2020-21	2021-0000000158_F00021	Pending/Recoverable Traffic Challans	3,712,400
35.	DPO Sheikhpura	2020-21	2021-0000000091_F00025	Irregular expenditure on Secret Service-	3,537,000
36.	DOP, Lodhran	2018-20	49063	Irregular expenditure on Secret Service	3,466,000
37.	DPO TT Singh	2019-21	2021-0000000620_F00013	Doubtful Disbursement of Secret Service Fund	3,458,680
38.	DPO, Chiniot	2019-20	48362	Irregular expenditure on cost of investigation	3,016,524
39.	Secretary Home Punjab Lahore	2020-21	2021-0000000159_F00013	Non production of vouched account of Secret service funds-	2,430,000
40.	Regional Officer (RO) Counter Terrorism Department, DG Khan Region	2013-21	2021-0000000616_F00005	Stock inventory not produced	2,396,545
41.	DPO Rajanpur	2020-21	2021-0000000602_F00005	Irregular expenditure on Secret Service	2,316,000
42.	DPO Okara	2020-21	2021-0000000166_F00010	In traffic challans book issue registers; intend and receiving of the concerned officers are not available. Moreover, monthly summary/goshwara was also not	2,219,950

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature	Amount (Rs.)
				maintained on the challans book issue register.	
43.	CTD Gujranwala	2020-21	2021-0000000469_F00010	Doubtful Assessment and Non Availability Of Accommodation Certificates from the Building Department	2,142,000
44.	Addl. IGP/DIG of Police, Elite Police Force, Lahore	2017-20	49407	Irregular expenditure on secret services-Rs. 2.139 million	2,139,000
45.	DPO, Chiniot	2019-20	48360	Irregular expenditure on Secret Service	1,816,000
46.	DPO Okara	2020-21	2021-0000000166_F00020	Irregular expenditure on Secret Service	1,807,000
47.	DOP, Khanewal	2019-20	49082	Irregular Payments on "Secret Service Expenditure"	1,636,000
48.	DPO Sargodha	2020-21	2021-0000000474_F00001	record Rent of Buildings	1,547,063
49.	Addl. IGP/DIG of Police, Elite Police Force, Lahore	2017-20	49401	Non- production of record-	1,514,606
50.	DOP, Khanewal	2019-20	49081	record of Rent of building	1,312,050
51.	DPO, R.Y Khan	2019-20	49126	Record of Rent of building	1,312,050
52.	Police Training College, Chung, Lahore	2018-20	49270	Non provision of complete record of Off Cycles Payment	1,240,290
53.	DPO, D.G Khan	2019-20	49183	Irregular expenditure on Secret Service	1,216,000
54.	DPO, Rajanpur	2019-20	49600	Secret Service Fund	1,216,000
55.	Addl. IGP/DIG of Police, Elite Police Force,	2017-20	49413	Non-production of vouched account	578,130

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature	Amount (Rs.)
	Lahore				
56.	Police Training School Farooqabad	2018-21	2021-0000000628_F00018	Non provision of complete record of Off Cycles Payment	456,499
57.	DPO DG Khan	2019-20	49184	Rent assessment	276,500
58.	DOP, Khanewal	2019-20	49086	Non-production of auditable record relating to appointment of constable /lady constable and misappropriation of application form sale money	96,950
59.	CPO Multan	2020-21	2021-0000000621_F00027	Non production of record	0
60.	DIG Police Operation Lahore	2020-21	2021-0000000465_F00012	Non Production Of 01 to 25 Register of police station	0
61.	Secretary Home Punjab Lahore	2020-21	2021-0000000159_F00015	Non production of record	0
62.	Director General Child protection welfare Bureau Lahore	2020-21	2021-0000000468_F00022	Non Production of Auditable Record	0
63.	Police Training School Sihala	2018-21	2021-0000000092_F00008	Non production of printing press and Auction of Canteen record amounts in millions	0
64.	DOP, Khanewal	2019-20	49094	Non Production of traffic record	0
65.	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49220	Non production of Record	0
66.	SP/Battalion Commander, PC	2017-20	49221	Non provision of complete record of	0

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature	Amount (Rs.)
	Battalion No.7, Lahore			recovery of Police Guard	
67.	SP/Battalion Commander, PC Battalion No.7, Lahore	2017-20	49235	Non provision of complete record of Suspension/Dismissal of Officers / Officials to watch the record of Fixed Daily Allowance & Risk Allowance / PLO during Suspension Period	0
68.	DPO, Khushab	2017-20	49331	Receipt of Driving School not shown to audit	0
69.	Addl. IG of Police Welfare and Finance, Lahore	2016-20	48693	Non- production of record Punjab Police Welfare Fund	0
70.	DOP, Lodhran	2018-20	49064	Non production of Record	0
71.	Punjab Safe Cities Authority, Lahore	2020-21	2021-0000000123_F00018	Tendering process file / allied record of payments	0
Total					2,217,144,463

Para No.9.4.5 Irregular expenditure without observing procurement and financial rules-Rs. 31.41 million

Sr. No.	Name of Formation	PDP No.	Period of Audit	Nature of Irregularity	Amount (Rs.)
1	DG PILAC, Lahore	48035	2017-20	Procurement of stationary, printing, other store, repair of vehicles, machinery, building and furniture without advertisement.	9,066,075
2	DG PILAC, Lahore	48036	2017-20	Arrangements for Cultural Festival Without advertisement at PPRA website and recovery of income tax-Rs.110,785	4,790,020
3	Director General Public Relation Punjab, Lahore	2021- 0000000093 _F00030	2020-21	Repair of transport without advertisement and Annual Procurement plan at PPRA website, Without history sheets & dead stock registers and satisfactory completion & inspection certificates, Less deduction of PST and Income tax	4,140,478
4	Director General Public Relation Punjab, Lahore	2021- 0000000093 _F00008	2020-21	Repair of building without advertisement and Annual Procurement plan at PPRA website, work was not executed from Public Works Dept., Administrative approval , technical sanction, MRS & market rates was not available in the record, without inspection and completion certificate	3,833,196
5	Director General Public Relation Punjab, Lahore	2021- 0000000093 _F00026	2020-21	Expenditure on entertainment Without advertisement and Annual Procurement plan at PPRA website, without stock register entries for consumable stores and without list of participants, less deduction of PST and Income Tax	2,592,833
6	Director	2021-	2020-21	Expenditure on stationary	2,502,108

Sr. No.	Name of Formation	PDP No.	Period of Audit	Nature of Irregularity	Amount (Rs.)
	General Public Relation Punjab, Lahore	0000000093_F00003		without advertisement and Annual Procurement plan at PPRA website, without verification of GST and end user consumption account	
7	Director General Public Relation Punjab, Lahore	2021-0000000093_F00029	2020-21	Expenditure on cost of others Without advertisement and Annual Procurement plan at PPRA website, without verification of GST and less deduction of income tax	1,349,483
8	Director General Public Relation Punjab, Lahore	2021-0000000093_F00022	2020-21	Expenditure on cost of others without advertisement and Annual Procurement plan at PPRA website, without verification of GST and less deduction of income tax	1,557,117
9	Director General Public Relation Punjab, Lahore	2021-0000000093_F00023	2020-21	Purchase of Furniture and Fixtures Without advertisement and Annual Procurement plan at PPRA website, without verification of GST and less deduction of income tax	820,125
10	Director General Public Relation Punjab, Lahore	2021-0000000093_F00016	2020-21	Expenditure on courier services without advertisement and Annual Procurement plan at PPRA website, services from PTCL instead of NTC and Expenditure was made under head-A03201 instead of head A03205	759,967
Total					31,411,402

Para No.12.4.2 Non-recovery of taxes-Rs. 22.98 million

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Recovery	Amount (Rs.)
1	Director Livestock DG Khan	2020-21	2021-0000000478_F00001	Income Tax	12,296,582
2	UVAS, Lahore	2020-21	2021-0000000577_F00002	PST and Income Tax	4,664,396
3	Director Livestock DG Khan	2020-21	2021-0000000478_F00003	Insurance	1,800,000
4	UVAS, Lahore	2020-21	2021-0000000577_F00024	Income Tax	1,249,701
5	LES Rakh Ghulaman, Bhakkar	2019-21	2021-0000000591_F00011	Sales Tax	544,638
6	Director Livestock DG Khan	2020-21	2021-0000000478_F00002	PST	517,440
7	Director Livestock, DG Khan	2020-21	2021-0000000478_F00002	PST	517,440
8	Additional Director Lahore	2020-21	2021-0000000477_F00004	Income Tax	425,104
9	LES Rakh Ghulaman, Bhakkar		021-0000000591_F00015	Income Tax	276,177
10	Director Livestock DG Khan	2020-21	2021-0000000478_F00004	PST and Income Tax	200,019
11	Director Livestock DG Khan		2021-0000000478_F00004	PST	200,019
12	Director Livestock DG Khan	2020-21	2021-0000000478_F00005	Various Taxes	286,270
Total					22,977,786

Para No. 12.4.7 Irregular procurement in violation of PPRA rules-Rs. 262.52 million

Sr. No	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	Director Livestock DG Khan	2020-21	2021-0000000478_F00006	procurement of medicines without advertisement uploading PPRA website	189,192,252
2	Directorate Information and Publicity Officer	2017-20	48925	procurement of printing and publication without advertisement uploading on PPRA website	53,686,503
3	LES Rakh Ghulaman, Bhakkar	2019-21	2021-0000000591_F00021	purchases without tender/splitting	9,638,776
4	Director Livestock DG Khan	2020-21	2021-0000000478_F00010	Irregular expenditure on printing procurement of medicines without advertisement	3,962,667
5	PRI Rawalpindi	2020-21	2021-0000000094_F00005	procurement of medicines without advertisement uploadinon PPRA website	2,296,832
6	UVAS Lahore	2020-21	2021-0000000577_F00015	procurement process was finalized without clear authorization and subsequent uploading on the PPRA website	2,678,350
7	Secretary L&DD South Punjab Bahawalpur	2020-21	2021-0000000928_F00006	Mis-Procurement of furniture by splitting the procurement in claims by calling	385,661

Sr. No	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				quotation to avoid tendering on PPRA website	
8	Secretary L&DD South Punjab Bahawalpur	2020-21	2021- 0000000928 _F00007	Mis-Procurement of Steel Almirah furniture by splitting the procurement in claims by calling quotation to avoid tendering on PPRA website	381,888
9	ADL Lahore	2020-21	2021- 0000000477 _F00008	procurement of medicines without advertisement	294,200
Total					262,517,129

**Para No. 13.4.8 Poor execution of un-conditional cash transfer programs-
Rs. 2,420.61 million**

Sr. No.	PDP No.	Name of Program	Nature of Urregularities	Amount (Rs.)
1	2021-0000000128_F00011	Cash Transfer Programme (UCT) for persons with disabilities (Khidmat Card)	i) Total 227,319 beneficiaries were enrolled during December, 2015. Only 63,586 beneficiaries provided monthly financial assistance during 2020-21. No financial benefit to 163,733 registered beneficiaries was provided. There was an opening balance of Rs. 763,619,972 as on 01.07.2020, Rs. 1,802,404,000 was further drawn during 2020-2021, against this total outlay of Rs. 2,566,023,972, only Rs. 1,436,336,323 (56 % of total drawls) was expended for the purpose. A heavy balance of Rs. 1,129,687,650 pertaining to program was lying in Bank of Punjab. In two cases, payments were made against duplicate mobile numbers and in 08 cases payments were made without any Khidmat Card numbers. The monetary value for these cases was Rs. 55,500. Total 227,319 beneficiaries were enrolled on 29.12.2015, the enrollment was made on the basis of BISP data prepared during 2011, new assessment was not made despite lapse of considerable time.	1,436,336,323
2	2021-0000000128_F00006	Ba-Himmat Bazurg Program	i) According to PC-1 provision, 569,204 beneficiaries were required to be enrolled, whereas 508,668 women were enrolled. Only 77,068 beneficiaries provided monthly financial assistance for about nine months instead of complete twelve months. So, the purpose to reduce dependency of poor elderly women could not be achieved due to meager disbursement of financial assistance to limited portion. According to approved SOP, Rs 441,453,000 disbursements were required to be made by the Bank of Punjab. As per statement, only Rs 389,198,386 were disbursed by the bank. A balance of Rs 52,254,613 remained with the bank for duration of more than nine months. Payments to 6,857 beneficiaries (Non-Bio-metric Verification System) valuing Rs. 49,968,000 were made but evidences of multiple attempts for verification under BVS system made by quarter concerned were neither available with the file presented to audit nor shown to audit. In absence of proper evidence, the authenticity of payments	905,956,914

Sr. No.	PDP No.	Name of Program	Nature of Urregularities	Amount (Rs.)
			could not be ensured.As per approved SOP (C-14), intimation SMS shall be sent to beneficiary on successful registration. In 569 cases, payments were made against duplicate mobile numbers and in 66 cases without any mobile number which created doubt about registration process. The monitory value for these cases was Rs 4,386,000.	
3	2021-0000000128_F00005	Sila-e-Fun Program	i) Program is under execution on a simple Memorandum of Understanding (MOU) between Punjab Social Protection Authority and Information and Culture Department instead of designing complete program document with exact role, responsibility and monitoring mechanism for implementation. The details of notable contributions (merit criteria) against which selection of 1,973 registered beneficiaries made was not shown to audit.In most of the cases, the district wise details of payments with names of artists and period of payments were not found enclosed with the bill.In only one case i.e. voucher No. 04, that against 107 registered beneficiaries in District Bahawalpur, 206 were paid. In D.G. Khan, 178 beneficiaries were paid against registered 42 beneficiaries. In Multan and Sahiwal, 207 and 30 beneficiaries were paid against registered numbers of 145 and 9 respectively. This resulted into un-authorized payments of Rs. 1,810,000 to beneficiaries without registration and merit policy. Cheque No. 0806679577 dated nil valuing Rs. 91,556 issued without any details of beneficiaries.Due amount for disbursement was Rs. 118,380,000 (1973 beneficiaries' x Rs 5000 x12 months) whereas, Rs. 79,985,000 was disbursed. This showed that financial benefit was given for few months instead of complete year as social assistance was not extended for complete year.	78,315,610
Total				2,420,608,847

**Para No. 14.4.2 Irregular expenditure in violation of Punjab Procurement Rules-
Rs. 5.94 million**

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	D.G. Population Welfare, Lahore	2020-21	2021-0000000480_F00002	Without tendering process. The vouched account of advance drawl was not submitted to AG Punjab. NOC from printing press was not obtained. Non / Less deduction of Income tax, GST & Stamp duty. The professional tax. certificate not shown etc.	4,273,750
2	D.G. Population Welfare, Lahore	2020-21	2021-0000000480_F00008	Without annual requirements and without tender. The pending liability register & professional tax certificate not shown etc.	1,668,123
Total					5,941,873



**AUDIT REPORT
ON
THE ACCOUNTS OF
EXPENDITURE,
GOVERNMENT OF THE PUNJAB
AUDIT YEAR 2021-22**

VOLUME-II

AUDITOR GENERAL OF PAKISTAN

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CHAPTER 15

PRIMARY AND SECONDARY HEALTHCARE DEPARTMENT

15.1 Introduction

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

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

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

Audit Profile of Primary and Secondary Healthcare Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited FY 2020-21 (Rs.in million)	Revenue/Receipts Audited FY 2020-21 (Rs.in million)
1	Formations	305	39	61,550	1,685
2	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	107	7	32,443	-
3	Authorities / Autonomous bodies etc. under the PAO	42	29	39,012	-
4	Foreign Aided Projects (FAP)	-	-	-	-

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2020-21 of Health Department indicate expenditure on various specified services viz-à-viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2020-21 against the total of four grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	1,403.04	500.22	1,903.26	1,668.14	(235.12)
PC21016	154,362.31	0.00	154,362.31	138,410.02	(15,952.29)
PC13034	126.52	0.00	126.52	58.87	(67.65)
PC22036	29,410.54	27,794.94	57,205.48	53,088.60	(4,116.87)
Total	185,302.41	28,295.16	213,597.57	193,225.64	(20,371.94)

Overview of Expenditure

The final budget of Health Department for the year ended 30 June, 2021 was Rs. 213,597.57 million. Out of this, actual expenditure was Rs. 193,225.64 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	155,891,874,000	140,137,032,920	(15,754,841,080)	10.11
Development	29,410,536,000	53,088,602,950	23,678,066,950	80.51
Total	185,302,410,000	193,225,635,870	7,923,225,870	4.28

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	156,392,096,000	140,137,032,920	(16,255,063,080)	10.39
Development	57,205,475,000	53,088,602,950	(4,116,872,050)	7.20
Total	213,597,571,000	193,225,635,870	(20,371,935,130)	9.54

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (20,371.94) million at the close of the year 2020-21 under grants PC21010, PC21016, PC13034 & PC22036 were not surrendered in time by the Department.

15.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 21,393.38 million were raised in this report during audit of Primary and Secondary Healthcare Department. This amount includes recoveries of Rs. 116.38 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	Non Production of record	7,610.85
2	HR/Employees related irregularities	894.23
3	Procurement related irregularities	10,746.90
4	Value for money and service delivery issues	935.93
5	Recoveries and overpayments	116.38
6	Others	1089.09
Total		21,393.38

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

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	46	38	8	83
2	1985-86	48	35	13	73
3	1986-87	67	53	14	79
4	1987-88	145	91	54	63
5	1988-89	79	55	24	70
6	1989-90	101	54	47	53
7	1990-91	128	75	53	59
8	1991-92	67	47	20	70
9	1992-93	71	44	27	62
10	1993-94	88	54	34	61
11	1994-95	76	5	71	7
12	1995-96	122	0	122	0
13	1996-97	108	69	39	64
14	1997-98	201	53	148	26
15	1998-99	297	159	138	54
16	1999-00	154	118	36	77
17	2000-01	416	329	87	80
18	2001-02	270	160	110	59
19	2003-04	78	23	55	30
20	2005-06	107	44	63	41
21	2006-07	235	103	132	44
22	2009-10	295	64	231	22
23	2010-11	125	36	89	29
24	2011-12	97	25	72	26
25	2012-13	138	37	101	27
26	2013-14	89	12	77	13
27	2015-16	1	0	1	0
Total		3649	1783	1866	49
Note: The Audit Report years missing in the above table were either due to non-inclusion of subject chapter during that year or non-discussion of the subject chapter before the PAC.					

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

15.4 AUDIT PARAS

HR/Employee related irregularities

15.4.1 Irregular appointments on contract and of contingent paid staff-Rs. 765.20 million

Supreme Court of Pakistan in its judgment dated 19.01.1993 in Human Rights Case No. 104 of 1992 stated that recruitments, both ad hoc and regular, without publicly and properly advertising the vacancies, is violative of fundamental rights. As such no post could be filled in without proper advertisement, even on ad hoc or contract basis. Further, as per instructions issued by the Finance Department, vide letter No. RO (Tech) FD2-2/2001 dated 03.11.2008, the appointment of contingent paid staff shall be made after advertisement in leading newspapers, and on merit basis. Further, as per contract appointment policy no.XII(ii) vide No.DS(O&M)5-3/2004/Contract(MF) dated:29.12.2004 issued by S&GAD department "Where appointment was made on a pay package other than the basic pay scales, the term and conditions of appointment shall be settled by the Administrative Department in consultation with the Finance Department.

During audit of Primary & Secondary Healthcare Department (P&SH), it was observed that financial instructions of the Government had not been adhered to and the appointments of staff and contingent paid staff/ daily wage staff were made without observing merit and advertisement in the newspapers. Further, in most of the cases the payments of salaries were made in cash. The details are given in (Annexure-46)

Audit was of the view that disregard to the government instructions resulted in irregular and unauthorized expenditure on salaries of the staff amounting to Rs. 765,197,193.

The lapses were pointed out to formations concerned during August to October 2021. Most of the formations did not offer any reply and rest noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meetings held on 06.01.2022 and 12.01.2022, the paras at Sr. Nos. 4 & 15 were kept pending for regularization from the Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that matter should be probed to fix the responsibility against officers/officials and irregularity be got condoned from the Finance Department.

15.4.2 Wastage of government resources to hire private firm for inspection of drug manufacturing facilities-Rs. 96.00 million

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

During the scrutiny of record of Chief Durg Controller Lahore for the year 2019-21, it was observed that the amount of Rs. 3,200,000 was paid to M/s EY Ford Rhodes. The Secretary, Primary & Secondary Healthcare department (P&SHD) hired services to conduct inspection of drug manufacturing facility situated in the Punjab at worth Rs. 96,000,000.

The services of private firms were hired in presence of highly qualified staff under the control of Secretary, Primary & Secondary

Healthcare department (P&SHD) and Chief Durg Controller Lahore. The details as:

Sr. No.	Designation	BPS	No of posts	Qualification
1	Chief Durg Controller	20	1	M.Phil D Pharm
2	Deputy Durg Controller	19	5	M.Phil D Pharm
3	Pharmacist	17	8	M.Phil D Pharm
4	Durg controller	17	152	D Pharm
5	Secretary DQCB	18	36	M.Phil D Pharm

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

When pointed out in July 2021, the management noted the observation for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that matter should be enquired into and complete record should be provided besides strengthening of supervisory, financial and internal controls to avoid such lapses in future.

(PDP No 2021-0000000149_F00007)

15.4.3 Irregular expenditure due to shifting of headquarters- Rs. 6.98 million

As per para 2 of Government of the Punjab, Finance Department letter No. FD/SRIV-8-1/76(Prov) dated 20.03.1988, shifting of headquarter for a period of not exceeding three months, without prior approval of Finance Department is a financial irregularity and involve unnecessary expenditure.

During audit of Primary & Secondary Healthcare Department (P&SH), Lahore, it was noticed that the officials were on the sanctioned strength of PMU Primary & Secondary healthcare and DG Health Services offices and drawing their salaries from the budget of the same offices but working in other offices for the period more than three months. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Amount (Rs.)
1	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_ F00038	4,894,286
2	Director General Health Services, Lahore	2020-21	2021-0000000122_ F00046	2,089,224
Total				6,983,510

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

The matter was pointed out from August 2021 to September 2021. The management at Sr. No. 1 did not offer any reply. The management at Sr. No. 2 stated that the referred staff have been placed with O/o Secretary, P&SHC Department, SHC & ME Department and Minister for Health etc. for performing official duties under valid order of the competent authority in Public Interest on temporary basis. Reply was not satisfactory because headquarter of the civil servants were shifted without prior approval of the Finance Department

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that irregularity be got regularized with the sanction of Finance Department.

15.4.4 Non-transparent expenditure on stipend/incentive awards out of COVID-19 funds-Rs. 26.05 million

According to Rule 2.32 (a) of PFR Vol-1, all details about all accounts shall be recorded as fully as possible, so as to satisfy any enquiry that may be made into the particulars of any case.

During the audit of Director General Health Services Lahore for the year 2020-2021, it was observed that Rs 26,053,225 was drawn under cost center (LO-4561) for payments of additional salaries (honorarium) to laboratory staff engaged to perform duties during COVID-19 Pandemic. According to Cabinet Committee meeting dated 11.12.2020, agenda item No. 04, around 145 number laboratory staff worked in three shifts for 08-09 months. The approximate amount was Rs 18.5 million. Whereas payment of Rs 26.053 million was made to 397 number staff. Thus 252 number staff (397-145) was paid honoraria over and above approval made by the Cabinet Committee. This resulted into non-transparent expenditure of Rs 26,053,225 to the Government due to payments of stipend /incentive over and above permission limits granted by the Cabinet Committee.

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

The matter was pointed out from August 2021. The management replied that payment was made after approval of highest competent authority that is Worthy Chief Minister of Punjab. The reply of the department is not satisfactory as no evidence for approval of competent authority was furnished with reply.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that matter should be looked into. Irregularity got regularized with the sanction of the competent authority besides

strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

(PDP No. 2021-0000000122-F00027 (COVID 19))

Procurement related irregularities

15.4.5 Irregular expenditure due to splitting and without tendering process-Rs. 102.59 million

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

During audit of Primary & Secondary Healthcare Department (P&SH), Lahore, it was observed that expenditure to the tune of Rs. 102,588,924 (Annexure-47) was incurred on procurements of IT equipment, furniture, stationery, computer stationery, printing, rent a car service and hiring of building on rent etc. by splitting the indent and in some cases without tendering process in violation of above said rules.

Audit is of the view that disregard to Punjab Procurement Rules resulted in irregular expenditure.

The lapses were pointed out to formations concerned from July to September 2021. Most of the management noted the observations for compliance while rest did not offer any reply.

The matter was further reported to the administrative department. In DAC meeting held on 12.01.2022, the paras at Sr. Nos. 2 & 4 were kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received

nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the matter be inquired into, responsibility be fixed and irregular procurements be got regularized from the competent authority.

15.4.6 Irregular procurements due to violation of Punjab Procurement Rules-Rs. 6,632.73 million

As per rule 8 of PPRA Rules 2014, 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. Further, as per Rule 16(2) of PPRA Rules 2014, the procuring agency shall prequalify bidders under sub-rule (1) in case of procurement of goods of one hundred million rupees and above and large consultancy, except where a procuring agency, for reasons to be recorded in writing, dispenses with the requirement of prequalification of bidders. The Government of the Punjab, Services and General Administration Department vide circular No. L & M(PPRA)10-01/2011 dated 10.02.2020 clarified that whenever procuring agencies take up public procurement through prequalification mode they must ensure that at least three (03 number) prequalified bidders are available for further bidding process and in case if the turnout of the prospective bidders for the procurement emerges less than three or only one bidder qualifies out of the clusters of applicant bidder for prequalification then the procuring agency must reconsider the prequalification criteria modalities which obstructs attracting the desired number of prospective bidders. PPRA is of the concerted opinion that a prequalification cannot be considered as valid if it falls short of at least three bidders to compete for

further bidding process. Moreover, as per PPRA clause-46 (d) individual consultant may be selected on a single source bases (with due Justification) in exceptional cases such as an emergency situation resulting from the individual is the only consultant qualified for the assignment.

During audit of Primary & Secondary Healthcare Department (P&SH), Lahore, it was observed that expenditure to the tune of Rs. 6,632,734,296 (Annexure-48) was incurred on procurements of drug & medicines, vaccine, printing, diagnostic & HIV/PCR/Dengue kits, stationery, janitorial services, security services, laptops & printers, plant & machinery, IT equipment, Furniture & Fixtures, desk top computers and courier services etc. but the annual procurement plan and bid evaluation reports were not published on PPRA web site. In some cases, two bidders were qualified instead of required three and awarded contract to single bidder. Furthermore, in some other cases, loss occurred due to non-replacement of expired kits, purchase at higher rates, income tax less deducted and GST invoices were not got verified from FBR etc.

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

The lapses were pointed out to formations concerned from July to November 2021. Most of the management noted the observations for compliance, some stated that detailed reply would be submitted later on, some did not offer any reply and rest did not offer any cogant reply.

The matter was further reported to the administrative department. In DAC meetings held on 06.01.2022 and 12.01.2022, the paras at Sr. Nos. 17, 18 & 36 were kept pending for regularization from the Finance Department. The paras at Sr. Nos. 25, 35, 51, 54 & 57 were kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting

was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the matter be inquired into, responsibility be fixed and irregular procurements be got regularized from the competent authority.

15.4.7 Irregular expenditure on procurement of goods and services-Rs. 2,937.81 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.

During audit of Primary & Secondary Healthcare Department (P&SH), Lahore, it was observed that an expenditure of Rs. 2,937,816,260 (Annexure-49) was incurred on procurement of goods and services. The payments were held irregular because of procurement of medicine below required standard as per supply order, unverified transmission certificates, non-approval of rates of electronic media from competent authority, without deduction of shelf-life penalty, less deduction of income tax, PST and stamp duty etc.

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

The matter was pointed out in July to November 2021. Some formations noted the observations. Some formations stated that detailed reply would be submitted after detail scrutiny of record. Some formations did not offer any reply.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that matter needs to be inquired into for fixing responsibility, produce the record and get the irregularity condoned from Finance Department besides recovery of PST and its deposit into government treasury.

15.4.8 Mis-procurement of laundry services-Rs. 336.65 million and Loss to government due to award at higher rates-Rs. 38.90 million

As per Section 33-B of the National Accountability Ordinance, 1999 (No.XVIII of 1999); all Ministries, Divisions and Attached Departments of the Federal Government, all departments of Provincial and local governments, statutory corporations or authorities established by the Federal Government or Provincial Government and holders of public office shall furnish to NAB a copy of any contract, entered into by such Ministries, Divisions and Attached Departments of the Federal Government, all departments of Provincial Government or local government, statutory corporations or authorities established by the Federal Government or Provincial Government or such holder of public office on its behalf, as the case may be, of the minimum monetary value of fifty million rupees or more, within such time as is reasonably practicable from the date of signing such contract. Moreover, as per Rule 4 of Punjab Procurement Rules, a procuring agency while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

During audit of the PMU-Primary and Secondary Healthcare Department, Lahore for the period 2020-21, it was observed that Rs. 336,652,686 was drawn for payment of laundry services for four packages provided by M/s Arar Innovations. The expenditure (detail enclosed) was held non-transparent due to the following reasons: -

- Excess amount of Rs. 293,451,015 (338,800,730–45,349,715) paid to the contractor than the contract tentative amount of 4 packages for Rs. 45,349,715
- M/s Arar Innovations have no relevant experience. The laundry machines were much expensive and purchased in 2018 by PMU. Even that company did not execute single project of laundry services and have no technical manpower to execute the complex project.
- Payment of Rs. 75,648,963 was made on assumption basis without having actual claims and approval of the Finance Department was also not obtained for advance payment.
- An amount of Rs. 237,003,723 was drawn on account of mobilization advance whereas the same was not adjusted.
- The record of procurement was not sent to NAB on prescribed format which is violation of Section 33-B of National Accountability Ordinance, 1999 (No.XVIII of 1999) as detailed above. The format for submission of required information was also provided by NAB, Islamabad vide its letter No.19(14)A&P/NAB/2008 dated 13.02.2012. The matter needs investigation besides compliance of the prescribed instruction of the Government.
- An amount of Rs. 24,000,000 was paid to contractor as infrastructure grant where the vouched account was also not produced to Audit, whereas the laundry machines was already installed on feeder points as per previous contract

of Laundry services. Undue favour was given to contractor. Matter needs to be probed at administrative level.

- M/s Arar Innovations registered with SECP on 17.05.2019 and closing date of the tender was 21.09.2020. Thus it was not possible for the company to execute 2 projects. But the technical committee gave 10 marks for 2 relevant projects for which no documentary proof was available with bidding documents.
- An amount of Rs. 24,000,000 was paid to M/s Mustalik Enterprises as Infrastructure grant for provision of laundry machine where the machines were purchased for Rs. 24,157,302 including installation cost in 2018 vide purchase order no.PSHCD/PMU(PO-SIL/001/2017 dated:11.12.2017. Undue financial favour was given to the contractor. Matter needs justification.
- M/s Arar Innovation have no managerial capability i.e. Project manager/engineer and other technical staff have no requisite experience whereas as per technical evaluation of prequalification 10 numbers were awarded by evaluation committee. No supporting documents were attached with bidding documents. Matter be probed at appropriate level. Total numbers obtained were 66.5 and qualifying marks were 65.
- The Technical Evaluation Committee awarded 8 numbers to M/s Arar Innovations “for logistic information consisting on portal detail and will present the same” whereas no evidence of portal detail and portal address was provided in bidding documents as provided.
- Pre-qualification documents did not contain specific document number. It was vaguely written as No. P&SHD/PMU/PQ/OS/2020 dated September, 2020.

- As per clause-D scope of services of pre-qualification documents the cost of contract shall comprise washing, HR and transportation cost which will be inclusive of all applicable taxes, cost of operations, electricity and consumables, whereas as per contract clause 1.9 of TOR of scope of services, utilities will also be responsibility of the respective health facility.
- Amendments/modification in advertised prequalification documents have not been approved by the competent authority as required under rule 11 of PPR.
- The contract was awarded very high value that the machines were purchased for Rs. 24,157,302 whereas amount of Rs. 10,800,000 per annum would be paid only repair and maintenance of laundry machine. Matter needs justification.
- M/s Arar Innovations have no authorization of manufacturer m/s Danube/FAGOR, and JUKI to provide the spare parts. How the firms will provide repair and maintenance as the firm has no workshops, calibration. Matter may be probed at appropriate level.
- In absence of Director Finance, financial evaluation process was not shown to Audit.
- Less deduction of Income tax for Rs. 4,986,514 (27,104,058 - 22,117,544)
- Less deduction of PST for Rs. 54,208,117
- Contract was awarded at so much high value while the price of washing per bed sheet for Rs. 58 and transportation amount was paid separately. All machinery was provided by the Government. Labor and repair and maintenance cost was also borne by Government.

- Less performance guarantee of 4 packages for Rs. 39,770,417/- (42,037,903 –2,267,486) was obtained from the contractor which was not verified from the contractor.
- Stamp duty for Rs. 2,101,895 (600,839 – 40,000) was also less deducted.
- Process of Financial evaluation i.e. Financial bids and financial comparative statements were not shown to Audit.
- Both companies in the JV claimed to have expertise in different sectors and both have to perform specific task, but it seems that entire evaluation of supportive bidder was done in the case of Mustahlik Enterprises JV.
- Payment bill of the laundry services for Rs. 338,800,730 was not produced to Audit

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

The lapse was pointed out to the concerned formation in September 2021. The management did not offer any reply.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that responsibility be fixed against the concerned for non-adherence of prescribed Government instructions and matter should be investigated under intimation to Audit besides production of record and strengthening the supervisory, financial and internal controls and regularize the matter from Finance Department.

(PDP No.2021-0000000459_F00002)

15.4.9 Irregular expenditure out of irrelevant heads of accounts-Rs. 4.41 million

According to Para 4.2.9.2 of the Accounting Policies and Procedures Manual (A.P.P.M), all expenditures must be classified in accordance with the Chart of Account, under the appropriate expenditure head.

During audit of Primary & Secondary Healthcare Department (P&SH), Lahore, it was observed that Rs. 4,409,192 was drawn for different purposes i.e., wall panel, computer papers, Aluminium Doors and Ceiling lights etc. Expenditure was held irregular because expenditure was made from irrelevant heads of accounts. The details are as under,

Sr. No.	Name of Formation	Period of audit	PDP No	Brief Irregularity	Amount (Rs.)
1.	Program Manager, Prevention & Control of Non-Communicable Diseases, Lahore	2020-21	2021-0000000604_F00003	Expenditure out of irrelevant head	3,088,828
2.	Secretary Primary & Secondary Healthcare Department	2020-21	2021-0000000121_F00026	Expenditure out of irrelevant head	797,773
3.	Secretary Primary & Secondary Healthcare Department	2020-21	2021-0000000121_F00037	Expenditure out of irrelevant head	522,591
Total					4,409,192

Audit was of the view that weak financial controls resulted in misclassification of expenditure.

The lapses were pointed out to formations concerned from July to November 2021. The management at Sr. No. 1 noted the observation for compliance, the management at Sr. Nos. 2 & 3 stated that detailed reply would be submitted later on.

The matter was further reported to the administrative department. In DAC meeting held on 06.01.2022, the para at Sr. No. 1 was kept pending for regularization from the Finance Department. Further progress

was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

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

15.4.10 Irregular expenditure on procurements of kits, filter tips etc. for COVID-19 pandemic-Rs. 730.81 million

Section 7(1) of the Drugs Act 1976 requires that the Federal Government shall cause all drugs to be registered in accordance with such conditions and procedure as may be prescribed and for that purpose set up a Registration Board, consisting of such number of persons, possessing such qualifications, as may be prescribed. Moreover, Section 19 (3) *ibid* requires that one portion of sample he shall send to the Government Analyst concerned for test and analysis.

During the audit of Director General Health Services Lahore for the period 2020-2021, a review of the procurement process revealed that contracts for emergency procurements of Viral RNA/DNA extraction kits, PCR tubes and Filter Tips etc. valuing Rs 730,813,600 were drawn with different contractors during COVID-19 pandemic. Expenditure was held irregular due to the following reasons:

- i) The procured drugs were not registered with the Registration Board as no drug registration numbers were mentioned in the contract agreements / purchase orders.
- ii) Drugs were consumed without obtaining standard drug testing reports. Thus, the efficacy, reliability and usability of the procured kits towards true results could not be

ensured as dubious testing kits were available in the market.

- iii) The Maximum Retail Prices (MRP) were not recorded in the purchase orders. In absence, the authenticity of rates finalized could not be ensured.
- iv) Performance Guarantees obtained in the shape of CDRs / Bank Guarantees valuing Rs. 34,437,860 were not verified from banks concerned.

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

The matter was pointed out in August, 2021. The management replied that at the time of procurement in question drug regulatory authority of Pakistan had not registered COVID 19 extraction and amplification kits. Moreover, as the said kits are in-vitro diagnostic kits and not drugs hence, the testing facility of said kits is not available in DTLs or any other labs. Furthermore, DRAP has not fixed MRP of said kits hence, the price was deregulated. The reply of the management is not tenable due to obvious violation of government rules and no relaxation in this regard was obtained from the competent authority.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that matter should be looked into. Irregularity got regularized besides strengthening financial and supervisory controls to avoid recurrence of such lapses in future.

(PDP No. 2021-0000000112-F00004 COVID 19)

15.4.11 Unjustified payment due to deploying workforce beyond actual requirements-Rs. 1.9 million

According to PFR 2.10 (a) (1), same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of his own money. Sub section 27 and 28 of the Section IV of the bidding documents of “Hospital Waste Disposal/Management services for Provincial Infection Control Program” and contract agreement signed between P&SHC Department and M/s ARAR Innovations (Pvt) Ltd. pertaining to scope of work/TORs in respect of responsibility of services provider requires that the services provider shall be responsible for the feeding of waste into incinerator, deashing etc. and the services provided shall be responsible to deash the incinerator and dump the ash in to ash pits provided by the incinerator supplying firm/healthcare facility (the gadgets for deashing of incinerator shall be provided by incinerator supplying firm). Annexure-E pertaining to ‘FINS/PRICE SCHEDULE’ of the bidding documents and contract agreement provides the HR management running cost for Hospital Waste Management operations.

During audit of accounts of the Program Manager Infection Control Program Lahore for the period 2020-21, it was observed that M/s Mediland Pakistan (Pvt.) Ltd. and M/s Vertex Medical (Pvt.) Ltd. were awarded framework contract through tendering process for installation of incinerators for disposal of infectious hospital waste and execute operations and maintenance thereof for 03 years during the warranty period since the date of commissioning of incinerators. During the period under audit review, additional work scope was entrusted to the said contractors for disposal of infectious waste of quarantine centers. However, scrutiny of paid vouchers transpired that cost human resources was charged by the contractor on higher side which resulted into overpayment to the tune of Rs. 1,900,000 (detail annexed). Audit held the

said excess payment unjustified as in the subject case, feeding of infectious waste into incinerator and subsequently deashing thereof was responsibility of M/s ARAR Innovations (Pvt) Ltd. but the said contractors charged at least one (01) janitor extra at each side. Such state of affairs warrants recovery from the said contractors.

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

The matter was pointed out in November, 2021. The management replied that detailed reply will be submitted after scrutiny of record.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends to probe the matter at administrative level for fixing responsibility against the person(s) held responsible at fault and get the matter regularized from Finance Department besides strengthening of financial internal controls on procurement.

(PDP No. 2021-0000000578-F00019 COVID 19)

Value for Money and Service Delivery Issues

15.4.12 Procurement without immediate requirement-Rs. 935.93 million

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

During audit of Primary and Secondary Healthcare Department, it was observed that expenditure to the tune of Rs. 935,932,702 was incurred on procurement of medicine, janitorial, consumable and other items. The items so purchased were not used by the department. This resulted into

blockage of public money due to purchase without immediate requirement. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity					Amount (Rs.)
				Quantity on 01-07-20	Received (2020-21)	Total Balance	Quantity issued	Balance on 30.06.21	
1	Director General Health Services, Lahore	2020-21	2021-0000000122_F00030	Non issuance of medicines.					755,721,715
				472,675,739	233,115,190	705,790,929	368,127,420	337,290,729	
2	PMU, Primary and Secondary Healthcare Dept.	2020-21	2021-0000000459_F00049	Undue favor to firms though blockage of govt. money without immediate requirement					49,937,604
				Total Quantity		Quantity issued		Balance on 30.06.21	
				162,573		110,112		52,461	
3	DG Health Services, Lahore (COVID 19)	2020-21	2021-0000000122_F00042	Total Quantity		Quantity issued		Balance on 30.06.21	130,273,383
				4,655,605		2,788,405		1,867,200	
Total									935,932,702

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

The matter was pointed out in July to November 2021. The management at Sr. No. 1 stated that the referred medicines are being issued to the health facilities across Punjab continuously to ensure the uninterrupted supply chain of medicines across Punjab for its availability for the general masses. Reply was not satisfactory because sufficient balances of medicines were available in stock despite these further stocks were procured without immediate need during the year 2020-2021. The management at Sr. No. 2 did not offer any reply. The management at Sr. No. 3 the stores mentions in the observation have been received recently and being distributed regularly. Moreover, due to uncertain disease pattern of COVID-19, the sample collection and diagnostic logistics cannot be issued at once through normal routine distribution plan.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that matter may be probed to fix the responsibility besides strengthening of supervisory and financial controls.

Recoveries and overpayments

15.4.13 Non-recovery from employees and contractors-Rs. 10.88 million

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

During audit of Primary and Secondary Healthcare Department, it was observed that recovery from employees and contractor has not been effected on account of excess payments or non-recovery of dues which is loss to public exchequer. The details are as under:

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-000000148_F00005	Non recovery of project allowance from contract employees	6,861,000
2.	PMU, Primary and Secondary Healthcare Dept.	2020-21	2021-0000000459_F00007	Non recovery of dues from ex-employees	916,840
3.	Secretary Primary & Secondary Healthcare Department	2020-21	2021-0000000121_F00024	Unauthorized honorarium to daily wages staff	695,000
4.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_F00037	Recovery due to upgradation of contract employees. Further, complete payroll, personal files, due drawn, pay slips etc	693,840
5.	PMU, Primary and Secondary HealthCare Dept.	2020-21	2021-0000000459_F00035	Recovery of honoraria from contingent staff	661,679
6.	PMU, Primary and Secondary HealthCare Dept.	2020-21	2021-0000000459_F00033	Recovery of 5% house rent from project director	626,447
7.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_F00028	Recovery of leave encashment as the same is only allowed to deputationist not to regular employee	421,988
Total					10,876,794

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

The matter was pointed out in September 2021. The management at Sr. No. 3 stated that detail reply will be submitted later on. The management at Sr. No. 7 stated that LD charges will be recovered and be deposited into govt treasury soon. Rest of the formations did not offer any reply.

The matter was further reported to the administrative department. In DAC meeting held on 12.01.2022, the para at Sr. No. 1 was kept pending for clarification from the Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that matter may be probed to fix the responsibility and the loss be made good from the concerned at fault besides strengthening of supervisory and financial controls.

15.4.14 Less deduction of taxes & duty-Rs. 105.50 million

As per Second Schedule of the Punjab Sales Tax on Services Act 2012, 16% Punjab Sales tax is required to be withheld on payments for Services provided. Moreover, as per section 153(2) of income tax ordinance 2001, DDO was required to withhold Income tax at source @ 4.5 % and 9% for supplies made by the files and non-fillers (other than companies) respectively on supply of goods. Similarly, 17.5% for services rendered by non-fillers on services rendered, while making payment to the firms/personal.

Government of the Punjab vide section 22 (a) (b) of schedule-I of stamp Act 1899 read with Finance Act 1995 (Act-VI of 1995) levied stamp duty on contracts finalized for procurement of stores and materials

by a contractor with Govt. Agencies or organizations set up or controlled by the provincial government at the rate of 25 paise for every Rs. 100 or part there- of the amount of contract.

During audit of Primary & Secondary Healthcare Department, it was observed that income tax, Punjab sales tax and stamp duty to the tune of Rs. 105,505,395 was not/less deducted from the payments made to contractors. The details are as under:

Sr. No.	Name of Formations	Period of audit	PDPs No.	Income Tax/PST/ Stamp Duty (Rs.)
1	Program Manager Infection Control Program Lahore	2020-21	2021-0000000578_F00005	83,078,685
2	Program Manager Infection Control Program Lahore	2020-21	2021-0000000578_F00013	13,580,451
3	Program Manager Infection Control Program Lahore	2020-21	2021-0000000578_F00014	7,386,148
4	Director General Health Services, Lahore	2020-21	2021-0000000122_F00041	771,574
5	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_F00047	357,394
6	Program Manager Infection Control Program Lahore	2020-21	2021-0000000578_F00021	331,143
Total				105,505,395

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

The lapses were pointed out to formations concerned from July to November 2021. The formation at Sr. Nos. 1, 2, 3 & 6 stated that detailed reply would be submitted after scrutiny of record. The formation at Sr. No. 5 did not offer any reply. The formation at Sr. No. 4 stated that M/s TCS Logistics has already submitted the PST to the concerned department at their own level therefore the PST was not deducted from the bill of the vendor. The reply, being evasive and not supported with documentary evidences, was not acceptable.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the

finalization of this report despite issuance of reminders in November and December 2021.

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

Others

15.4.15 Loss to government due to unsatisfactory work by contractor-Rs. 7.56 million

Rule 2.10(a) (1) of PFR Vol-I provides that same vigilance should be exercised in respect of expenditure incurred from Government revenue as a person of ordinary prudence would exercise in respect of the expenditure of its own money. Further, annexure No.06 of the PC-I (original) and Annexure No.15 of the PC-I (Revised) regarding technical specifications of hospital waste incinerators under the heading 'special terms & conditions' provides that warranty of incinerators was for 03 years with parts and labor etc. From the date of commissioning. The contracting firm shall also impart training to the hospital staff and conduct workshops so that after complete handing over the system, the hospital should have sufficient technical expertise and skilled persons competent to handle the infectious waste for its efficient disposal. In addition to that the supplier will train two engineers of the Department for comprehensive repair and maintenance on the system.

During audit of Infection Control Program Lahore for the FY 2020-21, it was noticed that human resource was hired in excess of actual requirement. The contractors failed to fulfill their contractual obligations in respect of imparting training to hospital staff as well as engineers of the department and avoided fulfillment of their contractual obligation deliberately with the connivance of dealing staff or management of the program to take the service/maintenance contract of the incinerators in future and repair of accidental vehicles without enquiry, which resulted

into loss to government to the above stated extent. The details are as under:

Sr. No	PDP No.	Detail of Irregularity	Amount (Rs.)
1	2021-0000000578_F00016	Underutilization of incinerators as compared to HR cost due to efficiency of the two contractors in terms of hours utilized to incinerate infectious hospital waste was ranging from 4% to 30% and was ranging from 0% to 14% only against expenditure of incineration of infectious hospital waste.	3,779,000
2	2021-0000000578_F00017	The contractors were required to train hospital staff & two engineers of the Primary & Secondary Healthcare Department (nominated by the department) at each incinerator site for comprehensive repair and maintenance on the system on its expense. But the contractors failed to fulfill their contractual obligations against award of contract to the same contractors after completing the 3 years for comprehensive repair and maintenance on the incinerator system	3,779,000
Total			7,558,000

Audit is of the view that lapses occurred due to weak internal controls.

Audit pointed out the irregularity in September and November 2021. The management at Sr. Nos. 1 & 2 stated that reply will be submitted after scrutiny of record.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

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

15.4.16 Non deposit of profit earned on bank account into government treasury-Rs. 78.35 million

As per Rule 4.5(1) of PFR VOL-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account. Further, according to rule 7(i) under Section-V of Punjab Treasury Rules the

receipt may not be incurred on the departmental expenditure and receipt should be directly deposited into Government Treasury under respective head. Moreover, as per Rule 2.33 of PFR Vol.-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

During audit of Secretary Primary & Secondary Healthcare, Lahore (Development Wing) for the period 2020-21, it was observed that a bank account No.PK02BPUN6580000326800013 is being operated by the management with Bank of Punjab, Egerton Road Branch, Lahore. The bank from time to time credited the amount of profit for Rs. 78,352,861 (as detailed in the annex) into above said account but this amount was not deposited into Government treasury till date of audit i.e. 20.08.2021 which is violation of the above said directions of the Government. Further, the cash book of the above said bank account along with Bank Reconciliation Statements was also not found maintained. The approval of the Finance Department regarding opening of above said bank account was also not shown to audit.

The lapse was due to lack of supervisory and financial internal controls.

Audit pointed out the irregularity during August 2021; the management stated that detailed reply would be submitted later on.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that responsibility should be fixed for non-adherence of Government instructions and transfer the profit into

Government treasury under intimation to Audit besides production of cash book of bank account along with bank reconciliation statements.

(PDP No.2021-0000000121_F00003)

15.4.17 Unsatisfactory execution of comprehensive Punjab TB Control Program-Rs 1,003.18 million

Tuberculosis (TB) is a communicable disease that is a major cause of ill health- one of the top 10 causes of death worldwide and the leading cause of death from a single infectious agent (ranking above HIV/AIDS). Further, the Sustainable Development Goal (SDG), target 3.3 includes ending the TB epidemic by 2030. The end TB Strategy defines milestones (for 2020 and 2025) and targets (for 2030 and 2035) for reductions in TB cases and deaths. The targets for 2030 are a 90% reduction in the number of TB deaths and an 80% reduction in the TB incidence rate (new cases per 100 000 population per year) compared with levels in 2015. The milestones for 2020 are a 35% reduction in the number of TB deaths and a 20% reduction in the TB incidence rate. The strategy also includes a 2020 milestone that no TB patients and their households face catastrophic costs as a result of TB disease.

During the audit of Director General Health Services Lahore for the year 2020-2021, it was observed that Government of the Punjab keeping in view the above SDG target launched “Comprehensive Punjab TB Control Program” at a cost of Rs 3,497.214 million with a gestation period from 2015 to 2021. Against the total allocation of Rs 3,154.503 million, only Rs 1,078.951 million (34 %) were released during the gestation period i.e 2015-2021. Rs 1,003.181(detail enclosed) million was incurred for program related activities. The program targets were not fully achieved as evident from program evaluation report made by Directorate

General Monitoring and Evaluation P &D Board Lahore which evaluated the achievement of objectives as under:

Objectives	Achievement
i) To increase the number of notified TB cases (all forms) from 76 % in 2015 to 90 % and maintain the treatment success rate at 90 % by 2020.	i) Case notification increased to 75 % as per census population of 2017 instead of 90 %. The objective was partially achieved.
ii) To increase notification of Multi Drug Resistant (MDR) TB and of the estimated incidence of pulmonary TB cases from 19 % in 2015 to 80 % by 2020 and of the treatment success rate from 72 % to 75 % by 2020.	ii) Target for increase in MDR-TB treatment to 75 % by 2020 was not achieved.
iii) To ensure that TB remains high on the political agenda and all TB-related policies are developed by all stakeholders and implemented through a TB control programme by the end of 2020.	iii) Only about 34 % of the funds release. The target was partially achieved.
iv) To establish institutional collaboration on TB regarding research priorities in the country by 2020.	iv) No research activity was performed under the program hence objective not achieved.

Further analysis of the program as per data provided to audit pertaining to the period 2015 to 2021 revealed that the total enrolments for DS TB and MRD TB patients were 1,214,473 and 7,399 respectively. Against this enrolments, 1,174,793 DS TB and 3,159 MRD patients completed treatment process. 19,736 DS TB and 956 MRD patients died during treatment process. The death % age ratio for DS TB patients during the years 2015-16, 2016-17, 2017-18 and 2018-19 was 1.24 %, 1.11 %, 1.43% and 1.69 % respectively and for MRD patients it was 23.03 %, 20.02 %, 20.02 % and 17.01 % respectively which appeared to be on higher side.

Audit is of the view that due to lack of funding mechanism, non-framing of effective policies for yearly reduction in number of patients / death cases and non-establishing /strengthening of institutional collaboration on TB research priorities, the achievement of Sustainable Development Goal (SDG) Target i.e ending the TB epidemic by 2030 is at high risk.

The matter was pointed out during August, 2021. Management replied that:

- i) Due to budget constraint some planned activities could not be performed. However, Program managed to achieve 88% of the target allocated in PC-1. In 2020, People with TB symptoms faced difficulties in accessing health care facilities due to lockdowns and movement restriction, loss of income, the fear of catching COVID-19 infection in hospital settings, and diversion of TB services. Similarly, TB laboratory staff, including microscopy, Gene Xpert and Culture Lab staff, were re-allocated for COVID-19. Hence, with dual issue of patients not reaching the facilities and lab staff re-allocated to COVID-19, TB testing was badly affected, especially during Q-2 2020 when lockdown was announced. There is no district level designated & dedicated human resource, who will look after program activities in the district. Currently, officers like Deputy District Officer, District Health Officer, Program Director DHDC, District Surveillance Coordinator have been deputed to work as District TB Coordinator on additional charge basis; due to which TB control activities in context of diagnosis, treatment, case detection, data management, reporting & recording etc. were compromised.
- ii) Program was able to achieve 67% Treatment Success Rate (89% performance). DR-TB Patients, at time of registration, already had severe disease, due to which death rate is high. In addition, due to longer treatment duration (2 years), compliance and adherence to treatment is also compromised. Furthermore, once registered, if patient dies of any reason during treatment, his outcome will be declared as died, despite the fact that cause of death may be

some other issue (accident, co-morbidity, co-infection etc.) Globally the treatment success rate of DR-TB is 58% (Ref: Global TB Report 2020) while in Punjab it is currently 67%. At the time of inception of PC-1, there was no evidence of resistance to fluoroquinolones which later developed making it difficult to treat DR-TB as Fluoroquinolones were the backbone of DR-TB treatment. Newer drugs were introduced by WHO and NTP in Pakistan during 2017-18 after which the treatment success rate again started to improve (current Fluoroquinolone resistance in Punjab is 38%).

- iii) Although approved PC-1 was of 3497 million, but 33.67% of the allocated budget was released, due to multiple reasons, which are beyond the control of Program. However, it is worth mentioning that Program utilized 95% of total released amount.
- iv) Research Activities could not be materialized due to lack of funds for paper publication. As the released amount from Finance Department was much less than allocation, therefore, prioritization of interventions had to be done and research could not be materialized. But on the other hand, un-structured research activities are continuous process in the treatment of DR-TB cases. DR-TB cases have to undergo series of cultures & LPA and on the basis of these tests further mode of treatment is decided. The program has to adopt proper structured ethically approved operational research for better outcomes and is of the view that if resources would be provided to the program, it will be implemented in true letter and spirit.

Reply was not satisfactory because targets set through PC-1 were not fully achieved.

The matter was further reported to the administrative department. No reply was received and no DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that matter should be looked into at appropriate level. Immediate measures initiated to meet the SGD target besides strengthening financial and supervisory controls.

(PDP No.2021-0000000122_F00029)

Non production of record

15.4.18 Non-production of record-Rs. 7,610.85 million

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

During audit of Primary & Secondary Healthcare Department (P&SH), auditable record was not produced which includes Construction of 200 Bedded Mother & Child Hospitals & Nursing College in Punjab, ventilators, nebulizers, mobile x-ray, pulse oximeters, biomedical equipment, instruments, machinery, tendering process, appointment record, stock registers with consumption account, security services and CT Scan services etc. The details are given in Annexure-50.

Audit is of the view that due to non-production of record amounting to Rs. 7,610,854,738 the authenticity of the accounts could not be verified.

The lapses were pointed out to formations concerned from July to November 2021. Management noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 06.01.2022, the para at Sr. No. 19 was kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

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

CHAPTER 16

SCHOOL EDUCATION DEPARTMENT

16.1 Introduction

(A) The Education Department was split into four departments in 2003-04. They are Higher Education Department, Special Education Department, School Education Department and Literacy & Non-formal Basic Education Department. The legislation, policy formulation and planning areas of the School Education Department are:

- Primary education.
- Elementary education.
- Secondary and higher secondary education.

The functions performed by the School Education Department are:

- Formulating the curricula and syllabi up to class XII.
- Production and publication of text books for class I to XII.
- Regulatory policy concerning private sector schools.
- Children libraries and libraries affiliated with Children Library Complex.
- Promotion of sports in schools.
- Provision of compulsory and free education to all of age 5-16 years.
- The matters relating to the Punjab Daanish Schools and Centers of Excellence.
- To promote quality education through public-private partnership through Punjab Education Foundation.

Audit Profile of School Education Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited FY 2020-21 (Rs. in million)	Revenue / Receipts Audited FY 2020-21 (Rs. in million)
1	Formations		4	204	-
2	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	-	-	-	-
3	Authorities / Autonomous bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	1	1	231	-

(B) Comments on Budget & Accounts (Variance Analysis).

Introduction

The Appropriation Accounts for the year 2020-21 of School Education indicate expenditure on various specified services viz-à-viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2020-21 against the total of three grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	334.83	63.22	398.05	385.83	(12.22)
PC21015	32,024.59	3,085.56	35,110.15	33,938.75	(1,171.40)
PC22036	27,404.42	(3,604.97)	23,799.45	22,968.67	(830.78)
Total	59,763.84	(456.19)	59,307.64	57,293.24	(2,014.40)

Overview of Expenditure

The final budget of School Education for the year ended 30 June, 2021 was Rs. 59,307.64 million. Out of this, actual expenditure was Rs. 57,293.24 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	32,359,419,000	34,324,575,561	1,965,156,561	6.07
Development	27,404,416,000	22,968,666,076	(4,435,749,924)	16.19
Total	59,763,835,000	57,293,241,637	(2,470,593,363)	4.13

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	35,508,198,000	34,324,575,561	(1,183,622,439)	3.33
Development	23,799,446,000	22,968,666,076	(830,779,924)	3.49
Total	59,307,644,000	57,293,241,637	(2,014,402,363)	3.40

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (2,014.40) million at the close of the year 2020-21 under grants PC21010, PC21015 & PC22036 were not surrendered in time by the Department.

16.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 363.90 million were raised in this report during audit of School Education Department. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. In million)

Sr. No.	Classification	Amount
1	Non Production of record	130.72
2	HR/Employees related irregularities	9.74
3	Procurement related irregularities	29.54
4	Management of accounts in commercial banks	29.93
5	Others	163.97
Total		363.90

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

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	39	33	6	85
2	1985-86	65	53	12	82
3	1986-87	109	92	17	84
4	1987-88	112	93	19	83
5	1988-89	148	108	40	73
6	1989-90	165	48	117	29
7	1990-91	83	27	56	33
8	1991-92	67	17	50	25
9	1992-93	41	19	22	46
10	1993-94	41	21	20	51
11	1994-95	55	14	41	25
12	1995-96	50	22	28	44
13	1996-97	66	42	24	64
14	1997-98	197	103	94	52
15	1998-99	391	167	224	43
16	1999-00	447	244	203	55
17	2000-01	1427	947	480	66
18	2001-02	471	328	143	70
Total		3974	2378	1596	60

Note: The Audit Report years missing in the above table were either due to non-inclusion of subject chapter during that year or non-discussion of the subject chapter before the PAC.

The Education Department was split into Four Departments i.e. Higher Education Department, Special Education Department, School Education Department & Literacy Department in the Financial Year 2003-04.

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

Sr. No.	Audit Report Year	Total Paras	Compliance Received	Compliance not Received	Percentage of Compliance
1.	2003-2004	3	0	3	0
2.	2005-2006	8	0	8	0
3.	2006-2007	4	2	2	50
4.	2010-2011	1	1	0	100
5.	2012-2013	6	4	2	67
6.	2013-2014	2	2	0	100
Total		24	9	15	38

The compliance with PAC directives in School Education Department is on lower side and concerted efforts are required to improve the compliance percentage.

16.4 AUDIT PARAS

HR/Employees related irregularities

16.4.1 Appointments without advertisement-Rs. 5.23 million

As per procedure for appointment of work charged/daily wages staff laid down in the preface to schedule of wage rates 2018, appointment to a post included in this Schedule may be made by the competent authority under Delegation of Financial Power Rules 2006 subject to the condition that the post(s) shall be advertised properly in the leading newspapers.

During audit of School Education Department, it was observed that an amount of Rs. 5,230,000 was utilized for payment to the visiting faculty members, ad-hoc/contract employees and daily wages/contingent paid staff who had been employed without adhering to the rules on advertisement.

Sr No.	Name of Formation	Period of audit	PDP No.	Nature of Record	Amount (Rs.)
1	Children Library Complex	2018-20	47974	Irregular appointment/ selection of Trainers without advertisement	2,679,000
2	Children Library Complex	2018-20	47955	Irregular appointments of Contingent paid staffs without advertisement	2,551,000
Total					5,230,000

Audit was of the view that the subject employments were irregular.

The lapses were pointed out to concerned formations in May 2021. The entity noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 06.10.2021, the paras were kept pending for regularization from the Finance Department. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the department should adhere to the Government instructions and seek condonation of irregularity from the Finance Department besides fixing responsibility against the concerned.

16.4.2 Irregular drawl of pay and allowances-Rs. 4.51 million

Para 19(1) of Rules of Business states that no department shall, without previous consultation with the Finance Department, authorize any orders which directly or indirectly affect the finance of the province. Moreover, as per Rule 2.31 of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held personally responsible for any overcharges, frauds and misappropriation. He should, therefore make himself thoroughly acquainted with the meanings of various financial checks.

During audit of School Education Department, it was observed that the employees of the Cadet College Esa Khel Mianwali, were drawing various pay and allowances amounting to Rs. 4,510,375 without approval of the Finance Department. The details are as under:

Sr No.	Name of Formations	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	Cadet College Esa Khel, Mianwali	2011-20	48681	Irregular Drawl of Salary after attaining the age of Superannuation and in contravention of approved service rules.	3,716,995
2	Cadet College Esa Khel, Mianwali	2011-20	48623	Inadmissible drawl of Cadet College Allowance @ of 50% of running basic pay	793,380
Total					4,510,375

Audit was of the view that weak internal controls on payrolls resulted in irregular drawl of pay and allowances.

The lapses were pointed out to concerned formations in June 2021. The entity for Sr. No. 2 replied that hard area allowance @ 50% and Cadet College Allowance @ 50% were allowed by the BOG in their meeting dated 12-06-2019 and 28-02-2019 whereas no reply was offered against

para at Sr. No. 1. The reply was not tenable as the pay and allowances were drawn without approval of the Government.

The matter was further reported to the administrative department. In DAC meeting held on 30.12.2021, the para at Sr. No. 02 was kept pending for recovery. The para at Sr. No. 01 kept pending for regularization from Finance Department. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the department should adhere to the Government instructions and seek condonation of irregularity from the Finance Department besides fixing responsibility against the concerned and realization of the overpaid pay and allowances.

Procurement related Irregularity

16.4.3 Irregular procurement of Miscellaneous Items in violation of PPRA-Rs. 29.54 million

Rule 4 of PPR-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. Moreover, as per rule 12 *ibid*, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

During audit of School Education Department, it was observed that an amount of Rs. 29,541,009 was spent on procurement of various goods. The expenditure was held irregular as the same was incurred in violation of PPRA Rules.

The details are as under:

Sr No.	Name of Formations	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	Cadet College Esa Khel, Mianwali	2011-20	48617	1- Non uploading of procurement plan, tender advertisement and technical evaluation on PPRA website. 2- CDR register and tender sale register not produced. 3- Stock Entries not shown to Audit.	24,113,412
2	DPI (EE) Punjab, Lahore	2017-20	48811	1-Procurement on quotation basis avoiding advertisement, 2- Non-verification of Sales Tax	4,470,663
3	Cadet College Esa Khel, Mianwali	2011-20	48622	Non-uploading of annual procurement plan. Bills without supply order. Non deduction of GST and Income Tax	956,934
Total					29,541,009

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

The matter was pointed out in March and June 2021. The management noted the observations for compliance. The remaining did not offer cogent replies.

The matter was further reported to the administrative department. In DAC meeting held on 30.12.2021, the paras at Sr. Nos. 1 & 3 were kept pending for regularization from the Finance Department. Further progress was not reported by the department till the finalization of this report. As regards para at Sr. No. 02, neither any reply was received nor DAC meeting was convened despite reminders issued in November and December 2021.

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

Management of Accounts with Commercial Banks

16.4.4 Non-investment of surplus funds-Rs. 29.93 million

As per Finance Department letter No. FD (W&M) 1-1/70 (Vol. XI) dated 20.11.2013, and 24.12.2013, all departments, autonomous bodies, semi-autonomous bodies, Boards, foundations to take immediate steps and, arrangements be made to transfer funds /accounts/long term/short term investments of the institutions of the Government of Punjab to the Bank of Punjab under this policy.

During audit of the Children Library Complex, School Education Department for the year 2018-20, it was observed that a heavy amount of Rs. 29,931,205 was lying idle/surplus in Bank Accounts and the same surplus funds were not invested in the form of endowment fund. Resultantly, due to non-investment of surplus fund, department deprived earning of profit and hence sustained a loss to the library.

Audit was of the view that non-adherence to government instructions and inexplicable slackness on the part of management resulted in loss to the institutions.

The matter was pointed out in May 2021. The management noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 06.10.2021, the para was kept pending for compliance. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the matter be probed at an appropriate level and fix the responsibility on the person held at fault besides investing the surplus funds at the earliest.

(PDP No. 47957-Children Library Complex, Lahore-2018-20)

Others

16.4.5 Irregular expenditure without pre-audit-Rs. 109.23 million

According to Finance Department Notification No.SO(TT) 6-1/2007 dated 26.10.2007, the operator of SDA will be required to submit monthly accounts of expenditure supported with copies of paid vouchers to the concerned AG/DAO/TO for post audit purpose by 15th of month following the month in which expenditure was incurred.

During audit of the following autonomous formations of the School Education Department, it was observed that the pre audit system was not introduced by their board since its inception. The details are as under:

Sr No.	Name of Formations	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	Children Library Complex	2018-20	47960	Irregular Expenditure without Pre and Post Audit	109,227,000
2	Cadet College EsaKhel, Mianwali	2011-20	48628	Non introduction of Pre-audit system	-
Total					109,227,000

The lapse was occurred due to weak supervisory and financial control.

The matter was reported in the month of May and June, 2021. In reply of the observation the DDO noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 06.10.2021, the para at Sr. No. 01 was kept pending for regularization from the Finance Department. The para at Sr. No. 02 was kept pending for compliance. Further progress was not reported by the department till the finalization of this report.

Audit recommends that the matter may be regularized from the Finance Department besides pre audit system be introduced/implemented at the earliest.

16.4.6 Non maintenance of Board Fund-Rs. 54.74 million

Section 11 of Punjab Government Educational and Training Institutions Ordinance, 1960 states that:

- 1) There shall be a fund to be known as “Board Fund” vested in the Board.
- 2) The Board Fund shall consist of–
 - a) Grants-in-aid made by Government;
 - b) Loans obtained from Government;
 - c) Loans raised by the Board with the special or general sanction of Government
 - d) Foreign aid and loans obtained by the Board with the sanction of &on terms and conditions approved by Government;
 - e) Fees and other sums received by the Board.
- 3) All moneys at the credit of the Board shall be kept in such custody as may be prescribed.
- 4) The Board Fund shall be utilized by the Board in connection with its functions under this Ordinance, including the payment of salaries and other remunerations of the Principal and the staff of the institution and of officers and servants appointed under this Ordinance.

During audit of Cadet College Esa khel, Mianwali for the financial years 2011-20, it was observed that no Board Fund was constituted/maintained as required in above referred provision of the Ordinance regarding constitution of unified board fund; wherein all income amounting to Rs. 54,743,226 was required to be credited. Further, the

College was operating three bank accounts instead of a single unified fund in contravention of the above provision.

The lapse was occurred due to weak administrative and financial controls.

The matter was pointed out in June 2021. The DDO replied that cadet fee was the only source of expenditure. Government did not allocate funds for the purpose of salary. So the transfer of fund from fee account to Board account was not possible. The reply was not based on facts as the funds allocated under DDO Code MI-4253 (Grant-15) was for utilizing on the salaries of establishment as well as on contingencies of college.

The matter was further reported to the administrative department. In DAC meeting held on 30.12.2021, the para was kept pending for establishment of Board fund. Further progress was not reported by the department till the finalization of this report.

Audit recommends that non-compliance of the provisions of the ordinance may kindly be justified besides establishing the said account under intimation to audit

(PDP No. 48615- Cadet College Esa Khel, Mianwali 2011-20)

Non production of Record

16.4.7 Non production of record-130.72 million

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

During audit of School Education Department, the auditable record of various payments of Rs. 130,715,623 made to different organizations/ personnel was not produced for audit scrutiny despite repeated requests. The details are given as below;

Sr No.	Name of Formation	Period of Audit	PDP No.	Nature of Record	Amount (Rs.)
1	Cadet College Esa Khel, Mianwali	2011-20	48614	Various record like hiring record of officers, payment vouchers, stock registers, dead stock register, fixed asset register, expenditure statement of Grant 15 & 36.	84,471,584
2	Cadet College Esa Khel, Mianwali	2011-20	48616	Recruitment record like advertisement, application receipt register, list of eligible candidates for test and interview, original written test result duly signed by the committee notified by the SED, result of interview duly signed by the committee, list of finally selected candidates, medical fitness certificates etc.	39,984,000
3	DPI (EE) Punjab, Lahore	2017-20	48813	Vouched account not available	3,796,427
4	Cadet College Esa Khel, Mianwali	2011-20	48621	Detail bills of supplier not made available	2,463,612
Total					130,715,623

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

The lapses were pointed out to concerned formations from March to June 2021. Most of the formations noted the observations for compliance. The remaining did not offer cogent replies.

The matter was further reported to the administrative department. In DAC meeting held on 30.12.2021, the para at Sr. No. 01 was kept pending for detailed inquiry. The para at Sr. No. 02 was kept pending for

regularization from the competent authority. The para at Sr. No. 04 was reduced from Rs. 2,463,612 to Rs. 312,680. Further progress was not reported by the department till the finalization of this report. As regards para at Sr. No. 03, neither any reply was received nor DAC meeting was convened despite reminders issued in November and December 2021.

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

CHAPTER 17

SERVICES AND GENERAL ADMINISTRATION DEPARTMENT

17.1 Introduction

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

- Cabinet work, including cabinet appointments, salaries & privileges of Ministers and all secretarial work of the cabinet including convening of meetings.
- Service rules (other than civil service rules) relating to various services, posts and interpretation thereof.
- Matters connected with all Pakistan services & other Federal Services.
- Appointment of commissions of inquiry or panel of officers in cases of misconduct of government servants.
- Re-employment of retired officers.
- Administrative matters related to Punjab Services Tribunal.
- Framing and alteration of Rules of Business for Provincial Government Servants and allocation of business among ministers.
- Standardization of stores/equipments etc. of common use of all departments.
- Absorption of surplus staff and allied matters.
- Preparation of civil list of Official Gazette.

Audit Profile of Services & General Administration Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited FY 2020-21 (Rs.in million)	Revenue / Receipts Audited FY 2020-21 (Rs.in million)
1	Formations	265	14	2,467	-
2	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	7	-	-	-
3	Authorities / Autonomous bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

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

Introduction

The Appropriation Accounts for the year 2020-21 of S&GAD Department indicate expenditure on various specified services viz-à-viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2020-21 against the total of six grants/appropriations is as following:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	9,488.91	340.21	9,829.12	9,432.43	(396.68)
PC21011	25,664.48	2,123.17	27,787.65	26,958.61	(829.04)
PC21031	21.19	(1.32)	19.87	19.78	(0.09)
PC22036	7.66	24,073.42	24,081.08	23,914.89	(166.19)
PC24045	1.60	-	1.60	12.00	10.40
PC12043	-	5,000.00	5,000.00	5,000.00	-
Total	35,183.84	31,535.47	66,719.31	65,337.71	(1,381.60)

Overview of Expenditure

The final budget of S&GAD Department for the year ended on 30 June, 2021 was Rs. 66,719.31 million. Out of this, actual expenditure was Rs. 65,337.71 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	35,176,178,000	36,422,825,761	1,246,647,761	3.54
Development	7,658,000	28,914,888,393	28,907,230,393	377477.54
Total	35,183,836,000	65,337,714,154	30,153,878,154	85.70

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

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	37,638,233,000	36,422,825,761	(1,215,407,239)	3.23
Development	29,081,077,000	28,914,888,393	(166,188,607)	0.57
Total	66,719,310,000	65,337,714,154	(1,381,595,846)	2.07

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (1,392.00) million at the close of the year 2020-21 under grants PC21010, PC21011, PC21031 & PC22036 were not surrendered in time by the Department.

Excess expenditure requiring regularization

As per Para 13.2 (ii) of Punjab Budget Manual, the total expenditure incurred on a purpose does not exceed the grant or grants provided for that purpose. However, excess expenditure amounting to Rs. 10.40 million for the year 2020-21 under grant PC24045 had not been got regularized so far. This was breach of legislative control over appropriations.

17.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 900.60 million were raised in this report during audit of Services and General Administration Department. This amount includes recoveries of Rs. 83.43 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	Non Production of record	156
2	HR/Employees related irregularities	111.58
3	Procurement related irregularities	549.59
4	Recoveries and overpayments	83.43
Total		900.60

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

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

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

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

17.4 AUDIT PARAS

HR/Employees Related Irregularities

17.4.1 Irregular engagement of daily wage and contingent paid staff-Rs. 66.90 million

According to Government of the Punjab Finance Department Notification No. RO(Tech) FD 2-2/2016 dated 05.09.2016, appointments of work-charged employees shall be made in accordance with the procedure laid down in the Preface of Revised Schedule of Wage Rates 2016. Moreover, as per Supreme Court of Pakistan ruling dated 19.01.1993, passed in Human Rights case No.104 (I to IV) 1992 read with Government of the Punjab S&GAD notifications No. SOR-III-2-2/91 dated 05.10.1995 and No.DS(O&M)5-3/2004/Contract)(MF) dated 29.12.2004, no recruitment should be made against any post which is not advertised properly.

During audit of Services and General Administration Department, it was observed that daily wages and contingent paid staff were hired without advertisement in the leading newspapers and framing merit policy. The details are as under:

Sr. No.	Name of Formations	Period of audit	PDP No.	Type	Amount (Rs.)
1	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48454	Daily Wages	41,662,966
2	Chief Minister Secretariat Punjab, Lahore	2020-21	2021-0000000617_F00014	Contingent Paid Staff	16,788,543
3	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48266	Contingent Paid Staff	5,149,456
4	Punjab Library Foundation, Lahore	2017-20	48398	Daily Wages	3,301,261
Total					66,902,226

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

The matter was pointed out to concerned formations during April, May and October 2021. The management at Sr. No.2 stated that detail reply shall be submitted later on and rest of the formations noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meetings held on 28.12.2021 and 19.01.2022, the paras at Sr. Nos.1 & 2 were kept pending for regularization. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that irregularity be regularized with the sanction of the competent authority besides discouraging the irregular practice of appointing contingent / daily wager without following due procedure.

17.4.2 Irregular mode of payment through cash instead of bank account-Rs. 44.68 million

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

During audit of Services and General Administration Department, it was observed that DDOs had made payment of Rs. 44,674,612 to different contractors/salary of employees etc. through cash instead by banking channel in violation of above mentioned instructions of Finance Department.

The details are as under:

Sr. No.	Name of Formations	Period of audit	PDPs No.	Amount (Rs.)
1.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48071	15,771,919
2.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	47951	8,246,497
3.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48073	7,525,422
4.	Deputy Commissioner, Gujranwala	2020-21	2021-0000000504_F00012	4,900,000
5.	Commissioner, Multan	2020-21	2021-0000000729_F00004	3,349,524
6.	Deputy Commissioner, Gujranwala	2020-21	2021-0000000504_F00024	1,600,000
7.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	47940	1,542,900
8.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00058	940,220
9.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	47952	798,130
Total				44,674,612

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

The matter was pointed out to concerned formations during April, September & November, 2021. The management at Sr. No. 2 did not offer any reply while rest of the management noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 25.11.2021, the para at Sr. No. 1 was kept pending for probe and the para at Sr. No. 2 was kept pending for clarification from FBR. The paras at Sr. Nos. 3, 7 & 9 were kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting

was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends to fix responsibility on the concerned DDO after conducting an inquiry and get the irregularity condoned from Finance Department.

Procurement Related Irregularities

17.4.3 Irregular expenditure due to splitting and without tendering process-Rs. 286.06 million

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

During audit of Services & General Administration Department, it was observed that expenditure to the extent of Rs. 286,064,457 (Annexure-51) was incurred on procurement of goods and services relating to different heads of accounts by splitting the indent and in some cases without tendering process in violation of above said rules. Thus, the procurements made in violation of Punjab Procurement Rules was held the whole expenditure irregular.

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

The matter was pointed out to concerned formations during March, April, August, September, October & November, 2021. Most of the formations noted the observation for compliance. The rest of the management offered vague and evasive replies which were not covered under the rules.

The matter was further reported to the administrative department. In DAC meetings held on 25.11.2021, 28.12.2021 and 19.01.2022, paras at Sr. Nos. 22, 24, 31, 40, 49 & 53 was kept pending for regularization. The amount of para at Sr. No. 9 was reduced to the extent shown in table after verification of record. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

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

17.4.4 Irregular expenditure in violation of Punjab Procurement Rules-Rs. 263.53 million

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

- Devise annual planning for all proposed procurement with the object of realistically determining the requirements of the procuring agency.
- Announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned.
- Advertise in advance annual requirements for procurement on the website of the Authority as well as on its website.
- Use open competitive bidding or publication of request for tender as the principal method of procurement for the procurement of goods, services and works.
- Ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value

for money to the procuring agency and the procurement process is efficient and economical.

- A procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract.
- As soon as a contract has been awarded, the procuring agency shall make all documents related to the evaluation of the bid and award of contract public. The documents should be uploaded on PPRA website to be approachable by general public.

During audit of Services & General Administration Department, it was observed that expenditure to the extent of Rs. 263.53 million (Annexure-52) was incurred on procurement of goods and services relating to different heads of accounts without observing above stated rules. Thus, the procurements were made in violation of Punjab Procurement Rules which made the whole expenditure irregular.

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

The matter was pointed out to concerned formations during March, April, August, September, October & November, 2021. Most of the formations noted the observation for compliance. The rest of the management offered vague and evasive replies which were not covered under the rules.

The matter was further reported to the administrative department. In DAC meeting held on 19.01.2022, the paras at Sr. Nos. 5, 8, 11, 12, 14, 15, 23, 36, 37 & 38 were kept pending for regularization. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the

finalization of this report despite issuance of reminders in November and December 2021.

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

Recoveries and overpayments

17.4.5 Inadmissible/unauthorized payment of pay & allowances-Rs. 36.57 million

As per Rule 2.31 of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

During audit of Services & General Administration Department, it was observed that pay and allowances of Rs.36.57 million were paid to the officers/officials which were not admissible to them because of various conditions/ limitations. The details are given in Annexure-53:

Audit was of the view that weak internal controls on Payroll resulted in payment of inadmissible/ unauthorized pay and allowances.

The matter was pointed out to concerned formations during March, April & November, 2021. The management at Sr. No.1 did not offer any reply while rest of the formations noted the observations for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that responsibility for overpayment be fixed, recovery be effected from officers/officials concerned and credited into government account besides strengthening of internal controls.

17.4.6 Non/less deduction of taxes-Rs. 21.09 million

According to Income Tax Ordinance 2001, Punjab Sales Tax on Services Act 2012 and Sales Tax Act 1990, the departments are required to deduct taxes at prescribed rates at the time of payment.

During audit of Services and General Administration Department, it was observed that department did not deduct Rs. 21,089,690 on account of Income Tax, Sales Tax and Punjab Sales Tax etc. from payments to employees, suppliers and service providers at prescribed rates. The details are given in Annexure-54:

Audit was of the view that weak internal controls on Taxation Resulted in non/less-deduction of taxes.

The matter was pointed out to concerned formations during March, April, August, September and November, 2021. The management at Sr. No. 3, 5 & 12 did not offer any reply while rest of the management noted the observations for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the department should effect recovery from the concerned and fix responsibility besides strengthening of internal controls on taxation.

17.4.7 Non recovery/collection of outstanding/Government dues-Rs. 3.40 million

As per rule 4.7(1) of PFR Vol I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to government, which have to be brought to account, are correctly and promptly assessed, realized and credited to government account.

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

During audit of Services and General Administration Department, it was observed that recoveries to the tune of Rs. 3,397,369 were outstanding against various institutions/contractors etc. The same were outstanding since long time but the formations failed to effect recoveries. The details are as under:

Sr. No.	Name of Formations	Period of audit	PDPs No.	Nature of recovery	Amount (Rs.)
1	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48133	Outstanding recovery of clearance charges from different institutions	2,468,689
2	Commissioner, Faisalabad	2020-21	2021-0000000886_F00004	Recovery of auction money along with taxation	928,680
Total					3,397,369

Audit was of the view that non adherence to government rules and weak management controls led to non-recovery of government dues.

The matter was pointed out during April & August, 2021. The management noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 25.11.2021, the para at Sr. No. 1 was kept pending for verification of recovery. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

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

17.4.8 Non auction of off road vehicles and condemned articles-Rs. 15.74 million

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

During audit of Services and General Administration Department, it was observed that off-road vehicles and condemned articles worth Rs. 15,735,000 were lying idle. Neither these items were got repaired nor were auctioned. The negligence on part of the management was causing loss to their value. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDPs No.	Amount (Rs.)
1.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48268	12,835,000
2.	Director Anti-Corruption Establishment, Lahore Region-B.	2019-20	48218	1,000,000
3.	Deputy Commissioner, Gujranwala	2020-21	2021-0000000504_F00019	1,000,000
4.	Deputy Commissioner, Okara	2020-21	2021-0000000629_F00011	900,000
Total				15,735,000

Audit was of the view that weak internal controls on Management of Assets resulted in non-auction of valuable items.

The matter was pointed out to concerned formations during April & September, 2021. The management noted the observations for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends immediate disposal of off road vehicles to avoid further deterioration.

17.4.9 Unjustified payment of demurrage charges on consignments-Rs. 2.83 million

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

During audit of Additional Chief Secretary S&GAD (Liaison Officer) for the period 2019-20, it was observed that due to late clearance of consignments by the clearing agent or officer/official of the department, the stores remained at the port for excess period and the government sustained a loss of Rs.2.83 million in the shape of demurrage charges.

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

The matter was pointed out in April 2021. The management stated that detailed reply would be submitted later on.

The matter was further reported to the administrative department. In DAC meeting held on 25.11.2021, the para was kept pending for probe at administrative level by including BPS-19 officer of the Finance Department for fixing responsibility for the loss. Further progress was not reported by the department.

Audit recommends that the department should probe the matter to fix the responsibility on the officials responsible and accordingly proceed for recovery or write off of the loss from the competent forum.

(PDP No. 48134 – Additional Chief Secretary, S&GAD - 2019-20)

17.4.10 Loss to Government due to non-auction/non lease of canteen/banks-Rs. 3.80 million

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

During audit of Services & General Administration Department (Welfare-I), it was observed that canteen available in secretariat had not been auctioned during the period under audit. M/S Suez traders have been running / enjoying the cafeteria free of rent and utility charges along with free renovation by the S&GAD. Tender had not been advertised by the local management for auction of canteen during this period. There are several canteens running in different government institutions like hospitals and they are paying rent as well as utility charges. Furthermore, contention of welfare canteen cannot be justified as canteen is charging market rates. Policy of running canteen rent free on the basis of a meeting by Additional Chief Secretary (ACS) in 2006 cannot be justified as ACS do not have the power to make such rules. A huge loss of Rs. 3.80 million caused to public exchequer till date. The details are as under:

Sr. No.	Name of Formations	Period of audit	PDP No.	Amount (Rs.)
1	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00022	2,000,000
2	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48456	1,000,000
3	Punjab Public Service Commission Lahore	2019-20	48411	800,000
Total				3,800,000

Audit was of the view that huge loss has been caused to public exchequer due to negligence of the management to all the rules and regulations and action beyond competency.

The matter was pointed out to concerned formation during April & November, 2021. The management noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 19.01.2022, the para at Sr. No. 2 was kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that amount be recovered and deposited into Government treasury under intimation to audit. Moreover, responsibility be fixed on person at fault to avoid such type of lapse in the future.

Non-production of record

17.4.11 Non production of record-Rs. 156.00 million

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

During audit of Services and General Administration Department, auditable record amounting to Rs. 155,995,551 was not produced to Audit despite repeated requests. The details are given in Annexure-55 :

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

The matter was pointed out to concerned formations during March, April, May, September, October & November 2021. Most of the formations noted the observations for compliance while the remaining did not provide cogent replies.

The matter was further reported to the administrative department. In DAC meeting held on 28.12.2021, the para at Sr. No. 4 was kept pending for compliance. In DAC meeting held on 19.01.2022, the para at Sr. No. 1 was reduced to the extent shown in annexure after verification of record amounting to Rs. 9,516,000 kept pending for production of vouched accounts. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

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

CHAPTER 18

SPECIAL EDUCATION DEPARTMENT

18.1 Introduction

(A) Department of Special Education was established on 01.10.2003. The department aims to create an environment for making disabled and physically retarded persons useful members of the society and utilize their potential and skills in each sphere of life. It performs following functions:

- Enhancement of enrollment through provision of:
 - Construction of School Buildings.
 - Free Pick & Drop Facility.
 - Free Text & Braille Books.
 - Free Boarding & Lodging Facility.
 - Free Teaching Aids.
 - Provision of Stipends.
 - Free Uniform.
 - Merit Scholarships.
 - Nutrition Programmes.
- Establishment of International Standard Rehabilitation Centre for the Disabled
- Training Prgrammes and adoption of internationally accepted best practices
- Curriculum Development for the Special Education institutions

Audit Profile of Planning and Development Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited FY 2020-21 (Rs. in million)	Revenue / Receipts Audited FY 2020-21 (Rs. in million)
1	Formations	11	2	37	-
2	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	1	-	-	-
3	Authorities / Autonomous bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2020-21 of Special Education indicate expenditure on various specified services viz-à-viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2020-21 against the total of three grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	54.88	32.97	87.85	70.19	(17.66)
PC21015	216.57	22.41	238.98	229.92	(9.06)
PC22036	103.71	(65.37)	38.34	26.91	(11.43)
Total	375.17	(10.00)	365.17	327.02	(38.15)

Overview of Expenditure

The final budget of Special Education for the year ended 30 June, 2021 was Rs. 365.17 million. Out of this, actual expenditure was Rs. 327.02 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	271,455,000	300,111,873	28,656,873	10.56
Development	103,713,000	26,909,561	(76,803,439)	74.05
Total	375,168,000	327,021,434	(48,146,566)	12.83

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	326,825,000	300,111,873	(26,713,127)	8.17
Development	38,343,000	26,909,561	(11,433,439)	29.82
Total	365,168,000	327,021,434	(38,146,566)	10.45

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (38.15) million at the close of the year 2020-21 under grants PC21010, PC21015 & PC22036 were not surrendered in time by the Department.

18.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 11.42 million were raised in this report during audit of Planning and Development Department. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	HR/Employees related irregularities	5.26
2	Procurement related irregularities	4.66
3	Others	1.50
Total		11.42

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

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

18.4 AUDIT PARAS

HR/Employees Related Irregularities

18.4.1 Irregular payment of pay & allowance-Rs. 3.97 million

As per Finance Department letter No. FD/SRIV-8-1/76 (Prov) dated 20.03.1988, in case a government servant is required to work at a station other than his headquarter for a period in excess of three months, the proper course for the department would be to approach Finance Department with full justification for creation of the post at the required station and its abolition of the post at the original headquarter.

During audit of the Training College for teachers of the Deaf for the year 2014-20, scrutiny of payrolls, personal files and attendance registers revealed that various officials were drawing salary from this office since one year but they were working in other offices on temporary basis. This resulted into irregular payment of pay and allowances.

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	Govt. College for Teachers of the Deaf	2014-20	48747	Two official transferred from other offices to training college and were absconders pay not stopped since long	3,125,584
2	Govt. College for Teachers of the Deaf	2014-20	48748	Drawing pay from training college due to Shifting of Headquarter beyond three months duty performed at DG Spl education Rs. 843,590	843,590
Total					3,969,174

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

The irregularity was pointed out in May 2021. The management noted the observations for compliance.

In DAC meeting held on 22.12.2021, the para at Sr. No. 02 was kept pending for regularization from Finance Department as regards para at Sr. No. 01, neither any reply was received nor DAC meeting was

convened till the finalization of this report despite reminders issued in November and December 2021.

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

Audit recommends that the department should approach Finance Department for creation of the post at the required station and its abolition at the original headquarter besides regularization of expenditure on pay and allowances from the Finance Department.

18.4.2 Irregular payment of conveyance allowance- Rs. 1.29 million

Rule 5.7(a & b) of PFR Vol-I states that the responsibility of Drawing Officer to ensure deductions from pay bills on account of Income Tax shall be made strictly in accordance with the relevant provisions of Income-tax Ordinance & matter of deducting funds subscription etc. From the pay bills as laid down in the STR 4.17 to 4.18.

During audit of Training College for teachers of the Deaf for the year 2014-20, it was observed that conveyance allowance of the lecturers was not deducted while they were on leave during summer & winter vacations, earned and study leave which is quite irregular. This resulted in overpayment of conveyance allowance of Rs. 1,286,608 (detailed below).

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	Govt. College for Teachers of the Deaf	2014-20	48751	Conveyance allowance during summer, winter and other vacations not deducted from pay of officials – Rs. 940,789	940,789
2	Govt. College for Teachers of the Deaf	2014-20	48752	Conveyance allowance during earned and study leave was not deducted-Rs. 345,819.	345,819
Total					1,286,608

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

The irregularity was pointed out in May 2021. The management noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 22.12.2021, the paras were kept pending for recovery of conveyance allowance. Further progress was not reported till the finalization of this report.

Audit recommends that the unauthorized payment of pay & allowances/less deductions be got recovered from the concerned at fault besides strengthening of internal control system.

Procurement related irregularities

18.4.3 Irregular expenditure on procurement in violation of PPRA Rules-Rs. 4.66 million

As per Rule 9 of PPRA Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA web site as well as on the website of the procuring agency in case the procuring agency has its own website. As per rule 69 *ibid*, any violation of PPRA rules shall be treated as mis-procurement.

Scrutiny of the accounts of Special Education Department during Audit Year 2021-22 revealed that expenditure was incurred on account of procurement of stationary, store articles, repair of machinery & equipment and speech therapy under development scheme. The expenditure was held irregular due to the reasons mentioned against each in the Annexure-56.

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

The irregularity was pointed out in May 2021. The management noted the observations for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 22.12.2021, the paras at Sr. Nos. 01 & 02 was kept pending for regularization from Finance Department. The para at Sr. No. 01 was kept pending for probe to fix the responsibility. Further progress was not reported till the finalization of this report.

Audit recommends that the irregularity be got condoned from the competent authority besides strengthening of administrative, financial as well as supervisory controls to avoid recurrence of such lapses in future.

Others

18.4.4 Irregular transfer of government vehicle to other office- Rs. 1.50 million (approximately)

According to Rule 2.32 (a) of PFR Vol-1, all details about all accounts shall be recorded as fully as possible, so as to satisfy any enquiry that may be made into the particulars of any case.

During audit of Training College for teachers of the Deaf for the year 2014-20, scrutiny of sanctioned strength of vehicles revealed that the entity had two vehicles and the same were purchased from its own budgetary allocation. One vehicle bearing registration No.LZX-192 Suzuki Car was occupied by the office of DG Special Education since 2005 without any proper handing/taking over. The current status of the vehicle was not known by the management of this office. Same objection was also raised in last audit but no efforts were made to resolve the matter. The said vehicle might be theft or misused by anybody.

Audit was of the view that lapse occurred due to poor administrative and internal controls on assets.

The irregularity was pointed out in May 2021. The management noted the observation for compliance.

In DAC meeting held on 22.12.2021, the para was kept pending for return of vehicle to college and fixing of responsibility for misuse of the vehicle. Further progress was not reported till the finalization of this report.

Audit recommends that the matter be inquired at appropriate level besides getting the vehicle returned without further delay.

(PDP No. 48749 Govt. College for teachers of the Deaf)

18.4.5 Braille printing press not functional since FY-2017

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

During audit of Government Braille Printing Press, Bahawalpur for the period 2017-20, it was observed that the braille printing press was not functional since the year 2017. The demand for budget required for the repair and maintenance of the said machinery was sent time and again by the entity to the Director Special Education, Lahore but no budget was received till June 2020. Resultantly the printing press remained non-functional. Further, it was also noticed that the department had not recruited any mechanical and technical staff for the repair of machinery at own level and special training of the staff was not conducted.

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

The lapse was pointed out in June 2021. The management did not offer reply.

The matter was further reported to the administrative department. In DAC meeting held on 22.12.2021, the para was kept pending for probe at administrative level to fix responsibility. Further progress was not reported till the finalization of this report.

Audit recommends that the department should take concrete steps to allocate budget for repair and maintenance of printing press to get it functional so that the braille books be printed and distributed among the various special educational institutions.

(PDP No. 48745 Manager Government Braille Printing Press, Bahawalpur for the period 2017-20)

CHAPTER 19

SPECIALIZED HEALTHCARE AND MEDICAL EDUCATION DEPARTMENT

19.1 Introduction

Specialized Healthcare and Medical Education Department is responsible to deliver quality healthcare services to the community through an efficient and effective service delivery system that is accessible, equitable, culturally acceptable, affordable and sustainable. Specialized Healthcare and Medical Education Department aims to improve the health and quality of life, particularly women and children, through access to essential health services.

The Specialized Healthcare and Medical Education Department strives to reform and strengthen the critical aspects of the health systems. Government of Punjab has enabled it to;

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

Audit Profile of Specialized Healthcare & Medical Education Department:

Sr. No.	Description	Total No.	Audited	Expenditure Audited FY 2020-21 (Rs. in million)	Revenue/Receipts Audited FY 2020-21 (Rs. in million)
1	Formations	305	39	61,550	1,685
2	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	107	7	32,443	-
3	Authorities / Autonomous bodies etc. under the PAO	42	29	39,012	-
4	Foreign Aided Projects (FAP)	-	-	-	-

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2020-21 of Health Department indicate expenditure on various specified services viz-à-viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2020-21 against the total of four grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	1,403.04	500.22	1,903.26	1,668.14	(235.12)
PC21016	154,362.31	0.00	154,362.31	138,410.02	(15,952.29)
PC13034	126.52	0.00	126.52	58.87	(67.65)
PC22036	29,410.54	27,794.94	57,205.48	53,088.60	(4,116.87)
Total	185,302.41	28,295.16	213,597.57	193,225.64	(20,371.94)

Overview of Expenditure

The final budget of Health Department for the year ended 30 June, 2021 was Rs. 213,597.57 million. Out of this, actual expenditure was Rs. 193,225.64 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	155,891,874,000	140,137,032,920	(15,754,841,080)	10.11
Development	29,410,536,000	53,088,602,950	23,678,066,950	80.51
Total	185,302,410,000	193,225,635,870	7,923,225,870	4.28

This composition changed due to supplementary grants & surrenders.

Variance of Final Grant and Actual Expenditure is given below:

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	156,392,096,000	140,137,032,920	(16,255,063,080)	10.39
Development	57,205,475,000	53,088,602,950	(4,116,872,050)	7.20
Total	213,597,571,000	193,225,635,870	(20,371,935,130)	9.54

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (20,371.94) million at the close of the year 2020-21 under grants PC21010, PC21016, PC13034 & PC22036 were not surrendered in time by the Department.

19.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 22,329.52 million were raised during audit of Specialized Healthcare and Medical Education Department. This amount includes recoveries of Rs. 892.37 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	Non Production of record	6,237.63
2	HR/Employees related irregularities	2,264.36
3	Procurement related irregularities	4,250.36
4	Management of accounts in commercial banks	1,716.01
5	Value for money and service delivery issues	5,266.50
6	Recoveries and overpayments	892.37
7	Others	1,702.29
Total		22,329.52

19.3 Brief comments on the status of compliance with PAC Directives

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1	1984-85	46	38	8	83
2	1985-86	48	35	13	73
3	1986-87	67	53	14	79
4	1987-88	145	91	54	63
5	1988-89	79	55	24	70
6	1989-90	101	54	47	53
7	1990-91	128	75	53	59
8	1991-92	67	47	20	70
9	1992-93	71	44	27	62
10	1993-94	88	54	34	61
11	1994-95	76	5	71	7
12	1995-96	122	0	122	0
13	1996-97	108	69	39	64
14	1997-98	201	53	148	26
15	1998-99	297	159	138	54
16	1999-00	154	118	36	77
17	2000-01	416	329	87	80
18	2001-02	270	160	110	59
19	2003-04	78	23	55	30
20	2005-06	107	44	63	41
21	2006-07	235	103	132	44
22	2009-10	295	64	231	22
23	2010-11	125	36	89	29
24	2011-12	97	25	72	26
25	2012-13	138	37	101	27
26	2013-14	89	12	77	13
27	2015-16	241	29	212	12
Total		3889	1812	2077	47
Note: The Audit Report years missing in the above table were either due to non-inclusion of subject chapter during that year or non-discussion of the subject chapter before the PAC.					

The Punjab Health Department was split into Specialized Health Care and Medical Education and Primary and Secondary Health Care Departments in the Financial Year 2015-16.

The compliance with PAC Directives in Specialized Health Care and Medical Education Department during the Financial Years 2009-10 to 2013-14 and 2015-16 is unsatisfactory. The department is requested to reconcile the matter with Audit Department on compliance of previous years audit paras.

19.4 AUDIT PARAS

Recoveries and overpayments

19.4.1 Loss due to non/less deduction of taxes-Rs. 193.94 million

As per section 153(1) of Income Tax Ordinance 2001 and Section 3 (1) of the Punjab Sales Tax on Services Act 2012, permissible withholding tax should be deducted.

During audit of Specialized Healthcare & Medical Education Department, it was observed that management of various formations did not withhold taxes i.e. Income tax and Punjab sales tax etc. to the tune of Rs. 193,943,832 (Annexure-57) while making payment to the contractors. This resulted in loss to government.

Audit was of the view that weak internal controls on taxes and levies resulted in non/less deduction of taxes.

The matter was pointed out to the formations concerned from July to November 2021. Most of the formations noted the observations while the remaining formations did not offer cogent reply.

The matter was further reported to the administrative department. In DAC meeting held on 26.01.2022, 24.01.2022 and 28.01.2022, the paras at Sr. Nos. 5, 7, 16, 17, 18, 33, 39, & 47 were kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the department should strengthen its internal controls besides recovery of stated amount from the concerned and get it deposited into government treasury.

**19.4.2 Un-authorized payment of pay and allowances-
Rs. 312.44 million**

As per Rule 2.31 (a) of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations. Moreover, as per various letters of the Government of the Punjab, certain allowances were discontinued from some specific dates or were allowed with some specific conditions.

During audit of Specialized Healthcare & Medical Education Department, it was observed that an amount of Rs. 312,436,413 (Annexure-58) was paid on account of pay and allowances which were not admissible to the employees such as Adhoc Allowance, Non-Practicing Allowance, Anesthesia Allowance, Qualification Allowance, Teaching Allowance and Health Professional Allowance etc. Moreover, in some cases the pay & allowances were drawn in excess.

Audit was of the view that disregard to the government instructions and weak internal controls on “Payroll” resulted in unauthorized payment of pay & allowances.

The matter was pointed out to formations concerned from July to November 2021. Most of the formations noted the observations while rest did not offer cogent reply.

The matter was further reported to the administrative department. In DAC meetings held in January and February 2022, the amounts of the paras at Sr. Nos. 27 & 48 were reduced to the extent shown in annexure after verification of amounts of Rs. 620,000 & 190,000 respectively. The para at Sr. No. 78 was kept pending for policy regarding allocation of share amount. The paras at Sr. Nos. 12, 21, 22, 62, 63, 64, 67, 68, 73, 74,79, 83, 87, 89, 95 & 99 were kept pending for recovery. The paras at Sr. Nos. 46 & 53 were kept pending for compliance. Further progress was

not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the stated amount be recovered from the concerned and deposited into government treasury besides strengthening of internal controls.

19.4.3 Non-recovery of late delivery charges-Rs. 23.53 million

As per standard clause of the tender documents, in case of late delivery of goods beyond the periods specified, penalty shall be imposed upon the supplier.

During audit of Specialized Healthcare & Medical Education Department, for the financial year 2020-21, it was observed that the contractors/suppliers failed to supply the items within the stipulated period. However, the management did not recover the late delivery charges of Rs. 23,526,599 from the contractors concerned. The details are given in Annexure-59.

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

The matter was pointed out to the formations concerned from July to November 2021. Most of the formations noted the observations while rest did not offer cogent reply.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that late delivery charges be recovered from the concerned and deposited into government treasury besides strengthening of financial controls.

19.4.4 Non/less recovery of public money-Rs. 22.27 million

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

During audit of Specialized Healthcare and Medical Education Department, it was observed that supply orders were issued for purchase of medicine from various suppliers. The suppliers could not supply the stores within stipulated period. Resultantly, the hospital management had to purchase items either through LP or from other contractors at higher rates. However, the cost of risk purchases of Rs. 22,268,424 was not recovered from the firms. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Subject	Amount (Rs.)
1	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00006	Risk Purchase of Medicines/Disposable made through Local Purchase	7,664,153
2	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00016	Non-recovery of risk purchase	6,108,784
3	Lahore General Hospital, Lahore	2020-21	2021-0000000618_00013	Non-recovery on account of risk purchase	4,233,440
4	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00018	Loss due to non-recovery of risk purchase of surgical/ disposable items	2,275,200
5	DHQ Teaching Hospital, Sargodha & college of nursing, Sargodha	2020-21	2021-0000000145_F00010	Risk purchase of medicines/ disposable made through local purchase	1,986,847
Total					22,268,424

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

The matter was pointed out to the formations concerned from July to November 2021. The formations did not offer replies.

The matter was further reported to the administrative department. In DAC meeting held on 04.02.2022, the paras at Sr. Nos. 1 & 4 were kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the department should strengthen its financial controls besides recovering the cost of risk purchase from the defaulting firms/suppliers.

19.4.5 Non/less recovery of rent and utility charges-Rs. 340.19 million

According to Rule 4.1 of PFR Vol-I, the departmental authorities should see that all sums due to government are correctly assessed and regularly received and checked against the demands and they are paid to government treasury accordingly.

During audit of Specialized Healthcare & Medical Education Department, it was observed that outstanding recoveries amounting to Rs. 340,188,520 were not made on account of lease money, fee/stipend, utility charges. and patient charges etc. from the employees, students, contractors and various organizations. The details are given in Annexure-60.

Audit was of the view that weak internal controls resulted in non-recovery or less recovery of rent and utility charges from the employees/contractors.

The matter was pointed out to the formations concerned from July to November 2021. Most of the formations noted the observations while the remaining formations did not offer cogent reply.

The matter was further reported to the administrative department. In DAC meetings held in December 2021 and January & February 2022, the amounts of the paras at Sr. Nos. 12 & 25 were reduced to the extent shown in annexure after verification of amount of Rs. 1,192,085 and Rs. 1,492,299. The amount of the paras at Sr. Nos. 16, 28, 31, 39, 46, 56 & 66 were kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the department should strengthen its internal controls on recoveries, effect recovery of the stated amount and deposit the same into relevant fund/Treasury.

Employees related irregularities

19.4.6 Irregular appointments-Rs. 2,151.84 million

Supreme Court of Pakistan in its judgment dated 19.01.1993 in Human Rights Case No. 104 of 1992 stated that recruitments, both ad hoc and regular, without publicly and properly advertising the vacancies, is a violation of fundamental rights.

During audit of Specialized Healthcare & Medical Education Department, it was observed that contractual, adhoc and daily wages employees were appointed by the management without advertisement in press and non-observing other terms and conditions of appointment. The payment of salary to the tune of Rs. 2,151,842,092 stood irregular. The details are given in Annexure-61.

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

The matter was pointed out to the formations concerned from July to November 2021. Most of the formations noted the observations while rest did not offer cogent reply.

The matter was further reported to the administrative department. In DAC meetings held in January and February 2022, the paras at Sr. Nos. 2 , 6, 7, 10, 16, 29, 42, 43 & 47 were kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the responsibility for non-adherence to rules be fixed and remedial measures be taken.

19.4.7 Poor Human Resource Management-Rs. 10.66 million

According to Finance Department letter No. FD.SR.IV-B-1/76 (Prov) dated 16.03.1988, shifting of headquarter of a civil servant can only be allowed for a period not exceeding three months with the prior approval of Finance Department and in case a government servant is required to work at a station other than his headquarters for a period in excess of three months, the proper course for the department would be to approach Finance Department with full justification for creation of the post at the required station and abolition of the post at the original headquarter.

During audit of Specialized Healthcare & Medical Education Department, it was observed that pay & allowances were paid to officers/officials who were deputed to perform temporary duty more than

three months other than the headquarters in violation of above government instructions. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)
1	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00014	6,254,507
2	Punjab Institute of Neuro Sciences Lahore	2019-21	2021-0000000146_F00012	4,407,220
3	Punjab Institute of Cardiology, Lahore	2020-21	2021-0000000143_F00019	-
Total				10,661,727

Audit was of the view that non adherence to government instructions resulted in irregular payment of pay and allowances.

The matter was pointed out to the formations concerned from July to November 2021. Most of the formations noted the observations while the remaining formations did not offer cogent reply.

The matter was further reported to the administrative department. In DAC meeting held on 26.01.2022, the para at Sr. No. 1 was kept pending for regularization. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the department should approach Finance Department for creation of post at the required station and abolition of the post at the original headquarter besides condonation of irregularity from the competent authority.

19.4.8 Drawl of pay in excess of sanctioned posts-Rs. 88.84 million

As per para no. 90 of Audit Manual, a scale audit register will be maintained in Audit offices for the purpose of verification that appointments are not made in any grade or class of government servants in excess of the sanctioned scale.

During audit of Specialized Healthcare & Medical Education Department, scrutiny of sanctioned strength of employees of various formations revealed that employees in different basic pay scales were posted in excess than sanctioned posts. Hence, payment of salaries of Rs. 88,841,184 stood irregular. The details are as under.

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of Irregularities	Amount (Rs.)
1	Rawalpindi Medical University & Allied Institutions, Rawalpindi	2020-21	2021-0000000144_F00017	Excess of sanctioned posts of PGTs	41,137,632
2	Rawalpindi Medical University & Allied Institutions, Rawalpindi	2020-21	2021-0000000144_F00112	Excess of sanctioned posts of PGTs	27,425,088
3	Rawalpindi Medical University & Allied Institutions, Rawalpindi	2020-21	2021-0000000144_F00046	Excess of sanctioned posts of PGTs	15,997,968
4	Punjab Institute of Cardiology, Lahore	2020-21	2021-0000000143_F00023	Over payment of SEMS Allowance beyond sanctioned strength	4,280,496
5	Children Hospital & Institute of Child Health, Multan	2020-21	2021-0000000089_F00019	Irregular excess drawal of posts than sanctioned strength	-
Total					88,841,184

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

The matter was pointed out to the formations concerned from July to November 2021. Most of the formations noted the observations while rest did not offer cogent reply.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the matter be looked into for taking remedial measures.

**19.4.9 Unjustified payment to foreign qualified doctor-
Rs.13.02 million**

As per para 3(b) of licensing pathways 1 of Pakistan Medical Commission for foreign graduate, upon completion of house job in Pakistan, the person shall be required to qualify the NLE (for Foreign Graduates) prior to grant of Full License.

During audit of Specialized Healthcare and Medical Education Department, it was observed that foreign qualified doctors were working in the hospitals without obtaining National Licensing Examination (NLE) from Pakistan Medical Commission. Hence, payment of salaries to the tune of above stood irregular.

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of Irregularities	Amount (Rs.)
1	RIC Rawalpindi	2018-21	2021-0000000625_ F00019	Payment to foreign qualified doctor	6,511,206
2	RIUT Rawalpindi	2017-21	2021-0000000884_ F00024	Payment to foreign qualified doctor	6,511,206
Total					13,022,412

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

When pointed out the matter in October 2021, the management did not offer any reply.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends to inquire the matter at appropriate level and take action for enforcement of rule pertaining to NLE.

Procurement related irregularities

19.4.10 Consumption of medicine without DTL reports-Rs. 37.91 million

According to Sub-Section 2 of Section 22 of the Drugs Act, 1976, the Government Analyst, as far as may be, shall submit the report within sixty days of the receipt by him of the sample of the drug.

During audit of Specialized Healthcare & Medical Education Department, it was observed that medicine costing Rs. 37,913,683 was consumed without test analysis by the Drug Testing Laboratory. The details are given in Annexure-62.

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

The matter was pointed out to the formations concerned from July to November 2021. Most of the formations noted the observations while the remaining formations did not offer cogent reply.

The matter was further reported to the administrative department. In DAC meeting held on 26.01.2022 and 28.01.2022, the paras at Sr. Nos. 1 & 7 were kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that responsibility be fixed for consuming medicines without obtaining DTL reports besides strengthening the supervisory and internal controls.

19.4.11 Irregular procurements made in violation of Punjab Procurement Rules-Rs. 1377.05 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. Moreover, as per Rule 9 read with Rule 12 *ibid*, the annual requirements would be advertised in advance on the PPRA's web site as well as on the website of the procuring agency. Furthermore, Rule 12(1) *ibid* states that a procuring agency shall advertise procurement of more than one hundred thousand rupees in the manner and format specified by regulations.

During audit of Specialized Healthcare & Medical Education Department, it was observed that expenditure to the tune of Rs. 1,377,053,622 (Annexure-63) was incurred on procurement of goods and services without observing above stated rules. Thus, the procurements made in violation of Punjab Procurement Rules held the whole expenditure irregular.

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

The matter was pointed out to the formations concerned from July to November 2021. Most of the formations noted the observations while the remaining formations did not offer cogent reply.

The matter was further reported to the administrative department. In DAC meeting held on 26.01.2022 and 28.01.2022, the paras at Sr. Nos. 6 & 34 were kept pending for regularization from the Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the matter be inquired to fix responsibility and irregularity be got condoned from the competent authority besides strengthening of supervisory and internal controls.

19.4.12 Irregular purchase of medicine through local purchase system-Rs. 861.30 million

As per letter No.SO(P-1)H/3-64/2008 dated 12.08.2013 regarding Policy and operational guidelines for local purchase of medicine (day to day),15% of total budget of medicine will be used for local purchase of medicine. Local purchase is permitted for emergencies and indoor patients department on the prescription of authorized medical practitioner. The policy also requires hospital to document all items to be purchased under local purchase system in a given financial year.

During audit of Specialized Healthcare & Medical Education Department for the financial year, 2020-21, it was observed that an amount to the above extent was incurred on local purchase (LP) of Drug and Medicine without fulfilling above stated requirements for a transparent procurement process. The details are given in Annexure-64.

Audit was of the view that disregard to LP guidelines resulted in irregular expenditure.

The matter was pointed out to the formations concerned from July to November 2021. Most of the formations noted the observations while rest did not offer cogent reply.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

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

19.4.13 Loss due to purchase of medicine & disposables at higher rates-Rs. 110.24 million

According to the terms & conditions as given in supply orders and agreed upon in the agreements, the rates charged in excess than any other government/autonomous institution in the province, if detected any time, will be recovered from the supplier.

During audit of Specialized Healthcare & Medical Education Department, a comparison of rates of medicine and disposable items offered by the firms in various organizations revealed that same items with same specifications worth Rs. 110,236,066 were purchased from the same firms at higher rates by the management during the same period. The details are given in Annexure-65.

Audit was of the view that loss occurred due to weak financial and administrative controls.

The matter was pointed out to the formations concerned from July to November 2021. Most of the formations noted the observations while rest did not offer cogent reply.

The matter was further reported to the administrative department. In DAC meeting held on 26.01.2022 and 04.02.2022, the para at Sr. No. 3 was kept pending for detailed verification of rates of gas supplied to other hospitals during the period. The paras at Sr. Nos. 5, 7 & 10 were kept pending for compliance. The para at Sr. No. 13 reduce from 8,444,360 upto the extent shown in annexure. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the department should strengthen its internal controls, probe the matter to fix responsibility and effect recovery of the stated amount.

19.4.14 Non-replacement of substandard/expired/banned medicine-Rs. 40.56 million

According to the supply order, supplies will be governed by the Drug Act, 1976 and the firms will be bound to replace the unconsumed/expired/rejected/substandard/misbranded stocks free of cost.

During audit of Specialized Healthcare & Medical Education Department, it was observed that medicine declared substandard by the Drug Testing Laboratory as well as banned medicine were not lifted by the firms. Moreover, expired stocks were not replaced by the supplying firms despite lapse of considerable time. The management failed to forfeit their securities or recover LD charges in case of non-supply or delayed supplies respectively. The details are given in Annexure-66.

Audit was of the view that weak supervisory and financial controls resulted in non-replacement of substandard/expired medicines.

The matter was pointed out to the formations concerned from July to November 2021. Most of the formations noted the observations while rest did not offer cogent reply.

The matter was further reported to the administrative department. In DAC meeting held on 26.01.2022 and 04.02.2022, the paras at Sr. Nos. 3, 7, 10 12 were kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that strict action i.e. forfeiture of security and black listing should be taken against the firms concerned for not replacement of stock besides taking legal action.

19.4.15 Illegal use of expired stents and kits-Rs. 3.78 million

As per section 23(a)(ix) of Drug Act 1976, no person shall himself or by any other person on his behalf, export, import or manufacture for sale or sell, any drug if it is dangerous to health when used in the dosage or with the frequency, or for the duration specified, recommended or suggested in the labeling thereof.

During audit of Specialized Healthcare & Medical Education Department for the financial Year 2020-21, it was noticed that hospital management affixed expired stents in patients and used expired Anti HCV & Troponin kits which is evidence of highest negligence. The details are as under.

Sr. No.	Name of Formation	Period of audit	PDP No.	Subject	Amount (Rs.)
1	Punjab Institute of Cardiology, Lahore	2020-21	2021-0000000143_ F00001	Expired stents affixed in 39 patients	3,295,500
2	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-0000000587_ F00007	Expired Anti HCV & troponin kits used	492,000
Total					3,787,500

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

The matter was pointed out to the formations concerned from July to November 2021. The management noted the observations for compliance.

The matter was reported to the administrative department. In DAC meeting held on 28.01.2022, the para at Sr. No. 2 was kept pending for probe by administrative department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the matter being serious in nature be inquired at administrative level, responsibility be fixed and action against the responsible be taken under PEEDA Act besides strengthening of administrative and internal controls.

19.4.16 Non accountal of medicine & store articles-Rs. 161.97 million

As per Rules 15.4(a) of PFR Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible Government Servant. The passing and the receiving Government servants should see that the quantities are correct and their quality good, and record a certificate to this effect. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers.

During audit of Specialized Healthcare and Medical Education Department, it was observed that various items i.e. chemical & surgical disposables, stents and other store articles were not found entered in stock registers. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Subject	Amount (Rs.)
1	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00066	Non-entry chemical and surgical disposables items	91,154,701
2	RIC Rawalpindi	2020-21	2021-0000000625_F00007	Non-accountal of stents	55,723,384
3	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00067	Non-carry forwarded of store articles of surgical and disposables	14,093,671
4	Secretary, Govt. of the Punjab, SHC&ME	2020-21	2021-0000000120_F00024	Non-accountal of store items	995,510
Total					161,967,266

Audit was of the view that weak internal controls on inventories resulted into non accountal of stores.

The matter was pointed out to the formations concerned from July to November 2021. The formations did not offer reply.

The matter was further reported to the administrative department. In DAC meeting held on 28.01.2022, the para at Sr. No. 2 was kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the matter be inquired to fix responsibility and taking remedial measures.

19.4.17 Loss due to non-supply of medicine and store articles- Rs. 1,572.23 million

As per supply orders issued by procuring authority, the firms were required to supply Drug and Medicine items within stipulated period of time.

During audit of Specialized Healthcare and Medical Education Department, it was observed that stores were procured through LCs but supplies were not received. Supply orders were issued but stores were not received. Stores were shown issued to various wards of the hospitals but the same were not found entered in the stock registers of the concerned wards. The details are given in Annexure-67.

Audit was of the view that irregular payments made due to weak supervisory and financial controls.

The matter was pointed out to the formations concerned from July to November 2021. The formations offered no reply.

The matter was further reported to the administrative department. In DAC meeting held on 26.01.2022 and 28.01.2022, the paras at Sr. Nos. 5, 7 & 15 were kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the matter be inquired to fix responsibility for non receipt of supplies besides early receipt of the same.

19.4.18 Irregular Purchase of Medicines from M/S Friends Enterprises-Rs. 4.31 million

Currently the Drug Act 1976, the Drug Regulatory Authority of Pakistan Act 2012 and Medical Devices Rule, 2017 are the legal dispensation governing the registration, import, export, sale and manufacturer of medicines and disposables in Pakistan, Federal Government is also exercising the powers conferred by section 36 and all other enabling provisions of DRAP Act 2012. According to Rule 2.32 (a) of PFR Vol-I, all details about all accounts shall be recorded as fully as possible, so as to satisfy any enquiry that may be made into the particulars of any case.

During audit of Sahiwal Medical College, Sahiwal for the year 2020-21, it was observed that medicines were purchased amounting to Rs. 4,310,000 from M/S Friends Enterprises. The following irregularities were observed by audit.

- Valid exclusive authorization of manufacturer was not provided by the firm at the time of tender.
- The suppliers were provide licenses of manufacturer of M/s Pharmadic Laboratories, M/s Pharm Evo and M/S ICI Pakistan as distributor but the license of manufacturer has been expired before the start of tender process.

- Product experience not produced at the time of technical evaluation of products.
- Free sale certificate of manufacturer was also not available in the record.
- Documents regarding application of renewal of registration of medicines shows that medicines were not registered with DRAP at the time of tender process.
- Valid drug sale license was not available on record issued by DRAP.
- The bid evaluation reports were also not uploaded / published on PPRA web site at least ten days prior to the award of procurement contract which is clear violation of the above said prescribed instructions of the Government.
- The tender sale register was not found maintained. The deposit of tender sale fee into treasury through challan was also not produce along with verification of deposit from treasury and entry in the cash book

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

The matter was pointed out in October, 2021. The management did not offer any comment.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that irregularity may got regularized from Finance Department under intimation to audit.

(PDP No. 2021-0000000593-F00025 COVID 19)

***19.4.19 Irregularities in procurements out of Corona Fund-
Rs. 29.79 million***

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

During the audit of Principal AIMC, Jinnah Hospital & Nursing School for the year 2020-21, the following irregularities were observed for expenditure incurred on procurement of medicine, medical equipment, disposables and personal protective equipments to combat the COVID-19 pandemic out of Corona Funds:

- Rate reasonability certificate was not found attached.
- Manufacturing License / Sole Agency Agreement was found missing.
- Valid Drug Registration Certificate for the procured items were not found attached.
- In some cases, manufacturing dates were not mentioned on inspection reports and only expiry dates were mentioned for the Corona items making it impossible to ascertain the effective shelf life.
- The items procured were received by the main stores and entered in the Stock Registers instead of Corona Store which was required to be set up for this purpose in violation to the instruction of the administrative department mentioned above.
- Separate indent register was not maintained for the expense incurred from corona funds.

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

The matter was pointed out in November, 2021. The management only noted the observation.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

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

(PDP No. 2021-0000000619-F00003 COVID 19)

19.4.20 Irregular expenditure on procurement related to COVID-19 from PLA for-Rs. 51.22 million

As per rule 2.33 of PFR vol.I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part. Moreover, as per Auditor General of Pakistan letter No.282/Audit(P-II)/242-C/2020-Vol-I dated 14.09.2020 read with Transparency International Pakistan letter No.TL2020/0907/1A dated 07.09.2020 regarding "Publication of Contract awarded with and without tenders as direct contract on PPRA website under PPPRA Rules"; the Auditor General Pakistan was requested to take up immediately the gross violations for non implementation of Rule 66 of PPRA 2014.

During audit of Principal SIMS & Allied Institutions, Lahore (Services Hospital, Lahore) for the period 2020-21, it was informed by the management that an amount of Rs. 71,351,500 were received for Corana Related budget which was deposited into PLA out of which an amount of

Rs. 51,222,672 were incurred on procurement related to COVID19. Audit observed the following shortcomings:

- The need / requirements from the approved list of medicines as per guidelines for procurement related to Corona Virus Disease (COVID-19) were not found prepared.
- The bid evaluation reports were also not uploaded / published on PPRA web site at least ten days prior to the award of procurement contract which is clear violation of PPRA Rules.
- An amount of Rs. 1,885,739 (Sr. No.29 to 36 of the annex) was paid as Pay & Allowances to Dr. Atif Majeed but the expenditure of this type was not covered in guidelines for procurement related to Corona Virus Disease (COVID-19) issued vide letter No.SO(P-III)1-4/2020 dated 25.03.2020.
- . An amount of Rs. 20,128,828 (Rs.71,351,500–Rs.51,222,672) is still unspent at the end of the year which was neither utilized nor returned to the Government, if not required. Further, unspent balance of last year for Rs.91,049 related to COVID19 is also deficit in PLA as per statement of last year provided by management to Audit. Thus total unspent balance comes to Rs.20,219,877 (Rs.20,128,828 + Rs.91,049).
- An amount of Rs. 8,504,688 was spend from non-development budget for purchase of COVID-19 related drug & medicines through LP instead of utilizing the grant of COVID-19 provided by the Government, which is highly objectionable.
- The approved budget letter from the authority regarding COVID-19 was not shown to Audit.

- The rate analysis (i.e. Prevailing market rates at the time of procurement) was not conducted before executing the tendering process by the purchase committee. Thus, the issue / matter of procurement of services at higher than market prevailing rates could not be ignored. Rule 4 of PPRA Rules 2014 provides 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.
- It is pertinent to mention here that as per para No.6 of PPRA circular No.L&M(PPRA)10-01/2011 dated 29.07.2020; all procuring agencies are advised to always demand bank guarantee instead of CDR/banker's cheque and better refrain depositing and encashing the securities and utilizing amount of securities through their accounts but the management obtained performance guarantee in shape of CDR instead of bank guarantee. Audit held that the compliance of the PPRA should be made besides regularization from Finance Department.

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

The matter was pointed out in July, 2021. The management replied that detail reply will submitted later on.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

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

(PDP No. 2021-0000000084-F00023 COVID 19)

Management of accounts with commercial banks

***19.4.21 Non-deposit of hospital receipts into PLA/Treasury-
Rs. 402.37 million***

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

During audit of Specialized Healthcare & Medical Education Department, it was observed that hospital receipts to the extent stated above were not deposited into respective PLA/Treasury in violation of above stated provision. The details are given in Annexure-68.

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

The matter was pointed out to the formations concerned from July to November 2021. Most of the formations noted the observations while the remaining formations did not offer cogent reply.

The matter was further reported to the administrative department. In DAC meeting held on 28.01.2022, the para at Sr. No. 4 was kept pending for clarification from the Finance Department. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the

finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the matter be inquired to fix responsibility for non-depositing of hospital receipts into PLA/Treasury besides depositing the amount into relevant account without further delay.

19.4.22 Unauthorized opening of bank accounts/placement of funds-Rs. 1,313.64 million

According to Finance Department letter No. FD(FR)V-6/2 dated the 29.10.1978, a government servant may not, except with the special permission of the Government deposit in commercial bank, moneys withdrawn from the Provincial Consolidated Fund or Public Account of the Province.

During audit of Specialized Healthcare & Medical Education Department, it was observed that various formations were maintaining bank accounts in scheduled banks without necessary permission from the Finance Department. Audit further noticed that an amount of Rs. 1,313,640,432 was lying in the said accounts. Retention of such a significant amount in commercial banks without approval of the Finance Department was held irregular. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Subject	Amount (Rs)
1	Fatima Jinnah Medical University & Allied Institutions, Lahore	2020-21	2021-0000000085_F00023	Irregular placement of funds with other commercial banks instead of Bank of Punjab	348,275,748
2	Principal Medical College and Allied Institutions D.G Khan	2020-21	2021-0000000607_F00026	Irregular Placement of Funds in Bank Accounts other than Bank of Punjab	107,806,191
3	Fatima Jinnah Medical University & Allied Institutions, Lahore	2020-21	2021-0000000085_F00041	Opening of HBL branch instead of BOP and non-execution of contract for 2020-21	0
4	Punjab Institute of Cardiology, Lahore	2020-21	2021-0000000143_F00035	Irregular operating bank accounts in other than bank of Punjab	0

Sr. No.	Name of Formation	Period of audit	PDP No.	Subject	Amount (Rs)
5	Mian Munshi (DHQ-I)Teaching Hospital LHR	2020-21	2021-0000000147_F00023	Irregular opening of bank accounts other than Bank of Punjab	0
6	RMU & Allied Institutions, Rawalpindi (COVID 19)	2020-21	2021-0000000144_F00023	Irregular transfer of funds from SDA to Commercial bank accounts	60,092,454
7	Shahdara Hospital, Lahore (COVID 19)	2020-21	2021-0000000087_F00043	Irregular transfer of funds from SDA to Commercial bank accounts	2,164,220
8	Children Hospital, Lahore (COVID 19)	2020-21	2021-0000000580_F00023	Irregular transfer of funds from SDA to Commercial bank accounts	20,206,232
9	FMU & Allied Institutions, Faisalabad (COVID 19)	2020-21	2021-0000000142_F00017	Irregular transfer of funds from SDA to Commercial bank accounts	25,794,217
10	FJMU & Allied Institutions, Lahore (COVID 19)	2020-21	2021-0000000085_F00028	Irregular transfer of funds from SDA to Commercial bank accounts	26,442,000
11	Mayo Hospital, Lahore (COVID 19)	2020-21	2021-0000000732_F00052	Irregular transfer of funds from SDA to Commercial bank accounts	417,859,370
12	NMU & Allied Institutions, Multan	2020-21	2021-0000000608_F00020	Irregular transfer of funds from SDA to Commercial bank accounts	305,000,000
Total					1,313,640,432

Audit was of the view that non-adherence to government instructions resulted in irregular placement of funds in commercial banks.

The matter was pointed out to the formations concerned from July to November 2021. Most of the formations noted the observations while rest did not offer cogent reply.

The matter was further reported to the administrative department. In DAC meeting held on 24.01.2022, the para at Sr. No. 1 was kept pending for compliance. The para at Sr. No. 3 was kept pending with the direction to take up the matter with syndicate. The para at Sr. No. 8 was kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

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

Value for Money and services delivery Issues

**19.4.23 Irregular/non-auction of various commercial points-
Rs. 135.73 million**

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

During audit of Specialized Healthcare & Medical Education Department, it was observed that some commercial points i.e. Canteens, tuck shops, cycle stands and medical stores were operating in the hospital premises since many years without open auction. In some cases auctions were made without fulfilling codal formalities. The details are given in (Annexure-69).

Audit was of the view that non-adherence to rules/government instructions resulted in non-auction of commercial points through open auction.

The matter was pointed out to the formations concerned from July to November 2021. Most of the formations noted the observations while rest did not offer cogent reply.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the matter be inquired to fix responsibility and action be taken accordingly.

19.4.24 Blockage of public money due to purchases without immediate requirement-Rs. 2,253.21 million

According to Rule 15.21(4) & (5) of PFR Vol-I, stores, in many cases, represent a locking up of capital which is not justifiable unless essential and purchase and retention of store in excess of the probable requirement of the department in the near future may result in loss to Government through deterioration. Moreover, Rule 15.10 (ibid) also provides that balances of stores should not be held in excess of the requirements of a reasonable period or in excess of any prescribed maximum limit.

During audit of Specialized Healthcare and Medical Education Department, it was observed that various purchases amounting to Rs. 2,253,209,483 (Annexure-70) were made without immediate requirement in contravention to above referred rules.

Audit was of the view that weak internal controls on inventories resulted in blockage of public money due to purchases without immediate requirement.

The matter was pointed out to the formations concerned from July to November 2021. Most of the formations noted the observations while rest did not offer cogent reply.

The matter was further reported to the administrative department. In DAC meeting held on 26.01.2022, the para at Sr. No. 3 was kept pending for regularization. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the matter be inquired to fix responsibility and action be taken accordingly.

19.4.25 Unjustified selection of NGOs for provision of grant in aid-Rs. 307.12 million

As per rule 2.10 (a) (1) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During audit of Specialized Healthcare and Medical Education Department, it was observed that Rs. 307,124,222 was released out of SDA (LO-5673) to 05 different NGOs. Neither selection criteria for NGOs was shared with Audit nor key performance indicators (KPIs) were devised for NGOs. Out of top 15 charitable organizations only one NGO i.e Fatmid Foundation was selected for grant. Neither vouched account nor audit reports of the selected NGOs were produced to Audit. This resulted into non-transparent release of funds due to unjustified selection of NGOs.

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

The matter was pointed out during August 2021. The management replied that the matter would be revisited and results would be reported to Audit.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the matter be inquired and merit based policy for issuance of funds to NGOs be framed besides provision of vouched account, audit reports of the NGOs and criteria for provision of grant in aid be shown to Audit.

(PDP No. 2021-000000120_F00009 Secretary, SHC and ME Department Lahore 2020-21)

19.4.26 Unacceptable Downtime of CT Scan/MRI Machine Resulted in Loss to Hospital-Rs. 23.91 million

As per agreement made with the service providers, the contractors were bound to provide up-time of the machine up to 98%. Failing which additional days in the warranty period extended by 2 times of number of days. Further, as per rule 2.33 of PFR vol.I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

During audit of Specialized Healthcare and Medical Education Department, it was observed that annual repair and maintenance contract of CT scan and MRI machine was made with service providers to keep the up-time of machine up to 98%. The contractors failed to keep the up-time at 98% level, which resulted not only financial loss to the government but also patients were deprived of facilities. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of Machine	Amount (Rs.)
1	Principal AIMC, Jinnah Hospital & Nursing College and School Lahore.	2020-21	2021-0000000619_F00036	MRI Machine	15,800,000
2	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00027	CTS can machine	8,111,345
Total					23,911,345

Weak supervisory internal controls, negligent and poor performance of contractor has resulted in the aforesaid monetary loss to the hospital.

Due to the above lapse not only patients were deprived of medical facility but also Govt. had to sustain loss.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the matter may either be justified with the record or effect recovery from the concerned.

19.4.27 Blockage of government money due to non-functional of medical equipments-Rs. 2,170.36 million

According to Rule 15.21(5) of PFR Vol-I purchase and retention of stores in excess of the probable requirement of the department in the near future may result in loss to government through deterioration. Moreover, as per Rule 15.18 ibid, stores must not be held in excess of the requirement of a reasonable period or in excess of any prescribed maximum limit.

During audit of Specialized Healthcare and Medical Education Department, it was observed that items i.e. Plant & Machinery, Medical Machinery & equipment, Furniture, IT equipment and software etc. were purchased for Rs. 2,170,358,272 under different head of accounts since 2017-18 and remained in stock / unutilized without installation after expiry of 3 to 4 years. The same could not be made functional since their purchase. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No	Subject	Amount (Rs.)
1	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_ F00001	Non-functional of RIUT	1,238,609,367
2	QMC/Allied Institutions Bahawalpur	2020-21	2021-0000000152_ F00002	Non/late installation of procured machinery and equipments	926,848,905
3	Principal AIMC, Jinnah Hospital & Nursing College and School Lahore.	2020-21	2021-0000000619_ F00037	Diesel Generators yet not made operational	4,900,000
Total					2,170,358,272

The lapse occurred due to weak supervisory controls.

Due to the above lapse, audit apprehend that the same might have been lost their utility.

When pointed out the matter in Sep-2021, the management noted the observation for compliance.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the department should investigate the matter to fix responsibility on the persons responsible for the purchase without establishment of hospital

19.4.28 Irregular non development expenditure from development budget grant-Rs. 376.17 million

As per para 3(a) Finance Department letter No. PS/F8/808/78 dated 26.02.1978 that funds allocated to a department, its attached department or subordinate offices are spent for the purpose for which they are allocated.

During audit of Specialized Healthcare and Medical Education Department, it was noticed that development grant under ADP scheme No.309" Institute of Urology & Transplant Rawalpindi under SDA Cost Centre RS-4052, was given but the same was used for non-development expenditure which is clear violation of government instructions.

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

The above lapse was a clear violation of Govt. Rules.

When pointed out the matter in Sep-2021, the management replied that the reply shall be submitted after scrutiny of record but no record was shown in support of reply.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommended that matter may be regularized from the competent authority under report to audit.

(PDP No.2021-0000000884_F00002RIUT Rawalpindi 2020-21)

19.4.29 Stoppage of Sterilization process of hospital due to non-functional Sterilization Equipment

According to Rule I of Schedule-II of the Punjab Medical & Health Institute Rules 2003 the Medical Superintendent shall be responsible for all matters relating to hospital management and patient care and shall discharge all duties entrusted by the Principal/Head of Institution/Board.

During audit of Specialized Healthcare and Medical Education Department, it was observed that out of total 25 sterilization equipment 15 were found out of order since long. The same can be made in working condition but nothing was done in this regard. Almost all the Sterilization equipment are out of order as such the sterilization of various kinds of medical instruments were not being done, which put lives on threat not only of patients but also medical and para medical staff of the hospital.

The lapse occurred for weak supervisory control and internal checks.

Due to the above lapse, not only medical equipment could not be sterilized but also assets might be deteriorated and lost their lives.

When pointed out in November 2021, the management only acknowledge the observation and did not offer any reply.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the matter being serious should be investigated at departmental level and action may be taken against the responsible persons besides strengthening of supervisory and internal control.

(PDP No.2021-000000619_F00072AIMC& Allied Institutions 2020-21)

Others

19.4.30 Shortage of items due to unsatisfactory inventory management-Rs. 559.14 million

Rule 15.6 of PFR volume-I requires that Special attention should be paid by a Government servant in direct charge of stores to ensure that in case of transfer the stores in his charge are made over correctly to his successor and receipt taken from the relieving-Government servant.

During audit of Specialized Healthcare and Medical Education Department, scrutiny of stock registers revealed that items of surgical disposables and kits of Rs. 559,135,877 were found missing as the same were not counted for in the next stock registers. Details as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Fraud	Amount (Rs.)
1	Mayo Hospital, Lahore	2020-21	2021-0000000732_ F00010	Shortage of 419 items of surgical disposables	381,385,327
2	Mayo Hospital, Lahore	2020-21	2021-0000000732_ F00011	Shortage of 193 items of surgical disposables	106,221,720

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Fraud	Amount (Rs.)
3	Mayo Hospital, Lahore	2020-21	2021-0000000732_ F00069	Loss to Govt. due to misappropriation of store articles of surgical and disposables	41,848,400
4	Mayo Hospital, Lahore	2020-21	2021-0000000732_ F00025	Shortage of surgical disposable items	8,449,530
5	Mayo Hospital, Lahore	2020-21	2021-0000000732_ F00013	less carry forward balances on next register	7,870,900
6	GMC & Allied Institutions Gujranwala	2020-21	2021-0000000600_ F00055	Variation of drug and medicine items 4,422,052 number in quantity	0
7	Mayo Hospital, Lahore (COVID 19)	2020-21	2021-0000000732_ F00060	Shortage of breathing circuits	1,800,000
8	Mayo Hospital, Lahore (COVID 19)	2020-21	2021-0000000732_ F00061	Shortage of ECG machine	11,560,000
Total					559,135,877

The lapse occurred due to weak supervisory controls of the management.

Due to the above lapse, hospitals had to sustain loss.

The matter was further reported to the administrative department. In DAC meeting held on 26.01.2022, the para at Sr. No. 6 was kept pending for inquiry. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommended that matter may be investigated for fixing responsibility and making good the loss.

19.4.31 Loss due to fraud and non-finalization of departmental enquiry-Rs. 3.97 million

As per Appendix -2 (3) & (4) of Punjab Financial Rules-II, in all cases of fraud , embezzlement or similar offence, departmental proceedings should be instituted at the earliest.

During audit of Specialized Healthcare and Medical Education Department, it was noticed that a loss amounting to the above extent was caused to government due to fraud on the part of dealing official. The case was got registered with anti-corruption establishment Multan but department did not conduct departmental enquiry. The officer was under suspension and was drawing pay.

Audit was of view that fraud occurred due to non-implementation of internal controls.

Due to the above lapse, the management failed to recover the loss.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommended that matter may be looked into at administrative level to make good the loss besides action against the responsible.

(PDP No.2021-0000000089_F00024 Children Hospital & Institute Of Child Health, Multan, 2020-21)

19.4.32 Mis-classification of expenditure-Rs. 323.58 million

As per Paragraph 5 of Finance Department letter No.PS/FS/808/78 dated 26.2.1978, Principal Accounting Officer should issue instructions to the Controlling and Disbursing Officers under him that all payments are correctly classified under the appropriate heads of accounts and article 26 of Account Code Volume-I also narrates about misclassified expenditure.

Moreover, as per government rules, the expenditure should not be charged to any irrelevant object head as required under article-26 of account code Vol-I.

During audit of Specialized Healthcare & Medical Education Department, it was observed that expenditure to the stated extent was incurred on procurement of goods and services. The expenditure was held irregular as the same was charged to irrelevant object heads. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Subject	Amount (Rs.)
1	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00018	Irregular payments out of head A05270 -	232,164,062
2	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00038	Irregular expenditure on payments of stipend	57,857,911
3	Punjab Institute of Neuro Sciences Lahore	2019-21	2021-0000000146_F00008	Unauthorized payment due to purchase of goods from incorrect head of accounts	23,102,214
4	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00017	Unauthorized payment due to purchase of goods from incorrect head of accounts	6,359,128
5	Institute of public health, Lahore	2016-20	48147	Mis-classification of expenditure-	1,949,833
6	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00061	Unauthorized payment due to purchase of goods from incorrect head of accounts for	1,117,670
7	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00023	Misclassification of expenditure	1,033,479
Total					323,584,297

Audit was of the view that weak internal controls on appropriations and disregard to government instructions resulted in misclassified expenditure.

The matter was pointed out to the formations concerned from July to November 2021. Most of the formations noted the observations while rest did not offer cogent reply.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the department should probe the matter to fix the responsibility and seek condonation of irregularity from Finance Department.

**19.4.33 Loss of rental income due to illegal occupation of land-
Rs. 79.26 million**

As per letter no.SO(R&E) 10-149/2000 dated 06-02-2004 issued by Chief Secretary to Govt. of the Punjab to all administrative secretaries to Govt. of the Punjab, it has been desired by the Chief Minister Punjab that Departments should pursue the matter vigorously for retrieval of the land already encroached upon. It has been further directed to take immediate corrective measures to rectify the situation as well as to put in place such mechanism which could prevent such events in future.

During audit of the Vice Chancellor, Government Fatima Jinnah Medical University & Constituent Hospitals, Lahore for the financial year 2020-21 it was noticed that an area of 6,627 sft donated by Barkat Bibi and Eiden Bibi and an area of 142,037 sft donated by various persons to Sir Ganga Ram Hospital, Lahore. The area was in illegal occupation since long and the tenants were paying very nominal rent (i.e. Rs. 25 to Rs. 250 per month of one property) which caused loss of rental income Rs. 3,513,100 and Rs. 75,752,400 respectively per year approximately. Illegal occupation of land resulted in loss to Government of Rs. 79,265,500 on account of rental income.

Audit was of the view that strenuous efforts were not made to get the possession of illegally occupied properties vacated.

Due to the above lapse, auspicious properties were in illegal occupation.

The matter was pointed out to the formations concerned from July to November 2021. Management offered not reply.

The matter was further reported to the administrative department. In DAC meeting held on 24.01.2022, the para was kept pending with the direction to take up the matter with syndicate. Further progress was not reported by the department till the finalization of this report.

Audit recommends that occupation of properties may be vacated from illegal occupation besides recovery of rent under report to audit.

(PDP No. 2021-0000000085_F00001)

19.4.34 Unauthorized advance payments-Rs. 251.56 million

According to Rules 17.19 and 2.10(b)(5) of PFR Vol I, it is not permissible to draw advances from the treasury just to prevent the lapse of appropriations. Moreover, as per Rule 17.2 ibid, the expenditure should be sanctioned by the competent authority.

During audit of Specialized Healthcare & Medical Education Department, it was observed that an amount of Rs. 251,555,696 (Annexure-71) was drawn from treasury as advance for different purposes and placed in different bank accounts to prevent lapse of funds.

Audit was of the view that non-observance of government rules resulted in irregular drawl of advances.

The matter was pointed out to the formations concerned from July to November 2021. Most of the formations noted the observations while rest did not offer cogent reply.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the department should probe the matter to fix the responsibility and seek condonation of irregularity from Finance Department.

19.4.35 Irregular disbursement of cancer medicine (Glivec Tablets)-Rs. 52.36 million

Addendum signed on 13.04.2021 issued in continuation of Memorandum of Understanding dated 4th February, 2014 applicable during the period from 1st July, 2020 to 30th June, 2021 provides that 2095 patients who have been prescribed with Glivec will be on free of cost from Novartis in the Territory. In case new patients are registered with Glivec, Novartis will provide free of cost treatment for upto 2400 patients and this bench mark of 2400 patients shall be maintained by the Novartis. Novartis will continue to provide free of cost Glivec to the patients and the cost sharing arrangement shall only apply to the patients other than Glivec.

During audit of Specialized Healthcare and Medical Education Department, it was observed that 52,800 Nos. Glivec tablets 100 mg (880 packs) available in stock, were utilized by the entity. These medicines were purchased out of government funds whereas the responsibility for provision of this medicine during the financial year rests with Novartis as per above provision. The entity was required to replace this stock (medicine) with the other three medicines (Afinitor, Tasigna & Jakavi Tablets) to be supplied by the government on cost sharing basis because all these four medicines were purchased from Novartis. This resulted in irregular issuance/consumption of medicines to the tune of Rs. 52,360,000 (880*Rs. 59,500). Misuse of this quantity cannot be ruled out as it may have been supplied directly by the Novartis Pharma as per addendum referred above.

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

Due to the above lapse, Govt. had to spend extra financial resources.

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

finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the above irregularity may either be justified or the other three medicines may be taken in exchange of Glivec tablets as per addendum.

(PDP No.2021-0000000732_F00004Mayo Hospital, Lahore 2020-21)

19.4.36 Irregular issuance of medicine in excess of Govt. Share- Rs. 31.71 million

Addendum dated 13.04.2021 to Memorandum of Understanding dated 12th October, 2017 with validity of five years provides that M/s Novartis shall contribute towards the cost of Jakavi for initial 323 days starting from the date such treatment commences, and the cost for the remaining 42 days shall be borne by Govt. of the Punjab on prevailing trade price approved by DRAP.

During audit of Specialized Healthcare and Medical Education Department, it was observed that in disregard of above provision, the entity had issued medicines in excess of Govt. Share.

Sr. No.	Name of Formation	Period of audit	PDP No.	Subject	Amount (Rs.)
1	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00007	Irregular issuance of medicine in excess of Govt. Share (Tasigna)	21,311,650
2	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00005	Irregular issuance of medicine in excess of Govt. Share (Jakavi Tablets)	7,721,468
3	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00006	Irregular issuance of medicine in excess of Govt. Share (Afinitor)	2,677,500
Total					31,710,618

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

Due to the above lapse, Govt. Had to bear extra financial burden.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that irregularity may either be justified or the cost thereof be recovered from the concerned besides action against the responsible.

19.4.37 Excess stents found than stock balance during physical verification-Rs. 18.83 million

Rule 15.17 of PFR Volume-I requires that in making a physical verification, the following instructions must invariably be observed; (a) verification must always be made in the presence of the Government Servant responsible for the custody of the stores or of a responsible person deputed by him; (b) all discrepancies noticed must be properly investigated and brought to account immediately, so that the stores account may represent the true state of the stores.

During scrutiny of record of Medical Superintendent Mayo Hospital, Lahore for the financial year 2020-21, physical verification of Chemical & Surgical Disposable Store was under taken on 18.11.2021. Twenty items out of 1000 were selected for physical count in presence of custodian of store Mr. Waqas. Physical verification report duly signed by the concerned store Keeper and Pharmacist is enclosed. Audit observed that 490 Promous Premier Stents amounting to Rs. 18,832,170 as per detail in annexure were found excess without any cogent reason because all the expenses were entered in relevant Stock Register. Annual stock taking was not carried out during the financial year.

The lapse occurred due to weak inventory controls.

From the above, audit apprehend that the same might be misappropriated and payment was made due to malafide intention.

Audit recommends that matter may be probed into at administrative level to arrive at factual position, fixing responsibility besides action against the responsible.

(PDP No.2021-0000000732_F00026 Mayo Hospital, Lahore 2020-21)

19.4.38 Unauthorized expenditure without delegation of DDO powers to Chief Executive Officer in respect of Development Grant PC22036(036)-Rs. 351.36 million

As per declaration of DDO powers in favour of Chief Executive Officer/ Head of Institute Mayo Hospital Lahore vide Government of the Punjab Finance Department (Budget Wing) No.U.O.No.BIII-21(16)2009-10 dated 02.08.2018; Finance Department agreed to declare Chief Executive Officer/ Head of Institute Mayo Hospital, Lahore as Drawing and Disbursing Officer under Grant No.PC21016(016)- Health Services 07-Health-073-Hospital Services-0731- General Hospital Services-LQ5879-Mayo Hospital Lahore, and Collecting Officer under “Receipt Head C028-Health (Social Services). The DDO powers already conferred to Medical Superintendent Mayo Hospital, Lahore are hereby withdrawn.

During audit on accounts of Chief Executive Officer / Head of Institute Mayo Hospital, Lahore for the period 2020-2021, it was observed that the DDO powers to incur expenditure was awarded to the CEO Mayo Hospital Lahore only for Grant No.PC21016(016)- Health Services 07-Health-073-Hospital Services-0731- General Hospital Services-LQ5879-Mayo Hospital Lahore, and Collecting Officer under “Receipt Head C028-Health (Social Services). There was no provision of DDO power for development grants. The CEO Mayo Hospital Lahore incurred expenditure on Development Grant PC22036(036) under cost center LZ4564 without any authority.

The lapse occurred due to weak supervisory and financial controls.
Due to the above lapse, financial indiscipline prevail.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

The audit recommended that irregularity may be got regularized with the sanction of Finance Department.

(PDP No.2021-000000732_F00049 Mayo Hospital, Lahore 2020-21)

19.4.39 Excess payment to janitorial service contractor by enhancing area-Rs. 8.20 million

According to Chapter-IV Rule 4.7(1) of Punjab Financial Rules, Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

During the audit of the accounts of Nishtar Medical University and Allied Institutions for the year 2020-21, audit observed from the contract file of the janitorial service that janitorial service contract was extended in favor of M/s Fareed up till June 2021 against rates and area shown in the tender document. At the time of making payment to the contractor area was enhanced as compared to the area advertised in the tender document. Due to the enhancement of the area afterward, an amount of Rs. 8,197,135 was paid to the contractor in excess.

Sr. No.	Name of Area	Area as per tender document	Area on which payment made	Excess area	Rate (Rs.)	Annual over payment (area * rate * 12)(Rs.)
1	OPD/Gynea	85924	88354	2430	15.10	440,316
2	Accident & Emergency Department	48700	48700	0	40.32	
3	Wash Room	20000	28683	8683	65.00	6,772,740
3a	Wash Room	0	696	696	21.66	180,904
4	Admin Block	20707	25190	4483	14.93	803,174
Total excess amount paid						8,197,135

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

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommended that matter may be looked into at administrative level to arrive at factual position besides recovery and action against the responsible.

(PDP No. 2021-0000000608_F00012-NMU& allied Institutions, Multan 2020-21)

19.4.40 Irregular expenditure on purchase of surgical & disposable items by tempering the billing document of-Rs. 22.32 million

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

During audit of Medical Superintendent Mayo Hospital, Lahore for the financial year 2020-21, it was observed that an amount to the above extent was incurred on purchase of surgical & disposable items vide cheque No.3776834 dated 01-10-20. from M/s B Braun Pakistan(Pvt.) Limited by tempering the billing document just to make the payment in piece meal.

The following irregularities were noticed.

- 1 The most of the purchase orders were detached from the bill just to hide the actual dates of purchase order.
- 2 Supply of medicines were made on 20.09.2019 prior to issuance of purchase order on 08.01.2020 make the procurement doubtful
3. The award/advance acceptance letter no. Pc/ 78704 was issued on the date 30-11-2018 with the direction that the framework contract shall be valid for one year from the date of issuance of advance acceptance letter/ notification of award but the department has issued the purchase order vide no.80813 on the date 10-12-2019 after the expiry of date of award letter just to accommodate the contractor.
- 3 The perusal of stock register it was revealed that only the stock entries of the same items were made in the stock register but neither the entered quantity was shown indented/issued to any one nor the same was physically available in store and the current store keeper was stated that the said quantity was not received by me. Audit was of the opinion that the above mentioned store items were misappropriated.

The above mentioned irregularities were very serious nature and needs probe at administrative

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

The matter was pointed out to the formations concerned from July to November 2021. Most of the formations noted the observations while rest did not offer cogent reply.

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

finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that irregularity may be got enquired at administrative level besides fixing responsibility against the responsible under intimation to audit.

(PDP No.2021-000000732_F00071 Mayo Hospital, Lahore 2020-21)

Non-production of record

19.4.41 Non-production of record-Rs. 6,237.63 million

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

During audit of Specialized Healthcare and Medical Education Department, the auditable record pertaining to transaction amounting to Rs. 6237,629,941 relating to vouched accounts, appointments, log books, pay and allowances, and consumption account of various inventories was not produced despite repeated requests. The details are given in Annexure-72.

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

The matter was pointed out to the formations concerned from July to November 2021. Most of the formations noted the observations while rest did not offer cogent reply.

The matter was further reported to the administrative department. In DAC meeting held on 26.01.2022, the paras at Sr. Nos. 13, 26 & 27 were kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that the department should fix responsibility for non-production of record, take disciplinary action against the delinquents and produce record for scrutiny.

CHAPTER 20

WOMEN DEVELOPMENT DEPARTMENT

20.1 *Introduction*

(A) Women Development Department was established during April 2012 and is mandated to lead the province towards Women Empowerment and Gender Equality following PWEF.

The department functions, under the Punjab Government Rules of Business 2011 as amended upto 2017 are as follows:

- Legislation, policy formulation and sectoral planning for women development.
- Transformation of the government into an organization that actively practices and promotes gender equality and women empowerment.
- Implementation of administrative and institutional reforms and departmental restructuring for promoting gender equality.
- Mainstreaming gender equality perspective across public policies, laws, programs, and projects by departments and agencies of the government with a focus on women empowerment.
- Promotion, coordination and monitoring of execution of national and provincial policies and commitments on gender reforms and women development.
- Provision of technical support and expertise for gender mainstreaming in all departments of the government and its agencies.

- Expansion of investment in women's socio-political and economic development to achieve the goal of gender equity.
- Collection of quantitative and qualitative data and conducting of research on the status of women in the Punjab to highlight issues at appropriate forum.
- Building of partnership with line departments, non-governmental and civil society organizations to deliver on the rights and entitlement of women.
- Pursuance of means and measures to increase participation of women in political process and encouragement of effective representation of women in political and administrative spheres.
- Collaboration with legal, judicial, law enforcement and other relevant governmental and non-government agencies to facilitate women's access to formal legal and justice system.

Audit Profile of Women Development Department:

Sr. No.	Description	Total No.	Audited	Expenditure Audited FY 2020-21 (Rs.in million)	Revenue / Receipts Audited FY 2020-21 (Rs.in million)
1	Formations	20	2	409	
2	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	1	-	-	-
3	Authorities / Autonomous bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2020-21 of Women Development Department indicate expenditure on various specified services viz-à-viz appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2020-21 against the total of three grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	178.59	(49.00)	129.59	112.04	(17.55)
PC21031	110.44	(3.23)	107.22	105.07	(2.14)
PC22036	354.60	(66.57)	288.03	224.91	(63.12)
Total	643.63	(118.79)	524.84	442.03	(82.81)

Overview of Expenditure

The final budget of Women Development Department for the year ended 30 June, 2021 was Rs. 524.84 million. Out of this, actual expenditure was Rs. 442.03 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	289,031,000	217,117,691	(71,913,309)	24.88
Development	354,600,000	224,914,812	(129,685,188)	36.57
Total	643,631,000	442,032,503	(201,598,497)	31.32

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

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	236,809,000	217,117,691	(19,691,309)	8.32
Development	288,031,000	224,914,812	(63,116,188)	21.91
Total	524,840,000	442,032,503	(82,807,497)	15.78

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (82.81) million at the close of the year 2020-21 under grants PC21010, PC21031 & PC22036 were not surrendered in time by the Department.

20.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 387.06 million were raised during audit of Women Development Department. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	Non Production of record	257.08
2	HR/Employees related irregularities	7.59
3	Procurement related irregularities	122.39
Total		387.06

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

Audit report on the accounts of Government of the Punjab, Women Development Department Audit Year 2013-14 has not yet been discussed in PAC. Moreover, there is no other Report yet printed in any of the previous years. However, the department is requested to reconcile the matter with Audit Department regarding any discrepancy.

20.4 AUDIT PARAS

HR/Employees related irregularities

20.4.1 Irregular payment of Pay & Allowances-Rs. 7.59 million

According to Preface of Schedule Wage Rates, appointment to a post included in this schedule may be appointed by the competent authority under Delegation of financial power rules subject to the following conditions:

- a) The post(s) shall be advertised properly in the leading newspapers.
- b) The recruitment to all the posts in the schedule shall be made on the basis of merit specified for regular establishment vide para 11 of recruitment policy issued by S&GAD vide No.SOR-IV(S&GAD)10-1/2003 dated 17-9-2004

Supreme Court of Pakistan in its judgment dated 19.01.1993 in Human Rights Case No. 104 of 1992 stated that recruitments, both ad hoc and regular, without publicly and properly advertising the vacancies, is violation of fundamental rights. As such no post could be filled in without proper advertisement, even on ad hoc or contract basis.

During audit of accounts of Women Development Department Punjab Lahore for FY 2017-20, it was observed that Pay & Allowances of Rs. 7,591,081 (Annexure-73) were paid to contingent paid staff. Following observation came into notice;

1. Appointment of contingent paid staff was made without advertisement in leading newspapers and non-observance of merit.
2. Moreover, payment was made in cash instead of transfer of salaries to their bank accounts.

3. Staff working at other stations were paid salary from Director's Office.

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

The matter was pointed out in March, 2021 and the management noted for compliance.

The matter was further reported to the Administrative Department. In DAC meeting held on 10.01.2022, the paras at Sr. Nos. 1 & 2 were kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that irregular payment may be got regularized from the Finance Department besides fixing responsibility against the persons responsible for irregular appointment.

Procurement related irregularities

20.4.2 Irregular expenditure on Procurement of Stores by splitting in violation of PPRA Rules-Rs. 28.99 million. Non recovery of Govt. taxes-Rs. 3.28 million

As per Rule 9 read with Rule 12 of PPRA Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website as well as on the website of the procuring agency in case the procuring agency has its own website. Further, procurement over one hundred thousand and up to the limit of two million rupees shall be advertised in

the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. Moreover, as per section 153(1) of Income Tax Ordinance 2001 and Section 3 (1) of the Punjab Sales Tax on Services Act 2012, permissible withholding tax should be deducted.

During audit of Women Development Department, for the period 2017-20, it was observed that the department made expenditure amounting to Rs. 28,990,560 (Annexure-74) was incurred for procurement of Stores and repair & maintenance of physical assets without advertisement on PPRA website. Further, applicable taxes worth Rs. 3,281,237 i.e GST, PST, Withholding Income Tax, Stamp duty and Professional Tax were either not or were less deducted.

The expenditure so incurred was therefore held irregular and mis-procurement.

Audit was of the view that weak supervisory and financial controls led to the mis-procurement/irregular expenditure.

Audit pointed out the matter in March, 2021. The department noted the observation for compliance in most of the cases.

The matter was further reported to the Administrative Department. In DAC meeting held on 10.01.2022, the paras at Sr. Nos. 3, 4, 5, 7, 8, 9, 10, 11, 12, 13 & 14 were kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends the regularization of the irregularity from the Finance Department and recovery of Govt. taxes along with disciplinary actions against the responsible.

**20.4.3 Irregular expenditure on Entertainment-Rs. 63.83 million
Non-recovery of applicable Govt. taxes-Rs. 1.31 million**

As per Finance department Letter No. FD (MR)MW/1-4/92 dated 26.09.1992, if the entries in the stock register are not present at the time of audit or if the concerned officials are not present at the time of audit or the record is not shown to audit, the entries made and record produced afterwards would not be accepted. Moreover, Govt. of the Punjab Finance Department vide letter No. SO(Tax) 1-2/97 (withholding), dated 18th July 2014 levied provincial sales tax @ 16% on services.

During audit of Women Development Department for the period 2017-20, it was noticed that the department made expenditure of Rs. 63,833,676 on account of entertainment in contravention of above said rules. The lunch/dinner were arranged on the eve of media and parliamentary briefing. The expenditure was held irregular as the paid vouchers were not supported with list of participants, attendance sheet, purpose, agenda and minutes of the meeting and financial sanction by Secretary of the Department, applicable Govt. taxes of Rs. 1,314,325 like withholding income tax, GST, PST were less deducted at the time of payment and Actual Payee Receipts not obtained. The consumable stock register was neither available nor shown/produced to audit for verification of purchased items for entertainment.

Sr. No.	Name of Formations	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)	Recovery (Rs.)
I	Director Women Development Punjab, Lahore	2017-20	49043	Irregular expenditure on entertainment - Rs.63,190,188 Non deduction of Punjab Sales Tax Rs.881,405. Non deduction of withholding Tax Rs.351,460	63,190,188	1,232,865

Sr. No.	Name of Formations	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)	Recovery (Rs.)
2	Secretary Women Development Punjab Lahore	2017-20	47844	Irregular expenditure on entertainment - Rs.643,488, Non deduction of Provincial Sales Tax - Rs.6,768. Non deduction of withholding Tax Rs.42,095, Non deduction of General Sales Tax at source Rs.32,597	643,488	81,460
Total					63,833,676	1,314,325

Weak supervisory and financial controls led to irregular expenditure on entertainment for Rs. 63,833,676 and less deduction of applicable government taxes worth Rs. 1,314,325.

The matter was pointed out to the department in March 2021. The department did not offer reply.

The matter was further reported to the Administrative Department. In DAC meeting held on 10.01.2022, the para at Sr. No. 2 was kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that irregularity may be got regularized with the sanction of the competent authority in addition to recovery of taxes and fix the responsibility against the responsible.

(PDP No. 49043 & 47844- Women Development Department Punjab, 2017-20)

20.4.4 Irregular payment of Rent of Building-Rs. 27.79 million and non-recovery of applicable taxes-Rs. 803,302

According to Note 03 of Sr. No. 3 of Punjab Delegation of Financial Power Rules, 2016, Hiring of buildings on rent would be subject to the conditions that (a) the accommodation is according to the scale approved by the Government, (b) the rent does not exceed the tax assessed by the Excise, Taxation and Narcotics Department for the purpose of

Urban Immovable Property Tax. In case the rent exceeds as assessed by the Excise, Taxation and Narcotics Department, the Administrative Department shall give rent reasonability certificate and, (c) non-availability certificate by the C&W Department that there is no official building available for housing a particular office.

As per Section No. 5 (2, 3, 5 & 6) of Punjab Rented Premises Act 2009, a landlord shall present the tenancy agreement before the Rent Registrar. The Rent Registrar shall enter the particulars of the tenancy in a register, affix his official seal on the tenancy agreement, retain a copy thereof and return the original tenancy agreement to the landlord. A tenancy agreement entered in the office of a Rent Registrar or a certified copy thereof shall be a proof of the relationship of landlord and tenant. Any agreement which may be executed between the landlord and the tenant in respect of the premises shall be presented before the Rent Registrar in the same manner as provided in sub-section(2).

During audit of Women Development Department for FY 2017-20, it was observed that the management had hired building on rent basis and paid rent amounting to Rs. 27,788,357 without fulfilling the codal formalities as required under above mentioned rule. Further, the department did not recover stamp duty and withholding tax worth Rs. 803,302. The payment was held irregular due to following reasons:

- Payment of Rent of building without Registration of Lease Agreement with Rent Registrar and non-obtaining of PT-I, NOC, approved map, copy of Registry. Stamp Duty and Withholding Tax not deducted.
- Certificate to the effect that accommodation was according to the scale approved by the Government was not found on record.

- Rent Assessment Certificate was not obtained from the Excise & Taxation Department.
- Rent Reasonability Certificate was not found on record.
- Non-Availability Certificate was also not obtained from the C&W department.
- Rent Deed has not been got registered from Rent Registrar.

The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount (Rs.)	Recovery (Rs.)
1	Secretary Women Development Punjab Lahore	2017-20	47839	16,136,396	420,302
2	Director Women Development Punjab Lahore	2017-20	48298	11,651,961	383,000
Total				27,788,357	803,302

This lapse was due to lack of supervisory and financial internal controls.

The irregularity was pointed out to the department in March 2021. The department did not offer reply.

The matter was further reported to the Administrative Department. In DAC meeting held on 10.01.2022, the para at Sr. No. 1 was kept pending for compliance. Further progress was not reported by the department. As regards remaining para, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that matter be probed to fix the responsibility besides regularization of the expenditure from the Finance Department and recovery of Govt. taxes.

20.4.5 Irregular expenditure on purchase of vehicle without approval of the Austerity Committee-Rs. 1.78 million

As per clause (vii) of Finance Department letter No.FD.SO(GOODS) 44-4/2016 dated 14.09.2017, there shall be complete ban on purchase of vehicles except with the prior concurrence of austerity committee constituted for the purpose.

During audit of Women Development Department for the period 2017-20, examination of record revealed that an amount of Rs. 1,782,000 was drawn from treasury and paid to M/s Indus Motor Pvt. Ltd for purchase of Toyota Corolla XLI vide cheque No. 3034889 dated 03.10.2017. The expenditure was irregular as incurred without prior concurrence of the Austerity Committee.

The matter was pointed out to the department in March 2021. The department did not offer reply.

The matter was further reported to the Administrative Department. In DAC meeting held on 10.01.2022, the para was kept pending for compliance. Further progress was not reported by the department till finalization of this report.

Audit recommends that irregularity should be got regularized with the sanction of the competent authority.

(PDP No. 47860 - Secretary Women Development Department Punjab, 2017-20)

Value for Money

20.4.6 Non achievement of goals and objectives

As per Punjab Women Development Policy 2018, the role and responsibilities of Punjab Women Development Department are as under;

- Developing a detailed Strategic Action Plan and relevant structures for the implementation of the policy in consultation with the sector departments.

- Developing a detailed Monitoring and Evaluation Framework , targets and guidelines for achievement of desired results (Monitoring reports, targets and achievements)
- Coordinating regular collection of gender disaggregated data on all aspects of the policy including implementation and impact evaluation.
- Mobilizing resources and skills necessary for the successful implementation and dissemination of the policy. Providing technical guidance and supporting all implementing departments, international development partners, sector NGOS/csos for smooth implementation and monitoring of the provisions of the policy.
- Undertake Coordination and reporting functions with respect to provisions of the policy at the national level including national, regional and international treaties, conventions and protocols to which Pakistan is a signatory and Oversee implementation of international commitment.

During audit of Women Development Department for the period 2017-2020, through a questionnaire the department was asked to provide the details of work done by department for women developments, progress reports and achievements of targets given in policy. But monitoring reports, progress reports, steps taken by the department on women's harassments, cases reported in harassment and finalized, women's participations in legislation, development funds provided by the Finance department and the schemes operated by the departments, progress and completion reports, providing facilities in other districts for working women's living in hostel were neither prepared at Administrative level nor produced to audit for verification.

Audit was of the view that weak supervisory and administrative controls resulted in non-achievement of goals and objectives.

When pointed out the matter in March 2021, the department noted the observation for compliance.

The matter was further reported to the Administrative Department. In DAC meeting held on 10.01.2022, the para was kept pending for production of performance in detail. Further progress was not reported by the department till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that matter should be investigated at an appropriate level and fix responsibility against the responsible.

(PDP No. 47863- Secretary Women Development Department Punjab -2017-20)

Non-Production of Record

20.4.7 Non-production of Record-Rs. 257.08 million

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

During audit of Women Development Department for the period 2017-20, it was observed that the auditable record relating to expenditure of Rs. 257,081,068 (Annexure-75) was not produced to Audit for scrutiny.

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

The matter was pointed out in March, 2021 and the management noted for compliance.

The matter was further reported to the Administrative Department. In DAC meeting held on 10.01.2022, the paras at Sr. Nos. 1, 5, 6 & 7 were kept pending for compliance. Further progress was not reported by the department. As regards remaining paras, neither any reply was received nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

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

CHAPTER 21
YOUTH AFFAIRS, SPORTS, ARCHAEOLOGY AND
TOURISM DEPARTMENT

21.1 Introduction

(A) Youth Affairs, Sports, Archaeology and Tourism Department is an administrative department headed by the secretary, consisting of four components. The main aim of the first component i.e. Youth Affairs is to facilitate, groom and guide the youth to live in peace and harmony. Sports Board Punjab is committed to promote sports culture in Punjab. The tourism component is responsible to develop and promote tourism by providing accommodation, food, entertainment, amusement, public amenities and other services including informatory literature to the tourists. The fourth component relating to archaeology is responsible to protect the heritage of Pakistan located in Punjab through archeological explorations, recoveries, documentation and exhibition of material and artifacts.

Audit Profile of Youth Affairs, Sports, Archaeology and Tourism Department

Sr. No.	Description	Total No.	Audited	Expenditure Audited FY 2020-21 (Rs.in million)	Revenue / Receipts Audited FY 2020-21 (Rs.in million)
1	Formations	50	4	783	-
2	<ul style="list-style-type: none"> • Assignments Accounts • SDAs etc. (excluding FAP) 	5	-	-	-
3	Authorities / Autonomous bodies etc. under the PAO	2	2	1,594	-
4	Foreign Aided Projects (FAP)	-	-	-	-

(B) Comments on Budget & Accounts (Variance Analysis)

Introduction

The Appropriation Accounts for the year 2020-21 of Youth Affairs, Sports, Archeology & Tourism Department indicate expenditure on various specified services vis-à-vis appropriation authorized by Government of the Punjab.

Summary of Appropriation Accounts

The summarized position of actual expenditure during 2020-21 against the three grants/appropriations was as follows:

(Rupees in millions)

Grant No.	Original Grant	Supplementary Grant/Re-Appropriation	Final Grant	Actual Expenditures	Excess/ (Savings)
1	2	3	4	5	6(5-4)
PC21010	941.06	41.59	982.64	940.09	(42.55)
PC21023	29.94	96.94	126.88	126.31	(0.57)
PC12043	-	50.00	50.00	50.00	(0.00)
PC22036	2,214.34	1,202.66	3,417.01	3,293.15	(123.86)
Total	3,185.34	1,391.19	4,576.53	4,409.55	(166.97)

Overview of Expenditure

The final budget of Youth Affairs, Sports, Archeology & Tourism Department for the year ended on 30 June, 2021 was Rs. 4,576.53 million. Out of this, actual expenditure was Rs. 4,409.55 million. The breakup of current and development expenditure is given below:

(Amount in Rupees)

Grant Type	Original Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	970,999,000	1,066,406,142	95,407,142	9.83
Development	2,214,342,000	3,343,148,307	1,128,806,307	50.98
Total	3,185,341,000	4,409,554,449	1,224,213,449	38.43

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

(Amount in Rupees)

Grant Type	Final Grant	Actual Expenditure	Excess/ (Savings)	Variance %
1	2	3	4	5
Current	1,109,521,000	1,066,406,142	(43,114,858)	3.89
Development	3,467,006,000	3,343,148,307	(123,857,693)	3.57
Total	4,576,527,000	4,409,554,449	(166,972,551)	3.65

Anticipated savings not surrendered

As per para 14.3 of Punjab Budget Manual, the spending departments are required to surrender the grants/ appropriations or portion thereof to the Finance Department as and when the savings are anticipated. However, savings amounting to Rs. (166.97) million at the close of the year 2020-21 under grants PC21010, PC21023 & PC22036 were not surrendered in time by the Department.

21.2 *Classified summary of Audit Observations*

Audit observations amounting to Rs. 1290.88 million were raised in this report during audit of Youth Affairs, Sports, Archeology and Tourism Department. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

(Rs. in million)

Sr. No.	Classification	Amount
1	Non Production of record	145.36
2	HR/Employees related irregularities	3.96
3	Procurement related irregularities	197.82
4	Works related irregularities	11.42
5	Others	932.32
Total		1290.88

21.3 Brief comments on the status of compliance with PAC Directives

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

Sr. No.	Audit Report Year	Total Paras	Compliance received	Compliance not Received	Percentage of Compliance
1.	1996-97	5	3	2	60
2.	1999-00	21	07	14	33
3.	2000-01	91	56	35	62
4.	2001-02	18	3	15	17
5.	2006-07	22	14	08	64
Total		157	83	74	53
Note: The Audit Report years missing in the above table were either due to non-inclusion of subject chapter during that year or non-discussion of the subject chapter before the PAC.					

The compliance with PAC Directives in Youth Affairs Department is not very encouraging. The department needs to improve its compliance with PAC directives.

As Youth Affairs was previously under the administrative control of Information and Culture Department, therefore, the compliance status of PAC directives of both the departments is same.

21.4 AUDIT PARAS

HR/Employees related irregularities

21.4.1 Irregular hiring of services of retired officer- Rs. 3.96 million

As per S&GAD letter No. SOR-III-2-2/91 dated 05.01.1995, no recruitment should be made against any post which is not advertised properly. As per terms and conditions of appointment, the appointment shall be valid for one year. Vide S & GAD letter No.SI.2-35/2000, dated 10.04.2008, it was directed to terminate the services of all the re-employed officers / officials with immediate effect.

During the course of audit on the accounts of Director Northern Circle, Lahore for the year 2017-20, it was observed that the services of Syed Nasir Ali Shah, Ex-District & Session Judge and Mr. Akbar Abbas Ex- Additional Registrar were hired to assist the department in routine matters without any advertisement and following additional irregularities were observed:-

- i. Initially hiring was made for one year w.e.f. 01.01.2018 but later on extended upto 31.08.2019 without cogent reasons.
- ii. A separate cost center LO5630 under head “Orange line Metro Train Project” was opened for meeting expenditure on remuneration of such staff but expenditure was incurred out of cost centre LO5021 relating to the Director Northern Circle of Archaeology, Lahore which needed justification.
- iii. Record of cost center LO5630 was not produced to Audit.
- iv. Expenditure incurred did not relate to Director Northern Circle.

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

Audit pointed out the irregularity in November, 2021. The DDO stated that detailed reply would be given after consulting the record.

The matter was further reported to the administrative department. In DAC meeting held on 07.09.2021, the para was kept pending for probing the matter at administrative level and regularization from the Finance Department. Further progress was not reported till finalization of this report.

Audit recommends early probe and regularization of the irregularity from Finance Department besides adoption of remedial measures to avoid recurrence of such irregularities in future.

(PDP No. 48224- Director Northern Circle of Archaeology, Lahore - 2017-20)

Procurement related irregularities

21.4.2 Irregular expenditure on purchase of Gymnasium equipment-Rs. 190.87 million

As per clause 12.3 of the contract and clause 4, “special conditions of the contract” 0.1% of the total contract price of delayed items for each day of delay in completion of the works subject to maximum of 10% of the contract price stated in the letter of acceptance (work order).

As per clause 22.1, “custom/ import duties and other taxation” the contractor shall pay all customs, import duties and taxes in consequence of the importation of goods. The rates and prices quoted by the contractor in the financial bid shall be deemed to have included business tax, income tax, sales tax, super tax custom duty, import duty and other taxes. Provided that the contractor may claim additional cost in terms of custom duties and taxes, if the custom duty, import duty and other taxes increased by the Government more than 25% of the existing leviable tax rate.

During audit of Sports Board Punjab, Lahore, for the period 2020-21, it was observed that the expenditure to the extent of Rs. 190,872,442 (Annexure-76) was incurred on supply of Gymnasium/sports equipment under various schemes. The expenditure was held irregular due to the reasons as under:

- The supply orders were issued during 2016-17, to be supplied up to 120 days but the contractor did not supply the stores within stipulated period. The department instead of taking action against the contractor/cancellation of the contract, extended the period of supply up to 30.9.2018, on the plea that civil work was in progress. However, the completion report/PC-IV, and handing/taking over report of the building was not provided to verify the facts.
- Moreover, in many cases partial supply was received whereas payment was made against the same schemes during 2017, which depicts that the extension so granted without imposition of LD charges was against the above stated clause of the contract. The department was required to effect recovery @10% for Rs.7,392,820.
- As a result of this extension, escalation charges @12% for Rs.17,797,779 were paid to the contractor for the articles supplied after the period of extension causing extra burden on public exchequer showing that taxes were increased by the Government more than 25% of the existing leviable tax rate.
- Contingent bills were not prepared by the department.
- The bid evaluation reports were not uploaded / published on PPRA web site at least ten days prior to the award of procurement in contravention of rules. The rate analyses were not carried out by the department.

Audit was of view that lapse occurred due to grant of extension in supply period for an extra ordinary period of more than one year without imposition of late delivery charges and causing extra burden on the government in the shape of escalation charges.

When pointed out during September 2021, the management replied that financial/rate analysis was carried out during evaluation of financial proposal. However, escalation occurred due to imposition of Govt. duties. The PC-IV of the schemes was under process with C&W Department (Missing Facilities of Gymnasium). The reply was not tenable as being evasive.

The matter was further reported to the administrative department. Neither any reply was received nor DAC meeting was convened till the finalization of this report despite reminders issued in November and December 2021.

Audit recommends that the matter be inquired at an appropriate level, responsibility be fixed and action be taken against the responsible besides strengthening of financial and internal controls.

21.4.3 Irregular expenditure on purchases of uniform, protective clothing and miscellaneous store items- Rs. 6.95 million

As per Rule 8 & 9 of PPRA 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. According to Rule 25(5), a procuring agency shall use standard bidding documents as and when notified under the regulations. Rule 32(1) further require that all bids shall be evaluated in accordance with the evaluation criteria and other terms and conditions set forth in the prescribed bidding document.

During audit of Director Northern Circle, Lahore and Sports Board Punjab, Lahore for the period 2017-20, it was observed that an amount of Rs. 6,954,662 was incurred on purchases of uniform & protective clothing, payment of bedding charges, tea refreshment, closing ceremony, flex board, SMD screen, sufi performance, folk singer, fire works, drone camera, promo shots, repair of tube well etc. without fulfilling stipulated requirements for a transparent procurement, detailed as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Amount spent on purchase of	Amount (Rs.)
1	Sports Board Punjab- Lahore	2020-21	2021-0000000170_F00055	payment of bedding charges, tea refreshment, closing ceremony, flex board, SMD screen, sufi performance, folk singer, fire works, drone camera, promo shots, repair of tube well etc	4,805,898
2	Director Northern Circle, Lahore	2017-20	49627	stationery & printing material	1,084,040
3	Director Northern Circle, Lahore	2017-20	49626	uniform & protective clothing	405,951
4	Director Northern Circle, Lahore	2017-20	49044	plant and machinery	658,773
Total					6,954,662

The following irregularities were noticed:

- i. Annual requirements for 2017-21 was not found uploaded / published, in advance, on PPRA web site as well as on departmental web site.
- ii. The grievances committee for Redressal of Grievances by the procuring agency was not found maintained.
- iii. The qualification criteria, bid evaluation criteria was not mentioned in the bidding documents in violation of Rule 25 of PPRA Rules 2014.
- iv. The survey for prevailing market rates was not conducted.

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

Audit pointed out the irregularity in November, 2021. The DDO only noted the observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 07.09.2021 in respect of Sr. No. 2 to 4, the paras were kept pending for regularization from the Finance Department. Further progress was not reported till finalization of this report.

Audit recommends that irregularity may be got regularized from Finance Department under intimation to audit.

Works related irregularities

21.4.4 Overpayment due to non-deduction of shrinkage-Rs. 5.73 million

As per instruction contained in preface of Chapter-3, Earthwork MRS of respective district, 10% shrinkage was to be deducted from bank measurement recorded at site.

During audit of PMU Sports Board Punjab, Lahore for the year 2020-21, it was noticed that work of construction of Tehsil Sports Complex at different places was executed and payments were made by Project Director. The execution of work was measured and paid for the item earthwork brought from outside within 05 miles lead but deduction of shrinkage @10% was not made. Further, it is pertinent to mention here that deduction of pavilion and gym was not made. The details are given in (Annexure-77)

Audit was of the view that weak financial and supervisory controls resulted in loss to public exchequer valuing Rs 5,734,075.

The matter when pointed out in July 2021, the management noted the observations for compliance.

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

Audit recommends fixing of responsibility for loss, early recovery from responsible(s) besides strengthening of internal controls to avoid recurrence of such lapses in future.

21.4.5 Overpayment due to application of higher rates- Rs. 3.95 million

As per FD letter issued vide No.RO (Tech)FD-18-23/ 2004, dated 21.09.2004, rate analysis for the non-standardized items shall be prepared by the Executive Engineer, clearly giving the specifications of the material used and approved by the competent authority not below the rank of Superintending Engineer on the basis of input rates of relevant quarter placed at website of Finance Department.

Scrutiny of record of PMU Sports Board Punjab, Lahore for the year 2020-21 revealed that the different quantities in different works were measured and paid as non-standardized items at higher rate, against admissible rates. Audit has worked out overpayment by making rate analysis on the basis of input rates issued by the Finance Department.

The detail is as under:

Sr. No.	PDP No.	Particulars of work	Amount Overpaid (Rs.)
1	2021-0000000755_F00010	Construction of Gymkhana Cricket Ground at Gymkhana Sahiwal	451,000
2	2021-0000000755_F00011	Construction of Tehsil sports Complex at Choa Saiden Shah, Chakwal	602,008
3	2021-0000000755_F00015	Construction of Tehsil sports Complex at Bangla Kambuan Kasur	163,749

Sr. No.	PDP No.	Particulars of work	Amount Overpaid (Rs.)
4	2021-0000000755_F00016	Construction of Tehsil sports Complex at 36 SP Pakpattan	358,023
5	2021-0000000755_F00017	Construction of Tehsil sports Complex at Public Sports Stadium Depalpur Okara	283,471
6	2021-0000000755_F00023	Construction of Tehsil sports Complex at Yazman Bahawalpur	282,806
7	2021-0000000755_F00025	Construction of Tehsil sports Complex at Gymkhana Cricket Ground, Sahiwal	299,735
8	2021-0000000755_F00027	Construction of Tehsil sports Complex at Dunya Pur Lodhran	536,250
9	2021-0000000755_F00029	Construction of Tehsil sports Complex at Govt. High School, Rajanpur	441,805
10	2021-0000000755_F00031	Construction of Tehsil sports Complex at 36-P Pakpattan	288,095
11	2021-0000000755_F00032	Construction of Tehsil sports Complex at Bangl Kambuan, Kasur	242,157
Total			3,949,099

Audit was of the view that weak financial and supervisory controls resulted in loss to public exchequer valuing Rs. 3,949,099.

The matter when pointed out in July 2021, the management noted the observations for compliance.

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

Audit recommends that recovery of overpayment due to higher rates under intimation to audit.

21.4.6 Overpayment in different works-Rs. 1.74 million

Rule 2.33 of PFR Vol-I states that every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part. As per remarks against item-04(i) and 07(i), MRS District wise, the composite rate shall be reduced by 7% if 2nd class bricks were used. As

per remarks against item-42, Chapter-03 MRS 2nd Bi-annual, if timbering and shuttering is not actually done at site, the composite rate shall be reduced by Rs. 368.20, 579.60 and 579.60 respectively.

During scrutiny of accounts record of PMU Sports Board Punjab, Lahore for the year 2020-21 for the different works mentioned below, it was observed that overpayment to the extent of Rs. 1,738,330 was made to the contractors due to reasons recorded below. The detail is as under:

Sr. No.	PDP No.	Work performed	Particulars of overpayment	Amount (Rs.)
1	2021-0000000755_F00005	Construction/ development of sport complex, cricket, football ground, gymkhana,	The deduction of RCC pipe was not made.	673,831
2	2021-0000000755_F00012	Establishment of volleyball ground with GYM facilities, construction/ development of sport complex, cricket, football ground, gymkhana,	The contractor used local sand instead of Harrow sand in RCC work but the department made payment at full composite rates instead of at reduced rates.	378,157
3	2021-0000000755_F00014	Construction/ development of sport complex, cricket, football ground, gymkhana,	The test report in support of first class bricks was not shown/on record. So as per remarks column of MRS, the rate @ 7% was required to be reduced.	601,140
4	2021-0000000755_F00030	Construction/ development of sport complex, cricket, football ground, gymkhana,	The timbering and shuttering was not made at site and payment was claimed which was unauthorized.	85,202
Total				1,738,330

Audit is of the view that weak supervisory and technical controls resulted in over payment of Rs. 1,738,330 to the contractor.

Audit pointed out the irregularity in September 2021. The management noted the observation for compliance.

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

Audit recommends that recovery of stated amount be made from the concerned besides strengthening of internal controls to avoid recurrence of such lapses in future.

Others

21.4.7 Non-recovery of rent and arrears of annual increase on rent-Rs. 627.25 million

According to para 4.1 (1) of PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

During audit of Punjab Sports Board Lahore, for the year 2020-21, it was observed that rental arrears @ 10% of annual increase on rental payments and rental amount valuing Rs. 627,245,955 were recoverable from Frontier Works Organization and Environment Protection Department. The detail is as under:

Sr. No.	PDP No.	Particulars of amount outstanding	Amount outstanding against	Amount Recoverable (Rs.)
1	2021-0000000170_F00007	10% annual increase on rental charges	FWO	625,967,555
2	2021-0000000170_F00008	Rental charges	Environment Protection Deptt.	1,278,400
Total				627,245,955

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

When pointed out the matter in September 2021, the management noted the observation for compliance.

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

Audit recommends that recovery of stated amount be deposited into Govt. treasury besides strengthening of internal controls to avoid recurrence of such lapses in future.

21.4.8 Non deposit of balance amount into government treasury-Rs. 249.08 million

As per CGA’s policy letter No.AC-II/6-23/VOL-XIV/160 dated 14.07.2007 read with Finance Department’s letter No. SO (TT) 6-1/2007 dated 11.09.2007, the drawing authorities should ensure that no money is withdrawn from Special Drawing Accounts (SDA) unless it is required for immediate requirements. Furthermore, money will not be drawn for keeping into a bank account or in chest. A certificate to this effect will be recorded on the schedule of payment.

Scrutiny of the accounts of Sports Board during Audit Year 2021-22 revealed that an amount of Rs. 249,076,250 was transferred to account of institution instead of depositing into government treasury. The amount was drawn from SDA (development account) which was closed on the direction of FD. The balance amount was required to be deposited into government treasury but amount was transferred to bank account of the Sports Board irregularly. The details are as under:

Cheque No. & date	Amount (Rs.)	Transferred from	Transferred to
2002115332/ 22.12.2020	244,330,482	6510008756500268	6510008756500188 (salary account against SDA-Non-development)
2002115333/ 24.12.2020	4,745,768	6510008756500268	6510008756500188 (salary account against SDA-Non-development)
Total	249,076,250		

When the matter was pointed out in September 2021, the management replied that the funds of Rs. 40.00 million were specified for the synthetic Astro turf at Multan and further a copy of 170 million would be provided later on. The reply was not tenable because the balance amount was required to be refunded back into the government treasury

after lapse of the financial year, which was kept in bank account opened for the salary transaction made out of SDA account irregularly.

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

Audit recommends that the reasons for drawl of the amount from the bank account being operated for SDA Development and its further deposit into the salary account be inquired besides deposit of the amount into government treasury.

(PDP No. 2021-000000170_F00001- Sports Board Punjab Lahore - 2020-21)

21.4.9 Loss due to non-recovery of rent-Rs. 14.16 million and illegal encroachment of 19.5 kanal land

According to para 4.1 (1) of PFR VOL-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

During audit of the Sports Board Punjab, for the year 2020-21, it was observed that land of cricket stadium was leased out to PCB on 03.05.1995. As per Sr. No. (iii) of lease agreement, PCB (BCCP) was required to pay 20% of the total income derived from commercial use of the lease hold (Stadium) to Sports Department, Punjab. But, payment was not made by the PCB to the Department which resulted into loss to Provincial Govt.

Moreover, land of 19 kanal and 10 marla in front of thirteen restaurants valuing Rs. 97,500,000 (approx) was encroached by the restaurants (around the cricket stadium which was leased out by the PCB)

but no income in this behalf was collected / deposited into Govt. Treasury by the DG Sports Board Punjab which resulted into loss of Rs. 14,157,000 (approx).

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

When pointed out the matter in September 2021, the management noted the observation for compliance.

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

Audit recommends that the matter be inquired to fix responsibility and efforts be made to recover back the land besides effecting rent from the outlets.

(PDP No. 2021-0000000170_F000012- Sports Board Punjab Lahore - 2020-21)

21.4.10 Non-recovery/ deposit of pending monthly swimming pool charges and auction money of parking stand-Rs. 19.17 million

According to Para 4.1 (1) of PFR VOL-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account

During audit of Punjab Sports Board Lahore for the year 2020-21, it was observed that monthly swimming pool charges from the members and auction money of parking stand against contactor amounting to Rs 19,171,440 was outstanding/recoverable. The department did not make strenuous efforts for recovery of stated amount.

The details are as under:

Sr. No.	PDP No.	Particulars of amount outstanding	Amount outstanding against	Recoverable (Rs.)
1	2021-0000000170_ F00005	Monthly subscription of swimming pool	Members of swimming pool	16,947,000
2	2021-0000000170_ F00006	Auction money from contractor	Contractor	2,224,440
Total				19,171,440

Audit was of the view that weak financial controls resulted in non-recovery of Rs 19,171,440.

When the matter was pointed out in September 2021, the management noted the observation for compliance.

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

Audit recommends that recovery of stated amount be effected from the concerned and deposited in relevant account besides strengthening the recovery mechanism.

21.4.11 Irregular payment of loan for salary to staff of other office-Rs. 9.81 million

According to Rule 2.31 of PFR Vol-I states as, a drawer of bill for pay, allowances, contingent and other expenses will be held personally responsible for any overcharges, frauds and misappropriation. He should, therefore make himself thoroughly acquainted with the meanings of various financial checks. The accounts of an organization should be prepared true, fair and complete in every respect.

During audit of Sports Board Punjab Lahore, for the period 2020-21, it was observed that amount to the extent of Rs. 9,814,405 was

drawn as a loan for payment of the salary of Project Monitoring Unit (PMU) staff. The payment of loan was not justified because Govt. released salary funds for staff of PMU separately.

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

When the matter was pointed out in September 2021, the management replied that the Project Monitoring Unit (PMU) is an attached department of Sports Board Punjab. The funds for the salaries of PMU staff was not released by the government and now amount had been refunded to the accounts of Sports Board Punjab. The reply was not tenable as the government released separate budget for PMU, hence the payment out of the SDA of the Sports Board Punjab, Lahore was irregular.

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

Audit recommends that irregularity be got condoned from the competent authority.

(PDP No. 2021-000000170_F00002- Sports Board Punjab Lahore - 2020-21)

21.4.12 Irregular expenditure from receipt account of Board instead of swimming pool account-Rs. 5.92 million

As per Rule 2.33 of PFR Vol-1 every government servant will be held personally responsible for any loss sustained by government through fraud or negligence on his part.

Scrutiny of the accounts of Sports Board during Audit Year 2021-22 revealed that the department was maintaining a separate bank account regarding receipt generated from the swimming pool. But it was observed that the expenditure of Rs. 5,920,633 on the maintenance of swimming pool and payment to contingent employees was being met

irregularly out of other accounts of Board instead of from income of the swimming pool.

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

When the matter was pointed out in September 2021, the management replied that NAB Lahore had initiated an inquiry regarding the international level swimming pool. The payment of contingency and contingent paid staff posted at swimming pool was being met out of the account of Sports Board account for that reason.

The reply was not plausible as the NAB authorities demanded para wise comments of the department on various issues like tender, payment record, third party evaluation report and repair and maintenance detail vide its letter dated 10.4.18, which did not relate to the income realized and expenditure incurred out of the income.

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

Audit recommends that irregular expenditure incurred on the pool activities and employment be transferred to the respective account out of which the expenditure was previously adjusted besides strengthening the internal and financial controls.

(PDP No. 2021-0000000170_ F00009 Sports Board Punjab Lahore - 2020-21)

21.4.13 Non deduction of Income tax-Rs. 5.23 million & 1/5th GST-Rs. 4.54 million

As per section 153(1) (a) of Income Tax Ordinance 2001, the amount of income tax was to be deducted at source on supplies @ 4.5% & 6.5% and services @ 10%. & 15% for filer and non-filer respectively.

During audit of PMU Sports Board Punjab, Lahore for the period 2020-21, it was observed that income tax amounting to Rs. 5,226,672 was not deducted at source on purchase of generator and import of turf. Further, it is pertinent to mention here that an amount of Rs. 96,244,511 was paid on account of GST to the supplier whereas 1/5th of the GST amounting to Rs. 4,540,102 was not withheld. The detail is as under:

Item Purchased	Amount Paid (Rs.)	Amount of Sales Tax paid (Rs)	Name of Firm	Amount of Income Tax not deducted (Rs.)	Amount of 1/5th Sales Tax not deducted (Rs.)
Generators	39,290,120	19,386,360	M/s HiTech	1,768,056	3,877,272
Turf	76,858,151	3,314,146	-	3,458,616	662,830
Total	116,148,271	22,700,506	-	5,226,672	4,540,102

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

Audit pointed out the irregularity in September 2021. The management noted the observation for compliance.

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

Audit recommends that the recovery of government taxes be made and responsibility be fixed besides strengthening of internal controls to avoid recurrence of such lapses in future.

(PDP No. 2021-000000755_F00004 & 2021-000000755_F00009- PMU, Sports Board Punjab Lahore)

21.4.14 Illegal occupation/encroachment of land in Choburji

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

During audit of Director Northern Circle of Archaeology, Lahore for the period 2017-20, it was noticed that Archaeology land of Mughal Garden in the Choburji measuring 29 Kanal 14 Marla and 182 sft was under illegal encroachment/occupation.

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

Audit pointed out the irregularity in November 2021. Management stated that detailed reply would be given after consulting the record.

The matter was further reported to the administrative department. In DAC meeting held on 07.09.2021, the department stated that the matter was under litigation in the court of law. The committee kept the para pending being sub-judice. Further progress was not reported till finalization of this report.

Audit recommends that the department should put strenuous efforts to vacate state land from the illegal occupants and case proceedings be shared with audit besides strengthening of internal controls over management of assets.

(PDP No. 48233- Director Northern Circle of Archaeology, Lahore - 2017-20)

21.4.15 Irregular mode of payment-Rs. 1.70 million

As per Rule 4.49 (a) amended vide Government of the Punjab, Finance Department letter No. No.FD. (FR) V-6/75(P), dated: 04.03.2010, "Payments of Rs. 100,000 and above to contractors and suppliers shall not be made in cash by the Drawing & Disbursing Officers (DDOs). The DDO while submitting the bill at District Account officer shall record on endorsement on the bill requiring separate crossed cheque to be issued in favour of contractors/ suppliers.

Scrutiny of the record of the Director General Archaeology, Lahore for the financial years 2019-21 revealed that a sum of Rs. 1,696,663 had been drawn on account of rent of building and contingent paid staff in favour of drawing and disbursing officer instead of in favour of owner of the building and concerned officials through their vendor numbers. The payment was held as irregular.

Audit was of view that lapse occurred due to weak managerial and financial control.

Audit pointed out the irregularity in November, 2021. The management replied that vendor numbers could not be got allotted due to some reasons.

The matter was further reported to the administrative department. In DAC meeting held on 19.01.2022, the para was kept pending for regularization from the Finance Department. Further progress was not reported by the department till the finalization of this report.

Audit recommends to get the irregularity condoned from competent authority besides strengthening of internal controls to avoid recurrence of such lapses in future.

(PDP No. 2021-000000592_F00008-Director General of Archaeology, Lahore- 2019-21)

Non production of record

21.4.16 Non-production of record-Rs. 145.36 million

Section 14(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that audit can require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection.

During audit of following offices of the Sports, Youth Affairs & Tourism Department for the period 2017-21, it was observed that payment of Rs. 145,355,605 was made but certain record was not shown to audit. The details are as under:

Sr. No.	Name of Formation	Period of audit	PDP No.	Detail of Record not shown	Amount (Rs)
1	PMU, Sports Board Punjab, Lahore	2020-21	2021-0000000755_F0000	vouched account of operation and maintenance charges	82,713,593
2	Sports Board Punjab, Lahore	2020-21	2021-0000000170_F00054	Files of Procurement process, original and revised PC-I, PC-IV of the scheme and detail of additional work allotted, completion reports, certificate satisfactory completion certificate	59,712,505
3	Director Northern Circle of Archaeology, Lahore	2017-20	48230	Measurement books	1,669,717
4	Director Northern Circle of Archaeology, Lahore	2017-20	48229	Detail of record is given in Annex-I.	759,790
5	Sports Board Punjab, Lahore	2020-21	2021-0000000170_F00010	Vouched account under cost centre LO-9251	500,000
Total					145,355,605

Audit was of the view that due to non production of record audit could not ascertain the authenticity of accounts.

Audit pointed out the irregularity in September & November 2021. The management noted observation for compliance.

The matter was further reported to the administrative department. In DAC meeting held on 07.09.2021, the management in respect of sr. No. 3 & 4 did not produce record again and paras were kept pending for compliance. As regards remaining paras, neither any reply was received

nor DAC meeting was convened till the finalization of this report despite issuance of reminders in November and December 2021.

Audit recommends that action should be taken against responsible persons under PEEDA, ACT besides production of record for scrutiny of Audit.

THEMATIC AUDIT

1. Health Services Delivery in Punjab through Health Cards
2. Improved Food Value Chain including Production, Storage, Supply Chain and Affordability
3. Punjab Safe City Project towards improving Law and Order

THEMATIC AUDIT OF HEALTH SERVICE DELIVERY IN PUNJAB THROUGH HEALTH CARDS

1.1 INTRODUCTION

Pakistan is the sixth most populous country with huge population below poverty line. Pakistan, a member state of the world Health Organization, committed to universal health coverage in 2005 by developing a health financing system in which all people have access to services and do not suffer financial hardship paying for them. The World Bank “Social Protection in Pakistan” report shows that about 66% of households surveyed suffered a major income shock in a period of three years before the survey. Out of these households that suffer a major income shock, 80% were poor households. 58% of the shocks were health related¹.

The Health care delivery system of the country has traditionally been jointly administered by the federal and provincial governments. Service delivery is being organized through preventive, promotive, curative and rehabilitative services. The curative and rehabilitative services are being provided mainly at the secondary and tertiary care facilities. Preventive and promotive service, on the other hand, is mainly provided through various national programs and community health workers’ interfacing with the communities through primary healthcare facilities and outreach activities.

Prime Minister National Health Programme (now known as Sehat Sahulat Programme) was launched in 2015. It is a micro health insurance scheme for the poorest of the poor and marginalized segments of the society with an aim to improve access to quality health services and to

1. Revised PC-1 of Sehat Sahulat Programme.

protect them against exorbitant healthcare expenditure. It is the first step towards social health protection and universal health coverage.

Federal Ministry of NHR&C developed a PC-1 for “Prime Minister National Health Programme” which was approved by ECNEC in May 2015. It was decided that the programme will be executed by federal and respective provincial governments with the expectation that the joint program will ensure the efficacious use of available resources by utilizing economy of scales while negotiating costs of the premiums with the insurance companies. Therefore, while recognizing the fact that capacities and resources at federal and provincial level need to be pooled to cover the whole population with an effective financial risk protection system, a collaborative model between federation and provinces was envisaged.

Subsequent to the approval of summary of the scheme by the Prime Minister of Pakistan, National Steering Committee was constituted in August 2014 with equal representation from all the provinces, regions and technical experts.

National Steering Committee led the process of procurement of services of insurance company for the provision of medical services under the program through Ministry of National Health Services, Regulation and Coordination. The insurance company was selected through open bidding process.

1.2 BACKGROUND

Government of the Punjab adopted the social health protection approach and launched the health insurance scheme in the year 2016 in collaboration with Federal Ministry of National Health Services, Regulation and Coordination (NHR&C), to ensure healthcare services to identified beneficiaries.

Initially, the programme was funded jointly by federal and provincial governments. Out of the least quoted premium in pursuance of

bidding process i.e. Rs. 1,299.99 per beneficiary family per year, Rs. 999.99 was paid by the Punjab Government for secondary care treatment and Rs. 299.99 per beneficiary was paid by the Federal Government for priority treatments.

From December 2018, the programme became fully funded by Government of the Punjab for Punjab Districts. New bidding process was conducted and new contract was signed in Feb 2019. Under the new contract and new benefit package, the per family annual premium was Rs. 1998.

The programme in Punjab was initially launched in 4 Pilot districts (First district was launched in October 2016). The programme was further expanded to additional 9 districts in 2017. In November 2018, the Government of Punjab approved the expansion of the programme to all districts of Punjab in collaboration with Federal Government. In 2021, the Government of Punjab approved the expansion of program to remainder families of permanent residents of DG Khan and Sahiwal.

In order to execute the programme in Punjab, Government of the Punjab formed a Company called Punjab Health Initiative Management Company, a not for profit, public sector Company registered and licensed under Section 42 of Companies Act 2017. Currently the Company is managing the health insurance contracts at the provincial level.

1.3 ESTABLISHING THE AUDIT THEME

1.3.1 Reasons for selection

Thematic Audit is being introduced in Audit year 2021-2022 as a new shift and focus after having discussed the idea with different stakeholders like PAC, respective governments and auditee entities. In fact, a need was felt that audit reports of AGP should comment on the different activities of strategic importance and the focus of reports should

be shifted from traditional transaction reporting to broader framework of issue based/thematic audits.

Sustainable Development Goal 3 aims to ensure healthy lives and promote well-being for all at all ages. More specifically, Target 3.8 provides to achieve universal health coverage including financial risk protection, access to quality services, essential health-care services and access to safe, effective quality and affordable essential medicines and vaccines for all.

The National Prioritized Goals /SDGs as per SDGs Framework of Pakistan-2018 also contains goal 3 as specified in category 1. Therefore, the theme is linked to UN SDGs as well as to national prioritized goals of Pakistan.

1.3.2 Purpose/Objectives

Audit objective includes determining the effectiveness and efficiency of health care system in Punjab through Health Insurance Program/Health Card.

Sehat Sahulat Program (SSP) is a milestone towards social welfare reforms ensuring that the identified under-privileged citizens across the country get access to their entitled medical health care in a swift and dignified manner without any financial obligations. The SSP program's objective is to improve access of the poor population to good quality medical services, through a micro health insurance scheme. The main purpose of the project is to provide health insurance to the poorest segment of population in districts of Punjab i.e families under 32.5 Proxy Mean Test (PMT) of National Socio-Economic Registry.

The outcomes in the shape of findings would be launching pad for quality discussions for Public Accounts Committee on existing policies and leading inputs for the future policy formulation for the Government.

1.3.3 Scope

Audit for the period 2016-2021 with the view: -

- To ascertain the policies and regulatory framework regarding health service delivery through PM Health Insurance Program in Punjab
- To determine the effectiveness and efficiency of various policies adopted for ensuring health service delivery through Health Insurance Program
- To evaluate the role and responsibilities of various departments and projects in this regard
- To assess whether the current resource utilization on health system through Universal Health Program can provide quality health facility to all age groups in the wake of increasing population
- To assess the criteria for distribution of health cards and to what extent it is based on equitable basis
- To evaluate whether there exists any mechanism for monitoring the transparent utilization of health cards for attaining health services and without involving mal-practices
- To assess the capacity of registered hospitals for effective health service delivery
- To ascertain whether there exists any reliable health information system for achieving the objective of efficient health service delivery

The auditee formations to be covered in subject audit include the department of Specialized Healthcare & Medical Education Department government of the Punjab alongwith Punjab Health Initiative Management Company.

2. LEGAL FRAME WORK GOVERNING THE THEME

- Article 38 (d) of the Constitution of Islamic Republic of Pakistan stipulates that “the state shall provide basic necessities of life such as food, clothing, housing, education and *medical relief*, for all such citizens, irrespective of sex, caste, creed or race, as are permanently or temporarily unable to earn their livelihood on account of infirmity, sickness or unemployment.”
- Punjab Health Initiative Management Company (PHIMC) established under section 42 (not for Profit organization) of Companies Act 2017.
- Issuanracne premium contract for provision of health services.
- Specialized Healthcare & Medial Education Department provided mandate to PHIMC to launching of Prime Minister National Health Insurance Scheme in four (04) districts of Punjab on 10-May-2016, in further Thirteen (13) districts of Punjab vide letter# SO(DEV-I) 25-69/2016(P-II) on 06-Oct-2017 and in remaining seventeen (17) districts of Punjab vide letter# SO(DEV-I) 25-69/2016(P-I) on 02-Oct-2018.
- Ministry of National Health Services, Regulation and Coordination supervise the project on Federal Level
- Program level decision made by National Steering Committee (NSC)
- Public Procurment rules, coporate governance rules and general financial rules as applicable to the department and the company.

3. STAKEHOLDERS AND GOVERNMENTAL ORGANIZATIONS IDENTIFIED AS DIRECTLY/INDIRECTLY INVOLVED

List name of all Government Ministries/Provincial Departments

- Ministry of National Health Services, Regulation and Coordination
- Specialized Healthcare & Medical Education Department, Punjab

Autonomous bodies

- Punjab Health Initiative Management Company (Executing Agency)
- State Life Insurance Corporation of Pakistan
- National Database & Registration Authority
- The Bank of Punjab

Private Sector entities

- Private Hospitals

4. ROLE OF IMPORTANT ORGANIZATIONS

4.1 *Punjab Health Initiative Management company*

(PHIMC) is the executing agency of Health insurance program in Punjab.

PHIMC's vision is to improve access to health services by the under-privileged and vulnerable population of Punjab through a reduction of financial barriers and strengthening of the quality of health service provision with a focus to achieve universal health coverage.

The Company's mission is to work in partnership with all stakeholders for the provision of equitable, efficient, and quality health services, in both public and private sector, that meet legitimate people's

expectations and needs, with particular emphasis on the poor, disadvantaged and vulnerable population. The work of PHIMC is based on the core values of universal access, solidarity, equity, and social justice, using the instruments that aim at removing financial barriers preventing access to health services and protecting people from the impoverishing effects of medical expenditures.

In an attempt to fulfil the vision of improved healthcare access PHIMC has been mandated by the Specialized Healthcare and Medical Education Department on behalf of the Government of Punjab to implement the SehatSahulat Program using a multilayer approach; which includes implementation and continuous monitoring of all functions of the SehatSahulat Program in Punjab.

4.2 State Life Insurance Corporation of Pakistan

State Life Insurance Corporation of Pakistan (SLIC) is insurance service provider hired through competitive bidding process.

Brief Summary of Roles of Government and Insurance Company are:

Scope of Work	SLIC	Government (SSP / PHIMC)
Enrolment	<ul style="list-style-type: none"> • Establishment of Management Information System. • SLIC will print health cards, Broachers, conduct social mobilization, educate beneficiaries on services provided in SSP • SLIC and its ASO (if any) will establish beneficiaries enrolment centers in each selected district at tehsil, UC and village level. 	<ul style="list-style-type: none"> • Establishment of CMIS and Provision of data of eligible beneficiaries Electronically to SLIC. • Districts shall be identified by Government and shared with SLIC after verification of data by NADRA • Number of families can increase or decrease based on number of families in poverty data.
Empanelment	<ul style="list-style-type: none"> • Conduct market survey for empanelment of Hospitals • Contract with Hospitals based on rational market rates. • Minimum 3 Hospitals per District. • Qualified and experienced medical 	<ul style="list-style-type: none"> • Contract template to be approved by NSC • Approval of Benefit Packages.

Scope of Work	SLIC	Government (SSP / PHIMC)
	<p>staff as per terms and conditions of scheme.</p> <ul style="list-style-type: none"> • Ensure training of relevant staff with 100% training certification of staff 	
Patient Services	<ul style="list-style-type: none"> • Across Punjab and other provinces • Facilitation at hospitals • Gate Keeping • Complaints resolution 	<ul style="list-style-type: none"> • Monitoring of service provision • Communication and advertisement <p>Please refer to section “Monitoring of Implementation of Program in Punjab”</p>
Payment	<ul style="list-style-type: none"> • Premium rate is PKR 1998 per family per year. 	<ul style="list-style-type: none"> • Premium will be paid on the basis of ENROLMENT ONLY in the following steps <ul style="list-style-type: none"> ▪ 10% mobilization advance of total premium based on estimated families in the beginning – based on approval of inception report ▪ 50% enrolment (10% adjusted) ▪ 70% Enrolment ▪ Additional Enrolment ▪ Underwriting year – total enrolled families at the start of underwriting year.

4.3 National Database & Registration Authority

National Database & Registration Authority providing services of family’s formation of eligible beneficiaries of Punjab and CMIS services through Federal Government.

4.4 The Bank of Punjab

Funds of PHIMC are placed in (BOP) as per direction of Finance department, Government of the Punjab.

5. ORGANIZATION’S FINANCIALS

Federal Government contributed / paid priority care premium to State Life Insurance Corporation of Pakistan of Rs. 299.99 per family per year for Phase-I thirteen districts from start till 15-December-2018. Onward,

budget to meet the objectives was provided by the Government of the budget as detailed below: -

Year wise Budget, Allocation, Release and Expenditure

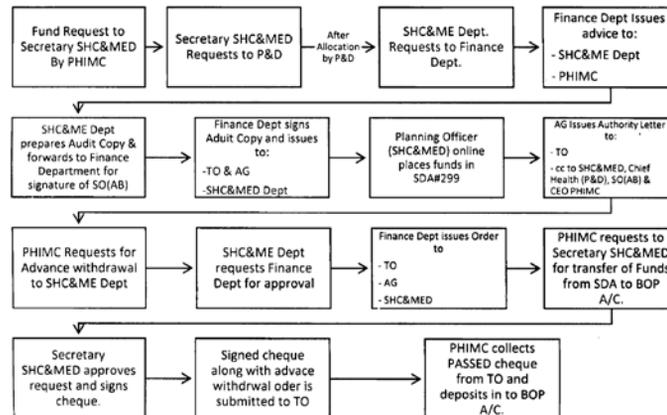
(Rupees in Million)

Year	Mode of Payment	Budget (Approved by BoD)	Govt Allocation	Release	Release Date	Expenditure (Insurance Premium)
2015-16	Development (ODP)	451	451	250	03-June-2016	0
2016-17		1,973	1,500	750	16-Dec-2016	499
				750	11-April-2017	
2017-18		10,041	2,000	946	08-Jan-2018	1,071
2018-19		9,214	8,595	6,595	01-Jan-2019	4,389
					21-June-2019	
					21-June-2019	
2019-20		9,754	2,000	2,000	26-Mar-2020	3,215
2020-21		24,083	22,642	9,000	09-Feb-2021	23,349
				4,124	04-June-2021	
			3,000	09-June-2021		
			6,518	21-June-2021		
TOTAL			37,188	33,933		32,524

Release of Fund Mechanism

Funds are requested from the Planning & Development department (P&DD) Govt. of the Punjab through Health Department on need basis as per budget.

Process followed for release of funds from is as follows:



6. FIELD AUDIT ACTIVITY

6.1 Methodology

Audit activity was carried out to ensure that policies and regulatory frame regarding health service delivery through PM Health Insurance Program in Punjab were efficiently and effectively carried out. For this purpose, enrolled data of beneficiaries was critically reviewed. A sample based selection to verify expenditure and health treatments actually made against health cards in eight hospitals of Punjab were also made. The results are reported in succeeding paras.

6.2 Audit Analysis

6.2.1 Review of internal controls

Internal control assessment was designed. The key standard controls for the program like enrollments of deserving beneficiaries, recording of personal identifications of patients like CNIC / Health Card numbers of entitled patients in soft data and designing / framing of Standards Health Treatment protocols etc. were reviewed (**Annexure-1**). The results have been incorporated in the succeeding paras.

6.2.2 Critical Review

6.2.2.1 Deficiencies in the legal framework

Program is under execution phase with following legal flaws-

- (i) No legislation on Social Health Insurance (Universal Coverage) has so far been made despite lapse of considerable time.
- (ii) Modalities to use public sector facilities for health service delivery are still to be evolved as only 04 cardiac hospitals and one medical college and hospital under Specialized Health Care & Medical Department are at the panel of State Life Insurance Corporation of Pakistan. Substantial amount

is also spent from public exchequer for provision of health services in Primary and Secondary Health care Department but not a single DHQ or THQ hospital has so far been considered for service delivery.

- (iii) Standard treatment health protocols to manage costs and quality of hospital services have not been evolved.
- (iv) Program is under execution as OPD (Other Development Project) without preparing mandatory detailed program document. Being recurring nature program, it should have been executed from current budget portion instead it was executed from development budget side. Rs 32.524 billion was incurred without preparing PC-1.

6.2.2.2 Performance of the Organizations

- (i) 8,705,703 valid families in 36 Districts of Punjab were identified in National Socio-Economic Registry which is based on house hold poverty survey conducted during 2010-2012. As per Pakistan Bureau of Statistics Census Results 2017, the total population of Punjab is 110 million. The population growth rate is 2.13 %. The expected population of Punjab in 2021 on the basis of expected growth rate would be around 120 million. This meant that the existing data was more than approximately 10 years old and not well representative of the current number of poor house-holds of the province. The non-initiation of fresh survey for enrolment of additional beneficiaries limited the effectiveness of the Program.
- (ii) No proper accurate data base (in soft form) of expenditure charged against health cards was found maintained at Punjab Health Initiative Management Company (PHIMC)

as in 6,003 cases expenditure of Rs 111,679,070 was charged without recording CNIC numbers and in 7,780 cases expenditure of Rs 174,479,228 was charged under health cards without recording / mentioning health card numbers. This showed weakness exist in monitoring and supervisory mechanism.

- (iii) Secretary, Specialized Healthcare & Medical Education Department Lahore had not yet developed internal audit mechanism for the program as no internal audit report of the program was shown to audit.

6.2.2.3 *Flaws in funding process*

Funding mechanism by the Finance Department is insufficient as liabilities of insurance premium valuing Rs 6,090,130,101 pertaining to the years 2018-2020 were discharged during 2020-2021.

6.2.2.4 *Financial efficacy and value for money from the program*

Punjab was the largest province of the country in terms of population. As already heighted above the population of the province had at present reached 120 million. Providing critical services such as health to such a growing population was a major challenge. To cater for health service delivery there was a network of health facilities in the provinces starting from Rural health Centers RHCs, Basic Health Units (BHUs), Tehsil Headquater Hospitals (THQs), District Headquater Hospitals (DHQs) and moving up to specialized teaching hospitals in the cities. These public health facilities and specially those at the district level were the first and primary access point for provision of health services to the public at large. At present the quality and extent of services in these primary healthcare centers were not upto the marks maing the poor of the society suffer from health in-equality forcing them to seek treatment in far off city hospitals.

Hence upgradation and modernization of these facilities was critical areas towards overall improvement of the health sector of the province. Other initiatives such as Sehat Sahulat Program were are welcome addition but had lesser impact on the population then the primary public health facilities.

In this context it was analyzed that a significant amount of funds amounting to Rs. 32.5 billion had been spent as insurance premium on health cards on a specific number of card holders. Treatment had been availed by less than 0.5 million families as on 30-06-2021. This presented the argument that if the health card model would have first been piloted over a longer period in specific few districts with minimum insurance premium costs, a lot more funds would have been available with the government for spending on modernizing/strengthening the public health care facilities across the province.

6.2.2.5 Sustainability of current health service delivery model

Sehat Sahulat Program was at present providing services to only a small number of families across the Punjab. Even with an enrollment of only 7.3 million families an insurance premium of Rs. 32.5 billion had already been. The number of enlisted families was set to increase and with it the insurance premium expense was also likely to increase substantially. Hence in its present form it may become increasing difficult for the government to sustain the card health facility initiative over a longer period of time.

6.2.2.6 Impediments effecting performance of institutions and progress on achieving the targets

Following key factors are affecting performance of the institutions and progress on achieving the targets:-

- (i) The program is implemented by Punjab Health Initiative Management Company (PHIMC) established under

Section 42 of the Companies Act 2017 through Administrative Control of Specialized Healthcare & Medical Education Department. The head of the company is Chief Executive Officer (CEO). The post of the CEO is vacant since its establishment. The functions of the CEO are performed by Additional Secretary Admn(SHC & ME) by assigning additional charge. Similarly, the other key posts in company like, Chief Operating Officer (COO), Assistant Manager Corporate, Chief Internal Auditor, Manager Internal Audit, Assistant Manager Internal Audit remained vacant since establishment. Audit is of the view that clear role and responsibility to perform specific mandatory function is lacking due to non-deployment of human resource management in the company.

- (ii) The number of hospitals with beds empaneled by State Life Insurance Corporation of Pakistan in many districts were insufficient for best health service delivery. For example, in District Vehari, for 175,260 valid families, there were only 04 hospitals with 115 bed capacity. In District Hafizabad, there were 03 hospitals with 108 bed capacity for 70,292 valid families. In Chakwal and MandiBahaudin Districts, there were 03 and 04 hospitals with bed capacity of 137 and 107 for 104,229 and 87,559 valid families.
- (iii) Unavailability of notified standard treatment protocols and rates by the Government.
- (iv) Absence of legislation for sustainability of initiative.
- (v) Non-availability of technical human resources for future expansion Universal Health Insurance.

6.2.2.7 Progress on achievement of targets

Punjab Health Initiative Management Company (PHIMC), entered into the contract with State Life Insurance Corporation (SLIC) on January 24,2019 for implementation of SehatSahulat Programme. The main purpose of the project was to provide health insurance to the poorest segment of population in districts of Punjab i.e families under 32.5 Proxy Mean Test (PMT) of National Socio-Economic Registry. Service in the districts was started w.e.f 21.10.2016. But until 30.06.2021, in 29 districts, out of 5,443,312 valid families, 4,053,949 families were enrolled i.e 74 %, leaving a balance of 1,389,363 unrolled families. The %age short fall in achievement of targets comes to 26 %. Management did not make strenuous efforts regarding follow up the enrolment process by M/s SLIC and thus a considerable portion of the deserving families could not avail the health care facilities due to abnormal delay in enrolment process.

6.2.3 SIGNIFICANT AUDIT OBSERVATIONS

6.2.3.1 *Inefficient utilization of public money due to drastic difference between amount paid and service delivery attained- Rs 23.38 million*

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

No money should be drawn from the treasury unless it is required for immediate disbursement according to the Rule 2.10 (b)(5) of P.F.R Vol-I.

As per contract between Ministry of National Health Services Regulations and Coordination (NHS&C) and State Life Insurance Corporation of Pakistan for SehatSaulat Programme (SSP) clause 4.1, “the

detail of treatments covered under secondary care and priority coverage are at appendix D & E. Secondary care coverage includes all medical and surgical illness, maternity services and for priority care coverage 08 priority diseases includes, 1. Cardiovascular Disease, 2. Diabetes Mellitus, 3. Burns and Road Traffic Accidents necessitating hospitalization, 4. End stage renal disease and renal dialysis, 5. Chronic disease, 6. Organ failure including liver failure, renal failure and cardiopulmonary failure, 7. Oncology, 8. Neurosurgical etc.”

During audit of Sehat Sahulat Programme (Health Insurance Program) for the period 2020-2021, it was observed that Medical Health Insurance facility was started under SSP to the deserving families identified from BISP data in the 04 districts of Punjab Province as pilot project in 2016 which was spread in all 36 districts of the Punjab in 2019. M/s State Life Insurance Company was hired at the premium of Rs 1998 per family for provision of said health services through its empaneled hospitals. Total 8,705,703 families were selected as deserving population out of which management could enrolled 7,316,340 families up to 30.06.2021. Further, it was observed that Rs 32,524,000,000 (Annexure-2) was drawn and paid as insurance premium to M/s State Life Insurance Company during 2016-2021. Against this significant premium, health treatment amounting to Rs. 9,139,750,142 could be provided. Thus, there was a drastic difference of Rs 23,384,249,858 (Rs 32,524,000,000 – Rs 9,139,750,142) between the payments made from the public exchequer and health service delivery achieved there against.

Analysis on over all hospital admission ratio revealed that only 385,992 families availed hospital admission facility in 36 districts of Punjab. The overall % age utilization was only 5%. In 18 districts of Punjab, the % age utilization ratio was 8% to 16%. In 06 districts, it was 5% to 7%. In 12 districts, the position was even worst, i.e. the % age utilization in term of admissions in private hospitals was 1% to 4%. (Annexure-2).

Audit is of the view that against the heavy expenditure of Rs. 32.524 billion from public exchequer only meagre segment of deserving beneficiaries availed the health facility. This was either due to lack of facilities in empaneled hospitals, certain loopholes in service delivery arrangements, insufficient supervision or majority of the card holders were not well aware how to use the card.

The matter was pointed out during August, 2021. Management replied that as per contract, the payment is made for actual number of enrolled families. The payment of all premium in no manner is dependent on the number of claims. Currently, more than 20,000 admissions per month are being done which shows 4.6 % annual utilization of the province which is comparatively high/at par with other Provinces. SehatSahulat Program has also protected the risk of under-utilization, by creation of mechanism for return of unspent premium. As per contract, SLIC is obligated to return the unspent premium to the Government as per agreed formula.

Reply was not satisfactory as overall health card %age utilization was only 5%. In many districts it was only 1% to 4% which was meagre keeping in view heavy expenditure charged against the service rendered. Further evidence of return of un-spent balance was neither shown to audit nor detail furnished with the reply.

The matter was further reported to the administrative department. In DAC meeting held on 14.02.2022, the committee kept the para pending with the direction that up dated position may be furnished to ensure the swift utilization of premium paid especially in low performing districts in context of recent campaign regarding UHI Program. Further progress was not reported by the department till the finalization of this report.

Audit recommends that matter should be inquired into for meagre utilization of health insurance cards. Strenuous efforts should also be made to facilitate maximum utilization of health insurance cards.

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6.2.3.2 *Doubtful expenditure charged against health cards without recording health card numbers of beneficiaries- Rs. 174.48 million*

According to Rule 2.32 (a) of PFR Vol-1, all details about all accounts shall be recorded as fully as possible, so as to satisfy any enquiry that may be made into the particulars of any case.

During audit of Sehat Sahulat Programme (Health Insurance Program) for the period 2020-2021, review of the payment record (collected from management on soft form) revealed that in 7,780 cases expenditure Rs 174,479,228 (Annexure-3) was charged under health cards without recording / mentioning health card numbers against which patients were treated in private hospitals. This was significant internal control lapse and it showed on one hand health card number was not a mandatory data entry field and secondly bogus entries could be made in the data.

Audit is of the view that effectiveness/ efficiency and authenticity of heavy expenditure could not be ensured due to non-recording of health card numbers in main data file. Thus, the chances of fictitious payments could not be ruled out.

This resulted into doubtful expenditure of Rs 174,479,228 to the Government due to non-recording of health card numbers against which patients were shown treated in private hospitals.

The matter was pointed out during December, 2021. Management replied that as per directions of Provincial Cabinet in its 40th meeting 25.01.2021, 100% population of Punjab was to be covered under Health Insurance till December, 2021. Moving towards Universal Health

Insurance, Honorable Prime Minister of Pakistan inaugurated the services of Universal Health Insurance in Dera Ghazi Khan and Sahiwal Division in May 2021 and CNIC is considered to be the instrument for verification and recording the admission in Management Information System (MIS). Sehat Card is not the primary key of UHI instead CNIC is the primary key for all Quami Sehat Card related services.

Reply was not satisfactory because Prime Minister of Pakistan, Imran Khan along with Chief Minister Punjab, Usman Ahmad Khan Buzdar and Health Minister Punjab Dr. Yasmin Rashid inaugurated Universal Health Insurance for whole population of the Dera Ghazi Khan and Sahiwal Divisions in an event held in Layyah on May 26, 2021. Out of 7,780 cases, in 41 cases, the CNIC numbers were also not found recorded in the MIS soft data. Further, the orders of the competent authority or any SOP pertaining to the audit period that recording Sehat Card Number in MIS data field is not mandatory was not shown to audit.

The matter was further reported to the administrative department. In DAC meeting held on 14.02.2022, the Committee directed the management to produce certificate of correctness of data of 7780 cases. In 41 cases which pertain to new born babies, CNIC numbers of family head may also be recorded and proceedings got verified from audit. Further progress was not reported by the department till the finalization of this report.

Audit recommends that matter should be inquired in detail besides strengthening controls to avoid recurrence of such lapses in future.

6.2.3.3 *Doubtful expenditure on health cards without recording CNIC numbers- Rs 111.68 million*

According to Rule 2.32 (a) of PFR Vol-1, all details about all accounts shall be recorded as fully as possible, so as to satisfy any enquiry that may be made into the particulars of any case.

During audit of Sehat Sahulat Programme (Health Insurance Program) for the period 2020-2021, review of the payment record (collected from management on soft form) revealed that in 6003 cases expenditure of Rs 111,679,070 (Annexure-4) was shown incurred against health cards without recording / mentioning CNIC numbers of the patients treated against relevant health cards.

Audit is of the view that effectiveness and efficiency of heavy expenditure could not be ensured due to non-recording of CNIC numbers in main data file. Thus, the chances of unauthorized use of health cards could not be ruled out.

This resulted into doubtful expenditure of Rs 111,679,070 to the Government due to non-recording of CNIC numbers against which patients were shown treated in private hospitals.

The matter was pointed out during December, 2021. Management replied that initially in 2016 and 2017 some admissions were recorded by the Health Facilitation Officers (HFO) without marking CNICs but later on in year 2018 onwards the provision of marking CNICs was ensured by validating the Management Information System (MIS). Out of 6003 cases, CNICs of 5,962 are now available for verification. Remaining 41 cases pertain to newborns who were admitted in their own capacity.

Reply was not satisfactory because documentary evidence in support of reply was not shown to audit.

The matter was further reported to the administrative department. In DAC meeting held on 14.02.2022, the Committee directed the management to produce certificate of correctness of data of 5,962 CNICs and in remaining 41 cases pertaining to new born babies, CNIC numbers of family head may also be recorded and proceedings got verified from audit. Further progress was not reported by the department till the finalization of this report.

Audit recommends that matter should be inquired in detail besides strengthening controls to avoid recurrence of such lapses in future.

6.2.3.4 Non-recovery of Government Share of un-spent premium from SLIC- Rs 889.03 million

As per clause 5.4 of the Contract Agreement between Ministry of National Health Services Regulations and Coordination, Government of the Pakistan along with Provincial Governments of Punjab and Baluchistan and State Life Insurance Corporation of Pakistan, the State Life will develop and manage the funds as described in Annex-A and according to the design given in appendix D, however State Life should not deduct more than 1.7 % investment return as investment cost in order to calculate ERF as per formula given in Appendix-A. The Appendix A further states that the unspent premium thus calculated is shared between two parties as per mutually agreed %. Year 1, share of PMNHP 95 % and share of Insurance Company 5 %. Year 2, share of PMNHP 90 % and share of Insurance Company 10 % and Year 3, share of PMNHP 85 % and share of Insurance Company 15 %.

During audit of Sehat Sahulat Programme (Health Insurance Program) for the period 2020-2021, it was observed that the total value of unspent premium in case of 13 districts of Punjab was Rs 2,074,518,141. The recoverable Government Share as per above formula was Rs 1,870,146,778. As per record, Rs 981,117,790 was payable to SLIC. The balanced recoverable Government share of un-spent premium from SLIC valuing Rs 889,028,988 (Rs 1,870,146,778- Rs 981,117,790) as on 30.06.2021 was not recovered and deposited into Government Account despite lapse of more than five months.

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

This resulted into loss of Rs 889,028,988 (Annexure-5) to the Government due to non-recovery of un-spent premium from SLIC.

The matter was pointed out during December, 2021. Management replied that State Life Insurance Corporation of Pakistan has hired the services of third part auditor for audit of claims and calculation of un-spent premium. On completion of third-party audit, the amount of unspent premium alongwith interest would be received.

The matter was further reported to the administrative department. In DAC meeting held on 14.02.2022, the Committee directed the management to expedite the process of audit of claims to effect the early up-dated recovery of unspent premium and its prompt deposit into Government Account. Further progress was not reported by the department till the finalization of this report.

Audit recommends that matter should be inquired. Up-to-date loss involved calculated / recovered and deposited into Government Account besides strengthening controls to avoid recurrence of such lapses in future.

6.2.3.5 *Doubtful expenditure due to inadequate maintenance of accounts for health cards Rs 6.91 million*

According to Rule 2.32 (a) of PFR Vol-1, all details about all accounts shall be recorded as fully as possible, so as to satisfy any enquiry that may be made into the particulars of any case.

During audit of SehatSahulat Programme (Health Insurance Program) for the period 2020-2021, a sample test analytical review of expenditure and health treatment data maintained by the management of PHIMC and that by the management of different hospitals revealed that: -

- (i) Expenditure of Rs 6,100,642 was shown charged against Health Cards but management of Hospitals did not provide treatment details as same were not available / traceable with them (19 number of cases-Annexure-6).

- (ii) Treatment costs valuing Rs 810,070 were excessive charged in the PHIMC data than actually charged by the management of Hospitals (15 number of cases-Annexure-6).
- (iii) In two cases, the nature of treatments were altogether different as shown in the soft data (PHIMC) and treatment information provided by the management of Hospitals. For instance, Dialysis treatment valuing Rs 9,000 made by the Surgimed Hospital Lahore was shown as CABG (Heart Treatment) with treatment cost of Rs 280,000 in PHIMC record. Similarly, right leg toe treatment valuing Rs 34,150 made by the Fatima Memorial Hospital was shown Heart Failure ICU treatment with a cost of Rs 38,750 in PHIMC data. (Annexure-6)

The above verification was only done on a test check basis and it had become apparent that the health treatment figures maintained by PHIMC were not fully reliable. Audit was of the view that authenticity of expenditure could not be ensured due to weak existence of financial and supervisory controls.

This resulted into doubtful expenditure of Rs.6,910,712 (Rs.6,100,642 + Rs 810,070) due to inadequate maintenance of accounts for expenditure charged against health cards.

The matter was pointed out during December, 2021. Management replied that:

- i) During the admission process at empaneled hospital, the Health Facilitaion Officer (HFO) enters the details of the beneficiary, treatment provided and all related information into the Management Information System (MIS). The same MIS is used by the management for reporting purposes. PHIMC has also cross checked all these 19 cases from

SLIC which has all the original claim forms / supporting documents. Reply was not satisfactory because hospital managements did not provide treatment details to audit.

- ii) Out of 15 cases, payments have been made for 10 claims and remaining cases are pending. The matter has been escalated with SLIC for further details and payments for remaining 5 claims would be processed after detailed verification.
- iii) PHIMC have cross verified both the cases in the MIS and their original claims files have been re-verified from SLIC that shows that data in soft form provided to auditors is correct. Reply was not satisfied because the nature of treatments were altogether different as shown in the soft data (PHIMC) and treatment information provided by the management of Hospitals.

The matter was further reported to the administrative department. In DAC meeting held on 14.02.2022, the Committee directed the management that confirmation of all procedures may be taken up with the relevant hospital managements and results shown to audit in next SDAC meeting. Further progress was not reported by the department till the finalization of this report.

Audit recommends that matter should be inquired in detail. Loss involved recovered and deposited into Government Account besides strengthening controls to avoid recurrence of such lapses in future.

6.2.3.6 Execution of SehatSahulat Programme (Health Insurance Program) with legal flaws

The Government of the Pakistan launched social protection initiative, SehatSahulat Program in 2015-2016 with the objectives: -

- To provide health insurance for indoor health care services to 60 % of the poorest families in all districts of Pakistan.

- To reduce Out-of-Pocket expenditure on indoor health care services by insured families by at least 60 %.
- To reduce catastrophic health expenditure of insured families for in-patient hospitalization by at least 60 %.

Additional decisions required to maximize socio-economic benefits were as under:

- Legislation on social health insurance (Universal Coverage).
- Financial and Administrative autonomy to public sector health care facilities in order to retain funds transferred by Insurance Companies and use them for the improvement of health care facilities.

During audit of SehatSahulat Programme (Health Insurance Program) for the period 2020-2021, it was observed that program was under execution phase with following legal flaws-

- (i) No legislation on Social Health Insurance (Universal Coverage) has so far been made despite lapse of considerable time.
- (ii) No financial and administrative autonomy to public sector health care facilities in order to retain funds transferred by Insurance Companies and use them for the improvement of health care facilities has so far been framed / notified.
- (iii) Program is under execution without constitution of Provincial Steering Committee (The authority to issue time to time policy guide lines, mapping of other social risk protection mechanisms in Punjab to avoid duplication and ensure harmonization. etc)
- (iv) Modalities to use of public sector facilities for health service delivery are still to be evolved as only 04cardiac

hospitals and one medical college and hospital under Specialized Health Care & Medical Department are at the panel of State Life Insurance Corporation of Pakistan. Billions of Rupees are also spent from public exchequer for provision of health services in Primary and Secondary Health care Department but not a single DHQ or THQ hospital has so far been considered for service delivery.

- (v) Standard treatment health protocols to manage costs and quality of hospital services have not been evolved.
- (vii) Program is under execution as OPD (Other Development Project) without preparing mandatory detailed program document. Rs.32.524 billion was incurred without preparing PC-1/ Programme document.

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

The matter was pointed out during August, 2021. Management replied that:-

- (i) Provincial Cabinet in its 40th Meeting held in January 2021 has approved Universal Health Insurance (UHI) i.e. Health Insurance for 100% Population of Punjab. Accordingly, Cabinet has mandated SHC&MED to prepare legislation for UHI in line with international best practices.
- (ii) With expansion of the Program to 100% population, need will arise to empanel maximum hospitals including public sector hospitals to manage patient load. Accordingly, SHC&MED is in the process of developing mechanism for empanelment of public sector hospitals by fulfilling the pre-requisites of empanelment criteria including financial and administrative autonomy.

- (iii) A Provincial Steering Committee has been proposed for constitution for Universal Health Insurance to make the process smoother and more efficient for the province.
- (iv) The government of the Punjab, is in the process of devising a mechanism to prepare standard treatment protocols in consultation with various stakeholders.
- (v) Subject to fulfilling of requirement of empanelment criteria, the public sector hospitals will be empaneled in the Program. Subsequently, they are expected to generate revenue from health insurance which will be used as per its rules and regulations.
- (vi) Funding for the Program w.e.f. 2021-22 is from Annual Development Program as per decision of Provincial Cabinet in its 44th Meeting.

The matter was further reported to the administrative department. In DAC meeting held on 14.02.2022, the Committee kept the para pending with the directions that cabinet decision regarding legislation for Universal Health Insurance should be implemented at the earliest. Procedures for opening of PLA accounts for all public sector health facilities empaneled with SLIC may be expedited. For smooth functioning of program, standard treatment protocols may be evolved without any further delay. Policy for reduction in catastrophic health expenditure should be evolved by the Finance Department in consultation with Health Department. Further progress was not reported by the department till the finalization of this report.

Audit recommends that for smooth implementation of the program and to achieve Sustainable Development Goal all legal flaws causing hurdles in smooth working of program may be removed besides strengthening of controls to avoid recurrence of such lapses in future.

6.2.3.7 Non-achievement of enrolment targets due to slow pace of work regarding enrolment of beneficiaries by M/s SLIC

As per clause 10.7 of Contract Agreement dated January 24, 2019, M/s State Life Insurance Corporation (SLIC) shall complete the enrolment process as soon as possible for all the selected districts. SLIC will ensure that at least 50 % of beneficiaries in a district should receive their cards after registration within fifty (50) days of enrolment commencement in the respective district.

During audit of SehatSahulat Programme (Health Insurance Program) it was observed that management entered into the contract with State Life Insurance Corporation (SLIC) on January 24,2019 for implementation of SehatSahulat Programme. The main purpose of the project was to provide health insurance to the poorest segment of population in districts of Punjab i.e families under 32.5 Proxy Mean Test (PMT) of National Socio-Economic Registry. Service in the districts was stated w.e.f 21.10.2016. But until 30.06.2021, in 29 districts, out of 5,443,312 valid families, 4,053,949 families were enrolled, leaving a balance of 1,389,363 unrolled families (Annexure-7). The %age short fall comes to 26 %.

Audit was of the view that management did not make strenuous efforts regarding follow up the enrolment process by M/s SLIC and thus a considerable portion of the deserving families could not avail the health care facilities due to abnormal delay in enrolment process.

The matter was pointed out during August, 2021. Management replied that beneficiaries belonging to marginalized segments of the society were identified from the poverty survey performed by Benazir Income Support Program (BISP) in year 2010-11 in which a database was created known as National Socio-Economic Registry (NSER) (only available poverty data in Pakistan). As the survey performed by BISP that

is used to identify the beneficiaries of SSP was of 2010-11, certain limitations were faced during the enrolment process. These included migration of the beneficiaries to other districts, incomplete addresses, invalid/missing phone numbers and addresses and deceased beneficiaries over the past 9-10 years. Maximum efforts for ongoing enrolment activities are done for the Programme. Further Punjab has moved to UHI w.e.f 06.05.2021. In 06 divisions UHI has been implemented and remaining three divisions namely Multan, Gujranwala and Sargodha are planed till 21.03.2022 as per direction of Provincial cabinet.

The matter was further reported to the administrative department. In DAC meeting held on 14.02.2022, the Committee kept the para pending with the direction that up-dated progress report for enrollment of all deserving families should be prepared and shown in the next SDAC. Further progress was not reported by the department till the finalization of this report.

Audit recommends that matter should be inquired for short fall in non-achievement of enrolment targets. Strenuous efforts should also be made to enrol the entire beneficiaries to get maximum health facilities through Programme.

6.2.3.8 Impediments affecting performance of SehatSahulat Programme (Health Insurance Program)

During audit of SehatSahulatProgramme (Health Insurance Program) executed by Punjab Health Initiative Management Company under the Administrative control of Secretary, Specialized Healthcare & Medical Education Department Lahore for the period 2020-2021, it was observed that following key factors are affecting performance of the Program: -

- (i) The program is implemented by Punjab Health Initiative Management Company (PHIMC) established under Section

42 of the Companies Act 2017 through Administrative Control of Specialized Healthcare & Medical Education Department. The head of the company is Chief Executive Officer (CEO). The post of the CEO is vacant since establishment. The functions of the CEO are performed by Additional Secretary Admn(SHC & ME) by assigning additional charge. Similarly, the other key posts in company like, Chief Operating Officer (COO), Assistant Manager Corporate, Chief Internal Auditor, Manager Internal Audit, Assistant Manager Internal Audit remained vacant since establishment. Audit is of the view that clear role and responsibility to perform specific mandatory function is lacking due to non-deployment of human resource management in the company.

- (ii) Funding mechanism by the Finance Department is insufficient as liabilities of insurance premium valuing Rs 6,090,130,101 pertaining to the years 2018-2020 were discharged during 2020-2021.
- (iii) The number of hospitals with beds empaneled by State Life Insurance Corporation of Pakistan in many districts were insufficient for best health service delivery. For example, in District Vehari, for 175,260 valid families, there were only 04 hospitals with 115 bed capacity. In District Hafizabad, there were 03 hospitals with 108 bed capacity for 70,292 valid families. In Chakwal and MandiBahaudin Districts, there were 03 and 04 hospitals with bed capacity of 137 and 107 for 104,229 and 87,559 valid families (Annexure-8).
- (iv) Unavailability of notified standard treatment protocols and rates by the Government.

- (v) Absence of legislation for sustainability of initiative.
- (vi) Non-availability of technical human resources for future expansion Universal Health Insurance.

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

The matter was pointed out during August, 2021. Management replied that:-

- (i) Process of hiring of key positions is in process. Maximum efforts are being carried out to complete the deployment of HR for smooth functioning of the Company and Program.
- (ii) All concerned departments (SHC&MED, P&D and FD) are being informed regularly regarding budget requirements in a timely manner. Sufficient funds were provided in FY 2020- 21 to settle all pending liabilities.
- (iii) As per Contract, 3 hospitals are required to be empaneled per district. Therefore, for 36 Districts, 108 hospitals are required to be empaneled. However, currently, SSP has 290 empaneled hospitals to provide maximum facilitation to the beneficiaries. The Program is continuously assessing the situation in each district and new hospitals are empaneled in the region as per the needs of the beneficiaries. However, keeping in mind shortage of beds due to non-availability of hospitals in the districts, efforts are made to increase empaneled bed capacity in the neighboring and nearby districts. In addition, the Programme has features i.e. Inter District Portability and Inter Provincial Portability allowing ease of access to the beneficiaries.

- (iv) Government of the Punjab, has taken the initiative and is in the process of devising a mechanism to prepare standard treatment protocols and costing in consultation with various stakeholders.
- (v) Provincial Cabinet in its 40th Meeting held in January 2021 has approved Universal Health Insurance (UHI) i.e. Health Insurance for 100% Population of Punjab. Accordingly, Cabinet has mandated SHC&MED to prepare legislation for UHI in line with international best practices.
- (vi) The organogram of the Company is being revised to incorporate requirements keeping in view the expansion to Universal health Insurance i.e. 100% population.

The matter was further reported to the administrative department. In DAC meeting held on 14.02.2022, the committee kept the para pending with the directions that: -

- i) For smooth execution of program, funds may be released as per approved PC-1 provisions.
- ii) Details of up-to-date hospitals with bed capacity especially in districts pointed out in observation prepared and shown in the next SDAC meeting.
- iii) Standard treatment protocols with rates may be evolved at the earliest.
- iv) Legislation for sustainability of initiative should be prepared for smooth working of the program.
- v) The process of hiring of technical human resources finalized at the earliest.

Further progress was not reported by the department till the finalization of this report.

Audit recommends that for smooth implementation of the program impediments affecting performance of the program may be removed through deployment of proper technical human resources and other necessary actions.

6.2.3.9 *Non-initiation of fresh survey for enrolment of additional beneficiaries*

According to Clause 6(i)(vii) of the Revised PC-1 SehatSahulat Program, “SehatSahulat Program will incorporate additional families in the program utilizing new household poverty data base of Benazir Income Support Program of PMT score 32.5 and below. It is expected that new survey will be completed during year 2019.

During audit of SehatSahulat Programme (Health Insurance Program) for the period 2020-2021, it was observed that 8,705,703 valid families in 36 Districts of Punjab (Annexure-9) were identified in National Socio-Economic Registry which is based on house hold poverty survey conducted during 2010-2012. As per Pakistan Bureau of Statistics Census Results 2017, the total population of Punjab is 110 million. The population growth rate is 2.13 %. The expected population of Punjab in 2021 on the basis of expected growth rate be around 120 million.

Audit is of the view that due to non-conducting of fresh survey significant number of poor families are likely to have been left out from the subject health program, thereby decreasing its effectiveness.

The matter was pointed out during August, 2021. Management replied that the beneficiaries belong to marginalized segments of the society identified from the poverty survey performed by Benazir Income Support Program (BISP) in year 2010-11 in which a database was created known as National Socio-Economic Registry (NSER). Currently, Government of Pakistan is in the process of updation of its NSER. However, Punjab has moved to UHI w.e.f 06.05.2021. In 06 divisions UHI has been implemented and three divisions namely Multan G/Wala and Sargodha are planed till 21.03.2022 as per direction of Provincial Cabinet.

The matter was further reported to the administrative department. In DAC meeting held on 14.02.2022, the Committee kept the para pending with the direction that up-dated enrollment position in the light of Cabinet decisions may be prepared and shown in the next SDAC meeting. Further progress was not reported by the department till the finalization of this report.

Audit recommends that for successful and effective implementation of the Program, strenuous efforts be made for enrollment of all deserving families.

7. RECOMMENDATIONS

The following recommendations were proposed:

- (i) There was a need to create more public awareness so maximum people could fully utilize subject health delivery services.
- (ii) Effective steps may be initiated legislation on Social Health Insurance (Universal Coverage).
- (iii) Modalities to use of public sector facilities for health service delivery may be evolved to reduce high expenditure in private sector hospitals.
- (iv) Standard treatment health protocols to manage costs and quality of hospital services may be evolved.
- (v) Strong internal controls on feeding and maintaining health card/ allied treatment related information may be implemented.
- (vi) For effective financial management and best health service deliveries, monitoring and supervisory controls needed to be strengthened.

8. CONCLUSION

The Sehat Sahulat Program initiated by the provincial government was a significant initiative towards providing more efficient and easy access to health facilities to the low-income and needy sectors of the population. However there were apparent gaps in planning and implementation of the program. The same was reflected in the huge gap between the cost of actual health treatment received by the individuals and the insurance premium paid for the overall coverage. Moreover sound controls over the Health program related data were also missing. Non-appointment of a regular CEO and Chief Internal Auditor at Punjab Health Initiative Management Company, the key entity dealing with subject program was reflective of an-adhoc based management of the subject initiative.

It was also significant that survey data forming the basis of health card beneficiary list had become outdated. The same was needed to updated ensuring that poor segments of society were not missed out from selection viz-a-viz health card initiative.

Considering the increase in the annual insurance premium with future increase in the program coverage, subject initiative has considerable financial sustainability risk. Hence to increase the efficacy of the program and at the same time for making it more sustainable, it may be advisable to review the scheme as a secondary source of public support for specific high-need cases only, with primary focus remaining on improving the existing health facilities of the province, enabling public to get relief at large. Further a wide-spread selection of hospitals based on analytical analysis of population disease patterns and institution ratings in the province may help in increasing the number of individuals utilizing the health cards.

9. REFERENCES

- All statistical data and supporting material referred in report was provided by the Punjab Health Initiative Management Company.
- UN development agency, UNDP Pakistan through web address <https://www.pk.undp.org/content/pakistan/en/home/sustainable-development-goals.html>

Review of internal controls (Internal Control Assessments)

Expected Controls	Rating
Admission requirements are established that patients must meet prior to being admitted to the hospital (e.g., Medicare Medical Necessity Eligibility).	Moderate
Physician suspension lists are checked at registration to ascertain whether the physician is eligible to admit.	Limited
Prior patient balances are reviewed to see if patient has previous unpaid claims that may be cleared prior to further treatment.	Strong
Strong Insurance verification/pre-certification is performed before patients are admitted or procedures performed.	Limited
The name and title of the person who performed insurance verification/pre-certification is documented and retained.	Strong
Insurance verification results are tracked through software or some other means.	Limited
Policies and procedures are developed for all aspects of the admitting process and are reviewed on a regular basis.	Strong
Performance management is monitored and trended on an on-going basis	Strong
A reservation log book showing all pre-scheduled admissions is maintained in the department.	Strong
Patient identity is verified each time they register.	Limited
A patient satisfaction survey process is in place with processes established for communicating and acting upon results.	Moderate
Standards Health Treatment protocols framed and approved from competent authority.	Strong
Health Insurance Law established for execution purpose.	Strong
Provincial Steering Committee exist for smooth running of program.	Strong
Is State life Insurance Company sufficient enough for provision of best health delivery in Punjab?	Strong
Is empaneled hospital sufficient enough to meet the required service delivery keeping in view overall population of the district.?	Strong
Is Internal audit system for the activity exist? If so, kindly provide internal audit reports.?	Strong
What are the main hurdles which are affecting smooth functioning of the program?	Strong
What are the best recommendations which can enhance effectiveness of the Program?	Strong

Strong Controls	Controls are present to mitigate process/business risk, and are operating effectively and efficiently.
Moderate Controls	Controls are present to mitigate most process/business risk, but management should evaluate opportunities to enhance existing controls
Limited Controls	Existing controls may not mitigate process / business risk and management should consider implementing a stronger control structure.

Review of internal controls with management replies

<i>Sr. No</i>	<i>Internal Control Questioner</i>	<i>Reply on the management</i>
1	Admission requirements are established that patients must meet prior to being admitted to the hospital (e.g., Medicare Medical Necessity Eligibility).	<ul style="list-style-type: none"> • Eligibility Requirements: Patient must be beneficiary of SSP and checked at SSP Desk at hospital at the time a beneficiary visit. • Beneficiary requiring inpatient treatment is determined by service provider and authorized by Health Facilitation Officer (HFO) and District Medical Officer of insurance company.
2	Physician suspension lists are checked at registration to ascertain whether the physician is eligible to admit	<ul style="list-style-type: none"> • Every empaneled hospital has one Health Facilitation Officer responsible for pre-authorization of beneficiaries. DMO cross-checks these admissions. • Doctors at the empaneled hospitals recommending admission are Registered Medical Practitioner.
3	Prior patient balances are reviewed to see if patient has previous unpaid claims that may be cleared prior to further treatment.	<ul style="list-style-type: none"> • At the time of admission, balance available in Sehat Card is checked in advance by HFO. If the balance is available, treatment is provided. • Treatment is not linked with the Unpaid
4	Strong Insurance verification/pre-certification is performed before patients are admitted or procedures performed.	<ul style="list-style-type: none"> • Prior to admission, Health Facilitation officer at each empaneled hospital, verifies the identity of beneficiary via CNIC and or Sehat Card • Both the physical identity, pictorial evidence of beneficiary is taken.
5	The name and title of the person who performed insurance verification/pre-certification is documented and retained	<ul style="list-style-type: none"> • Every empaneled hospital has one Health Facilitation Officer responsible for pre-authorization of beneficiaries. DMO cross-checks these admissions. • Details of HFO & DMOs are available and records are maintained.

Sr. No	Internal Control Questioner	Reply on the management
6	Insurance verification results are tracked through software or some other means.	Details of all the beneficiaries who are admitted in empaneled hospitals are managed in MIS of Insurance Company. MIS of Insurance Company is linked with CMIS of Government maintained by NADRA (Details of all beneficiaries (CNIC Numbers) are not maintained in true spirits Observations No. 6.2.3.3)
7	Policies and procedures are developed for all aspects of the admitting process and are reviewed on a regular basis	Yes, procedure for admission process is developed and reviewed on regular basis.
8	Performance management is monitored and trended on an on-going basis.	<ul style="list-style-type: none"> • M&E department of PHIMC performs routine monitoring visits to empaneled hospitals. • Empaneled hospitals are assessed on checklists.
9	A reservation log book showing all pre-scheduled admissions is maintained in the department.	Service Providers are required to provide necessary treatment to beneficiaries of SSP on priority basis.
10	Patient identity is verified each time they register. (Especially biometric).	Identity of each beneficiary is checked via physical and system verifications and pictorial evidence is captured at the time of admission. (Details of all beneficiaries (Health Card Numbers) are not maintained in true spirits Observations No.6.2.3.2)
11	A patient satisfaction survey process is in place with processes established for communicating and acting upon results.	<ul style="list-style-type: none"> • NADRA calls every discharged patient for collection of feedback based on set of standard questions. • PHIMC cross-verifies 5% of feedback calls made by NADRA. • If beneficiary reports any issue during feedback, a complaint with an ID is generated for resolution.
12	Standards Health Treatment protocols framed and approved from competent authority.	Government has not notified any such protocols. (Observation No. 6.2.3.8)
13	Health Insurance Law established for execution purpose.	Provincial Cabinet has directed SHC&ME Department to prepare legislation for UHI in line with best international practices. (Observation No. 6.2.3.6)
14	Provincial Steering Committee exist for smooth running of program.	Provincial Steering Committee is being proposed to lead / supervise Universal Health Insurance in Punjab. (Observation No. 6.2.3.6)

Sr. No	Internal Control Questioner	Reply on the management
15	Is State life Insurance Company sufficient enough for provision of best health delivery in Punjab?	State Life was hired through competitive bidding process as per PPRA and is the largest insurance company operating in the Punjab and providing satisfactory services.
16	Is empaneled hospital sufficient enough to meet the required service delivery keeping in view overall population of the district.?	Hospital empanelment is an ongoing process keeping in view the requirements of the program for better service delivery. More hospitals will be required to be empaneled if insurance program is extended to entire population of Punjab.
17	Is Internal audit system for the activity exist? If so, kindly provide internal audit reports.?	Yes, there is internal audit department at PHIMC. Further, Monitoring and Evaluation Department of PHIMC conducts routine monitoring of Sehat Sahulat program
18	What are the main hurdles which are affecting smooth functioning of the program?	<ul style="list-style-type: none"> • Unavailability of notified Standard Treatment Protocols and Rates by Government. • Absence of legislation for sustainability of initiative. • Scheme is currently funded through ADP and it takes a considerable time for release of funds
19	What are the best recommendations which can enhance effectiveness of the Program?	<ul style="list-style-type: none"> • Empanelment of Public Sector Hospitals. • Notification of standard treatment protocols and rates by the Government. • Legislation for sustainability of program • Better awareness activities. <p>(Recommendations included in the report)</p>

Annexure-2 (Para 6.2.3.1)
Year wise Budget, Allocation, Release and Expenditure
(Rupees in Million)

Year	Mode of Payment	Budget (Approved by BoD)	Govt Allocation	Release	Release Date	Expenditure (Insurance Premium)
2015-16	Development (ODP)	451	451	250	03-June-2016	-
2016-17		1,973	1,500	750	16-Dec-2016	499
				750	11-April-2017	
2017-18		10,041	2,000	946	08-Jan-2018	1,071
2018-19		9,214	8,595	6,595	01-Jan-2019	4,389
					21-June-2019	
					21-June-2019	
2019-20		9,754	2,000	2,000	26-Mar-2020	3,215
2020-21		24,083	22,642	9,000	09-Feb-2021	23,349
				4,124	04-June-2021	
	3,000			09-June-2021		
	6,518			21-June-2021		
TOTAL			37,188	33,933		32,524

Details of utilization of health facilities by the beneficiaries as on 30.06.2021

Sr. No	District	Start of Services Date	Start of Service for UHI	Total Valid Families	Total Enrolled Families	No. of Admissions	%age Utilization
1	Rahim Yar Khan	10/21/2016		340,160	310,398	42,016	14
2	Khanewal	1/4/2017		169,440	158,540	15,330	10
3	Narowal	1/12/2017		84,268	80,042	10,320	13
4	Sargodha	2/17/2017		235,845	201,664	26,481	13
5	Leiah	11/6/2017	5/26/2021	324,154	324,154	21,302	7
6	Bhakkar	1/20/2018		139,882	109,414	16,928	15
7	Khushab	2/7/2018		83,774	64,875	9,818	15
8	Vehari	2/9/2018		175,260	112,914	5,460	5
9	Hafizabad	2/17/2018		70,292	50,382	2,353	5
10	Bahawalpur	4/21/2018		283,664	199,682	15,406	8
11	Mianwali	4/21/2018		105,187	73,681	12,106	16
12	Bahawalnagar	5/16/2018		190,706	131,697	2,728	2
13	Lodhran	5/16/2018		142,455	98,663	10,554	11
16	Rajanpur	2/22/2019	5/26/2021	258,002	258,002	10,756	4
14	Dera Ghazi Khan	2/23/2019	5/26/2021	441,229	441,229	16,542	4
15	Muzaffargarh	2/23/2019	5/26/2021	644,977	644,977	26,895	4
17	Multan	4/4/2019		325,317	258,837	12,620	5
18	Nankana Sahib	5/1/2019		90,436	64,148	3,421	5
19	Attock	5/5/2019		115,126	93,651	5,185	6
20	Rawalpindi	5/31/2019		269,985	169,854	15,187	9
22	Chiniot	10/15/2019		96,093	71,137	3,340	5
21	Jhang	10/15/2019		175,169	133,966	5,346	4
23	Kasur	10/24/2019		274,591	212,630	16,916	8
24	Faisalabad	11/8/2019		417,733	298,631	9,269	3

Sr. No	District	Start of Services Date	Start of Service for UHI	Total Valid Families	Total Enrolled Families	No. of Admissions	%age Utilization
25	Pakpattan	11/11/2019	5/26/2021	377,563	377,563	3,983	1
26	Sahiwal	11/19/2019	5/26/2021	571,761	571,761	4,266	1
27	Okara	11/22/2019	5/26/2021	644,705	644,705	7,970	1
28	Toba Tek Singh	12/6/2019		120,402	86,077	4,194	5
29	Jhelum	12/23/2019		74,767	55,778	1,993	4
30	Sialkot	1/1/2020		167,763	119,245	6,207	5
31	Gujranwala	1/3/2020		269,661	188,842	7,913	4
32	Sheikhupura	1/11/2020		170,433	119,559	4,040	3
33	Chakwal	2/15/2020		104,229	73,444	2,121	3
34	MandiBahauddin	2/15/2020		87,559	64,431	2,202	3
35	Gujrat	2/15/2020		141,689	100,037	3,861	4
36	Lahore	2/15/2020		521,426	351,730	20,963	6
TOTAL				8,705,703	7,316,340	385,992	5

Annexure-3 (Para 6.2.3.2)

Sr.No	Beneficiary district	Patient name	Head name	Hospital district	Hospital Shortname	Visito	Admission time	Stay in hospital (Days)	Treatment	Tentative Cost Charged By the Hospital	Chicno	Card Number
1.	Sahiwal	نذیر احمد	نذیر احمد	Khanewal	Saeed Medicar	3719528	05-Jun-2021	3	Hernioplasty (mesh repair)	24,000	3650212523979	
2.	-do-	خوشی محمد	خوشی محمد	-do-	-do-	3706113	03-Jun-2021	3	TURP (Trans-Urethral Resection of Prostate)	30,000	3650141623899	
3.	-do-	بخٹاں بی بی	محمدحنیف	-do-	-do-	3718300	05-Jun-2021	4	Laparoscopic Cholecystectomy	35,000	3650245626366	
4.	-do-	خورشید بی بی	محمد شفیق	-do-	-do-	3721666	05-Jun-2021	3	Laparoscopic Cholecystectomy	35,000	3650157564474	
5.	-do-	سائرہ حمید	عبدالحمید	-do-	-do-	3699174	03-Jun-2021	1	Appendicectomy	20,000	3650186407242	
6.	-do-	انور بی بی	غلام فرید	-do-	-do-	3851890	22-Jun-2021	3	Hysterectomy - abdominal	28,000	3650156031112	
7.	-do-	نسیم بی بی	نسیم بی بی	-do-	-do-	3869927	24-Jun-2021	2	Normal Delivery	8,000	3650122316360	
8.	-do-	کلثوم بی بی	رجب علی	-do-	-do-	3803502	16-Jun-2021	4	Pyelolithotomy	28,000	3650187359970	
9.	-do-	ملازم حسین	ملازم حسین	-do-	-do-	3887720	26-Jun-2021	3	TURP (Trans-Urethral Resection of Prostate)	30,000	3650117711443	
10.	-do-	صائمہ یاسمین	محمدشفیق	-do-	-do-	3828219	19-Jun-2021	4	Hernioplasty (mesh repair)	24,000	3650164620182	
11.	-do-	خان	خان	-do-	-do-	3848901	22-Jun-2021	3	TURP (Trans-Urethral Resection of Prostate)	30,000	3650117916055	

Sr.No	Beneficiary district	Patient name	Head name	Hospital district	Hospital Shortname	Visitno	Admission time	Stay in hospital (Days)	Treatment	Tentative Cost Charged By the Hospital	Cnicno	Card Number
12.	-do-	شہباز	شہباز	-do-	-do-	3872461	24-Jun-2021	2	Laparoscopic Cholecystectomy	35,000	3650199750899	
13.	-do-	محمد یعقوب	محمد یعقوب	-do-	-do-	3808456	17-Jun-2021	2	Hernioplasty (mesh repair)	24,000	3650184180589	
14.	-do-	شازیہ بی بی	نصیر احمد	-do-	-do-	3742897	08-Jun-2021	3	Hysterectomy - abdominal	28,000	3650142708528	
15.	-do-	سلمیٰ رانی	سلمیٰ رانی	-do-	-do-	3772207	12-Jun-2021	3	Laparoscopic Cholecystectomy	35,000	3650111777342	
16.	-do-	فوزیہ بی بی	محمد لقمان	-do-	-do-	3848801	22-Jun-2021	3	Nephrectomy	25,000	3650147563286	
17.	-do-	ساجدہ بی بی	محمد منشاء	-do-	-do-	3834399	21-Jun-2021	1	Normal Delivery	8,000	3650179981442	
18.	-do-	زیرہ بی بی	عبدالخالق	-do-	-do-	3742106	08-Jun-2021	2	Laparoscopic Cholecystectomy	35,000	3650145885558	
19.	Layyah	زیبیدہ بی بی	محمد اعظم حسین	Layyah	Aasia Iqbal	3696336	02-Jun-2021	3	Cesarean delivery	20,000	3220273827432	
20.	-do-	انیشہ پروین	نذیر احمد	-do-	-do-	3683743	01-Jun-2021	1	Application of P.O.P. casts for Upper & Lower Limbs	10,000	3220296349210	
21.	-do-	شازیہ نسیم	حفیظہ احمد	-do-	-do-	3671815	31-May-2021	2	Radical Mastectomy	22,000	3220224368772	
22.	-do-	ثمرین کنول	ثمرین کنول	-do-	-do-	3662447	29-May-2021	2	Cesarean delivery	15,000	3220210838436	
23.	-do-	عبدالحنان	عبدالرحمن	-do-	-do-	3645830	27-May-2021	3	Closed Reduction and Percutaneous Nailing	25,000	3220242496407	
24.	-do-	کوثر پروین	محمد صفدر	-do-	-do-	3699506	03-Jun-2021	2	Normal Delivery	12,000	3220217669304	

Sr.No	Beneficiary district	Patient name	Head name	Hospital district	Hospital Shortname	Visitno	Admission time	Stay in hospital (Days)	Treatment	Tentative Cost Charged By the Hospital	Chicno	Card Number
25	Pakpattan	زنیرہ بی بی	طالب	Pakpattan	Sabir	3808889	19-Jun-2021	3	Cholecystectomy (Open)	25,000	3640117757256	
26.	-do-	رضیہ پرویز	پرویز اقبال	-do-	-do-	3878045	29-Jun-2021	1	Hysterectomy - abdominal	25,000	3640162997978	
27.	-do-	کلثوم عباس	عباس شہزاد	-do-	-do-	3834635	21-Jun-2021	2	Cesarean delivery	18,000	3660138343338	
28.	-do-	محمد عدنان	محمد عدنان	-do-	-do-	3912414	29-Jun-2021	2	Appendicectomy	17,000	3640195013701	
29.	-do-	حمیرا بی بی	حمیرا بی بی	-do-	-do-	3742370	08-Jun-2021	2	Lymphnode - Excision with Biopsy	10,000	3660182666714	
Total										174,479,228		

Details of 41 cases without CNIC numbers

Sr.No	Beneficiary district	Patient name	Head name	Hospital district	Hospital Shortname	Visimo	Admission time	Stay in hospital (Days)	Treatment	Tentative Cost Charged By the Hospital	Chicno	Card Number
1.	Pakpattan	Baby of مبین ندیم	محمد پرویز	Pakpattan	City Hospital	3811663	17-Jun-2021	3	AFI (Acute febrile illness)	2,500		
2.	-do-	Baby of ثمنہ بی بی	محمد ارشد خان	-do-	-do-	3856064	22-Jun-2021	4	AFI (Acute febrile illness)	2,500		
3.	-do-	Baby of ثمنہ بی بی	محمد ارشد خان	-do-	-do-	3855031	22-Jun-2021	3	AFI (Acute febrile illness)	2,500		
4.	-do-	Baby of حلیمہ سعیدہ	محمد حسن	-do-	-do-	3890658	26-Jun-2021	4	AFI (Acute febrile illness)	5,000		
5.	-do-	Baby of جویریہ نسیم	جویریہ نسیم	-do-	-do-	3890604	26-Jun-2021	4	AFI (Acute febrile illness)	5,000		
6.	DGKhan	Baby of عاصمہ یاسر	سید یاسر عباس	Multan	ISHRI	3802813	16-Jun-2021	7	Neonatal jaundice from other and unspecified causes	15,000		
7.	Layyah	Baby of سمیرا یاسمین	پرویز اقبال	Gujranwala	MITH	3818022	18-Jun-2021	5	Neo Natal Care (Birth Complications exchange NEC)	15,000		
8.	Sahiwal	Baby of شازیہ کوثر	نوید احمد	Sahiwal	Sarwar Foundation	3723399	06-Jun-2021	2	Neo Natal Care (Birth Complications exchange NEC)	2,800		
9.	-do-	Baby of فریحہ ارشد	کامران حیدر	-do-	-do-	3891375	26-Jun-2021	3	Neo Natal Care (Birth Complications exchange NEC)	5,600		
10.	-do-	Baby of عظمیٰ فرزانه	محمد ارشد	-do-	-do-	3732255	08-Jun-2021	1	Neo Natal Care (Birth Complications exchange NEC)	2,800		

Sr.No	Beneficiary district	Patient name	Head name	Hospital district	Hospital Shortname	Vistimo	Admission time	Stay in hospital (Days)	Treatment	Tentative Cost Charged By the Hospital	Cnicno	Card Number
11.	-do-	Baby of مدیحہ عثمان	محمد عثمان	-do-	-do-	386669 6	23-Jun-2021	9	Birth Asphyxia	14,000		
12.	-do-	Baby of کوثر جمال	کوثر جمال	-do-	-do-	376880 2	12-Jun-2021	2	Neo Natal Care (Birth Complications exchange NEC)	5,600		
13.	Okara	Baby of کرن صابر	صابر علی	Okara	Shaukat	365966 9	28-May-2021	2	Respiratory failure due to any cause (pneumonia, asthma, COPD, ARDS, foreign body, poisoning, head injury etc.) SPO2 < 70	2,500		
14.	Rajanpur	Baby of شہلا عثمان	محمد عثمان	Rajanpur	Syed Clinic	372134 6	05-Jun-2021	3	Birth Asphyxia	2,000		
15.	-do-	Baby of نسیم مائی	سجاد احمد	-do-	-do-	368686 8	01-Jun-2021	1	Birth Asphyxia	2,000		
16.	-do-	Baby of کائنات فاطمہ	ناصر نواز	-do-	-do-	369995 1	03-Jun-2021	2	Birth Asphyxia	4,000		
17.	-do-	Baby of روبینہ بی بی	روبینہ بی بی	-do-	-do-	367933 1	31-May-2021	3	Birth Asphyxia	2,000		
18.	-do-	Baby of شہناز مائی	محمد شہد	-do-	-do-	367944 2	31-May-2021	2	Birth Asphyxia	2,000		
19.	-do-	Baby of عذرا شکیل	عذرا شکیل	-do-	-do-	372130 4	05-Jun-2021	3	Birth Asphyxia	2,000		
20.	-do-	Baby of حلیمہ مائی	حلیمہ مائی	-do-	-do-	373287 2	08-Jun-2021	1	Birth Asphyxia	4,000		
21.	Okara	Baby of حضرئ اجمل	محمد انیس	Okara	Umer Memorial	368538 9	01-Jun-2021	2	Neo Natal Care (Birth Complications exchange NEC)	7,000		
22.	-do-	Baby of ثناء شبیر	ثناء شبیر	-do-	-do-	370835 7	04-Jun-2021	2	Neo Natal Care (Birth Complications exchange	7,000		

Sr.No	Beneficiary district	Patient name	Head name	Hospital district	Hospital Shortname	Vistimo	Admission time	Stay in hospital (Days)	Treatment	Tentative Cost Charged By the Hospital	Cnicno	Card Number
									NEC)			
23.	-do-	Baby of نسرین نسرین		-do-	-do-	3857390	23-Jun-2021	2	Birth Asphyxia	2,200		
24.	-do-	Baby of سمیرا محسن سمیرا محسن		-do-	-do-	3843859	22-Jun-2021	1	Neonatal jaundice due to other excessive haemolysis	2,200		
25.	-do-	Baby of علی شان رویبہ بی بی		-do-	-do-	3866506	24-Jun-2021	1	Neonatal jaundice from other and unspecified causes	2,200		
26.	-do-	Baby of محمد اصف ارشد ام کلثوم		-do-	-do-	3863581	23-Jun-2021	2	Neonatal jaundice from other and unspecified causes	2,200		
27.	-do-	Baby of اقراء مبین اقراء مبین		-do-	-do-	3924576	30-Jun-2021	1	Birth Asphyxia	2,200		
28.	-do-	Baby of محمد نوید بہتی اصفہ اصفہ		-do-	-do-	3915945	30-Jun-2021	1	Birth Asphyxia	2,200		
29.	-do-	Baby of عشرت بی بی اکرام الحق		-do-	-do-	3816567	17-Jun-2021	2	Neonatal jaundice from other and unspecified causes	4,400		
30.	-do-	Baby of ثمرین بی بی محمد ارسلان		-do-	-do-	3831078	19-Jun-2021	2	Birth Asphyxia	2,200		
31.	-do-	Baby of منزہ سحرین منزہ سحرین		-do-	-do-	3806862	16-Jun-2021	2	Birth Asphyxia	2,200		
32.	-do-	Baby of احسان احمد ثمینہ بی بی		-do-	-do-	3817389	18-Jun-2021	1	Birth Asphyxia	2,200		
33.	-do-	Baby of ثمرین بی بی محمد ارسلان		-do-	-do-	3855202	23-Jun-2021	1	Neonatal jaundice from other and unspecified causes	2,200		

Sr.No	Beneficiary district	Patient name	Head name	Hospital district	Hospital Shortname	Vistimo	Admission time	Stay in hospital (Days)	Treatment	Tentative Cost Charged By the Hospital	Cnicno	Card Number
34.	-do-	Baby of زینب حسن	فہیم اقبال	-do-	-do-	388586 9	26-Jun-2021	2	Birth Asphyxia	2,200		
35.	-do-	Baby of رخسانہ سپیل	سپیل علی	-do-	-do-	381669 7	17-Jun-2021	3	Birth Asphyxia	2,200		
36.	-do-	Baby of شازیہ پروین	شازیہ پروین	-do-	-do-	384350 1	22-Jun-2021	1	Birth Asphyxia	2,200		
37.	-do-	Baby of رضیہ تسلیم	محمد تسلیم	okara	-do-	383125 7	19-Jun-2021	3	Birth Asphyxia	2,200		
38.	-do-	Baby of فضیلت شہید	فضیلت شہید	-do-	-do-	392454 8	30-Jun-2021	1	Birth Asphyxia	2,200		
39.	-do-	Baby of اقراء شہیر	اقراء شہیر	-do-	-do-	385584 2	23-Jun-2021	2	Neonatal jaundice from other and unspecified causes	2,200		
40.	-do-	Baby of راشدہ	محمد ایاز خان بلوچ	-do-	-do-	385572 8	23-Jun-2021	1	Neonatal jaundice from other and unspecified causes	2,200		
41.	-do-	Baby of اقراء شہیر	اقراء شہیر	-do-	-do-	382483 9	18-Jun-2021	3	Birth Asphyxia	2,200		

Annexure-4 (Para 6.2.3.3)

Sr.No	Beneficiary district	Patient name	Head name	Hospital district	Hospital Shortname	Visimo	Admission time	Stay in hospital (Days)	Treatment	Tentative Cost Charged By the Hospital	CNIC No	Card Number
1.	RYKhan	Meryam Bibi	ملک محمد ارشاد احمد	RYKhan	Millat Hospital	90411	29-Nov-2016	3	Septoplasty	27,000		0020180002892252
2.	-do-	Mai Sodi	محمد خاں	-do-	-do-	100712	10-Dec-2016	4	Cataract with IOL Phacoemulsification - Unilateral	24,850		0020180002896289
3.	-do-	Sakina	ریاض احمد	-do-	-do-	104161	17-Dec-2016	3	Cesarean delivery	15,350		0020180002877431
4.	-do-	Rukaya	ارشاد علی	-do-	-do-	88134	21-Nov-2016	2	Pyelolithotomy	30,000		0020180002953743
5.	-do-	Jamela mai	گلن	-do-	-do-	90155	21-Nov-2016	2	Tonsillectomy - Bilateral	28,000		0020180002934165
6.	-do-	Sadia	ثریا	-do-	-do-	117692	07-Jan-2017	4	Sebaceous Cyst - Excision	9,350		0020180002911467
7.	-do-	Sajid Ali	سراج احمد	-do-	-do-	78253	01-Nov-2016	3	Intestinal Perforation (Resection Anastomosis)	35,350		0020180002881530
8.	-do-	Azra Bibi	محمد حسین	-do-	-do-	93674	30-Nov-2016	1	Nephrectomy	35,000		0020180002668813
9.	-do-	Ahmed	نواز الله	-do-	-do-	223252	04-Apr-2017	2	Orchidopexy with Herniotomy	30,350		0020180002940343
10.	-do-	Shazia	نذیر احمد	-do-	-do-	89876	22-Nov-2016	2	Pyelolithotomy	30,000		0020180002935961
11.	-do-	Hafiza Bibi	غلام مصطفی	-do-	-do-	268012	02-May-2017	2	Cataract (Unilateral)	12,350		0020180002898756

Sr.No	Beneficiary district	Patient name	Head name	Hospital district	Hospital Shortname	Visitno	Admission time	Stay in hospital (Days)	Treatment	Tentative Cost Charged By the Hospital	CNIC No	Card Number
12.	-do-	Maryam	روشن كمار	-do-	-do-	274336	12-May-2017	4	Appendicectomy	27,850		0020180002907904
13.	-do-	Khalda	محمد اكل	-do-	-do-	273106	12-May-2017	2	Pyelolithotomy	30,350		0020180002951173
14.	-do-	Jamshid Ali	ذوالفقار على	-do-	-do-	180787	07-Mar-2017	3	Hernioplasty (mesh repair)	29,350		0020180002890874
15.	-do-	Rukhsana	تنوير احمد	-do-	-do-	170321	28-Feb-2017	3	Hernioplasty (mesh repair)	29,350		0020180002895426
16.	-do-	Sultan Haider	محمد اسلم	-do-	-do-	257677	27-Apr-2017	3	Hydrocelectomy+ Hernioplasty (With Mesh)	29,350		0020180002900115
17.	-do-	Ayesha	خورشيد على	-do-	-do-	228121	07-Apr-2017	4	Aural polypectomy	25,350		0020180002900152
18.	-do-	Rifat	غلام على	-do-	-do-	218858	01-Apr-2017	4	Excision Pilonidal Sinus (Karydikays procedure)	18,350		0020180002902327
19.	-do-	Wasim Saleem	Muhamma d salem	-do-	-do-	240035	17-Apr-2017	2	Tonsillectomy - Bilateral	28,350		0020180002891307
20.	-do-	Aqsa Bibi	Abdul Jabbar	-do-	-do-	252801	24-Apr-2017	3	Appendicectomy	27,850		0020180002882140
21.	-do-	Sawera	شوكت على	-do-	-do-	205780	25-Mar-2017	3	Appendicectomy	27,850		0020180002901989
22.	-do-	murtaza	Nazeer Ahmed	-do-	-do-	234558	12-Apr-2017	4	Septoplasty	27,350		0020180002928125
23.	-do-	Tasleem Akhtar	محمد جاويد	-do-	-do-	263052	29-Apr-2017	4	Partial Thyroidectomy	42,350		0020180002890833
24.	-do-	Razia Bibi	رفيق احمد	-do-	-do-	282414	18-May-2017	5	Pyelolithotomy	30,350		0020180002908974

Sr.No	Beneficiary district	Patient name	Head name	Hospital district	Hospital Shortname	Visitno	Admission time	Stay in hospital (Days)	Treatment	Tentative Cost Charged By the Hospital	CNIC No	Card Number
25.	-do-	Soraj Kumar	سرتا رام	-do-	-do-	250909	24-Apr-2017	4	Pyelolithotomy	30,350		0020180002919124
26.	-do-	Mai Azmat	محمد اشرف	-do-	-do-	178746	08-Mar-2017	3	Septoplasty	27,350		0020180002893805
27.	-do-	Maqsoda Bibi	شابد اقبال	-do-	-do-	271491	12-May-2017	4	Hysterectomy - abdominal	32,850		0020180002894156
28.	-do-	Waqar	عبدالعظيم	-do-	-do-	176613	06-Mar-2017	3	Tonsillectomy - Bilateral	28,350		0020180002940720
29.	-do-	Muhamma d Talha	محمد اشرف	-do-	-do-	221940	03-Apr-2017	2	Orchidopexy with Herniotomy	30,350		0020180002912960
30.	Narowal	Baby of Ashrat Bano	شابد علي	Narowal	Zohra Surgical	1320379	22-Mar-2019	1	Non Surgical	2,850		0020230003144190
31.	-do-	Baby of Nadia Khalid	محمد نعيم صديقي	-do-	-do-	1365585	17-Apr-2019	1	Non Surgical	2,850		0020230003130975
32.	-do-	Baby of Salmah Kanwl	شوكت علي	-do-	-do-	1432820	10-Jun-2019	1	Non Surgical	5,350		0020230003131787
33.	-do-	Baby of Nabeela Rasheed	محمد رياض	-do-	-do-	1884307	02-Jan-2020	1	Birth Asphyxia	5,000		0020230003148174
34.	-do-	Baby of Aneesa Fatima	محمد فيصل	-do-	-do-	2501568	27-Oct-2020	1	Birth Asphyxia	5,000		0020230003145542
35.	-do-	Baby of Razia Bibi	Abdul Satar	-do-	-do-	2611582	26-Nov-2020	1	Birth Asphyxia	5,000		0020230003144156
36.	-do-	Baby of Ghazala	محمد امجد	-do-	-do-	3793866	15-Jun-2021	2	Birth Asphyxia	2,500		0020230003143254

Sr.No	Beneficiary district	Patient name	Head name	Hospital district	Hospital Shortname	Visitno	Admission time	Stay in hospital (Days)	Treatment	Tentative Cost Charged By the Hospital	CNIC No	Card Number
37.	-do-	Bibi Baby of Samina Bibi	بیبی سامینا	-do-	-do-	383066 4	21-Jun-2021	1	Birth Asphysis	5,000		002023000312288 3
Total										111,679,070		

(Annexure-5 Para 6.2.3.4)

Detail of Unspent Premium and PHIMC Share for Phase -I

(Amount in PKR)

Sr. No.	Districts	Unspent Premium	PHIMC Share	SLIC Share
1	Rahim Yar Khan	261,313,411	229,481,105	31,832,306
2	Khanewal	230,229,722	206,152,193	24,077,529
3	Narowal	104,246,519	92,289,927	11,956,592
4	Sargodha	215,948,495	195,491,518	20,456,977
5	Vehari	277,628,069	249,906,489	27,721,580
6	Mianwali	(21,652,786)	(15,490,210)	(6,162,576)
7	Lodhran	109,140,244	99,720,799	9,419,445
8	Layyah	(700,167)	(828,257)	128,090
9	Khushab	10,904,238	9,421,565	1,482,673
10	Hafizabad	122,692,690	110,452,388	12,240,303
11	Bhakkar	72,332,431	66,709,710	5,622,721
12	Bahawalpur	336,455,816	305,068,434	31,387,381
13	Bahawalnagar	355,979,460	321,771,118	34,208,343
	TOTAL	2,074,518,141	1,870,146,778	204,371,363
	Incaves not paid by PHIMC		981,117,790	
	Net Govt (Punjab) Share		889,028,988	

(Annexure-6 Para 6.2.3.5)

1-Details of cases where treatment details with cost charged there against not available/ provided by the management of Hospitals

Beneficiary district	Patient name	Head name	Hospital district	Hospital Short name	Visit no	Admission time	Treatment	Tentative Cost Charged By the Hospital	CNIC No	Card Number
Hafizabad	Muhammad Rizwan	عادل حق	Lahore	Farooq Hospital	826304	18-Apr-18	DVR Two Valves	450,000	3430129154775	20810015279462
Sargodha	Koser Bibi	محمد اکرم	Lahore	Farooq Hospital	502348	20-Nov-17	CT Chest Contrast, Intensive Care Unit - ICU, Medicines cost, Medicines cost, Non Surgical	446,028	3840573916432	20160004220228
Sargodha	Ghulam Shabir	غلام شہیر	Lahore	Farooq Hospital	682911	7-Feb-18	Burr hole with abscess/extra dural haematoma, Intensive Care Unit - ICU, Intensive Care Unit - ICU, Medicines cost, Medicines cost	389,859	3840103121785	20160004021345
Khushab	Muhammad Naveed	منظور ناطقہ	Lahore	Farooq Hospital	780626	20-Mar-18	MVR+ Aortic Valve Repair	370,000	3820199127941	20820015343559
Sargodha	Mehwish Sikandar	سکندر حیات	Lahore	Farooq Hospital	381835	24-Jul-17	ASD Repair	350,000	3840107598018	20160004077311
Sargodha	Amna Bevee	غلام رسول	Lahore	Farooq Hospital	188408	13-Mar-17	CABG	325,000	3840146155856	20160004020189
Lahore	کورنو جاوید بت	جاوید اقبال بت	Lahore	Farooq Hospital	3814712	17-Jun-21	Angioplasty - three Stents (Drug Eluted)	300,000	352022864640	70110019744421
R.Y.Khan	Bisheer Ahmed	بشیر احمد	Lahore	Farooq Hospital	607339	15-Dec-17	Chemotherapy - Per sitting, Medicines cost	297,755	3130239722437	20180002725198
Sargodha	Muhammad Mumtaz	محمد ممتاز	Lahore	Farooq Hospital	617681	22-Dec-17	Cor. AngioPlasty with 2 stent (BMS), Coronary Angiography	295,000	3840185892717	20160004028397
Okara	امداد علی طاہر	امداد علی طاہر	Lahore	Farooq Hospital	2059694	26-Feb-20	CABG	280,000	3530219832391	71210021225678
Sahiwal	سرفراز احمد	سرفراز احمد	Lahore	Farooq Hospital	1841881	13-Dec-19	Angioplasty - single Stent (Drug Eluted), Coronary Angiography	275,000	3650169894985	71230020633016
Sahiwal	نصیر	نصیر	Lahore	Farooq Hospital	3856399	23-Jun-21	CABG	275,000	3650213620837	71230020740246
Lahore	خلیل احمد	نہیدہ	Lahore	Farooq Hospital	2977329	30-Jan-21	Angioplasty - two Stents (Drug Eluted), Coronary Angiography	262,500	3520269030923	70110019980199
Lahore	شعہ بی بی	عبدالوحید	Lahore	Farooq Hospital	3688712	1-Jun-21	Angioplasty - two Stents (Drug Eluted), Coronary Angiography	262,500	3510203602862	70110020027366
Sargodha	Kwsrwain Nwaz	محمد نواز	Lahore	Surgimed	2422104	3-Oct-20	Mitral Valve Replacement (MVR), Tricuspid Valve Repair - TVR one Valve	400,000	3840290483844	20160004088969
Lahore	اسد بی بی	اسد بی بی	Lahore	Surgimed	2188849	6-Jun-20	CABG	281,000	3520132242472	70110019871821
Sahiwal	عبدالغفور	عبدالغفور	Lahore	Surgimed	2200995	16-Jun-20	CABG	281,000	3540154956239	71230020699731
Mianwali	Shahbaz	شہباز	Lahore	Surgimed	2215009	25-Jun-20	CABG	280,000	3830267304991	20860015702420
Mianwali	بشیراں خاتون	عبدالستار خان	Lahore	Surgimed	2783888	29-Dec-20	CABG	280,000	3830211812086	20860015720581
TOTAL								6,100,642		

2. Excessive booking of treatment costs in soft data

Beneficiary district	Patient name	Head name	Hospital district	Hospital Short name	Visit no	Admission time	Treatment	Tentative Cost Charged By the Hospital	Actual cost charged by the hospital	Variation	CNIC no	Card Number
Lahore	سلامت مسیح	سلامت مسیح	Lahore	Fatima Memorial	3278178	15-Mar-21	CKD Conservative Rx,CT Abdomen Pelvis Contrast, Inj Meronem 1000mg,Intensive Care Unit - ICU	131,350	126,150	5,200	3520227697105	70110019841920
Gujrat	اقبال بی بی	محمد رفیق	Lahore	Fatima Memorial	3864057	23-Jun-21	Acute Cholecystitis, CT - Contrast,InjMeroneem 1000mg,Intensive Care Unit - ICU	111,410	110,679	731	3420127960022	71170022265161
Lahore	محمد افضل	منیرہ پروین	Lahore	Fatima Memorial	3246526	10-Mar-21	CT Chest plain, Intensive Care Unit - ICU, Urosepais	93,750	75,150	18,600	3420178475977	7011001998894
Lahore	Abu Bakkar	محمد بشیر	Lahore	Fatima Memorial	2932398	26-Jan-21	InjMeroneem 1000mg,Operation for Injury of Bladder	92,350	91,248	1,102	3520151568589	70110019893355
Lahore	عروش بی بی	عبدالاعظم	Lahore	Fatima Memorial	2931795	22-Jan-21	Acute Cholecystitis, InjMeroneem 1000mg,Intensive Care Unit - ICU	79,066	68,259	10,807	352022256538	70110020182228
Lahore	شہانہ اختر	محمد مختار	Lahore	Fatima Memorial	2935922	26-Jan-21	Heart Failure, Intensive Care Unit - ICU	38,750	34,150	4,600	3520285903126	70110020192961
Pakpattan	ممتاز بی بی	عبدالغنی	Lahore	Surgimed	2388737	24-Sep-20	Mitral Valve Replacement (MVR),Tricuspid Valve Repair - TVR one Valve	400,000	280,000	120,000	3640115681444	71220202945399
Sahwal	نینیہ	غلام جبار	Lahore	Surgimed	3924211	30-Jun-21	CABG	280,000	9,000	271,000	3650248563006	
Lahore	فوزیہ عتیق	محمد عتیق مہل	Lahore	Family	3654846	26-May-21	Hypertension Emergencies	14,000	10,708	3,292	3410304731190	70110020148671
Attock	حسن علی	محمد اکرم	Rawalpindi	RIC	1915567	13-Jan-20	ASD - Device Occluder	395,950	390,000	5,950	3710195859553	70960017932245
Attock	نجمہ بی بی	غلام سرور	Rawalpindi	RIC	1612178	11-Sep-19	Angioplasty - two Stents (Drug Elated)	300,000	250,000	50,000	4240105539268	70960017988318
R.Y.Khan	Allah Wasaya	اللہ وسایا	Rawalpindi	RIC	412935	10-Aug-17	CABG	289,288	250,000	39,288	3130524254283	20180002785718
Mianwali	Zareen	محمد اسلم	Rawalpindi	RIC	3261467	12-Mar-21	CABG	280,000	20,000	260,000	3830192225440	20860015659129
Lahore	رفیقہ بی بی	نذیر حسین	Lahore	Aadil	3722602	5-Jun-21	Dialysis, Intensive Care Unit - ICU	31,500	11,000	20,500	3520178944804	70110019797877
Lahore	عبدالمجید	عبدالمجید	Lahore	Aadil	3262383	12-Mar-21	Patelectomy	30,000	26,000	4,000	3520241154973	70110020183960
TOTAL										815,070		

3. False recording of nature of treatment with cost

Beneficiary district	Patient name	Head name	Hospital district	Hospital Short name	Visit no	Admission time	Stay in hospital (Days)	Treatment	Treatment as per hospital record	Tentative Cost Charged By the Hospital	Actual cost charged by the hospital	CNIC No	Card Number
Lahore	شہانہ اختر	محمد مختار	Lahore	Fatima Memorial	2935922	26-Jan-21	25	Heart Failure, Intensive Care Unit - ICU	Right leg cellulitis toe gangrene	38,750	34,150	3520285903126	70110020192961
Sahwal	نینیہ	غلام جبار	Lahore	Surgimed	3924211	30-Jun-21	7	CABG	Dialysis	280,000	9,000	3650248563006	
TOTAL										318,750	43,150		

(Annexure-7 Para 6.2.3.7)

Details of less achievement of targets

<i>Sr. No</i>	<i>District</i>	<i>Start of Services Date</i>	<i>Total Valid Families</i>	<i>Total Enrollment Families</i>	<i>Balance unrolled families as on 30.06.2021</i>	<i>% age shortfall</i>
1	Rahim Yar Khan	21.10.2016	340,160	310,398	29,762	9
2	Khanewal	04.01.2017	169,440	158,540	10,900	6
3	Narowal	12.01.2017	84,268	80,042	4,226	5
4	Sargodha	17.02.2017	235,845	201,664	34,181	14
5	Bhakkar	20.01.2018	139,882	109,414	30,468	22
6	Khushab	07.02.2018	83,774	64,875	18,899	23
7	Vehari	09.02.2018	175,260	112,914	62,346	36
8	Hafizabad	17.02.2018	70,292	50,382	19,910	28
9	Bahawalpur	21.04.2018	283,664	199,682	83,982	30
10	Mianwali	21.04.2018	105,187	73,681	31,506	30
11	Bahawalnagar	16.05.2018	190,706	131,697	59,009	31
12	Lodhran	16.05.2018	142,455	98,663	43,792	31
13	Multan	04.04.2019	325,317	258,837	66,480	20
14	Nankana Sahib	01.05.2019	90,436	64,148	26,288	29
15	Attock	05.05.2019	115,126	93,651	21,475	19
16	Rawalpindi	31.05.2019	269,985	169,854	100,131	37
17	Chiniot	15.10.2019	96,093	71,137	24,956	26
18	Jhang	15.10.2019	175,169	133,966	41,203	24
19	Kasur	24.10.2019	274,591	212,630	61,961	23
20	Faisalabad	08.11.2019	417,733	298,631	119,102	29
21	Toba Tek Singh	06.12.2019	120,402	86,077	34,325	29
22	Jhelum	23.12.2019	74,767	55,778	18,989	25
23	Sialkot	01.01.2020	167,763	119,245	48,518	29
24	Gujranwala	03.01.2020	269,661	188,842	80,819	30
25	Sheikhupura	11.01.2020	170,433	119,559	50,874	30
26	Chakwal	15.02.2020	104,229	73,444	30,785	30
27	MandiBahauddin	15.02.2020	87,559	64,431	23,128	26
28	Gujrat	15.02.2020	141,689	100,037	41,652	29
29	Lahore	15.02.2020	521,426	351,730	169,696	33
TOTAL			5,443,312	4,053,949	1,389,363	26

(Annexure-8 Para 6.2.3.8)

From inception of the Company till To-date

Sr No.	Name	Designation	Tenure		Periods in Months	Remarks
			From	To		
1	Izhar Ahmed Sheikh	CEO (Additional Charge)	20/Mar/15	14/Oct/15	6 months & 25 days	Only additional charge allowance 75,000/per month paid by PHIMC
2	Dr. Muhammad Ajmal	CEO (Additional Charge)	14/Oct/15	19/Jan/16	3 months & 06 days	Only additional charge allowance 75,000/per month paid by PHIMC
3	Naveed Akbar	CEO (Additional Charge)	2/Feb/16	19/May/16	3 months & 18 days	Only additional charge allowance 75,000/per month paid by PHIMC
4	Dr.Saira Siddique	Director Health Insurance & CEO (Additional Charge)	19/May/16	31/Dec/16	14 months & 09 days	Rs. 75,000 per month as Additional Charge Allowance of CEO.
			1/Jan/17	27/Jul/17		Rs. 150,000 per month as Additional Charge Allowance of CEO.
5	Zaheer Abbas Malik	Chief Operating Officer & CEO (Additional Charge)	28/Jul/17	27-Feb-19	18 months & 28 days	Additional Charge @ Rs. 150,000 from 28-July 2017 to 8-Jan 2018.
6	Tanveer Ahmed	Chief Financial Officer & CEO (Additional Charge)	7-Mar-19	4-Oct-20	18 months & 28 days	No Payment Made to Mr. Tanveer Ahmad as CEO,PHIMC.
7	Dr. Ali Razaque	MS. PINS, Lhr. CEO, PHIMC on deputation	13-Oct-20	31-Mar-2021	05 months & 19 days	Rs. 12,000 per month as deputation allowance of CEO
8	Aamir Hussain Ghazi	Additional Sectary (Staff) SHC & ME dept. CEO Additional Charge)	7-Apr-21	To date	Current CEO	No Payment Made to Mr. Aamir Hussain Ghazi as CEO,PHIMC.

Outstanding Liabilities of Insurance Premium

Sr. No.	SLIC Invoice Date	District	Description	Amount PKR
1	5/16/2019	Lodhran	Additional enrollment of 1st Year and 2nd Year Annual Payment	126,726,650
2	5/16/2019	Bahawalnagar	Additional enrollment of 1st Year and 2nd Year Annual Payment	169,683,290
3	10/7/2019	Rahim Yar Khan	4th Year Annual	565,130,304
4	11/5/2019	Layyah	3rd Year Annual	134,477,731

Sr. No.	SLIC Invoice Date	District	Description	Amount PKR
5	11/5/2019	Layyah	3rd Year Additional	4,000
6	12/24/2019	Attock	1st Year Payment on 70% Enrollment	44,505,450
7	12/27/2019	Narowal	4th Year Annual	148,892,958
8	12/27/2019	Khanewal	4th Year Annual	288,013,698
9	1/9/2020	Nankana Sahib	1st Year Payment on 70% Enrollment	35,380,584
10	1/16/2020	Narowal	3rd Year Annual	96,875,810
11	1/16/2020	Narowal	2nd Year Additional	145,999
12	1/16/2020	Okara	1st Year Additional enrollment Payment	90,493,416
13	1/23/2020	Bhakkar	3rd Year Annual Premium Payment & 2nd Additional Enrollment Payment	141,675,720
14	2/7/2020	Khushab	3rd Year Annual Premium Payment	83,657,613
15	2/7/2020	Vehari	3rd Year Annual Premium	144,998,469
16	2/17/2020	Hafizabad	3rd annual premium	65,043,199
17	2/19/2020	Narowal	1st Year Additional Enrollment Payment	15,326,847
18	2/22/2020	Rajapur	1st Year Additional enrollment Payment	51,140,808
19	2/22/2020	Rajapur	2nd Year Annual Payment	374,007,618
20	2/24/2020	Muzaffargarh	1st Year Additional enrollment Payment	174,383,442
21	2/24/2020	Dera Ghazi Khan	1st Year Additional enrollment Payment	64,665,270
22	2/24/2020	Dera Ghazi Khan	2nd Year Annual Payment	420,409,170
23	2/24/2020	Muzaffargarh	2nd Year Annual Payment	750,442,806
24	4/5/2020	Attock	1st Year Additional enrollment Payment	2,441,556
25	4/5/2020	Attock	2nd Year Annual Payment	158,209,632
26	4/6/2020	Multan	2nd Year Annual Payment	463,158,378
27	4/6/2020	Multan	1st Year Revised Annual Payment	85,718,196
28	4/20/2020	Bahawalpur	3rd annual premium	256,265,057
29	4/20/2020	Mianwali	3rd annual premium	94,950,539
30	4/21/2020	Sargodha	3rd additional enrollment	59,799
31	5/4/2020	Nankana Sahib	1st Year Additional enrollment Payment	7,960,032
32	5/4/2020	Nankana Sahib	2nd Year Annual Payment	131,792,076
33	5/19/2020	Lodhran	3rd year premium payment	126,568,653
34	5/19/2020	Bahawalnagar	3rd year premium payment	169,573,291
35	6/1/2020	Rawalpindi	1st Year Additional enrollment Payment	2,769,228
36	6/1/2020	Rawalpindi	2nd Year Annual Payment	260,395,344
37	17-02-2020	Sargodha	4th Year Annual	344,187,468
TOTAL				6,090,130,101

Sr. No	District	Start of Services Date	Start of Service for UHI	Total Valid Families	Total Enrolled Families	No. of Admissions	Total Empaneled Hospital each Distt	Bed capacity in Empaneled Hospitals
1	Rahim Yar Khan	10/21/2016		340,160	310,398	42,016	11	437
2	Khanewal	1/4/2017		169,440	158,540	15,330	7	169
3	Narowal	1/12/2017		84,268	80,042	10,320	8	786
4	Sargodha	2/17/2017		235,845	201,664	26,481	11	966
5	Leiah	11/6/2017	5/26/2021	324,154	324,154	21,302	11	325
6	Bhakkar	1/20/2018		139,882	109,414	16,928	3	317
7	Khushab	2/7/2018		83,774	64,875	9,818	5	152
8	Vehari	2/9/2018		175,260	112,914	5,460	4	115

Sr. No	District	Start of Services Date	Start of Service for UHI	Total Valid Families	Total Enrolled Families	No. of Admissions	Total Empaneled Hospital each Distt	Bed capacity in Empaneled Hospitals
9	Hafizabad	2/17/2018		70,292	50,382	2,353	3	108
10	Bahawalpur	4/21/2018		283,664	199,682	15,406	9	275
11	Mianwali	4/21/2018		105,187	73,681	12,106	7	263
12	Bahawalnagar	5/16/2018		190,706	131,697	2,728	7	141
13	Lodhran	5/16/2018		142,455	98,663	10,554	5	639
16	Rajanpur	2/22/2019	5/26/2021	258,002	258,002	10,756	6	149
14	Dera Ghazi Khan	2/23/2019	5/26/2021	441,229	441,229	16,542	13	620
15	Muzaffargarh	2/23/2019	5/26/2021	644,977	644,977	26,895	14	402
17	Multan	4/4/2019		325,317	258,837	12,620	14	1859
18	Nankana Sahib	5/1/2019		90,436	64,148	3,421	5	137
19	Attock	5/5/2019		115,126	93,651	5,185	5	158
20	Rawalpindi	5/31/2019		269,985	169,854	15,187	11	866
22	Chiniot	10/15/2019		96,093	71,137	3,340	4	155
21	Jhang	10/15/2019		175,169	133,966	5,346	9	219
23	Kasur	10/24/2019		274,591	212,630	16,916	5	940
24	Faisalabad	11/8/2019		417,733	298,631	9,269	12	1359
25	Pakpattan	11/11/2019	5/26/2021	377,563	377,563	3,983	11	275
26	Sahiwal	11/19/2019	5/26/2021	571,761	571,761	4,266	10	238
27	Okara	11/22/2019	5/26/2021	644,705	644,705	7,970	14	335
28	Toba Tek Singh	12/6/2019		120,402	86,077	4,194	5	159
29	Jhelum	12/23/2019		74,767	55,778	1,993	4	188
30	Sialkot	1/1/2020		167,763	119,245	6,207	5	795
31	Gujranwala	1/3/2020		269,661	188,842	7,913	9	340
32	Sheikhupura	1/11/2020		170,433	119,559	4,040	4	564
33	Chakwal	2/15/2020		104,229	73,444	2,121	3	137
34	MandiBahauddin	2/15/2020		87,559	64,431	2,202	4	107
35	Gujrat	2/15/2020		141,689	100,037	3,861	6	213
36	Lahore	2/15/2020		521,426	351,730	20,963	24	5077
TOTAL				8,705,703	7,316,340	385,992		

Details of enrolled families

Sr. No	District	Start of Services Date	Start of Service for UHI	Total Valid Families	Total Enrolled Families
1	Rahim Yar Khan	10/21/2016		340,160	310,398
2	Khanewal	1/4/2017		169,440	158,540
3	Narowal	1/12/2017		84,268	80,042
4	Sargodha	2/17/2017		235,845	201,664
5	Leiah	11/6/2017	5/26/2021	324,154	324,154
6	Bhakkar	1/20/2018		139,882	109,414
7	Khushab	2/7/2018		83,774	64,875
8	Vehari	2/9/2018		175,260	112,914
9	Hafizabad	2/17/2018		70,292	50,382
10	Bahawalpur	4/21/2018		283,664	199,682
11	Mianwali	4/21/2018		105,187	73,681
12	Bahawalnagar	5/16/2018		190,706	131,697
13	Lodhran	5/16/2018		142,455	98,663
16	Rajanpur	2/22/2019	5/26/2021	258,002	258,002
14	Dera Ghazi Khan	2/23/2019	5/26/2021	441,229	441,229
15	Muzaffargarh	2/23/2019	5/26/2021	644,977	644,977
17	Multan	4/4/2019		325,317	258,837
18	Nankana Sahib	5/1/2019		90,436	64,148
19	Attock	5/5/2019		115,126	93,651
20	Rawalpindi	5/31/2019		269,985	169,854
22	Chiniot	10/15/2019		96,093	71,137
21	Jhang	10/15/2019		175,169	133,966
23	Kasur	10/24/2019		274,591	212,630
24	Faisalabad	11/8/2019		417,733	298,631
25	Pakpattan	11/11/2019	5/26/2021	377,563	377,563
26	Sahiwal	11/19/2019	5/26/2021	571,761	571,761
27	Okara	11/22/2019	5/26/2021	644,705	644,705
28	Toba Tek Singh	12/6/2019		120,402	86,077
29	Jhelum	12/23/2019		74,767	55,778
30	Sialkot	1/1/2020		167,763	119,245
31	Gujranwala	1/3/2020		269,661	188,842
32	Sheikhupura	1/11/2020		170,433	119,559
33	Chakwal	2/15/2020		104,229	73,444
34	Mandi Bahauddin	2/15/2020		87,559	64,431
35	Gujrat	2/15/2020		141,689	100,037
36	Lahore	2/15/2020		521,426	351,730
Total				8,705,703	7,316,340

IMPROVED FOOD VALUE CHAIN INCLUDING PRODUCTION, STORAGE, SUPPLY CHAIN AND AFFORDABILITY

1.1 INTRODUCTION

Food Value Chain encompasses the key areas of food security and overall political and social stability of an area or region. Providing adequate and affordable access to basic food needs to its populace is significant policy initiative for governments around the world. Any crisis in the area of food chain supply can often lead to economic social and political upheavals in nation states. The importance of food chain can be assessed from the UN’s “Agenda for Sustainable development -2030” that was passed by the UN General Assembly in November 2015¹. Under this agenda 17 Sustainable development goals were outlined by the UN, five of which were directly or indirectly linked with the food value chain. These included SDG Goal 1, “No Poverty”, SDG Goal 2, “Zero Hunger”, SDG Goal 3, Good Health and well-being, SDG Goal 06, “Clean Water and Sanitation” and SDG Goal 08, “Decent Work and Economic Growth”.

Accordingly for Pakistan maintaining an efficient food-value chain has been a subject of key importance. Federal and provincial governments have been making efforts for ensuring adequate and affordable supply of food items to the population. In this context among other the agricultural practices across the provinces pay a key role in sustaining the food value chain. As per Pakistan Economic Survey agriculture “contributes 19.2 percent to the GDP and provides employment to around 38.5 percent of the labour force. More than 65-70 percent of the population depends on agriculture for its livelihood.”²

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1. Transforming our world: the 2030 Agenda for Sustainable Development | Department of Economic and Social Affairs (un.org), accessed 24 January 2022
 2. 02-Agriculture.pdf (finance.gov.pk), Pakistan Economic Survey 2020-2021, Chapter 02

Within Pakistan, the Province of the Punjab has remained the bread basket of the country and the major driver of the country's agriculture economy. As per the ¹Agriculture Statistics of Pakistan 2018-2019 the Wheat cultivated area of Punjab was 6459.9 ('000' hectares) out of Pakistan's total wheat cultivated area of 8662.3 ('000' hectares). This meant that in terms of areas 74.6% of the total wheat cultivated in the country was done so in the Punjab.

Pakistan has been facing food value chain adequacy challenges effecting all of its provinces. As per statistics highlighted in a report prepared by the World food program in 2018, approximately 22% of the population of the country is undernourished.² Inequalities in distribution of food along with challenges caused by global climate change implies that the food value chain of the country would come under increasing stress in future, prompting measuring for its strengthening on a pro-active basis.

1.2 BACKGROUND

The province of Punjab is an agrarian state where agricultural development is a key indicator of progress. Under 18th constitutional amendment, the affairs of food and agriculture have been devolved to provinces. The province of Punjab has made a significant progress in food production for its burgeoning population over the last several decades. However, food security is still a key challenge due to high population growth, rapid urbanization, low purchasing power, high price fluctuations, erratic food production due to climatic challenges and inefficient food distribution mechanism.

The Government has introduced many policy interventions for building a strong resilient agriculture and livestock sector that may cope

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1. Agriculture Statistics of Pakistan Report 2018-2019 published by the Ministry of National Food Security & Research
 2. Climate Risks and Food Security Analysis: A Special Report for Pakistan by World Food Programme, December 2018, pg34.

with the challenges of rising food demands for the population of the province.

1.3 ESTABLISHING THE AUDIT THEME

1.3.1 Reasons for selection

Thematic Audit is being introduced in Audit year 2021-22 as a new shift and focus after having discussed the idea with different stakeholders like PAC, respective governments and auditee entities. In fact, a need was felt that audit reports of AGP should comment on the different activities of strategic importance and the focus of reports should be shifted from traditional transaction reporting to broader framework of issue based/thematic audits.

In 2016, Pakistan adopted UN SDGs as its national development agenda. Consequently the National Economic Council approved the national SDGs framework in 2018 as national charter for development initiatives of the targeted sectors. The SDGs relevant to the instant theme are category wise elaborated as under;

- SDG-2 in category-I aims at ensuring No Hunger by 2030.
- The national prioritized goals/SDGs as per SDGs Framework-2018 also contain SDG-5 in category-II that ensure Gender Equality. This gender equality is seriously compromised in provision of food to male and female in the province due to some stereotyped mentality. Similarly, SDG-10 of the same category bears upon Reduction of Inequalities.
- In category-III, SDG-12 visions for the Government to ensure reasonable Production and Consumption arrangements.

Thus, the theme is not only directly linked to the United Nation's Sustainable Development Goals but also to our national priority goals for development.

1.3.2 Purpose/Objectives

The purpose is to review policies and initiatives taken by the provincial government towards sustainability and improvement of food value chain covering aspects such as production, distribution, of agri. products, management of livestock and agricultural practices affecting the food chain and overall agro-economy. Allied aspects such as government initiatives towards agricultural research, farm management and agriculture based subsidies would also be analyzed.

1.3.3 Scope of the Theme

The scope of this theme is to review the TORs on sample selection basis with main focus on the financial year 2020-2021. This theme also critically examines the inefficiencies in our agricultural productivity, identify reasons for low productivity and suggest interventions for achieving high agricultural productivity especially of the major crops in order to ensure food security in the country.

TORs:

- Ascertaining the regularity/implementation framework of provincial policies, strategies and plan of action related to food security.
- Analysis of food security mechanism and identification of possible dissonance through scrutiny of determinants of food security i.e. Availability, accessibility, utilization and food stability.
- Performance evaluation of various research institutes working under Agriculture and Live-stock Department for bringing in innovation and diversity in food production, availability, consumption and in ensuring food value chain.
- Evaluation of initiatives undertaken by the Government for ensuring sufficiency of food through better agricultural

growth on intervention of water management techniques, availability of hybrid seeds and bio-sustained fertilizers and pesticides.

- Evaluate the effectiveness of subsidies on food security and its impact on food affordability.
- Assess whether the departments concerned and agencies involved in production, storage, supply and ensuring affordability have aligned their policies and action plans and allocated required resources in line with National Framework of SDGs 2018.

The audit will be undertaken at Agriculture Department, Food Department and Livestock Department being lead formations for the theme.

2 LEGAL FRAME WORK GOVERNING THE THEME

- Rules of Business, 2011
- Punjab Financial Rules Vol-I
- PAMRA Act 2018
- PAMRA Regulations 2021
- The Sugar Factories Control Act 1950
- Sugar Factories Rules 1950

3 STAKEHOLDERS AND GOVERNMENTAL ORGANIZATIONS IDENTIFIED AS DIRECTLY/ INDIRECTLY INVOLVED

- **Name of all government Departments.**
 - * Agriculture Department Government of the Punjab.
 - * Food Department Government of the Punjab
 - * Livestock and dairy development Department Government of the Punjab

- **Attached Department**
- Agriculture department
 - Director agriculture crop reporting services, Lahore.
 - DG on farm water management, Lahore.
 - Punjab agriculture marketing regularity authority (PAMRA)
 - Pir Mehar Ali shah arid agriculture university, Rawalpindi
 - University of agriculture Faisalabad.
 - Director Rice
- Food department
 - Secretary food
 - Director food
 - Cane Commissioner
 - DFC Sahiwal
 - DFC Okara
 - DFC Sargodha
- Livestock and dairy development department
 - Secretary L&DD Lahore
 - Secretary L&DD South Multan

4. ROLE OF IMPORTANT ORGANIZATIONS

4.1 *Agriculture Department*

The role of Agriculture Department is as under: -

- Agricultural education training & research.
- Soil fertility & soil conservation.
- Agricultural loans/subsidies.

- Water courses conveyance efficiency through improvement of watercourses.
- Market committees & regional markets were set up under the Punjab Agricultural Produce Market Ordinance, 1975 and rules made there under during 1979.
- Production, multiplication and marketing of the certified seed through Punjab Seed Corporation.
- Development of cultivable waste-land by Punjab Land Utilization Authority.
- Service matters except those entrusted to Services and General Administration Department.
- Purchase of stores and capital goods for the Department.

4.2 *Food Department*

- Procurement of wheat for issuance to the mills.
- To act as government agent to provide a wheat purchase window to the farmers at support price.
- Ensure Food Security in wheat and wheat products.
- Transportation from surplus to deficit regions.
- Protection of wheat from pest and other hazards.
- Targeted Food Support Programmes and Ramzan/Christmas Packages.
- Undertaking all activities related to export of wheat up to supply at port.
- Co-ordination with MOF, MOC, MNFSR, other provinces and International Agencies for matters relating to wheat.

4.3 *Livestock and dairy development Department*

- Management of Livestock, Dairy & Poultry Farms.
- Animal Health.

- Livestock Production Extension Services.
- Preservation and Development of Livestock Genetic Resources.
- Research & Training for Livestock Production

5. FUNDING PROCEDURES AND RESOURCES

Finance Department and P&D Department has allocated funds for execution of projects and routine expenditure of Agriculture, Food and Livestock and Dairy Development Departments.

Sr. No.	Name of Formation	Allocation	Expenditure incurred	Expenditure Audited
1	Director Agriculture Crop Reporting Services	586,469,350	577,204,046	524,545,073
2	Cane Commissioner Punjab	20,764,000	19,701,421	7,178,014
3	DG On Farm Water Management	759,696,592	759,335,887	688,392,094
4	Directorate Food Punjab	401,889,954,457	402,270,918,452	88,573,632,576
5	PAMRA	1,201,184,000	137,184,294	116,772,445
6	Secretary, Agriculture	318,203,860	53,687,144	36,615,408
7	Secretary, Livestock and Dairy Development		17,282,423	13,889,142

6. FIELD AUDIT ACTIVITY

6.1 *Methodology.*

Audit activity was carried out to ensure that policies and regulatory frame work regarding food security in Punjab was efficiently and effectively carried out. Emphasis was given to departments dealing with food such as Agriculture, Food, and Livestock & Dairy Development Departments. For this purpose, a sampled based selection to verify expenditure made against enhancement of food security in 16 formations of the above departments was taken up.

6.2 *Audit analysis*

6.2.1 *Review of internal controls*

Financial, supervisory and administrative controls were checked and deficiencies found were elaborated in audit findings.

6.2.2 *Critical review*

Lack of diversification of crops for nutritious food

The demand for diversified food has been increasing with the increase in population. However, in the province of Punjab, the major focus is on the production of few crops. The need is to diversify food production and emphasis must have been made on high nutritious food like pulses & oilseeds, fruits & vegetables, rural poultry, livestock, fish, and value added products. Moreover, there is a need to introduce new species of high value fruit crops like olive, pistachio, almond, kiwi, grapes and dates.

Failure to provide Agricultural inputs and quality seed

The development and progress of a sustainable agriculture sector greatly depends on supply of timely and quality key farm inputs like seed, fertilizers, credit, pesticides on affordable prices. These inputs play a vital role in ensuring enhanced farm productivity and profitability. Seed is a vital input for crop production upon which, the efficiency of other agricultural inputs greatly depends. The supply of certified seed pertaining major crops like wheat, rice and cotton has been a challenge; whereas, the availability of certified seed is almost non-existing for minor crops like fodder, pulses, and vegetables. Hybrid seed of maize, vegetables, oilseeds and fodders remained on the import list.

Non introduction of modern trends like agriculture zoning

There is no planning regarding land use. Consequently there is decrease in cultivated land of Sugarcane (15.48%), Cotton (25.81%), Mash (48.79%), Masoor (69.28%), Citrus (20.93%), Mangoes (11.72%), Gram (7.58%), Onion (2.15%) and Potatoes (0.75%) was found in the financial year 2019-20 as compared to the year 2011-12. (Annex-A). Moreover, the decrease in yield of cotton by 43.33% and Masoor by 72.16% was found in the financial year 2019-20 as compared to the financial year 2011-12 (annex-A). There is a need to introduce modern

tools like agricultural zoning for effective utilization of land in the province. It protects the land from non-farm uses.

Non utilization of Information Technology

The introduction of information technology is very significant for timely information sharing for crop production and its distribution. However, it has been observed that IT based operations could not be established.

Failure in Water Resources Management

Management of water resources is a challenge. Audit observed that during last 10 years the management could only succeed to renovate, rehabilitate, and improve 21302 watercourses out of total 58500 watercourses with a cost of Rs. 6,121,596,000 (Annexure-D). The average life of watercourses was 20 years and afterwards it was required to be repaired, rehabilitated, and improved again.

Similarly, audit observed that the management had failed to renovate, rehabilitate, and improve 8830 water courses in the Punjab resultantly 1,907,570 acre feet water had gone waste (Annexure-F). Due to wastage of water not only tail-end farmers were deprived of facility of water but also agriculture produce of the area was reduced.

The current slow pace of work meant that the watercourses could not be timely rehabilitated and optimum value derived from them for cultivation. Further out of the 21,302 rehabilitated watercourses 18,471 pertained to period 2003 to 2011. This meant that most of these rehabilitated water courses had already reached the maximum of their useful life.

Food Losses and Wastage

Food quality loss or waste which refers to the decrease of a quality attributes of food. Food losses impact food security and nutrition by three main ways: first, a reduction of availability of food, second a negative

impact on food access, third, a longer-term effect on food security results from the unsustainable use of natural resources on which the future production of food depends. Post-harvest losses in durables (cereals and pulses) and perishables (fruits and vegetables) are very high. The losses happened at harvest, threshing, storage and transportation stages. The main causes of food losses are imbalanced use of inputs, faulty irrigation systems, diseases, insect and fungi damages, inappropriate harvesting practices, excessive supplies, poor grading and packaging, poor handling during transportation and storage etc. Public sector can contribute in R&D for reducing losses and wastage; whereas private sector's role is crucial for the improvement in harvest and post-harvest capacity building.

Failure to enhance storage capacity

The Food department has not been able to enhance storage capacity of food. Resultantly the procured food crops like wheat are stored in the rented buildings. The department needs to build new storage places for safety.

Poor Market Support

Markets play a key role in the transfer of products from farms to consumers. The markets in the province have poor standards, lack basic hygiene and traceability, inconsistent grading practices and inefficient transportation services. Smallholders are mostly isolated from markets and are dependent upon middlemen to harvest and sell their produce, and as a result are often exploited. The consumers also suffer in terms of paying higher prices, which affects their purchasing power and have negative implications on household food security. The key issues of markets need to be resolved and they are: a) lack of market intelligence and knowledge; b) lack of access to cold storage; c) inadequate road infrastructure which leads to high post-harvest losses; d) poor packaging materials; e) lack of smallholder access to high end markets; and f) lack of value addition in agro based products

***Lack of preparation to face Emergencies and Disaster
Management in the wake of Climate Change***

Emergencies, natural disasters and migration are critical challenges that create emergency situations, which affect food security and nutrition conditions. The regional emergencies, internal displacement of people due to security operations, floods and droughts create such situations. The climate-related natural disasters have increased many times in terms of frequency and intensity of extreme climate events, including floods, droughts and disease catastrophes.

Lack of Innovation and Knowledge Dissemination

Information and education are critical for the policy makers, farmers and consumers to make appropriate policy, adopt improved farming practices and consume balanced diets. The research system is continuously generating new technologies for increasing crop and livestock production for domestic consumption and exports. The information flow on technologies and nutrition is inadequate both for producers and consumers. The climate change has further highlighted the importance of use of IT based information sharing for quick adjustments in the production plans. The major research institutes in the province has been unable to produce scholars and innovations with regards to crops. Consequently the major crops like wheat, rice and sugar cane are showing downward trends rather upwards growth.

Deficiencies in the legal framework

- CM Punjab vide notification no. SO ((I&C-I)1-26/2018 dated: 06.11.2018 has constituted a task force on pesticide in Punjab for prevention and control of adulteration in pesticides. The task force was required to submit its first set of recommendations/report to the Government of the Punjab by 31.12.2018. No such

recommendations of the task force constituted for the purpose were submitted to the Government besides lapse of about 3 years.

- Effective mechanism to ensure price regulation of sale of food commodities and control inflationary trends was apparently missing.
- Full spectrum strategy to plan in medium and long term for sustainable growth of agriculture produce covering all input and output costs and allied factors was found lacking.

Performance of the food related sectors

- While scrutiny of livestock census 2006 and 2018, it was observed that significant reduction in population of livestock occurred specially 46% in poultry, 20% in Buffalos, 27% in goats, 78%, 72% and 43% in mules, camels and horses respectively as detailed annexure-E. An amount of Rs.1,296,510,000 was allocated for the 27 nos. On-going projects of the livestock department to enhance the food requirements (meat, milk etc.) Annexure-E. Reduction in livestock population besides huge development expenditure needs justification
- An amount of Rs. 392,111,633,000 was spent on import of agriculture produce/food items in the year 2015-16. Imports of agriculture produce/food items was increased by 159% as Rs. 621,955,008,000 were spent on imports of agriculture produce. (Annexure-C) (Link with Para)

- A culture-able / cultivatable wasteland of approximately 3.79 million acres is available for development in Punjab which is 12.21% of cultivated area. Details were:

Sr. No.	Year	Total Reported area	Cultivated Area	Culture-able/cultivatable Waste Land	Percentage of waste land
1	2016-17	43,288,749	31,142,737	3,822,427	12.27
2	2017-18	35,328,974	24,660,349	2,979,092	12.08
3	2018-19	43,328,728	31,135,065	3,730,055	11.98
4	2019-20	43,328,726	31,097,716	3,601,445	11.58
5	2020-21	43,328,726	31,040,131	3,790,000	12.21

The provincial departments/organizations stated earlier in the chapter all had a common goal of increasing the agri-based economy of the province which was directly linked with growth of cultivatable area. However the above data shown the waste-land of the province had mostly remained constant during the last five years which meant that medium to long-terms measure to improve agri-economy and thereby the food value chain were lacking.

- Non Introduction of High Yield Variety Seeds of Wheat, Maize, Rice and Sugarcane
- At the end of wheat procurement season on 30.06.2020 the department had 4,328,873 M. Ton wheat in their stock, whereas, the department had only storage capacity of 2,189,035 M. Ton wheat. Rest of the 17,561,162 M. Ton wheat was stored in open or in rented godowns.
- During last 10 years the management could only renovate, rehabilitate, and improve 21302 watercourses out of total 58500 watercourses with a cost of Rs. 6,121,596,000 (annexure attached). The average life of watercourses was 20 years and afterwards it was required to be renovated, rehabilitated, and improved again.

The current pace of rehabilitation was inadequate. This meant optimum use of water for existing irrigated lands was not being achieved. In turn this negatively impact the food value change and agri-economy.

6.2.3 *Significant audit observations*

6.2.3.1 *Production of Food Value Chain*

6.2.3.1.1 *Low sugar production than the average sucrose content set by the cane commissioner-Rs.35,969.27 million*

As per Section 16-A of “Sugar Factories Controls Act 1950”, the provincial Government may direct the factories to pay quality premium at the end of the crushing season at such rate as may be specified by the provincial Government in proportion to sucrose recovery of each factory in excess of base level sucrose contents determined by the provincial Government, from time to time.

During audit of the accounts of Cane Commissioner Punjab, Lahore for the year 2020-21, audit observed that the management after making a survey of various areas of the Punjab had fixed average sucrose content @ 10.41%. A perusal of the sugar mills record being maintained by the cane commissioner office, revealed that no sugar mill achieved the set sucrose content. Moreover, no government agency such as DC office, FBR had verified the achieved sucrose content of the sugar mills. Due to less achievement of sucrose content a quantity of 390,970.330 M. ton sugar valuing to Rs. 35,969,270,569 (390,970,330 kg. @ Rs. 92 per kg.) (Annexure-B) was either less produced or kept outside the official supply chain system. Third party verification of lesser sugar content achieved by the sugar mills than the parameter set by the government was needed to be addressed the issue. At present the environment was vulnerable to tax evasion and hoarding of sugar by relevant parties.

The lapse was occurred due to weak internal controls which caused food insecurity and shortage of sugar.

The observation communicated to management, however no reply was received.

The matter was further reported to administrative department. In DAC held on 28.01.2022. The committee kept the para pending for compliance. No compliance has been made till finalization of this report.

Audit recommended that the matter may be investigated and remedial measures be taken.

(PDP No. 2021-000000118_F00001 Cane Commissioner for the year 2020-21)

6.2.3.1.2 Increase in import of food items-Rs. 621,955.00 million

As per Para 2 (4) of Rules of Business 2011, Promotion of modern production technologies by use of latest techniques through interpersonal contracts method, result demonstration, farmer training, gathering of information through Information and Communications Technology, print and electronic media at regional level according to the site specific conditions.

During thematic audit of Food value chain, it was analysed that 57% of the total cultivated area (12.51 million Hectares) of Pakistan was contained in the province of Punjab¹. Accordingly, Punjab was the major contributor towards the agriculture economy of the country contributing 80% of wheat and 51% of maize² towards the national production. This meant that if the agriculture produce of the province was not efficient and at-pace with the growing population of the country, the federal government would have to opt for increased food based imports, resulting in both food inflation and food security vulnerabilities. Agriculture department had a key in promoting agri-economy of the province

1 Overview | Agriculture Department | Government of the Punjab (agripunjab.gov.pk), accessed 06-jan-2022

2 Overview | Agriculture Department | Government of the Punjab (agripunjab.gov.pk), accessed 06-jan-2022

In this context, it was found that agriculture produce of the province could not remain at-par with the demand over the years. Hence the national import of food increased significantly. In the financial year 2015-2016 an amount of Rs. 392,111,633,000 was spent on import of agriculture produce/food items whereas in the financial year 2019-20 this import increased to Rs. 621,955,008,000 registering an increase of 159% over the last four years. (Annexure-C attached)

Audit was of the view that the reason for the huge increase in food import was un-satisfactory performance of the agriculture produce initiatives, which needed justification.

The lapse was occurred due to weak internal controls which cause food insecurity

The observation communicated to management, however no reply was received.

The matter was further reported to the Administrative Department. In DAC meeting held on 28.01.2022, the para was kept pending for compliance. Further progress was not reported by the department till the finalization of this Report.

Audit recommended that efforts be made on right direction to enhance agriculture land, agriculture produce, per acre yield and result oriented research work to avoid huge imports.

(PDP No. 2021-0000000112_F00006, Secretary, Agriculture Department, Lahore for the year 2020-21)

6.2.3.1.3 *Wastage of water due to slow pace of construction/repair of watercourses*

As per functions of DG OFWM shown on web-site, the Water Management Wing of Agriculture Department has main function to renovate, rehabilitate, and improve watercourses to secure wastage of water and provision of safe water for use of tail ender of the water courses.

During audit of the accounts of Deputy Director for Director General On Farm Water Management, Lahore for the year 2020-21, audit observed that during last 10 years the management could only succeed to renovate, rehabilitate, and improve 21302 watercourses out of total 58500 watercourses with a cost of Rs. 6,121,596,000 (Annexure-D). The average life of watercourses was 20 years¹ and afterwards it was required to be repaired, rehabilitated, and improved again.

Similarly, audit observed that the management had failed to renovate, rehabilitate, and improve 8830 water courses in the Punjab resultantly 1,907,570 acre feet water had gone waste (Annexure-F). Due to wastage of water not only tail-end farmers were deprived of facility of water but also agriculture produce of the area was reduced.

The current slow pace of work meant that the watercourses could not be timely rehabilitated and optimum value derived from them for cultivation. Further out of the 21,302 rehabilitated watercourses 18,471 pertained to period 2003 to 2011. This meant that most of these rehabilitated water courses had already reached the maximum of their useful life.

This scenario in-turn, had a negative impact on irrigated cultivation across the province. On one hand lesser lands could get cultivated due to poorly maintained watercourses and on the other hand farmers would invariably rely more on tube-wells for crop cultivation, leading to gradual drop of water table in the respective areas and long term water scarcity issues. As per study report published by World Bank there were 800,000 approximate tube-wells² in the Punjab and conjunctive management of surface water and ground water is critical³ for overall water management across the province. The report highlighted that due to limited monitoring

1 As per discussion with management during field audit activity

2 Pakistan Getting more from water, World Bank Study 2019, pg 44

3 Pakistan Getting more from water, World Bank Study 2019, pg 44

of groundwater levels, Pakistan was facing growing challenges of ground water salinization and depletion¹.

Audit was of the view that poor water course rehabilitation had multi-faceted adverse impacts on the food value chain and was reflective of negligence on part of management.

The observation was communicated to management. In response the management replied that improvement of 76% of the water courses has been carried out during last 10 years in accordance with the provision of financial and human resources by the Government. The reply was not tenable as watercourses were being inadequately managed by the department.

The matter was further reported to the administrative department. In DAC held on 02.02.2022, the committee kept the para pending with the direction that 8330 water courses be improved.

Audit recommended that remedial measures to ensure timely and effective rehabilitation of watercourses is expedited.

(PDP No. 2021-0000000963_F00004 & 2021-0000000963_F00003 DG OFWM for the year 2020-21)

6.2.3.1.4 *Significant reduction in livestock population of the province*

As per Punjab Rules of Business, 2011 Livestock and Dairy Development Department have the following responsibilities:

1.
 - a) Development of livestock farms and semen production.
 - b) Development of poultry farms.
 - c) Policy matter regarding prevention of cruelty to animals.

¹ Pakistan Getting more from water, World Bank Study 2019, pg 78

- d) Veterinary education, training and research including University of Veterinary and Animal Sciences, Lahore and other veterinary faculties/colleges of the province.
2. Breed improvement/genetic up-gradation of animals.
 3. Communication and extension.
 4. Diagnosis of animals' diseases.
 5. Disease surveillance and control.
 6. Policy and regulatory framework.
 7. Production of biologics.
 8. Research in various disciplines of livestock production and health.
 9. Support services for small livestock farmers.
 10. Technical support to private enterprises investing in livestock.
 11. Budget, accounts and audit matters. 15. Purchase of store and capital goods for the department. 16. Service matters except those entrusted to Services and General Administration department.

During audit of the accounts of Secretary, Govt. of the Punjab, Livestock and Dairy Development Department (L&DD), Lahore for the year 2020-21, scrutiny of livestock census 2006 and 2018 revealed that there was significant reduction in population of livestock during the stated period. Specially there was a reduction of 46% in poultry, 20% in Buffalos, 27% in goats, 78%, 72% and 43% in mules, camels and horses respectively between 2006 to 2018 as detailed Annexure-E.

The department of L&DD had the main goal of supporting and enhancing livestock status across the province through projects/initiatives

and regular activities. An amount of Rs. 1,296,510,000 was allocated for 27 nos. on-going projects of the livestock department to enhance the food requirements (meat, milk etc.) Annexure-E.

However the census data was an important indicator that livestock growth in the province was not satisfactory and performance of the department was lacking in this regard.

The lapse was occurred due to weak internal controls which cause food insecurity

The observation communicated to management but no response was received.

No DAC meeting was convene by the department.

The Audit has recommended that the department should work in the right direction to enhance food requirements.

(PDP No. 2021-0000000127_F00001 Secy. L&DD for the year 2020-21)

6.2.3.1.5 Non development of 3,790,000 acre land for agriculture purpose

As per Para 2 (4) of Rules of Business 2011, Promotion of modern production technologies by use of latest techniques through interpersonal contracts method, result demonstration, farmer training, gathering of information through Information and Communications Technology, print and electronic media at regional level according to the site specific conditions.

During audit of the accounts of Secretary, Govt. of the Punjab, Agriculture Department, Lahore for the year 2020-21, audit observed that a culture-able / cultivatable wasteland of approximately 3.79 million acres

is available for development in Punjab which is 12.21% of cultivated area. Details were

Sr. No.	Year	Total Reported area	Cultivated Area	Culture-able/cultivable Waste Land	Percentage of waste land
1	2016-17	43,288,749	31,142,737	3,822,427	12.27
2	2017-18	35,328,974	24,660,349	2,979,092	12.08
3	2018-19	43,328,728	31,135,065	3,730,055	11.98
4	2019-20	43,328,726	31,097,716	3,601,445	11.58
5	2020-21	43,328,726	31,040,131	3,790,000	12.21

Source: Directorate of Crop Reporting Services¹

The above table illustrated that the cultivatable waste land had remained constant over the last five years. This meant that positive results had materialized with regards to material increase in the cultivatable area of the province.

The lapse was occurred due to weak internal controls and was a contributing factor towards food insecurity for the growing population of the province.

The matter was further reported to the Administrative Department. In DAC meeting held on 28.01.2022, the para was kept pending for compliance. Further progress was not reported by the department till the finalization of this Report.

Audit recommended that efforts be made on right direction to enhance agriculture land, agriculture produce, per acre yield and result oriented research work.

(PDP No. 2021-000000112_F00005 Secretary, Agriculture Department, Lahore for the year 2020-21)

1. Land Use | Crop Reporting Service (agripunjab.gov.pk), accessed 06-jan-2022

6.2.3.1.6 *Non preparation/submission of pragmatic and workable recommendations/Reports of task force to Punjab Government for enhancing pesticides, fertilizer and seed quality*

As per Para 2 (4) of Rules of Business 2011, Promotion of modern production technologies by use of latest techniques through interpersonal contracts method, result demonstration, farmer training, gathering of information through Information and Communications Technology, print and electronic media at regional level according to the site specific conditions.

During audit of the accounts of Secretary, Govt. of the Punjab, Agriculture Department, Lahore for the year 2020-21, audit observed that CM Punjab vide notification no. SO(I&C-I)1-26/2018 dated: 06.11.2018 constituted a task force on pesticide in Punjab for prevention and control of adulteration in pesticides. The task force was required to submit its first set of recommendations/report to the Government of the Punjab by 31.12.2018. No such recommendations of the task force constituted for the purpose were submitted to the Government despite lapse of about 3 years. It was also worth mentioning here that just 2 (Two) meetings of the Pesticide Task Force could be convened in last 3 years. Moreover, the Task force failed to resolve the matter / issues related to inspection of adulterated pesticides with the Federal government.

Similarly, CM Punjab vide notification no. SO((I&C-I)1-25/2018 dated: 26.12.2018 constituted a task force on fertilizers and seeds for provision of quality fertilizer and seeds. The task force was required to submit its first set of recommendations/report to the Government of the Punjab by 31.03.2019. No such recommendations of the task force constituted for the purpose were submitted to the Government besides lapse of about 3 years. It was also worth mentioning here that just 2 (Two)

meetings of the fertilizer and seeds Task Force could be convened in last 3 years. Moreover, the Task force failed to resolve the matter / issues related to inspection of fertilizer and seeds with the Federal government.

Further no TOR's could be devised for monitoring of quality fertilizer and seed for effective working of both of the federal and provincial seed inspectors. Punjab Government neither adopted the Seed amendment Act 2015 of federal Government nor passed its own Act in the matter.

The lapse was occurred due to weak internal controls. Due to the above lapse, production of the agriculture produce could not be enhanced.

The matter was reported to management but no response was received.

The matter was further reported to the Administrative Department. In DAC meeting held on 28.01.2022, the para was kept pending for compliance. Further progress was not reported by the department till the finalization of this Report.

Audit recommended that efforts be made on right direction to enhance agriculture land, agriculture produce, per acre yield and result oriented research.

(PDP No. 2021-0000000112_F00007 Secretary, Agriculture Department, Lahore for the year 2020-21)

6.2.3.1.7 Non introduction of High Yield Variety of Wheat, maize, rice and sugarcane seeds

The mandate of the PMAS, Arid Agriculture University Rawalpindi is to produce high quality agricultural scientists and to form an organized scientific infrastructure for teaching and research for the development of dry land regions of the country, thus minimizing the income gap between rich and poor.

During the Thematic Audit of PMAS, Arid Agriculture University, Rawalpindi for the year 2020-21, it was observed that 141 PhD scholars

had passed out from University during the period 2018-2021. Their prime focus was either to increase per acre yield of crops or value addition to combat the food security challenges with the increase in population and decrease of area under cultivation. But there was not any notable / remarkable research, innovation or technique introduced during their research through which actual production could be increased or could play positive role in agriculture growth.

Similarly during thematic audit of the accounts of the University of Agriculture, Faisalabad (UAF) for the year 2020-21, it was noticed that 860 PhD scholars had passed out from University during the period 2015-21. An important area for the institution was to undertake initiatives which would either increase per acre yield of crops or introduce such agri-techniques that would improve agr-economy in order to combat the food security challenges with the increase in population. However as in case of PMAS, in UAF there were not any notable / remarkable research, innovations, techniques or high yield seeds introduced during their research through which had facilitated increase in the crop production.

Introducing high yielding variety of seeds with regards to wheat, maze rice and sugar was quite crucial for the agri-economy of the country and specifically for the Punjab province which was the center for all agri-produce in the country. However no new high-yielding seeds varieties were produced/ their production facilitated through research by the university. As a results farmers in the province had to rely on old seed types with diminishing yields and foreign imports. This was a contributing factor towards increase in the price of food commodities and inflation.

In this context, the production of Wheat in 2017-18 was 121 kg per head but it reduced by 7 kg per head and turned to 114 kg per head in year 2018-19. In the year 2019-20, its production increased again to 116 kg per head but with the decreasing rate. This shows the depression in the production of wheat in last 3 years. Results of 2020-21 still awaited but the provisional production of wheat in this year remained 122 kg per head.

The production of Maize in 2017-18 was 28 kg per head and turned to 32 kg per head in year 2018-19. This showed the increase of 4 Kg per head and continued to increase with the same rate till 2019-20. But, in the year 2020-21, its provisional production increased again to 38 kg per head but with the decreasing rate. This shows the depression in the production of maize in 2020-21.

Similarly the production of Rice in 2017-18 was 35.9 kg per head and reduced to 33.9 kg per head in year 2018-19. This showed the decrease of 2 Kg per head, but in year 2019-20 rice production increased only 0.1 kg per head that is 5% increase of last year. But in the year 2020-21, its provisional production increased to 37.8 kg per head. Actual data is still awaited form the authorities. The farmers had to depend on multinational firms for purchase of hybrid seeds and the country had to spend foreign exchange of billions of rupees.

The production of Sugarcane in 2017-18 was 401.25 kg per head and reduced to 315.86 kg per head in year 2018-19 this showed the decrease of 85.39 Kg per head, but in year 2019-20 Sugarcane production again decreased to 304.81 kg per head. In the year 2020-21, its provisional production increased to 363.27 kg per head. Actual data is still awaited form the authorities. The country has to import sugar and a handsome amount in foreign exchange has to spend.

The lapse was occurred due to weak technical knowledge and unsatisfactory planning by management.

In reply to preliminary audit observation, the formation noted the observation for compliance. The university has vast experimental stations at Koont & Rawat.

The matter further reported to administrative department. In DAC paras of UAF were discussed and kept pending for placing the issue before the syndicate for consideration.

Audit recommends that the institution should entrust the task to Scientists to focus on research and introduce seeds of high yield to ensure food security and to earn foreign exchange by exporting the surplus yield.

Sr.no.	Para No.	Name of Formation
1	2021-0000000116_F00036	University of Agriculture Faisalabad
2	2021-0000000116_F00037	University of Agriculture Faisalabad
3	2021-0000000116_F00038	University of Agriculture Faisalabad
4	2021-0000000116_F00039	University of Agriculture Faisalabad
5	2021-0000000114_F00074	PMAS ARID Agriculture University Rawalpindi
6	2021-0000000114_F00075	PMAS ARID Agriculture University Rawalpindi
7	2021-0000000114_F00076	PMAS ARID Agriculture University Rawalpindi
8	2021-0000000114_F00077	PMAS ARID Agriculture University Rawalpindi

Chapter Storage

6.2.3.1.8 *Non enhancement in storage capacity of wheat since long*

Section 3(1) of the Punjab Food Stuffs (Control) Act 1958 stipulates that “The Government, so far as it appears to it to be necessary or expedient for maintaining supplies of any foodstuff or for securing its equitable distribution and availability at fair prices, may, by notified order, provide for regulating or prohibiting the keeping, storage, movement, transport, supply distribution, disposal, acquisition, use or consumption thereof and trade and commerce therein.”

During audit of the accounts of Director Food, Lahore for the year 2020-21, audit observed that at the end of wheat procurement season on 30.06.2020 the department had 4,328,873 M. ton wheat in their stock, whereas, the department had only storage capacity of 2,189,035 M. ton wheat. Rest of the 17,561,162 M. ton wheat was stored in open or in rented godowns. Placement of such a huge stock in open was vulnerable to environmental hazards, besides theft and other irregularities.

The lapse was occurred due to unsatisfactory strategic planning and operational activities.

The matter was reported to management. No reply was received.

Audit recommended that un-justified payment of commission be stopped forthwith besides recovery of paid commission.

(PDP No. 2021-000000117_F00002 Directorate Food, 2020-21)

Chapter Supply Chain

6.2.3.1.9 Ineffective management of wheat supply chain due to less procurement of wheat-Rs.17,583.79 million

As per rules of business, 2011, the food department has to perform: Legislation, policy formulation and planning as a measure of food security through: (a) Wheat procurement (b) Construction and maintenance of storage accommodation (c) Storage of wheat (d) Financial arrangements with the banks (e) Transportation of wheat (f) Release of wheat and its overall monitoring (a) Administration of food laws; (b) policies and measures to ensure provision of safe and quality food and hygiene; (c) regulation of food business and policies and measures for the elimination of food adulteration; (d) nutrition surveys, nutrition awareness and publicity with regard to food safety; and (e) any other matter relating to food and food business.] 3. Regulation of flour mills and sugar mills 4. (a) Registration of contractors (b) Tendering and award of contract 5. Inter-provincial trade matters 6. Budget, accounts and audit matters 7. Purchase of stores and capital goods for the department. 8. Service matters except those entrusted to Services and General

During audit of the accounts of Director Food, Lahore for the year 2020-21, it was analyzed that a quantity of 4,081,581 M. ton wheat was procured in wheat procurement season ended in June 2020. However for the financial year 2020-2021 the procurement target was set at 3,506,946 M.Ton wheat without mentioning any cogent reasons. Resultantly, a quantity of 3,690,830 M. Ton wheat was procured in the financial year 2020-2021 which was 390,750 M. Ton less wheat valuing to Rs. 17,583,795,000 (390750 M. ton x Rs. 45000) than the previous year procurement. The country was facing shortage of wheat and wheat was imported at higher prices from abroad to fulfill country's requirement.

Due to shortage of wheat high prices of flour was observed. Despite the facts, fixing of minimum target needs to be justified.

Further it was noted that procurement target of 4,000,000 MT (average) wheat was set for every year in Punjab, without and broad based empirical analysis. This procurement was only for limited percentage. Rest the wheat produced was utilized domestically or through open market. In this regard Punjab Food Department failed to devise any mechanism to monitor this remaining wheat percentage which plays a vital role in balancing supply and demand chain of Atta/Flour and repeatedly causes unrest among masses due to unlawful hoarding of wheat by the wheat vendors.

The lapse was occurred due to weak supervisory controls of the management.

The observation was reported to management. No response was received.

Audit recommends sound remedial measures.

(PDP No. 2021-0000000117_F00003 Directorate Food, 2020-21)

Affordability of food produce

6.2.3.1.10 Non-monitoring of sale of imported sugar at affordable prices

Rule 2.10(a) (1) of PFR Vol 1 provides that same vigilance should be exercised in respect of expenditure incurred from Government revenue as a person of ordinary prudence would exercise in respect of the expenditure of its own money.

During audit of the accounts of Cane Commissioner, Lahore for the year 2020-21, audit observed that a quantity of 79,072.830 M. ton sugar was imported for Rs. 5,954,670,185. Out of total imported quantity of sugar, certain quantity as mentioned in the table was sold out through sugar dealers of Punjab and KPK. But neither selection criteria of sugar dealers nor sale of sugar at affordable prices in the districts of Punjab was

shown/monitored through concerned DCs' in the districts. In the absence of relevant record it was apprehended that the imported sugar was not sale out at the affordable prices as fixed by the government.

Sr. No.	For whom imported	Qty. Allocated M. Ton	Qty. in kgs.'	Rate per kg	Amount Receivable (Rs.)	Amount Received (Rs.)
1	Utility Stores	13,615.580	13,615,580	75.75	1,031,380,185	983,617,992
2	KPK	13,996.250	13,996,250	76.00	1,063,715,000	1,075,956,000
3	Punjab	51,461.000	51,461,000	75.00	3,859,575,000	3,859,067,683
Total		79,072.830			5,954,670,185	5,918,641,675

The lapse was occurred due to weak supervisory controls.

Due to the above lapse, sugar might have not been supplied at affordable prices as fixed by the Govt.

Observation was communicated to management but no reply was given.

The matter further reported to administrative department. In DAC, the committee kept the para pending for shifting of burden of proof to DCs' concerned.

Audit recommended that justify sale of sugar at support price with the relevant record after collection from the concerned DCs'.

(PDP No. 2021-0000000118_F00013 Cane Commissioner, Lahore, 2020-21)

6.2.3.1.11 Affordability of consumers compromised by extending less subsidy-Rs. 250.09 million

Annexure B2, D2, E1 & E2 of PC-1 provides subsidy of Rs. 122.7 (M), 91.118(M), Rs. 87.024(M) & Rs. 12.691(M) for subsidy on implements, certified seed, weedicides & micronutrients respectively during FY 2019-20. Similarly subsidy of Rs. 415.1(M), Rs. 109.341(M), 87.024 (M) & Rs. 12.691(M) was to be provided on implements, certified seed, weedicides & micronutrients respectively during FY 2020-21.

During audit of Project Director Rice, Rice Project, Punjab Component, Lahore for the FYs. 2019-21 it was noticed that the formation

provided subsidy of Rs. 133.908 million (42.7%) against the above provision of Rs. 313.533 million for the 1st year i.e. 2019-20. The formation could hardly utilize Rs. 63.448 million (20.24%) only. This clearly depicts that subsidy to the tune of Rs. 250,084,750 (79.76%) was not extended to the farmers as approved in PC-1. Less provision of subsidy to the farmers resulted in less use of mechanized machinery, certified seed, weedicides and micronutrients which resulted in reduced production.

Audit is of the view that the lapse was due to weak supervisory controls, non-awareness of scheme amount the farmers and less availability of certified seed, micronutrients & weedicides on subsidy in the market.

In reply to preliminary audit observation. No response was received.

The matter was further reported to administrative department. In DAC held on 17.12.2021, the para was not discussed.

Audit recommends that the irregularity for extending fewer subsidies against the target fixed in PC-I should be got condoned from the Finance Department.

(PDP No. Project Director Rice, Rice Project, Punjab Component, Lahore -2019-21)

7 DEPARTMENTAL RESPONSE

The thematic audit was carried out on Audit Management Information System (AMIS). Reports/paras were conveyed to the management. DACs' on account of Secretary Agriculture, DG OFWM, Cane Commissioner, Punjab Lahore, University of Faisalabad and Director Rice Research Institute Kala Shah Kaku were convened. The results of the DACs' are incorporated in the Paras mentioned above.

8 RECOMMENDATIONS

- Coordinated efforts are needed to plan for food value chain improvement at a strategic level with medium and long

term targets. The whole canvas of food value chain needs to be linked with relevant provincial and federal offices. Only through real-time coordination and synergy between related departments/office positive results may be achieved. For example Ministry of climate change, food security, food department, IRSA all have roles and impact in the food supply chain canvas. Their roles and desired interactions need to be assessed and utilized in a systemic fashion.

- Use of technology needs to be enhanced for the provision and analysis of real-time data. The same would be needed for accurate and well informed decision making at federal and provincial levels.
- Baseline targets and standard operating procedures are needed to be devised for regulating the purchase/sale and monitoring of all food value chain elements. The objective being that if agri-produce reaches below a certain base-line, pre-specified actions would trigger automatically. This would lead to enhanced performance of the departments.
- The research into the argi-economy needs to be accelerated in-order to ensure that high yielding seeds are produced locally.

9 CONCLUSION

Pakistan is an agrarian country where most of its population is associated with this sector. Despite this fact, provision of food has been a challenge. There are many issues that pertain to the production, procurement and supply chain. Consequently the outcome is food insecurity. Moreover, food mal-nutrition is another major challenge which denies quality food to the citizens. The crops which were supposed to be exported from an agrarian economy are being imported.

Food security is indeed a complex multifaceted and most vital issue faced by provincial and federal government over the years. There is no simple fix-it solution to the issues faced in the country's current food security challenges. At present there are inefficiencies and gaps in the in ensuring food security in the province of Punjab such as low crop yields, non-transparent purchase/sale of food commodities and lack of optimal utilization of existing water and land resources, lack of storage facilities, absence of domestic high-yield seeds and reduction in livestock growth. Furthermore, there is insufficient research for improving food quality and quantity.

Hence, consistent government policies and coordination amongst all key stakeholders besides empirical medium term and strategic holistic agricultural growth targets are needed to ensure food security.

Annexure-B for para 6.2.3.1.2

Sr. No.	Punjab Zone	Location	Sugarcane purchased	Sugar Produced	Sucrose Content/ Recovery rate shown obtained	Sucrose Content / Recovery rate fixed	Less Sucrose Content / Recovery rate	Sugar to be produced @ 10.41%	Less Sugar produced (in M. ton)
1	Al-Arabia (Abdullah (Yousaf) Sugar Mills Ltd.,)	Shahpur/ Sargodha	772,525.345	79,410.000	10.28	10.41	0.13	80,419.89	1,009.89
2	Adam Sugar Mills Ltd.,	Chishtian/ B/Pur	337,874.979	29,543.000	8.74	10.41	1.67	35,172.79	5,629.79
3	Ashraf Sugar Mills Ltd.,	Ashrafabad / B/Pur	1,019,209.025	93,465.000	9.17	10.41	1.24	106,099.66	12,634.66
4	Baba Farid Sugar Mills Ltd.,	Faisalabad/ Okara	457,224.825	41,502.000	9.08	10.41	1.33	47,597.10	6,095.10
5	Chanar Sugar Mills Ltd.,	Faisalabad	842,860.640	75,132.500	8.91	10.41	1.50	87,741.79	12,609.29
6	Chishtia Sugar Mills Ltd. / SW Sugar Mills	Silanwali/ Sargodha	669,797.575	62,735.000	9.37	10.41	1.04	69,725.93	6,990.93
7	Ethad Sugar Mills Ltd.,	Karmabad/ RY Khan	1,855,426.122	185,764.000	10.01	10.41	0.40	193,149.86	7,385.86
8	Fatima Sugar Mills Ltd.,	KotAddu/ M/Gard	1,257,201.405	120,155.000	9.56	10.41	0.85	130,874.67	10,719.67
9	Darya Khan Sugar Mills Ltd.,	Durya Khan/ Bhakkar	823,096.745	75,553.000	9.18	10.41	1.23	85,684.37	10,131.37
10	Gunj Buksh (Pasur) Sugar Mills Ltd.,	Pusroor/ Sialkot	50,891.870	3,805.000	7.48	10.41	2.93	5,297.84	1,492.84
11	Haq Babu Sugar Mills Ltd.,	Layyah Road/ Jhang	448,600.962	38,625.000	8.61	10.41	1.80	46,699.36	8,074.36
12	Huda Sugar Mills Pvt Ltd. (7-Star sugar Mills)	Sangla Hill/ Nankana	478,603.660	44,119.000	9.22	10.41	1.19	49,822.64	5,703.64
13	Hunza Unit-I Sugar Mills Ltd.,	Shahkot/ Faisalabad	950,299.022	87,244.000	9.18	10.41	1.23	98,926.13	11,682.13
14	Hunza Unit-II Sugar Mills Ltd.,	Jhang	1,025,202.784	85,705.000	8.36	10.41	2.05	106,723.61	21,018.61
15	Husein Sugar Mills Ltd.,	Jaranwala/ Faisalabad	822,619.856	74,564.000	9.06	10.41	1.35	85,634.73	11,070.73
16	Indus Sugar Mills Ltd.,	Kot Bahadur/ Rajanpur	1,116,920.346	112,315.000	10.06	10.41	0.35	116,271.41	3,956.41
17	Jauharabad Sugar Mills LTD	Juhrabad/ Khushab	533,791.700	52,925.000	9.91	10.41	0.50	55,567.72	2,642.72
18	JDW-I Sugar Mills Ltd.,	Mouza Shirin/ RYK	2,537,604.565	255,396.000	10.06	10.41	0.35	264,164.64	8,768.64
19	JDW-II (United) Sugar Mills Ltd.,	Sadiqabad/ RY Khan	1,621,774.600	159,800.000	9.85	10.41	0.56	168,826.74	9,026.74
20	Kamalia Sugar Mills Ltd., /2-Star Sugar Mills	Kamalia/ T.T.Singh	1,437,749.285	128,982.000	8.97	10.41	1.44	149,669.70	20,687.70

Sr. No.	Punjab Zone	Location	Sugarcane purchased	Sugar Produced	Sucrose Content/ Recovery rate shown obtained	Sucrose Content / Recovery rate fixed	Less Sucrose Content / Recovery rate	Sugar to be produced @ 10.41%	Less Sugar produced (in M. ton)
21	Kashmir Sugar Mills Ltd.,	Shorkot/ Jhang	727,666.045	60,377.000	8.30	10.41	2.11	75,750.04	15,373.04
22	Macca Sugar Mills Ltd.,	Manga Road/ Kasur	111,016.765	10,250.000	9.23	10.41	1.18	11,556.85	1,306.85
23	Madina Sugar Mills Ltd.,	Chiniot	1,523,662.260	145,650.000	9.56	10.41	0.85	158,613.24	12,963.24
24	Noon Sugar Mills Ltd.,	Bhalwal/ Sargodha	863,552.033	82,710.000	9.58	10.41	0.83	89,895.77	7,185.77
25	Popular ^{Ex-National} Sugar Mills Ltd.,	Jan Muhdwala/ Sargodha	607,066.810	58,298.000	9.60	10.41	0.81	63,195.65	4,897.65
26	Pattoki Sugar Mills Ltd.,	Pattoki/ Kasur	661,578.508	60,549.000	9.15	10.41	1.26	68,870.32	8,321.32
27	Ramzan Sugar Mills Ltd.,	Chiniot	1,439,058.565	126,970.000	8.82	10.41	1.59	149,806.00	22,836.00
28	R.Y. K Sugar Mills Ltd.,	RY Khan	1,887,015.865	187,953.000	9.96	10.41	0.45	196,438.35	8,485.35
29	Shahtaj Sugar Mills Ltd.,	MBDin	842,083.345	81,181.000	9.64	10.41	0.77	87,660.88	6,479.88
30	Shakarganj (I) Sugar Mills Ltd.,	Toba Road Jhang	518,191.496	47,065.000	9.08	10.41	1.33	53,943.73	6,878.73
31	Shakarganj -II Mills Ltd.,	Adda Bhone/ Jhang	487,883.388	44,772.000	9.18	10.41	1.23	50,788.66	6,016.66
32	Rasool Nawaz Sugar Mills (Pvt) Ltd.,	Gojra/ Faisalabad	424,194.650	39,468.000	9.30	10.41	1.11	44,158.66	4,690.66
33	Sheikhoo Sugar Mills Ltd.,	Kot Addu/ M/Garh	1,711,922.017	165,923.000	9.69	10.41	0.72	178,211.08	12,288.08
34	Tandlianwala-I Sugar Mills Ltd.,	Kanjwani/ FSD	1,148,820.170	95,118.000	8.28	10.41	2.13	119,592.18	24,474.18
35	Tandlianwala-II Sugar Mills Ltd.,	M/Garh	1,537,933.130	139,863.000	9.09	10.41	1.32	160,098.84	20,235.84
36	The Thal Industries Corporation Ltd/Layyah Sugar Mills	Layyah	1,353,566.082	133,519.000	9.86	10.41	0.55	140,906.23	7,387.23
37	The Thal Industries Corporation Ltd., Safina Sugar Mills	Lalian/ Chiniot	1,021,063.280	96,667.000	9.47	10.41	0.94	106,292.69	9,625.69
38	Hanza	R.Y.Khan	2,350,279.275	230,103.000	9.79	10.41	0.62	244,664.07	14,561.07
39	JK (Former Imperial-II)	Khanewal	824,915.425	72,777.000	8.82	10.41	1.59	85,873.70	13,096.70
40	Al-Moiz-II	Mianwali	657,966.745	61,959.000	9.42	10.41	0.99	68,494.34	6,535.34
			39,758,711.165	3,747,911.500				4,138,881.83	390,970.33
Quantity in kg's								390,970,332.28	
Rate								92	
Amount								35,969,270,569.44	

Annexure-C for para 6.2.3.1.3

Export of Agri. Commodities from Pakistan																					
Qty in 000 tons																					
Export Value in Million Rs.																					
Sr. No.	Commodity		2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
1	Wheat	Qty	642.60	1,136.95	42.86	-	-	457.80	29.70	142.50	5.00	1,707.70	413.67	169.40	20.04	10.44	1.15	3.68	1,189.60	689.49	48.08
		Export Value	4,361.63	7,620.29	347.04	-	-	5,862.20	446.70	3,064.70	61.30	50,107.00	11,177.81	5,126.00	732.00	311.00	-	35.00	101.00	27,109.00	20,124.00
2	Rice All	Qty	1,684.30	1,820.00	1,822.70	2,891.30	3,688.70	3,129.10	2,809.10	2,729.40	4,179.70	3,679.29	3,629.80	3,407.69	3,743.43	3,786.11	4,262.22	3,518.82	4,096.45	4,104.98	4,166.13
		Export Value	27,509.50	32,432.80	36,534.70	55,392.20	69,325.10	68,285.90	117,088.10	154,762.90	183,370.30	184,319.00	184,405.00	186,623.00	222,885.00	206,254.00	194,227.00	168,247.00	224,731.00	285,031.00	343,911.00
3	Rice Basmati	Qty	550.03	716.73	816.34	814.86	839.00	907.90	1,138.10	974.30	1,032.30	1,111.54	953.25	674.05	667.52	490.83	503.04	446.69	520.76	668.76	890.21
		Export Value	15,856.35	21,077.22	24,284.66	26,073.65	28,714.10	33,732.70	68,231.60	83,252.60	71,770.20	81,232.00	73,711.00	64,593.00	78,844.00	59,567.00	47,435.00	45,403.00	59,768.00	87,940.00	125,133.00
4	Rice Others	Qty	1,134.27	1,103.26	1,000.80	2,014.67	2,849.70	2,221.20	1,671.00	1,755.10	3,147.50	2,567.75	2,676.57	2,733.64	3,049.69	3,295.28	3,759.18	3,072.13	3,585.25	3,436.22	3,275.92
		Export Value	11,653.14	11,355.61	12,183.03	28,507.82	40,611.00	34,553.20	48,856.50	71,510.30	111,600.10	103,087.00	110,694.00	122,030.00	144,062.00	146,687.00	146,792.00	122,844.00	165,139.00	197,091.00	218,778.00
5	Sugar	Qty	3.80	-	-	-	-	-	-	-	-	-	48.67	1,064.00	647.33	708.97	293.54	307.86	1,469.80	691.95	181.45
		Export Value	76.70	-	-	-	-	-	-	-	-	-	2,575.00	51,692.00	29,638.00	32,686.00	13,818.00	16,890.00	56,379.00	31,147.00	11,063.00
6	Raw Cotton	Qty	38.00	55.10	37.30	117.10	62.70	45.10	55.90	78.20	160.10	144.30	256.54	92.50	114.75	95.02	49.55	24.98	35.35	12.67	12.78
		Export Value	1,551.40	2,872.60	2,741.50	6,549.30	4,079.70	3,047.80	4,426.10	6,826.50	16,365.50	31,168.40	41,393.00	14,882.00	21,353.00	14,937.00	7,948.00	4,484.00	6,183.00	2,708.00	2,670.00
7	Fruits All	Qty	-	-	-	-	-	-	-	-	-	-	737.03	709.98	784.38	682.10	676.53	645.30	710.22	768.21	807.31
		Export Value	-	-	-	-	-	-	-	-	-	-	32,068.00	37,772.00	45,196.00	44,375.00	44,607.00	39,963.00	43,927.00	56,342.00	67,694.00
8	Vegetables All	Qty	-	-	-	-	-	-	-	-	-	-	523.86	724.26	568.08	750.97	701.05	623.63	875.27	1,029.74	836.33
		Export Value	-	-	-	-	-	-	-	-	-	-	16,254.00	23,015.00	21,508.00	23,490.00	22,233.00	19,539.00	26,841.00	32,334.00	46,874.00
9	Oil Seeds, Nuts & Kernals	Qty	-	-	-	-	-	-	-	-	-	-	30.49	27.24	60.08	37.70	20.94	36.53	29.63	51.05	21.57
		Export Value	-	-	-	-	-	-	-	-	-	-	2,690.00	3,481.00	8,559.00	6,508.00	3,153.00	4,951.00	4,043.00	9,967.00	4,717.00
10	(SESAME)	Qty	-	-	-	-	-	-	-	-	-	-	19.24	18.85	37.63	35.99	17.99	34.74	24.36	49.41	19.57
		Export Value	-	-	-	-	-	-	-	-	-	-	2,222.18	2,956.39	7,341.09	6,282.99	2,792.06	4,601.80	3,588.75	9,721.38	4,384.67
11	Red Chilli	Qty	-	2.55	2.41	1.73	5.32	4.54	1.43	2.22	3.59	0.88	0.43	3.98	2.09	2.08	2.83	5.91	3.27	2.63	1.83
		Export Value	-	120.33	110.55	96.29	238.20	260.30	114.40	124.64	415.33	212.09	108.10	945.06	304.40	487.82	643.70	914.25	542.73	834.10	581.26

12	Potato	Qty	56.99	69.35	56.04	20.76	15.40	160.10	151.63	315.16	245.33	426.48	272.81	456.19	254.83	347.42	402.44	417.43	570.26	660.65	364.79
		Export Value	373.58	398.50	334.36	184.00	173.21	1,753.31	1,540.89	3,286.64	4,315.41	8,489.95	6,788.54	12,290.29	7,985.19	10,295.66	8,419.74	8,607.38	11,807.35	15,938.15	13,066.11
13	Onion	Qty	53.38	63.71	49.08	29.60	33.93	9.75	35.43	33.02	122.00	170.16	50.59	75.21	75.49	196.05	103.76	75.70	132.78	149.23	315.78
		Export Value	332.89	355.75	364.59	221.89	333.80	93.39	468.17	432.56	1,988.70	4,128.18	687.08	1,357.84	2,011.32	3,707.94	2,524.94	1,326.65	4,185.68	3,292.13	20,496.56
14	Tomato	Qty	0.23	2.41	1.57	0.22	4.97	0.53	1.00	40.91	5.66	38.33	15.77	7.10	11.99	7.69	25.55	5.67	16.86	29.16	14.74
		Export Value	0.92	10.83	9.92	1.45	49.75	5.72	12.45	412.66	76.91	1,394.85	562.51	283.82	472.30	303.31	1,021.09	226.99	675.63	1,161.25	597.17
15	Garlic	Qty	2.48	2.16	0.68	0.27	1.08	0.02	5.81	0.77	0.05	0.06	0.85	0.26	0.11	0.23	0.72	1.29	0.49	0.60	0.67
		Export Value	94.58	48.83	11.72	9.17	47.57	1.01	121.58	22.76	6.30	11.73	78.31	25,202.00	9.54	30.99	146.51	274.83	93.30	133.19	212.09
16	Carrot & Turnip	Qty	0.04	0.22	0.00	7.47	0.23	0.23	0.47	0.01	0.17	0.04	0.04	0.02	0.01	0.10	0.10	0.14	0.16	0.19	-
		Export Value	0.26	1.21	0.05	65.47	4.05	11.52	13.82	0.40	6.28	1.45	1.45	0.98	0.32	2.48	8.31	8.63	12.62	20.55	-
17	Peas Fresh & Chilled	Qty	0.05	0.07	0.33	0.02	0.02	0.19	0.77	0.76	0.07	3.08	0.97	0.23	0.61	0.21	0.19	0.18	0.29	0.92	0.25
		Export Value	-	0.66	1.20	8.23	0.57	0.49	5.48	29.10	34.16	3.97	127.30	66.39	16.20	34.15	17.24	13.50	17.65	27.23	101.15
18	Kino	Qty	121.69	94.81	149.59	74.51	189.29	122.76	214.77	176.75	360.63	303.45	416.18	342.39	353.72	393.31	372.16	294.36	174.62	283.81	320.52
		Export Value	1,278.67	1,268.53	1,771.35	1,225.88	2,337.90	1,985.35	3,323.55	3,557.22	8,391.98	8,596.60	15,334.86	14,563.32	15,665.32	17,385.96	17,781.85	12,688.64	7,518.57	13,709.38	20,305.45
19	Mango	Qty	47.54	58.84	77.47	48.81	105.21	61.63	68.88	73.44	84.92	89.55	85.12	103.49	86.00	65.31	64.11	61.51	39.88	70.73	112.93
		Export Value	861.09	1,030.22	1,348.84	945.51	1,941.19	1,204.74	1,743.86	2,307.05	2,522.40	2,889.01	3,271.91	4,706.39	4,976.68	4,627.07	5,043.89	5,958.89	5,293.58	9,777.13	16,589.86
20	Apple Fresh	Qty	0.82	0.25	0.10	0.10	0.15	0.43	0.02	2.28	1.57	1.33	1.45	1.28	0.52	0.81	0.38	0.77	0.21	0.35	0.35
		Export Value	18.36	4.55	3.49	3.65	3.54	10.77	0.55	66.80	40.92	47.91	48.86	54.58	26.29	40.98	16.75	37.97	12.88	28.47	34.85
21	Bananas	Qty	3.69	7.23	6.05	0.85	10.89	7.93	12.99	86.71	84.49	50.74	48.40	60.17	75.49	38.17	51.54	48.13	44.61	87.05	106.21
		Export Value	11.33	41.28	39.74	7.14	94.90	73.60	86.06	865.88	1,070.16	1,774.53	1,879.52	2,407.92	2,957.33	1,617.50	2,419.15	1,923.45	1,747.21	3,466.95	4,405.40
22	Dates Fresh	Qty	4.65	3.35	2.65	4.11	4.02	6.77	9.71	4.25	6.40	7.85	10.64	9.78	14.74	26.97	11.39	13.04	18.09	16.18	22.64
		Export Value	127.61	96.74	73.95	120.73	160.88	290.71	133.50	146.98	364.24	623.76	951.61	703.47	1,494.75	2,091.84	1,095.48	1,307.10	1,930.12	2,163.71	3,173.69
23	Dates Dried	Qty	72.82	67.79	62.78	79.95	85.33	97.32	0.49	5.62	115.29	104.88	133.73	146.34	151.71	88.83	114.50	175.16	140.26	97.78	70.82
		Export Value	1,567.24	1,370.52	1,235.05	1,642.56	1,780.12	2,034.40	6.73	135.62	3,783.12	3,999.88	6,054.42	6,657.18	7,507.27	6,244.34	7,293.46	10,643.92	9,687.48	10,228.53	8,196.00
24	Guava	Qty	0.01	1.60	4.59	0.04	0.38	0.43	0.45	0.13	0.07	0.25	1.18	0.07	0.19	0.11	0.78	1.47	0.18	1.46	0.54
		Export Value	0.17	9.48	36.19	0.91	5.64	12.62	13.84	4.92	2.90	11.82	48.88	5.60	8.45	4.82	31.93	59.07	8.75	69.82	79.28
25	Grapes Fresh	Qty	0.28	0.40	0.57	0.41	0.54	0.25	0.42	0.18	0.31	0.21	0.16	0.01	0.04	5.50	0.06	0.19	0.02	0.01	0.01
		Export Value	10.37	13.66	16.26	15.38	18.89	7.99	15.31	9.05	16.26	13.90	8.96	0.73	3.79	236.48	2.78	11.36	1.02	0.06	2.57

	Value																					
26	Pomegranate	Qty	0.04	0.14	0.08	0.14	0.02	0.13	0.31	0.22	0.06	0.27	0.23	0.13	0.11	0.04		0.08	0.05	0.01	0.06	0.04
	Export Value	0.84	4.07	3.07	4.51	0.70	4.85	11.86	11.67	2.46	14.28	14.61	11.88	9.14	7.55		7.92	12.91	3.18	19.66	11.76	
27	Apricot Fresh	Qty	0.00	0.01	0.09	0.00	0.13	0.27	0.54	0.37	0.14	0.16	0.16	0.44	0.29	0.64		0.30	0.13	0.15	0.33	0.54
	Export Value	0.06	0.20	0.54	0.03	0.97	9.09	25.04	24.24	16.14	23.30	18.39	48.60	52.95	215.34		51.77	27.53	15.35	70.05	59.33	
28	Grape Fruit	Qty	-	0.20	-	-	-	0.11	-	0.00	0.03	0.00	0.05	0.01	0.00	0.01		-	-	-	-	0.01
	Export Value	-	2.60	-	-	-	1.90	-	0.04	1.26	0.08	1.86	0.58	0.01	1.55		-	-	-	-	-	0.87
29	Lemon & Lime	Qty	0.08	0.03	-	0.01	0.15	0.09	0.02	0.01	0.00	0.00	0.34	0.00	0.01	-		0.03	0.01	0.40	0.03	0.63
	Export Value	1.10	0.78	-	0.13	2.89	2.19	0.73	0.30	0.05	0.20	31.62	0.40	0.73	0.01		1.49	0.36	39.16	2.98	62.01	
30	Water Melon	Qty	1.26	0.62	3.79	18.96	7.00	9.45	6.77	3.90	13.33	10.48	7.05	0.49	2.89	1.55		2.43	3.79	-	1.52	1.59
	Export Value	6.49	3.82	24.89	90.22	45.96	69.54	43.89	48.50	156.19	320.87	203.52	18.59	115.70	52.73		95.73	146.26	-	59.92	62.39	
Total Qty exported			4,419.05	5,207.78	4,137.87	6,125.90	7,904.14	7,244.01	6,215.70	6,426.19	9,568.72	10,418.77	10,335.25	10,829.20	10,723.76	11,068.42		11,438.49	9,819.26	13,679.22	12,905.21	11,594.22
Total value of exported item			65,694.27	80,141.06	81,476.73	121,166.12	149,970.63	153,315.28	246,730.72	330,904.04	406,378.56	482,471.76	513,412.29	581,496.00	623,735.76	588,486.69		529,663.77	471,213.47	661,301.00	793,408.63	915,077.45

Source: (Sr. No. 1 to 9) PBS & TDAF

Source: (Sr. No. 10 to 30) PBS

		Import of Agri. Commodities in Pakistan																			
Sr. no	Commodity	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	
1	Wheat	Qty	267.19	147.91	107.98	426.76	816.40	135.20	1,793.72	142.50	94.06	22.62	-	9.50	377.40	686.67	-	-	-	-	-
	Import Value	3,055.77	1,698.88	1,355.07	5,515.63	7,943.57	2,517.17	53,342.45	3,064.70	3,409.00	916.00	-	672.00	11,352.00	18,976.00	-	-	-	-	-	-
2	Sugar	Qty	84.05	8.30	11.40	266.70	1,527.30	586.50	36.70	125.70	501.76	1,031.92	19.17	7.31	10.20	12.10	10.19	8.79	7.56	7.47	
	Import Value	1,444.40	152.70	188.50	5,229.00	37,365.90	15,721.10	367.00	4,505.40	24,731.00	58,669.00	1,355.00	501.00	638.00	632.00	646.00	535.00	553.00	534.00	609.00	
3	Raw Cotton	Qty	202.30	188.50	-	-	346.40	461.10	223.20	397.20	342.80	344.69	172.52	429.76	266.25	154.52	436.17	460.31	610.15	414.66	536.23
	Import Value	13,574.80	13,612.60	-	-	22,375.40	39,233.60	21,754.90	50,320.30	50,997.50	83,724.00	43,943.00	85,666.00	59,231.00	34,880.00	78,494.00	84,315.00	122,010.00	107,874.00	139,628.00	
4	Pulses	Qty	459.90	394.40	261.40	364.00	478.70	520.90	336.00	379.80	444.98	637.37	667.23	472.62	499.25	660.98	910.88	1,230.83	723.84	976.67	1,211.38
	Import Value	8,311.10	6,800.90	4,312.20	7,269.80	10,406.50	14,838.70	12,689.30	18,544.20	21,978.00	34,477.00	38,772.00	31,501.00	31,526.00	41,448.00	62,064.00	99,709.00	58,784.00	68,266.00	97,383.00	
5	Soyabean Oil	Qty	-	-	-	-	-	-	-	-	-	-	39.53	60.30	118.00	52.51	141.01	97.28	156.72	150.91	84.32
	Import Value	-	-	-	-	-	-	-	-	-	-	4,561.00	7,158.00	11,725.00	5,694.00	19,098.00	12,854.00	14,683.00	14,833.00	9,136.00	
6	Palm Oil	Qty	-	-	-	-	-	-	-	-	-	-	2,108.73	2,163.81	2,264.75	2,396.73	2,719.18	2,628.25	2,843.35	3,147.55	2,970.77
	Import Value	-	-	-	-	-	-	-	-	-	-	211,826.00	189,618.00	195,230.00	180,316.00	176,102.00	199,474.00	223,879.00	250,597.00	290,872.00	

Annexure-D for Para 6.2.3.1.5

Sr No.	Name of Scheme	Funding	Duration of Period	Expenditure (Rs. Million)				Improved Watercourse (No)	Lining Type	
				Govt Share	Donor	Farmer Share	Total		Bricks (No.)	PCPS (No.)
1	National Program for Improvement of Watercourses in Pakistan (Punjab Component)	Local/PSDP	2003-04 to 2011-12	15,742.000	-	6,910.000	22,652.000	18,471	18,471	-
2	Greater Thal canal Command Area Development Project, Phase-I	Local/ADP	2008-09 to 2012-13	161.350	-	124.120	285.470	240	240	-
3	Punjab Irrigated-Agriculture	World Bank	2011-12	-	708.302	725.970	1,434.276	311	311	-
4	Productivity Improvement Project (PIPIP) Pilot	-	-	-	-	-	-	-	-	-
5	Construction of W/ courses and LASER Levelling Equipment at Chak # 105/ML, District Layyah	Local/ADP	2015-16 to 2017-18	1,348.000	-	1,500.000	2,848.000	-	-	-
6	Optimizing Watercourse Conveyance Efficiency through Enhancing Lining Length	Local/ADP	2015-16 to 2019-20	3,273.596	-	-	3,273.596	2,181	252	1,929
Total							6,121.596	21,203	19,274	1,929

Annexure-E for para 6.2.3.1.6

Census year	Cattle	Buffaloes	Sheep	Goats	Camels	Horses	Mules	Asses	Poultry
2006	14,412,323	17,747,474	6,361,767	19,831,039	198,964	163,107	63,300	2,231,752	25,905,928
2018	14,945,897	14,122,230	6,056,096	14,564,380	56,298	93,479	13,838	697,143	13,754,263
Increase/Decrease in Livestock Census	(533,574)	3,625,244	305,671	5,266,659	142,666	69,628	49,462	1,534,609	12,151,665
Percentage increase/decrease in livestock	3.70	-20.43	-4.80	-26.56	-71.70	-42.69	-78.14	-68.76	-46.91

Annexure-E for para 6.2.3.1.6

On-Going Schemes				
Sr. No.	Name of the Project	From	To	Total Cost
1	Establishment Of Veterinary Dispensary At Moza Jusa, Tehsil Peer Mahal District Toba Tek Singh	2019-20	2020-21	7.000
2	Reconstruction of Civil Veterinary Hospital and Artificial insemination Centre at Dinga Tehsil Kharian District Gujrat	2019-20	2020-21	14.000
3	Establishment of Civil Veterinary Hospital at Jaggu Head Tehsil Sarai Alamgeer Distric Gujrat	2019-20	2020-21	18.000
4	Construction of Office of Additional Director Livestock, Narowal	2019-20	2020-21	43.00
5	Establishment of state of the art labs at VRI and FMD Research Center to meet the international standards of biologics production and R&D (Smart, DLI-2)	2017-18	2020-21	267.615
6	Rehabilitation of infrastructure and upgradation of Research & Development Facilities at Foot and Mouth Disease Research Centre (SMART, DLI-2)	2019-20	2021-22	140.00
7	Revamping of Directorate of Planning and Evaluation, L&DD, Punjab (SMART, DLI-2)	2019-20	2021-22	59.476
8	Feasibility Study for the Establishment of Centre for Advanced Reproductive Technology In Livestock (SMART, DLI-2)	2019-20	2020-21	15.800
9	Establishment of Civil Veterinary Dispensaries in District Dera Ghazi	2019-20	2020-21	117.000
10	Establishment of University of Veterinary and Animal Sciences at Bahawalpur (SMART, DLI-2)	2014-15	2020-21	3290.000
11	Feasibility Study for the Establishment of Foot and Mouth Disease	2020-21	2020-21	15.00
12	Strengthening of Training Facilities at BLPRI Kherimurat	2019-20	2021-22	50.000
13	In-service training facility of advance veterinary education and professional development for veterinary professionals (SMART, DLI-2)	2017-18	2020-21	198.00
14	Establishment of training centre for biologics at UVAS ,Ravi Campus Pattoki (SMART, DLI-2)	2016-17	2020-21	398.920
Total cost of construction and traing projects				4633.811
15	Strengthening of Veterinary Services at Union Council Level in Districts Lodhran	2019-20	2021-22	300.00
16	Strengthening of Veterinary Services Network in Tribal Areas of DG Khan	2019-20	2020-21	108.000
17	Provision of Veterinary Services and Capacity Building in District	2019-20	2020-21	300.00
18	Production Enhancement through Rehabilitation & Modernization of Livestock Farms, (Jahangirabad, Rakh	2017-18	2021-22	202.710

	Mahni & 205 TDA), District Bahawalnagar.			
19	Strengthening of Disease Diagnosis , Reporting, Surveillance System and ISO Certification of Provincial Diagnostic Labs Lahore.	2019-20	2021-22	100.00
20	Conservation and Propagation of Indigenous Breeds (Cattle & Buffalo) through Progeny Testing Programme (PTP) in Punjab	2019-20	2021-22	143.00
21	Productivity Enhancement of Non Descript Cattles in Punjab	2019-20	2021-22	70.00
22	Revamping and Rehabilitation of Veterinary Hospitals/ Dispensaries in Propagation of backyard poultry for increased availability of animal protein to counter stunted growth- Prime Minister	2017-18	2020-21	346.180
23	Propagation of backyard poultry for increased availability of animal protein to counter stunted growth- Prime Minister Initiatives	2019-20	2021-22	458.080
24	Enhancing Beef Production Through Save the Buffalo Calves and Feedlot Fattening- Prime Minister Initiatives	2019-20	2021-22	1471.200
25	Livestock based integrated farming systems for the improvement of small and marginal farmers in Six Tehsils of Gujranwala Division	2020-21	2021-22	44.05
26	Assessment Of Genetic Diversity of Sahiwal Cattle And Establishment Of DNA Bank Of Indigenous Livestock Breeds	2020-21	2020-21	30.00
Total cost of service based projects				3573.22
Grand Total				8207.031

Annexure-F for para 6.2.3.1.7

List of district wise improved and un-improved watercourses				
Sr. No.	District	Total WCs	No. of Improved WCs	No. of Un-Improved WCs
1	Bahawalnagar	3,746	3,531	215
2	Bahawalpur	3,559	3,291	268
3	Rahim Yar Khan	5,288	4,024	1264
4	Dera Ghazi Khan	3,157	1,959	1198
5	Layyah	1,347	1,284	63
6	Muzaffargarh	4,775	3,828	947
7	Rajanpur	1,959	1,468	491
8	Khanewal	2,193	1,919	274
9	Lodhran	1,530	1,292	238
10	Multan	1,925	1,690	235
11	Vehari	2,143	1,952	191
Total South Punjab		31,622	26,238	5384
1	Bhakkar	1,389	1,104	285
2	Chiniot	763	626	137
3	Faisalabad	2,780	2,780	-
4	Gujranwala	1,877	1,489	388

5	Gujrat	287	217	70
6	Hafizabad	774	713	61
7	Jhang	1,504	1,479	25
8	Kasur	1,532	1,519	13
9	Khushab	1,116	814	302
10	Lahore	415	402	13
11	Mandi Bahauddin	1,298	1,031	267
12	Mianwali	840	659	181
13	Nankana Sahib	958	894	64
14	Narowal	232	111	121
15	Okara	2,045	1,843	202
16	Pakpattan	1,275	1,127	148
17	Sahiwal	1,576	1,482	94
18	Sargodha	2,545	2,260	285
19	Sheikhupura	1,585	1,450	135
20	Sialkot	549	394	155
21	Toba Tek Singh	1,352	1,352	-
Total Central Punjab		26,692	23,746	2946
Total Entire Punjab		58,314	49,984	8330
Saving of water per Acre feet per watercourses as per project assessment report				229
Total quantity of water could be saved if 8330 un-lined WC developed/constructed				1,907,570

Annexure-G for para 6.2.3.1.12

Carry Forward (01-06-2020)				247292
Procurement 2020-21				4081581
Total Stocks				4328873
Disposals	Issue to Flour Mills	Previous	On-date	Total
		0	0	0
Total		0	0	0
Closing Balance				4328873

NO. STAT (1) 2016-17 dated: 01-07- 2020

Annexure-G for para 6.2.3.1.12

Storage capacity provided during 2019-2020			
Districts	Functional	Non-functional	Total
Multan	53000	42000	95000
Lodhran	79500	0	79500
Vehari	98500	0	98500
Khanewal	109500	980	110480
Div-Total:	340500	42980	383480
Sahiwal	82500	0	82500
PakPattan	109700		109700
Okara	94600	0	94600
Div-Total:	286800	0	286800

Faisalabad	184500	24500	209000
Toba Tek Singh	54500	0	54500
Jhang	152400	4000	156400
Div-Total:	391400	28500	419900
Sargodha	85400	7390	92790
Mianwali	11000	1575	12575
Bhakkar	22200	0	22200
Khushab	13400	0	13400
Div-Total:	132000	8965	140965
Rawalpindi	142000	1500	143500
Attock	15000	0	15000
Jhelum	14750	0	14750
Chakwal	5750	1500	7250
Div-Total	177500	3000	180500
Gujranwala	85500	0	85500
Gujrat	25100	2000	27100
Sialkot	32500	0	32500
Div-Total:	143100	2000	145100
Bahawalpur	109500	5500	115000
Bahawalnagar	102800	0	102800
Rahim Yar Khan	128900	21500	150400
Div-Total:	341200	27000	368200
Lahore-I	52000	0	52000
Lahore-II	18000	0	18000
Sheikhupura	54000	4500	58500
Nankana	46000	0	46000
Kasur	47100	0	47100
Div-Total:	217100	4500	221600
D.G.Khan	9500	0	9500
Muzaffargarh	45400	980	46380
Rajanpur	8200	15990	24190
Layyah	43200	0	43200
Div-Total:	106300	16970	123270
Punjab Total:	2,135,900	133,915	2,269,815

Annexure-G for para 6.2.3.1.12

DISTRICT WISE STORAGE ACCOMODATION OF PUNJAB FOOD DEPARTMENT provided for 2020-21.			
DISTRICT	TOTAL STANDARD CAPACITY		
	FUNCT.	N-FUNCT.	TOTAL:
Multan	47,300	42,000	89,300
Lodhran	77,500	-	77,500
Vehari	115,000	-	115,000
Khanewal	127,900	-	127,900
Div-Total:	367,700	42,000	409,700
Faisalabad	181,500	24,500	206,000
T. T. Singh	72,800	-	72,800
Jhang	133,800	19,000	152,800
Chiniot	34,000	2,000	36,000
Div-Total:	422,100	45,500	467,600
Sargodha	93,015	7,390	100,405
Khushab	16,830	1,575	18,405
Mianwali	14,000	-	14,000
Bhakkar	25,200	-	25,200
Div-Total:	149,045	8,965	158,010
Rawalpindi	133,295	1,500	134,795
Attock	16,000	-	16,000
Jhelum	14,500	-	14,500
Chakwal	5,000	1,500	6,500
Div-Total	168,795	3,000	171,795
Gujranwala	69,000	5,000	74,000
Hafizabad	6,000	1,000	7,000
Sialkot	23,000	500	23,500
Narowal	5,000	-	5,000
Gujrat	6,500	1,000	7,500
M.B. Din.	17,100	-	17,100
Div-Total:	126,600	7,500	134,100
Bahawalpur	101,500	5,500	107,000
Bahawalnagar	104,800	-	104,800
R.Y.Khan	116,400	21,500	137,900
Div-Total:	322,700	27,000	349,700
Lahore-I	61,000	-	61,000
Lahore-II	28,625	-	28,625
Sheikhupura	101,000	4,500	105,500
Kasur	47,100	-	47,100
Div-Total:	237,725	4,500	242,225

Sahiwal	89,500	-	89,500
Pakpattan	103,600	980	104,580
Okara	98,100	-	98,100
Div-Total:	291,200	980	292,180
D.G.Khan	9,450	-	9,450
Rajanpur	7,200	980	8,180
M/Garh	44,380	15,990	60,370
Layyah	42,140	-	42,140
Div-Total:	103,170	16,970	120,140
Punjab Total	2,189,035	156,415	2,345,450

Annexure-G for para 6.2.3.1.12

DISTRICT WISE STORAGE ACCOMODATION OF PUNJAB FOOD DEPARTMENT.								
District	2020-21 data			2019-20 data			Variation as compare to 2019-20 data	
	Total storage	Functional	Non Functional	Total storage	Functional	Non Functional	increase/decrease in Functional capacity	increase/decrease in Non functional
Multan	89300	47300	42000	95000	53000	42000	-5700	0
Lodhran	77500	77500	0	79500	79500	0	-2000	0
Vehari	115000	115000	0	98500	98500	0	16500	0
Khanewal	127900	127900	0	110480	109500	980	18400	980
Faisalabad	206000	181500	24500	209000	184500	24500	-3000	0
T. T. Singh	72800	72800	0	54500	54500	0	18300	0
Jhang	152800	133800	19000	156400	152400	4000	-18600	-15000
Chiniot	36000	34000	2000	0	0	0	34000	-2000
Sargodha	100405	93015	7390	92790	85400	7390	7615	0
Khushab	18405	16830	1575	13400	13400	0	3430	-1575
Mianwali	14000	14000	0	12575	11000	1575	3000	1575
Bhakkar	25200	25200	0	22200	22200	0	3000	0
Rawalpindi	134795	133295	1500	143500	142000	1500	-8705	0
Attock	16000	16000	0	15000	15000	0	1000	0
Jhelum	14500	14500	0	14750	14750	0	-250	0
Chakwal	6500	5000	1500	7250	5750	1500	-750	0
Gujranwala	74000	69000	5000	85500	85500	0	-16500	-5000
Hafizabad	7000	6000	1000	0	0	0	6000	-1000
Sialkot	23500	23000	500	32500	32500	0	-9500	-500
Narowal	5000	5000	0	0	0	0	5000	0
Gujrat	7500	6500	1000	27100	25100	2000	-18600	1000
M.B. Din.	17100	17100	0	0	0	0	17100	0
Bahawalpur	107000	101500	5500	115000	109500	5500	-8000	0
B/Pur	104800	104800	0	102800	102800	0	2000	0
R.Y.Khan	137900	116400	21500	150400	128900	21500	-12500	0
Lahore-I	61000	61000	0	52000	52000	0	9000	0
Lahore-II	28625	28625	0	18000	18000	0	10625	0
Sheikhupura	105500	101000	4500	58500	54000	4500	47000	0
Kasur	47100	47100	0	47100	47100	0	0	0
Sahiwal	89500	89500	0	82500	82500	0	7000	0

Pakpattan	104580	103600	980	109700	109700	0	-6100	-980
Okara	98100	98100	0	94600	94600	0	3500	0
D.G.Khan	9450	9450	0	9500	9500	0	-50	0
Rajanpur	8180	7200	980	24190	8200	15990	-1000	15010
M/Garh	60370	44380	15990	46380	45400	980	-1020	-15010
Layyah	42140	42140	0	43200	43200	0	-1060	0
Punjab Total	2345450	2189035	156415	2223815	2089900	133915		
de-crease in functional storage							-122835	-41065
increase in functional storage							212470	18565

Annexure-H for para 6.2.3.1.15

Sr. No.	Punjab Zone	Location	Sugarcane purchased	Avg. Rate	Cost of Sugarcane purchased	Per 40 kg price
1	Al-Arabia (Abdullah (Yousaf) Sugar Mills Ltd.,)	Shahpur/Sargodha	773,603.980	7,169.133	5,546,069,606	287
2	Adam Sugar Mills Ltd.,	Chishtian/Bahawalnagar	337,874.979	5,964.229	2,015,163,638	239
3	Ashraf Sugar Mills Ltd.,	Ashrafabad/ Bahawalpur	1,019,209.025	6,369.793	6,492,150,270	255
4	Baba Farid Sugar Mills Ltd.,	Faisalabad/Okara	457,224.825	6,355.345	2,905,821,449	254
5	Chanar Sugar Mills Ltd.,	Faisalabad	842,860.640	6,916.668	5,829,786,874	277
6	Chishtia Sugar Mills Ltd. / SW Sugar Mills	Silanwali/Sargodha	669,797.575	6,867.550	4,599,868,208	275
7	Etihad Sugar Mills Ltd.,	Karmabad/RY Khan	1,855,426.122	6,181.917	11,470,089,900	247
8	Fatima Sugar Mills Ltd.,	KotAddu/Muzaffargarh	1,257,201.405	6,300.623	7,921,152,188	252
9	Darya Khan Sugar Mills	Durya Khan/Bhakkar	823,096.745	6,477.962	5,331,989,765	259
10	Gunj Buksh (Pasrur) Sugar Mills Ltd.,	Pusroor/Sialkot	50,891.870	6,940.941	353,237,463	278
11	Haq Bahu Sugar Mills Ltd.,	Layyah Road/Jhang	448,600.962	6,925.822	3,106,930,420	277
12	Huda Sugar Mills Pvt Ltd. (7-Star sugar Mills)	Sangla Hill/Nankana	478,603.660	6,491.500	3,106,855,664	260
13	Hunza Unit-ISugar Mills Ltd.,	Shahkot/Faisalabad	950,299.022	6,696.131	6,363,326,454	268
14	Hunza Unit-II Sugar Mills Ltd.,	Jhang	1,025,202.784	6,561.487	6,726,854,951	262
15	Husein Sugar Mills Ltd.,	Jaranwala/Faisalabad	822,619.856	6,457.335	5,311,931,871	258
16	Indus Sugar Mills Ltd.,	Kot Bahadur/Rajanpur	1,116,920.346	5,818.284	6,498,560,002	233
17	Jauharabad Sugar Mills Ltd.,	Juhrabad/Khushab	533,791.700	6,999.651	3,736,355,579	280
18	JDW-1 Sugar Mills Ltd.,	Mouza Shirin/RY Khan	2,537,604.565	6,136.654	15,572,401,692	245
19	JDW-II (United) Sugar Mills	Sadiqabad/RY Khan	1,621,774.600	6,582.687	10,675,633,862	263
20	Kamalia Sugar Mills Ltd., / 2-Star Sugar Mills	Kamalia/TTSingh	1,437,749.285	6,760.837	9,720,388,937	270
21	Kashmir Sugar Mills Ltd.,	Shorkot/Jhang	727,666.045	6,748.749	4,910,835,689	270
22	Macca Sugar Mills Ltd.,	Manga Road/Kasur	111,016.765	6,169.602	684,929,241	247
23	Madina Sugar Mills Ltd.,	Chiniot	1,523,662.260	6,726.118	10,248,332,582	269
24	Noon Sugar Mills Ltd.,	Bhalwal/Sargodha	863,552.033	6,828.868	5,897,082,775	273
25	Popular ^(Ex-National) Sugar Mills Ltd.,	Jan Muhamamdwala/Sargodha	607,066.810	6,376.229	3,870,796,819	255
26	Pattoki Sugar Mills Ltd.,	Pattoki/Kasur	661,578.508	6,297.122	4,166,040,639	252

Sr. No.	Punjab Zone	Location	Sugarcane purchased	Avg. Rate	Cost of Sugarcane purchased	Per 40 kg price
27	Ramzan Sugar Mills Ltd.,	Chiniot	1,439,058.565	6,540.277	9,411,841,416	262
28	R.Y. K Sugar Mills Ltd.,	RY Khan	1,887,015.865	6,417.166	12,109,294,493	257
29	Shahtaj Sugar Mills Ltd.,	MBDin	842,083.345	6,602.674	5,560,001,766	264
30	Shakarganj (I) Sugar Mills L	Toba Road Jhang	518,191.496	6,170.597	3,197,550,640	247
31	Shakarganj -II Mills Ltd.,	Adda Bhone/Jhang	487,883.388	6,423.548	3,133,942,150	257
32	Rasool Nawaz Sugar Mills (Gojra/Faisalabad	424,194.650	6,557.582	2,781,691,072	262
33	Sheikhoo Sugar Mills Ltd.,	Kot Addu/Muzaffargarh	1,711,922.017	6,551.782	11,216,140,003	262
34	Tandlianwala-I Sugar Mills	Kanjwani/Faisalbad	1,148,820.170	6,811.005	7,824,619,354	272
35	Tandlianwala-II Sugar Mills	Muzaffar Garh	1,537,933.130	6,821.554	10,491,093,430	273
36	The Thal Industries Corporation Ltd/Layyah Sugar Mills	Layyah	1,353,566.082	6,510.154	8,811,923,143	260
37	The Thal Industries Corporation Ltd., Safina Sugar Mills	Lalian/Chiniot	1,021,063.280	6,441.842	6,577,528,393	258
38	Hamza	R.Y.Khan	2,350,279.275	5,991.815	14,082,438,780	240
39	JK (Former Imperial-II)	Khanewal	824,915.425	6,509.436	5,369,734,103	260
40	Al-Moiz-II	Mianwali	657,966.745	7,140.683	4,698,331,702	286
			39,759,789.800	6,497.235	258,328,716.983	260

PUNJAB SAFE CITY PROJECT TOWARDS IMPROVING LAW AND ORDER

1.1 INTRODUCTION

The development of modern society has brought along a range of different and complex social and environmental issues. The threat of crime, terrorist attacks and increasing problem of traffic control has created an alarming situation for big cities across the world. The issue of tackling crime and terrorism now forms the core of national security policies of many countries. The new pressures created by a changed security environment have highlighted as well as exposed the limited capacity of existing infrastructure to deal with the new spectrum of threats, endangering public safety and security.

In order to deal with the changing security environment many countries have adopted the idea of having a holistic and integrated approach to ensuring public safety, which is also popularly known as “Safe Cities”. The Safe City is an established concept to ensure security, safety and quality of life in today’s complex cities through the use of technology, infrastructure, personnel and processes. The Safe City concept can be extended to any physical environment where its citizens require a safe and comfortable environment. It is a system of achieving public safety in modern cities by combining the “street patrolman’s intuitive approach” with state-of-the-art technology for communication and dissemination of information.

Under the Safe City concept, technologies are operated by a central control and command authority which is involved in the real-time monitoring of potential emergency situations and responds to them in swift manner to minimize damage and costs. The central command authority serves as a hub of data through which information is disseminated and feedback is received. In other words, it is a multipurpose solution for all security issues faced by a city and is centrally controlled by

an authority. It can be said therefore that the Safe City concept embodies a one stop shop solution to all the problems related to public safety. It enables disparate systems to coordinate and collaborate with one another to establish a mechanism of smart policing for modern cities. Its multiple benefits include reduction in response times in case of emergencies, swift service delivery, real time monitoring of potential security risks at key locations, timely resolution of traffic related problems like accidents, congestion and choke points, effective crowd management and riot control.

1.2 BACKGROUND

The Punjab Safe Cities Authority (PSCA), established under the Punjab Safe Cities Authority Act 2016, to ensure establishment, development and maintenance of an integrated command, control and communication system (PPIC3) for Police in major cities of the province for public safety.

In order to realize the vision of developing safe cities in the province, Punjab Police Integrated Command Control and Communication Centers (PPIC3) Centre has been developed for Punjab Police in the city of Lahore and Kasur, which will be subsequently established in the larger cities of the province. The Programme aims to bring together the innovative Concept of Operations, quality focused business processes with integrated cutting-edge technology to provide an operational solution that delivers:

1. Modern infrastructure to provide real-time information and intelligence.
2. Provision of high quality emergency response systems to the public.
3. Facilitate evidence based decision making in operationally critical situations within the Punjab Police departments to ensure seamless service delivery to the public.

4. Implementation of a consolidated Integrated Command Control and Communication Center (IC3) organizational operating model to optimize cross agency coordination, communication, and effectiveness of public safety and emergency services delivery.

Other agencies involved in the safecity paradigm included Dolphin Squad and Police Response Unit which were established with the objective to improve the response of police to effectively and promptly deal with emergencies. Similarly, Anti-Riot Unit was established with the objective to handle riot / mob in professional way so that law and order situation could be maintained properly.

1.3 ESTABLISHING THE AUDIT THEME

1.3.1 Reason of Selection

Thematic audit is being introduced in audit year 2021-22 as a new shift and focus after having discussed the idea with different stakeholders like PAC, respective governments and auditee entities. Infact, a need was felt that audit reports of AGP should comment on the different activities of strategic importance and the focus of reports should be shifted from traditional transaction reporting to broader framework of issue based / thematic audit.

Relevance of the theme with SDGs and National Goals of Pakistan:

Sustainable Development Goal 16 i.e. “Peace, Justice and Strong Institutions” aims to significantly reduce all forms of violence, crime, drug trafficking etc. by making law enforcement stringent, increasing access to justice by implementing necessary tasks and removal of bottlenecks which are creating hurdles in the system, strict application of anti-corruption measures promote the rule of law at national / provincial levels.

Criteria for Selection of Thematic Audit Topics

- ***Issues related to SDGs:***
The selected thematic audit is directly linked to various targets and achievements of SDGs targets and goals)
- ***Areas of governmental priorities:***
The Selected Thematic Audit is aligned with the sectors of government priorities
- ***Issues of public importance:***
The issues under selected theme frequently occur in electronic and print media.
- ***Currency:***
The selected theme is currently existing in society and focused on the stakeholders.

1.3.2 Purpose/Objectives

Audit objective of the theme is to evaluate government efforts to improve safety and security of the citizens through the use of modern and value based technology. Furthermore, the aim was to evaluate its impact on law and order and allied aspects such as improvement in traffic flows, real time integration of information and reduced response time for providing relief to citizens were also to be analyzed.

1.3.3 Scope

For the purpose of thematic audit following four formations were selected to evaluate the theme for the period which was not yet covered by audit.

1. Managing Director Punjab Safe Cities Authority, Lahore.(Period of Audit 2020-21)

2. Senior Superintendent of Police Anti Riot Unit, Lahore.(Period of Audit 2019-21)
3. Senior Superintendent of Police, Police Response Unit Lahore. (Period of Audit 2020-21)
4. Senior Superintendent of Police, Dolphin Squad Lahore.(Period of Audit 2020-21)

TORs of the Thematic Audit:

- To evaluate Improved Service Delivery after the introduction of Safe City Project.
- Monitoring of Law and Order
- Crime Reduction control by introducing new forces/ institutes
- Impact of these initiatives on the overall security paradigm
- Analysis of timely achievement of targets and their effectiveness

2. LEGAL FRAME WORK GOVERNING THE THEME

- Punjab Safe Cities Authorities Act 2016
- Punjab Financial Rules
- Rules of Business
- PC-1 of the Project
- Relevant Agreements / Contracts

3. STAKEHOLDERS AND GOVERNMENTAL ORGANIZATIONS IDENTIFIED AS DIRECTLY/INDIRECTLY INVOLVED

Name of Department

Home Department

Entities Involved

- Managing Director Safe Cities Authority Punjab, Lahore
- Senior Superintendent of Police, Anti-Riot Unit Punjab, Lahore.
- Senior Superintendent of Police, Police Response Unit Lahore
- Senior Superintendent of Police, Dolphin Squad Lahore

4. ROLE OF IMPORTANT ORGANIZATIONS

The major functions of Home Department are:

- Prevention and control of crime
- Administration of Police Department
- Regulation of arms and ammunition matters related to Civil Armed Forces
- To impose ban on entry of persons affecting peace
- To dispatch police parties to other provinces for recovery of stolen property and for the arrest of accused persons
- To notify reward for the arrest of terrorists/criminals
- To grant temporary parole in extreme and urgent situations
- To grant Visa extension to Indian Nationals

- To detain/deport/repatriate illegal immigrants
- To deal with the matters related to licensing & working of private security agencies and arms dealer shops
- To grant arms licenses
- To ban and impose penalty for objectionable material/pamphlets/booklets/newspapers

Punjab Safe Cities Authority Structure and Functions

As per the Punjab Safe Cities Authorities Act 2016 Section 3:

- (1) The Government shall, by notification in the official Gazette, establish an Authority to be called Punjab Safe Cities Authority.
- (2) The Authority shall consist of the following:
 - (a) Chief Minister of the Punjab; Chairperson and Vice Chairperson to be nominated by the Chief Minister; Vice Chairperson
 - (c) Minister for Finance, Punjab; Member , one member of National Assembly of Pakistan and four public representatives, including three members of Provincial Assembly of the Punjab of whom at least one shall be a woman member of the Assembly to be nominated by the Government; Members
 - (e) Members: Chief Secretary, Punjab, Chairman, Planning and Development Board of the Government, Provincial Police Officer, Punjab ,Secretary to the Government, Home Department or his nominee not below the rank of an Additional

Secretary, Secretary to the Government, Finance Department or his nominee not below the rank of an Additional Secretary, Chairman, Punjab Information Technology Board; Member

- (k) Heads of District Police of the cities to which the Act applies; Member(s)
- (l) three eminent persons including at least one woman from the general public or academia, having knowledge of and exposure to law enforcement or other related information technology based projects to be nominated by the Government for a specified period; Members
- (m) Managing Director; and Member
- (n) Chief Operating Officer. Member/ Secretary

According to Section 4. Powers and functions.–

- (1) Subject to the provisions of this Act, the Authority may exercise such powers and perform such functions as may be necessary for carrying out the purposes of the Act.
- (2) In particular, the Authority shall perform the following functions:
 - (a) To maintain and develop command, control and communication centers and other related facilities;
 - (b) to plan, construct and maintain IC3 for future expansion;
 - (c) to enter into contracts, grant licenses, leases, make other arrangements and to perform all tasks necessary for efficient functioning of IC3;

- (d) to incur all necessary expenditure for planning, construction and maintenance of IC3 including administrative expenses;
- (e) to acquire, hold and, subject to this Act, dispose of property;
- (f) to make adequate arrangements for effective security of equipment and other ancillary facilities;
- (g) to establish and maintain an effective oversight mechanism;
- (h) to give directions to any person or agency for not interfering in any way with the infrastructure, facilities and smooth functioning of the Authority;
- (i) to monitor and enforce contracts including concession agreements, licenses or leases entered into or granted by the Authority;
- (j) to constitute a committee for performance of any of the functions of the Authority or to make recommendations to the Authority; and
- (k) to perform such other related functions as the Government may assign.

Dolphin Squad, Police Response Unit and Anti Riot Unit are working according to their Standard Operating Procedures (SOPs).

5. ORGANIZATIONS FINANCIALS

Sr. No.	Name of Formation	Year	Budget (Rs.)	Expenditure (Rs.)
1	Managing Director Safe Cities Authority Punjab, Lahore	2020-21	1,293,500,000	1,292,518,100
2	Senior Superintendent of Police Anti Riot Unit Punjab, Lahore.	2019-21	1,075,823,358	1,069,165,510
3	Senior Superintendent of Police Response Unit Lahore	2020-21	667,637,885	663,898,479
4	Senior Superintendent of Police Dolphin Squad Lahore	2020-21	1,924,899,599	1,904,748,501

6. FIELD AUDIT ACTIVITY

6.1 Methodology

Audit activity was carried out to ensure that policies and regulatory frame work regarding Punjab Safe Cities project towards improving law and order in Punjab were efficiently and effectively carried out. Emphasis was given to the home department formations i.e. M.D Punjab Safe Cities Authority Lahore, SSP Anti Riot Unit, Lahore, SSP Police Response Unit Lahore and SSP Dolphin Squad Lahore. For this purpose, a sample based selection to verify expenditure made against the Punjab Safe Cities project towards improving law and order in Punjab was taken up

6.2 Audit Analysis

6.2.1 Review of Internal Controls

Financial, supervisory and administrative controls were checked and deficiencies found were elaborated in audit findings.

6.2.2 Critical Review

Lack of coordination and consequent failure to control crime

The purpose of safe city was to provide an integrated command, control and communication system (PPIC3) to Police for public safety in the wake of increasing population . The introduction of safe city could be a revolutionary step in providing safe environment to the citizens by controlling crimes like dacoity,kidnapping, street crimes and theft. However, the rising trend of crime manifests that the requisite coordination among different components falling in the domain safe city could not be established. As per Police Station Record Management System, the increasing trend of crimes like dacoity,kidnapping, street crimes and theft in Lahore City could not controlled. For example, the crimes in the form of robbery and dacoity were reported 19585 in the year 2017. The same increased to 24079 in 2018 and they were reported as

72706 in the year 2021. Likewise the street crimes were reported as 442 in the year 2017 while the same were reported as 511 in the year 2021.

The above stated facts establish that the coordination could not be built among different agencies. Different functions of police like operations, investigation, emergency response and traffic control could not be merged under a common platform. The integration of all these functions with the help of technology is the key to stop crimes.

Weak focus on Crime Prevention

The idea of safe city is not only based on response to crime once it has occurred rather it is equally dependent on preventive measures. There is a lack of planning in this regard. The prevention of crime involves complete analysis of the population which is being policed. The same is not being done and maintained by the Safe City Authority. In Western countries, mapping of the population is done in order to prevent crime. The introduction of Geographic Information System(GIS) is a remarkable step for effective policing of the modern cities. The same needs to be done in order maintain profile of all the areas.

Efficacy of IT infrastrucure deployed in Punjab Safe City Project

It was analysed that Punjab Safe City and more specifically Punjab Police Integrated Command Control and Communication Center (PPIC3) was a major IT based intervention in the security apparatus of the government for providing safety to the citizens through full spectrum security services. In order to drive maximum value from such initiative and ensure sustainability as well as future growth from its services and functionalities, it was necessary that strategic planning and best international practices were adopted. However, it was found that subject implementation was not satisfactory in this area. For example, as per record available to audit, data was being maintained in a segregated

fashion and there was absence of well defined comprehensive data management policies. Management of software application was also adhoc-based as Safe City HR did not have the capacity to manage M/s Huawei Technologies (Pvt.) Ltd based softwares after expiry of contract services with the firm. No handing over /taking over of software, transfer of application source code and other software based modelities had apparently been finalized with M/s Huawei Technologies (Pvt.) Ltd before end of their services contract as per record made available to audit. Moreover security based data around the world was increasingly being used for digital fornsic and crime prevention programs. However it was found that no such research based initiative presently under consideration at Punjab Safe City.

Finally the most critical factor towards success of any of IT initiative was measures taken for sustainality and business resilience of the program. This included proper planning for keeping the IT hardware up-to-date replacing of obsolete equipment , maintaining disaster recovery strategies and overall business continuity plan based on availability of adequate funds. Focus was needed on the same from management.

Deficiencies in the Legal Framework

- Standard Operating Procedure of Anti Riot Unit and Police Response Unit was not got approved from competent authority.
- E-Challans are being issued without Permission of Government.
- As per Data & Privacy Protection Procedures (DP3) XII “The Electronic Data shall be an admissible piece of evidence in the court of law / competent forum and is governed by the provision of PSCA Electronic Data Regulations 2016 along with other enabling provisions

of applicable law(s). According to rule 22 the applicant will officially inform about the final decision of the court in above mentioned incident. But it was noticed that there is no practice to intimate to the management of PSCA regarding the final decision of the court for deletion of data from the storage.

Performance of the Organizations

- Seven thousand six hundred and seventy eight (7,678) numbers of cameras were installed on various sites of Lahore for surveillance and traffic monitoring / controlling purpose by the management of the Punjab Safe Cities Authority Lahore. The range of non functional cameras during the period under audit was remained from 2033 to 3113 in all 365 days of the year and even single day the cameras were not on 100% working mode. Average 2376 number of cameras were remained non functional on every day.
- Dolphin Police / Police Response Unit team failed to reach in time at the site of crime / incidents for help to general public in 280 numbers of days in a year.
- 1637 numbers of vehicles violated traffic signals more than 50 times and accordingly 111,356 numbers of E-Challans issued to these vehicles. No measures were taken by the management to overcome this issue and no action was taken against traffic violators.
- No historical data was collected from concerned authorities to verify whether the targets of reduction of crimes and accidents was achieved or otherwise.

- Non Deployment of Patrolling Teams according to annual plan.

Impediments effecting performance of institutions and progress on achieving the targets

- E-Challans 1,412,797 number of Rs. 506,236,992/- were remained un- delivered to the concerned traffic violator.
- Non Integration of Automated Number Plate Recognition System (ANPRS) with the software of Excise & Taxation Department for Recovery of Un-delivered/Unpaid Challans at the time of Transfer of Vehicles
Progress on achievement of targets

6.2.3 SIGNIFICANT AUDIT OBSERVATIONS

6.2.3.1 Non Functioning of Large Numbers of Cameras Average 30.95% and Non Capability of Self Operation and Maintenance

Mission Statement of PSCA describes “To improve law enforcement capacity of Punjab Police and to ensure timely response to emergencies & crime prevention by equipping police with state-of-the-art technology.

Punjab Safe Cities Authority entered into a contract with M/s Huawei Technologies (Pvt.) Ltd. in May 2016 “Agreement for Engineering, Procurement, Construction and Operation and Maintenance for Punjab Police Integrated Command, Control and Communication (PPIC3) Centre, Lahore”. According to aforesaid agreement, the contractor was bound to procure and install the monitoring system / cameras which were mentioned in the bidding documents and was also

responsible for operation and maintenance of the system installed for five years.

During audit of Managing Director Punjab Safe Cities Authority, Lahore for the financial year 2020-21, it was observed that Seven thousand six hundred and seventy eight (7,678) numbers of cameras were installed on various sites of Lahore for surveillance and traffic monitoring / controlling purpose by the management of the authority through M/s Huawei Technologies (Pvt.) Ltd. In financial year 2020-21 on 08.12.2020, Two thousand thirty three (2,033) numbers of cameras were non functional which was the lowest numbers of non functional cameras during the year. Whereas, on 19.07.2020 three thousand one hundred and thirteen (3,113) numbers of cameras were non functional and this was the highest during aforementioned period. The range of non functional cameras during the period under audit was remained from 2033 to 3113 in all 365 days of the year and even single day the cameras were not on 100% working mode. Average 2376 number of cameras were remained non functional on every day and aggregate 30.95 % (From Min 26.48 % to Max. 40.54%) during the whole year which is very high and also alarming for safety of citizens. Large numbers of non functional cameras is also question mark on the performance of operations and maintenance team of Punjab Safe City Authority.

Further, above mentioned firm has not provided the operation and maintenance services during the entire period under audit. The department has not enough capability to make these cameras functional and no alternative measures were taken for smooth functioning of these cameras. Non functioning of cameras means compromising the safety and security of the general public. (Annexure-A)

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

Matter was reported in August 2021 and management replied that matter will be justified in detailed reply later on.

In DAC meeting held on 09.02.2022, the management replied that most of the offline cameras were due to hardware unavailability by OEM (Original Equipment Manufacturer) which is M/S Huawei. PSCA and Huawei has Operation & Maintenance contract dispute, which is still ongoing and Huawei is not providing the repair and replacement of the faulty equipment which is part of the contract between both parties. The para No. 36 was kept pending for probe and the para No. 46 was kept pending for compliance by the committee. Further progress was not reported by the department till the finalization of this report.

Audit recommends compliance of DAC meeting may kindly be made to dig out the actual facts for non functioning of large number of cameras. Further, measures should also be taken to resolve the issue without further delay.

(PDP 2021-0000000123_F00036 & 46-MD, PSCA 2020-21)

6.2.3.2 Non Achievement of Response Time

As per SOPs of Dolphin Police / Police Response Unit 1.49 (page 32) the maximum response time to reach on the place of crime / incident is five minutes.

During audit of Senior Superintendent of Police, Dolphin Police / Police Response Unit for the financial year 2020-21 it was observed that during the period under audit 280 numbers of days the average response time of Dolphin Police / Police Response Unit (all six divisions of Lahore) was remained higher than 5 minutes. It means that 76.71% (280/365 days *100) the Dolphin Police / Police Response Unit team failed to reach on time at the site of crime / incidents for helping general public according to time prescribed in SOPs. (Annexure-B)

Audit was of the view that lapse occurred due to lack of coordination and weak supervision.

Matter was reported in September 2021 and it was simply noted by the management without offering comments.

Audit recommends that reason for non achievement of response time may kindly be justified and investigated at department level to dig out the actual facts.

(PDP 2021-0000000125_F00004-SSP, PRU-2020-21)

(PDP 2021-0000000359_F004-SSP, Dolphin Squad 2020-21)

6.2.3.3 *Non achievement of targets for Reduction in Crime*

The overall objective of the Punjab Police Integrated Command and control Centre (PPIC3) Programme is to modernize the infrastructure, system, processes and capabilities for the police to proactively manage the security situation and to professionalize the police response to incidents.

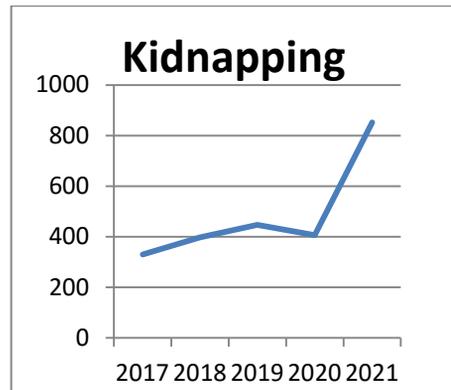
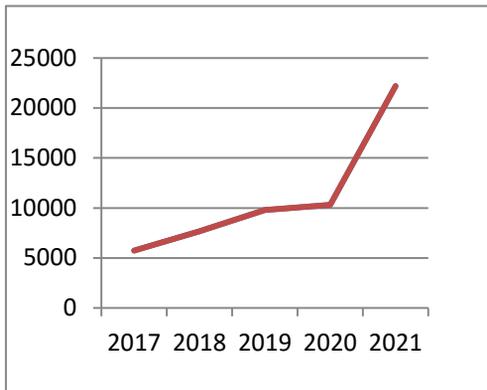
As per 10.8 of Punjab Police Integrated Command Control & Communication (PPIC3) PC-1 regarding Reduction of Crim., “The project envisages a massive decrease in a number of crimes like robbery cases, vehicles stolen, public disorder and riots etc”. Moreover, as per 10.3 of Punjab Police Integrated Command Control & Communication (PPIC3) PC-1 regarding Reduction in Road Accidents “Violation of traffic rules and ineffective law enforcement mechanisms result in poor traffic management.

During audit of Managing Director Punjab Safe Cities Authority, Lahore for the financial year 2020-21, it was observed that no historical data was maintained to verify whether the objectives / defined targets of reduction in crimes after the establishment of Punjab Police Integrated Command Control and Communication Centre (PPIC3) has been achieved or otherwise. However, as per data retrieved from Police Station Record

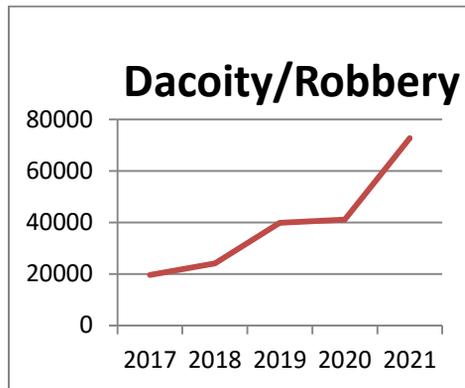
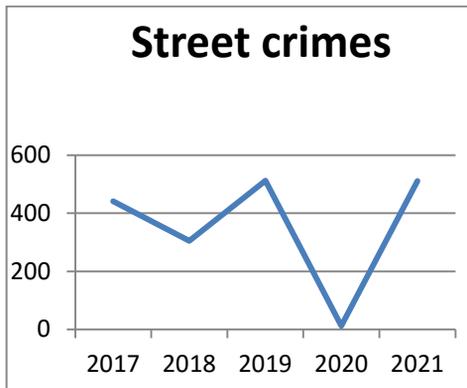
Management System, the trends of crimes like dacoity, kidnapping, street crimes and theft in Lahore City seem to be on higher side as under:

	2017	2018	2019	2020	2021
Dacoity/Robbery	19585	24079	39901	41062	72706
Snatching /Theft	5732	7667	9787	10312	22190
Kidnapping	330	398	447	407	852
Street Crimes	442	305	512	12	511

Source: Police Station Record Management System



Theft/Snatching



Audit was of the view that the increase in crime occurred due to weak supervisory controls and lack of coordinated efforts for reduction in crime.

Matter was reported to the management and it was simply noted for detail reply later on.

In DAC meeting held on 09.02.2022, no cogent reply was furnished by the management, the para No. 43 was kept pending to devise a correct and applicable course of action for compliance. Regarding para No. 45 management has given figures of road accidents which also shows up ward trend hence the para was kept pending for compliance by the committee. Further progress was not reported by the department till the finalization of this report.

Audit recommends that holistic coordinated efforts are needed for achieving objectives of the project. Moreover, the matter may be investigated for bringing out reasons because of which the crime has increased besides compliance of the DAC meeting.

(PDP 2021-0000000123_F00043 & 45 of MD PSCA 2020-21)

6.2.3.4 Unjustified Expenditure due to non deployment of Police Response Teams for Patrolling-Rs. 48.55 million

According to the Administration Branch of Police Response Unit the Patrolling Plan of the unit for the period 01.07.2020 to 30.06.2021 was as under:

Shift	Period	Shift Wise Patrolling Teams	Total Patrolling Teams as per Plan
First	01.07.20 to 01.04.21	43	127
Second		57	
Third		27	
First	02.04.21 to 30.06.21	41	120
Second		55	
Third		24	

During audit of Superintendent of Police, Police Response Unit for the financial year 2020-21, it was observed that 105 number of PRU

vehicles (Toyota Corolla GLI) are on the strength of the unit for patrolling / respond on calls. Hence the capacity of the unit was to perform 114,975 (105 vehicles x 365 days x 3 No. of Shifts) number of duties during the period under audit. But the plan devised for patrolling of vehicle was as under:

Shift	Period	Total vehicles available (On strength for respond)	Number of teams out	Sector / vigilance incharge team	Total vehicles deployed	No. of days	Number of duties performed by vehicles	Vehicle not utilized (idle vehicles)
First	01.07.20	105	43	5	48	275	13,200	57
Second	to	105	57	7	64	275	17,600	41
Third	01.04.21	105	27	6	33	275	9,075	72
First	02.04.21	105	41	5	46	90	4,140	59
Second	To	105	55	7	62	90	5,580	43
Third	30.06.21	105	24	6	30	90	2,700	75
Total Number of Duties Planned							52,295	54.52%
Capacity (105 vehicle on strengths x 3 Shifts x 365 Days)							114,975	
Number of Duties Less Planned and Performed							62,680	

Above table reveals that 54.52% numbers of duties were less planned by the management even though sufficient numbers of vehicles were available to them. An amount of Rs. 48,546,184/- was incurred on POL and repair of these idle vehicles besides compromising the safety of general public.

Description	Expenditure (Rs.)
POL (Total Expenditure 2020-21)	71,066,560
Repair of Transport	17,976,331
Total	89,042,891
No. of Vehicles to Respond	105
Per Vehicle Expenditure	848,028
Non Utilization of Vehicle for Duty (Percent)	54.52
Expenditure involve	48,546,184

Audit was of the view that irregularity was occurred due to weak supervision.

Matter was reported in September 2021 and it was simply noted by the management without offering comments.

Audit recommends matter may kindly be got inquired at department level or got it regularize from competent authority under intimation to audit.

(PDP 2021-0000000125_F00009PRU 2020-21)

6.2.3.5 Non deployment of Patrolling Teams as per Plan-270 days

According to the Administration Branch of Police Response Unit the Patrolling Plan of the unit for the period 01.07.2020 to 30.06.2021 was as under:

Shift	Period	Shift Wise Patrolling Teams	Total Patrolling Teams as per Plan
First	01.07.20 to 01.04.21	43	127
Second		57	
Third		27	
First	02.04.21 to 30.06.21	41	120
Second		55	
Third		24	

During audit of Superintendent of Police, Police Response Unit for the financial year 2020-21, it was observed that 105 number of PRU vehicles (Toyota Corolla GLI) were on the strength of the unit for patrolling / respond on emergency calls. But it was noticed that 270 numbers of days the patrolling vehicles were not sent for patrolling as per plan of the management. (Annexure-C)

Audit was of the view that irregularity was occurred due to weak supervisory control.

Matter was reported in September 2021 and it was simply noted by the management without offering comments.

Audit recommends matter may kindly be got inquired at department level / got it regularize from competent authority under intimation to audit.

(PDP 2021-0000000125_F00010PRU 2020-21)

6.2.3.6 *Non Obtaining the Feedback from Investigation Officers after Provision of Electronic Data of Crimes for Presentation in Courts*

As per Data & Privacy Protection Procedures (DP3) XII “The Electronic Data shall be an admissible piece of evidence in the court of law/competent forum and is governed by the provision of PSCA Electronic Data Regulations 2016 along with other enabling provisions of applicable law(s).

As per rule 9 of PSCA Electronic Data Regulations 2016 regarding collection of electronic data procedure to present electronic evidence 1 “The electronic data storage device shall be produced and transmitted by the authority to the Investigation Officers, Law Enforcement Agencies, Courts, Tribunals or any other authorized person for investigation, inquiry or trial as admissible piece of evidence”. Further, as per terms and conditions of aforementioned regulations

- A request for electronic evidence is made for the purposes of, providing evidence I criminal proceedings or providing evidence in civil proceedings, prevention and reduction of crime and disorder, investigation and detection of crime, identification of witnesses and other lawful purposes.
- The applicant will **officially inform about the final decision of the court** in above mentioned incident. In case the data is no more required, it will be deleted from the storage of IC3 center.

During audit of Managing Director Punjab Safe Cities Authority, Lahore for the financial year 2020-21, it was observed that on request of Investigation Officers data regarding incidents / crimes given in the table below was provided to help in prosecution in criminal cases, crime

detection, investigation, inquiry or trial etc. As per rule 22 the Investigation Officers were officially bound to inform about the final decision of the court. But it was noticed that there is no practice to intimate to the management of PSCA regarding the final decision of the court for deletion of data from the storage of Integrated Command Control and Communication Centre (IC3). Further, in the absence of that audit is unable to know in how many cases the PSCA helped out the court in decision making.

Year	Description	Total Requests	Delivered (Evidence)
2020-21	Provision of 15 Call Recording (Lahore)	521	495
2020-21	Provision of 15 Call Recording (Other Cities)	1412	804
2020-21	Provision of Video Recording (Lahore)	6269	1857
2020-21	Provision of Video Recording (Other Cities)	818	406

(Source: EO Safe City Authority)

Audit was of the view that lapse was occurred due to lack of coordination.

Matter was reported to the management and it was simply noted for detail reply later on.

In DAC meeting held on 09.02.2022, no cogent reply was furnished by the management and the para was kept pending for compliance by the committee. Further progress was not reported by the department till the finalization of this report.

Audit recommends flawless mechanism be devised for intime reporting for taking decisions accordingly.

(PDP 2021-0000000123_F00048MD PSCA 2020-21)

6.2.3.7 No Action taken against Repetitive Traffic Violators

According to 10.2“Effective Traffic Management” of Punjab Police Integrated Command Control & Communication (PPIC3) PC-1 Traffic Management System for Lahore is under tremendous pressure and

manual operations are unable to meet the requirement of a mega city. PPIC3 Lahore is equipped with a modern, intelligent Traffic Management System. One of the foremost benefits of establishing PPIC3 centers in the city is that the traffic system will be effectively and systematically managed and monitored.

- Going hand in hand with smart traffic management is electronic enforcement. Violations would be recorded on video for evidence purposes, vehicle number plates read and fine ticket commensurate with the offence would be dispatched to the mailing address of the owner, all done electronically. This would ensure uniform and effective traffic law enforcement.

During audit of Managing Director Punjab Safe Cities Authority, Lahore for the financial year 2020-21, it was observed that 1637 numbers of vehicles violated more than 50 times and accordingly 111,356 numbers of E-Challans issued to these vehicles. But no measures were taken by the management to overcome this issue and no action was taken against traffic violators. Neither matter was taken for legislation by the management nor action was taken against the repetitive violators. (Annexure-D)

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

Matter was reported to the management and it was simply noted for detail reply later on.

In DAC meeting held on 09.02.2022, the management replied that efforts are being made to overcome the matter, para was kept pending till verification of actions against repetitive violators. Further, progress was not reported by the department till the finalization of this report.

Audit recommends action may kindly be taken against repetitive violators and mechanism be developed to avoid such types violations.

(PDP 2021-0000000123_F00052MD PSCA 2020-21)

6.2.3.8 Loss to Government due to Non-Delivery of E-Challans to Traffic Violators-Rs. 506.24 million

According to Government Rules vide Para 4.7(i) of PFR Vol-I, it is primarily the responsibility of the department authorities to see that all revenue or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

Punjab Safe Cities Authorities signed agreements for Postal Services and Dispatching of E-Challans with Postmaster General Central Punjab, Lahore on 01.03.2020 subsequently revised on 01.01.2021 for delivery of E-challan to traffic offenders. Rates for Inward / within @ Rs. 15 and for Outward / other cities @ Rs. 25 was fixed between the parties.

During audit of Managing Director Punjab Safe Cities Authority, Lahore for the financial year 2020-21, it was observed that total 2,743,920 numbers of E-Challans amounting to Rs. 983,208,350/- were issued to traffic violators and out of that 1,412,797 number of challans i.e 51.49% amounting to Rs. 506,236,992/- (Appx) were remained un-delivered to the concerned traffic violator. Hence, the position is alarming and also the question mark on the efficiency of Pakistan Post Office and others relevant matters relevant to delivery of E-Challans by the management. Government had sustained huge loss due to poor mechanism of issuance and recovery of amount of E-Challans. (Annexure-E)

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

Matter was reported in August 2021 and management replied that matter will be justified in detailed reply later on.

In DAC meeting held on 09.02.2022, the management replied that the main reason of non-delivery of E-Challan is wrong addresses due to unavailability of updated address by citizens as they shifted to new addresses and also vehicle running on road with open transfer letter. Citizens have to update their details by visiting the excise department from time to time. PSCA was also in coordination with excise department to address the issue of incomplete address and multiple letters have been shared with E&T time to time. The para was kept pending for probe at administrative level. Further, progress was not reported by the department till the finalization of this report.

Audit recommends compliance of the DAC decision may be expedited.

(PDP 2021-0000000123_F00033MD PSCA 2020-21)

6.2.3.9 *Non Integration of Automated Number Plate Recognition System (ANPRS) with the software of Excise & Taxation Department for Recovery of Un-delivered / Unpaid Challans at the time of Transfer of Vehicles amount Receivable-Rs. 506.24 million*

As per rule 4.7(1) of PFR Vol-I it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

Whereas, as per rule 7(1) of the Treasury Rules it is required that all moneys as defined in Article 118 of the constitution, received by or tendered to Government Servants shall, without undue delay, be paid in full into the Treasury or into the bank and shall be included in the Consolidated Fund or the Public Account of the Province.

During audit of Managing Director Punjab Safe Cities Authority, Lahore for the financial year 2020-21, it was observed that 2,743,920

numbers of E-Challans were issued by the management against traffic violations. All E-Challans were delivered to the citizens through Pakistan Post Office in all over the Punjab as per agreement deed. But it was noticed that out of total Challans, 1,412,797 (i.e 51.49%) number of challans were found undelivered and received back due to various reasons. Punching of wrong / incomplete address in the data base of Excise & Taxation Department was one of the main reason for non delivery of E-Challans as system Automated Number Plate Recognition System (ANPRS) installed in PSCA was integrated with the system installed in Excise & Taxation Department and mailing address were taken from that system.

The amount of undelivered E-challans could be recovered at the time of transfer of ownership of vehicle or deposit of annual token tax. Although softwares of both offices are integrated with each other but functions of recovery of unpaid E-Challans at the time of transfer of ownership or at the time of payment of token tax yet not made functional by the management. If the same function is implemented, a huge amount of E-Challans could be recovered from violators who were not taking the matter seriously.

An amount to the stated extent was not recovered from traffic violators due to non delivery of E-Challans to them and thus Government had sustained loss of revenue of huge amount. (Annexure-F)

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

Matter was reported in August 2021 and management replied that matter will be justified in detailed reply later on.

In DAC meeting held on 09.02.2022, the management replied that efforts are being made to overcome the issue by sending letters and SMS to owners. The committee kept para pending for compliance. Further,

progress was not reported by the department till the finalization of this report.

Audit recommends compliance of the DAC decision may be expedited.

(PDP 2021-0000000123_F00034MD PSCA 2020-21)

6.2.3.10 Slow Mechanism of Recovery of E-Challans amount Receivable Rs. 1,579.00 million

According to Government Rules vide Para 4.7(i) of PFR-I, it is primarily the responsibility of the department authorities to see that all revenue or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

During audit of Managing Director Punjab Safe Cities Authority, Lahore for the year 2020-21, it was observed that an amount to the stated extent was recoverable on account of E-Challans issued to traffic violators from the date of issuance of E-Challans. Amount of receivable of E-Challans are increasing with the passage of time but no mechanism was found developed to enhance the speed of recovery and to educe the amount of E-Challan receivable. Detail is as under:

Year	2018-19	2019-20	2020-21	Total (Rs.)	Percentage
Challan Issued (In Numbers)	1,719,430	2,024,605	2,743,920	6,487,955	25.69
Challan Paid (In Numbers)	421,206	340,325	905,190	1,666,721	
Fine Amount of Issued E-Challans	601,000,000	661,000,000	983,000,000	2,245,000,000	29.67
Amount Deposited (Rs.)	168,000,000	129,000,000	369,000,000	666,000,000	
Total Receivable as on 30.06.2021				1,579,000,000	

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

Matter was reported in August 2021 and management replied that matter will be justified in detailed reply later on.

In DAC meeting held on 09.02.2022, the management replied that measures are being taken to resolve the issue and to expedite the recovery through SMS and letters to owners etc. The para was kept pending till the production of the progress related to decisions of meeting on Strategy to Enhance the Traffic Management and Effectiveness of E-Challans System dated 09.11.2011. Further, progress was not reported by the department till the finalization of this report.

Audit recommends strenuous efforts may be made for recovery of the amount besides compliance of DAC meeting.

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7. DEPARTMENTAL RESPONSES

- Regarding non functional of cameras, the management replied that most of the offline cameras are due to hardware unavailability by OEM (Original Equipment Manufacturer) which is M/S Huawei. PSCA and Huawei has Operation & Maintenance contract dispute, which is still ongoing and Huawei is not providing the repair and replacement of the faulty equipment which is part of the contract between both parties.
- Regarding non delivery of E-Challans the management replied that the main reason of non-delivery of E-Challan is wrong addresses due to unavailability of updated address by citizens as they shifted to new addresses and also vehicle playing on road with open transfer letter. Citizens have to update their details by visiting the excise department from time to time. PSCA also in coordination with excise department to address the issue of incomplete address and multiple letters have been shared with E&T time to time.
- Regarding non integration of ANPRS with Excise Department to resolve the issue of non delivery of E- Challans, department

replied that efforts are being made to overcome the issue by sending letters and SMS to owners.

- Regarding slow recovery of E-Challans management, the department replied that measures are being taken to resolve the issue and to expedite the recovery through SMS and letters to owners etc.
- DAC meeting decisions on subject paras have been stated against relevant paras at Section 6 of subject chapter.

8. RECOMMENDATIONS

1. Immediate measures are required to be taken to make hundred percent cameras functional to enhance the safety and security of general public.
2. Measures should be taken to achieve Response Time as per SOPs of Dolphin Force / Police Response Unit.
3. Measures should be taken for hundred percent delivery of E challans to traffic violators and recovery thereof.
4. Historical data of crimes and accidents are required to be collected from concerned authorities to verify the trend of reduction in crime after establishment of Safe Cities Initiatives.
5. Delivery of electronic data to investigation officers are required to be increased to facilitate them in investigation.

9. CONCLUSION

The provision of safe and secure environment has become a major challenge to modern state system in face of the burgeoning growth of population especially in big cities. The governments across the world has evolved many practices based on modern technology for handling issues

related to major cities. The Punjab Safe City project along-with initiatives such as Dolphin Force and Police Response Unit are positive interventions aimed at improving the safety and security of citizens, improving law and order and enabling the government to tackle diversified challenges of security amongst urban and expanding population bases. It further aimed to provide an integrated command, control and communication system (IC3) to Police for public safety in the wake of increasing population.

However lack of coordinated approach, absence of synergy amongst agencies and lack of strategic vision aimed at sustaining the initiatives and driving maximum value from them have been observed. As a result, initiatives such as e-challan systems, surveillance cameras, emergency calls are facing contractual lapses, performance failures, partial implementation, lack of analytics and absence of data management.

Owing to these issues, material improvement in the overall law and order situation could not be witnessed. Hence a holistic approach towards safe city development involving all stakeholders and keeping abreast of technological sustainability needs to be adopted for ensuring desired results.

10. REFERENCES

- Punjab Portal (Home Department) Government of the Punjab.
- Punjab Safe Cities Authority Act 2016
- SOPs of Dolphin Force, Police Response Unit and Anti Riot Unit.
- PC-1 and Standing Orders

(Annexure-A)

Statement Showing Non Functional of Cameras

S. No.	Date	Online Cameras (In No.s)	Offline Cameras (In No.s)	Total Cameras Cameras (In No.s)	Percentage of Off Line Cameras (In No.s)
1	8-Dec-20	5645	2033	7678	26.48
2	31-Dec-20	5590	2088	7678	27.19
3	3-Dec-20	5584	2094	7678	27.27
4	11-Dec-20	5579	2099	7678	27.34
5	24-Dec-20	5579	2099	7678	27.34
6	9-Feb-21	5576	2102	7678	27.38
7	2-Dec-20	5572	2106	7678	27.43
8	16-Mar-21	5560	2118	7678	27.59
9	1-Jan-21	5557	2121	7678	27.62
10	5-Mar-21	5555	2123	7678	27.65
11	20-Mar-21	5555	2123	7678	27.65
12	5-Dec-20	5554	2124	7678	27.66
13	7-Dec-20	5554	2124	7678	27.66
14	14-Mar-21	5550	2128	7678	27.72
15	27-Dec-20	5548	2130	7678	27.74
16	1-Dec-20	5546	2132	7678	27.77
17	4-Dec-20	5543	2135	7678	27.81
18	9-Dec-20	5540	2138	7678	27.85
19	10-Feb-21	5539	2139	7678	27.86
20	21-Feb-21	5539	2139	7678	27.86
21	28-Nov-20	5538	2140	7678	27.87
22	30-Nov-20	5537	2141	7678	27.88
23	22-Feb-21	5537	2141	7678	27.88
24	4-Mar-21	5528	2150	7678	28
25	7-May-21	5528	2150	7678	28
26	25-Nov-20	5525	2153	7678	28.04
27	26-Dec-20	5525	2153	7678	28.04
28	5-May-21	5525	2153	7678	28.04
29	27-Nov-20	5524	2154	7678	28.05
30	7-Mar-21	5524	2154	7678	28.05
31	19-Mar-21	5524	2154	7678	28.05
32	6-Mar-21	5522	2156	7678	28.08
33	11-Feb-21	5517	2161	7678	28.15
34	15-Mar-21	5517	2161	7678	28.15
35	12-Feb-21	5515	2163	7678	28.17
36	28-Feb-21	5515	2163	7678	28.17

S. No.	Date	Online Cameras (In No.s)	Offline Cameras (In No.s)	Total Cameras Cameras (In No.s)	Percentage of Off Line Cameras (In No.s)
37	6-Dec-20	5513	2165	7678	28.2
38	18-Mar-21	5513	2165	7678	28.2
39	25-Dec-20	5512	2166	7678	28.21
40	6-May-21	5512	2166	7678	28.21
41	22-Mar-21	5507	2171	7678	28.28
42	29-Nov-20	5506	2172	7678	28.29
43	26-Feb-21	5505	2173	7678	28.3
44	8-Feb-21	5503	2175	7678	28.33
45	20-Feb-21	5500	2178	7678	28.37
46	11-Nov-20	5496	2182	7678	28.42
47	18-Feb-21	5495	2183	7678	28.43
48	17-Apr-21	5495	2183	7678	28.43
49	26-Nov-20	5494	2184	7678	28.44
50	5-Feb-21	5493	2185	7678	28.46
51	13-Mar-21	5492	2186	7678	28.47
52	6-Feb-21	5488	2190	7678	28.52
53	24-May-21	5488	2190	7678	28.52
54	27-Jan-21	5486	2192	7678	28.55
55	29-Dec-20	5484	2194	7678	28.58
56	30-Dec-20	5484	2194	7678	28.58
57	4-May-21	5484	2194	7678	28.58
58	28-Dec-20	5483	2195	7678	28.59
59	23-Nov-20	5480	2198	7678	28.63
60	5-Apr-21	5479	2199	7678	28.64
61	10-Dec-20	5475	2203	7678	28.69
62	27-Feb-21	5475	2203	7678	28.69
63	3-Nov-20	5473	2205	7678	28.72
64	3-Mar-21	5473	2205	7678	28.72
65	4-Apr-21	5473	2205	7678	28.72
66	31-Oct-20	5471	2207	7678	28.74
67	8-May-21	5471	2207	7678	28.74
68	11-May-21	5471	2207	7678	28.74
69	13-May-21	5471	2207	7678	28.74
70	19-Feb-21	5470	2208	7678	28.76
71	3-May-21	5470	2208	7678	28.76
72	23-Dec-20	5469	2209	7678	28.77
73	24-Feb-21	5467	2211	7678	28.8
74	18-Apr-21	5467	2211	7678	28.8

S. No.	Date	Online Cameras (In No.s)	Offline Cameras (In No.s)	Total Cameras Cameras (In No.s)	Percentage of Off Line Cameras (In No.s)
75	27-Apr-21	5467	2211	7678	28.8
76	2-May-21	5467	2211	7678	28.8
77	22-Apr-21	5466	2212	7678	28.81
78	14-Nov-20	5465	2213	7678	28.82
79	25-May-21	5465	2213	7678	28.82
80	26-Jan-21	5463	2215	7678	28.85
81	15-Dec-20	5461	2217	7678	28.87
82	24-Nov-20	5460	2218	7678	28.89
83	2-Jan-21	5460	2218	7678	28.89
84	9-May-21	5460	2218	7678	28.89
85	4-Nov-20	5457	2221	7678	28.93
86	7-Feb-21	5456	2222	7678	28.94
87	19-Apr-21	5453	2225	7678	28.98
88	23-May-21	5453	2225	7678	28.98
89	17-Mar-21	5452	2226	7678	28.99
90	2-Apr-21	5452	2226	7678	28.99
91	3-Jan-21	5451	2227	7678	29
92	4-Jan-21	5451	2227	7678	29
93	19-Jan-21	5451	2227	7678	29
94	9-Nov-20	5447	2231	7678	29.06
95	1-Feb-21	5444	2234	7678	29.1
96	9-Mar-21	5444	2234	7678	29.1
97	27-Mar-21	5442	2236	7678	29.12
98	30-Apr-21	5442	2236	7678	29.12
99	26-May-21	5441	2237	7678	29.14
100	13-Nov-20	5440	2238	7678	29.15
101	10-May-21	5440	2238	7678	29.15
102	12-Nov-20	5439	2239	7678	29.16
103	16-Dec-20	5436	2242	7678	29.2
104	30-Mar-21	5436	2242	7678	29.2
105	1-May-21	5436	2242	7678	29.2
106	22-Dec-20	5435	2243	7678	29.21
107	3-Apr-21	5435	2243	7678	29.21
108	25-Apr-21	5435	2243	7678	29.21
109	16-Feb-21	5432	2246	7678	29.25
110	1-Mar-21	5432	2246	7678	29.25
111	26-Mar-21	5432	2246	7678	29.25
112	20-Nov-20	5430	2248	7678	29.28

S. No.	Date	Online Cameras (In No.s)	Offline Cameras (In No.s)	Total Cameras (In No.s)	Percentage of Off Line Cameras (In No.s)
113	23-Feb-21	5430	2248	7678	29.28
114	2-Nov-20	5429	2249	7678	29.29
115	22-Nov-20	5429	2249	7678	29.29
116	23-Jan-21	5429	2249	7678	29.29
117	31-Jan-21	5426	2252	7678	29.33
118	10-Apr-21	5426	2252	7678	29.33
119	21-Apr-21	5424	2254	7678	29.36
120	1-Nov-20	5423	2255	7678	29.37
121	10-Nov-20	5422	2256	7678	29.38
122	15-Nov-20	5421	2257	7678	29.4
123	2-Feb-21	5421	2257	7678	29.4
124	26-Apr-21	5419	2259	7678	29.42
125	4-Feb-21	5418	2260	7678	29.43
126	26-Oct-20	5416	2262	7678	29.46
127	22-Jan-21	5416	2262	7678	29.46
128	28-Jan-21	5415	2263	7678	29.47
129	25-Feb-21	5414	2264	7678	29.49
130	10-Mar-21	5414	2264	7678	29.49
131	17-May-21	5414	2264	7678	29.49
132	21-Jan-21	5413	2265	7678	29.5
133	7-Nov-20	5410	2268	7678	29.54
134	11-Mar-21	5410	2268	7678	29.54
135	21-May-21	5410	2268	7678	29.54
136	9-Jan-21	5408	2270	7678	29.56
137	24-Jan-21	5408	2270	7678	29.56
138	19-May-21	5408	2270	7678	29.56
139	28-Mar-21	5407	2271	7678	29.58
140	8-Nov-20	5406	2272	7678	29.59
141	12-Dec-20	5406	2272	7678	29.59
142	3-Feb-21	5405	2273	7678	29.6
143	21-Dec-20	5404	2274	7678	29.62
144	24-Apr-21	5404	2274	7678	29.62
145	11-Apr-21	5403	2275	7678	29.63
146	25-Oct-20	5402	2276	7678	29.64
147	20-Dec-20	5401	2277	7678	29.66
148	28-Oct-20	5400	2278	7678	29.67
149	19-Dec-20	5400	2278	7678	29.67
150	23-Apr-21	5400	2278	7678	29.67

S. No.	Date	Online Cameras (In No.s)	Offline Cameras (In No.s)	Total Cameras Cameras (In No.s)	Percentage of Off Line Cameras (In No.s)
151	14-Feb-21	5399	2279	7678	29.68
152	13-Feb-21	5398	2280	7678	29.7
153	6-Nov-20	5397	2281	7678	29.71
154	14-Apr-21	5395	2283	7678	29.73
155	31-Mar-21	5392	2286	7678	29.77
156	29-Jan-21	5391	2287	7678	29.79
157	2-Mar-21	5389	2289	7678	29.81
158	16-Apr-21	5388	2290	7678	29.83
159	29-Oct-20	5386	2292	7678	29.85
160	12-Mar-21	5386	2292	7678	29.85
161	30-Jan-21	5383	2295	7678	29.89
162	11-Oct-20	5379	2299	7678	29.94
163	8-Apr-21	5379	2299	7678	29.94
164	14-Dec-20	5376	2302	7678	29.98
165	25-Mar-21	5374	2304	7678	30.01
166	18-Dec-20	5373	2305	7678	30.02
167	6-Oct-20	5369	2309	7678	30.07
168	16-Jan-21	5368	2310	7678	30.09
169	9-Apr-21	5368	2310	7678	30.09
170	20-Jan-21	5366	2312	7678	30.11
171	28-Apr-21	5366	2312	7678	30.11
172	27-May-21	5365	2313	7678	30.13
173	27-Oct-20	5364	2314	7678	30.14
174	29-Apr-21	5362	2316	7678	30.16
175	20-Apr-21	5359	2319	7678	30.2
176	15-Apr-21	5358	2320	7678	30.22
177	7-Oct-20	5356	2322	7678	30.24
178	13-Dec-20	5356	2322	7678	30.24
179	17-Jan-21	5356	2322	7678	30.24
180	21-Nov-20	5354	2324	7678	30.27
181	25-Jan-21	5354	2324	7678	30.27
182	17-Dec-20	5348	2330	7678	30.35
183	15-Feb-21	5347	2331	7678	30.36
184	1-Apr-21	5347	2331	7678	30.36
185	30-Oct-20	5346	2332	7678	30.37
186	22-Sep-20	5345	2333	7678	30.39
187	8-Mar-21	5343	2335	7678	30.41
188	28-May-21	5343	2335	7678	30.41

S. No.	Date	Online Cameras (In No.s)	Offline Cameras (In No.s)	Total Cameras Cameras (In No.s)	Percentage of Off Line Cameras (In No.s)
189	30-Sep-20	5342	2336	7678	30.42
190	19-Nov-20	5341	2337	7678	30.44
191	10-Oct-20	5340	2338	7678	30.45
192	2-Oct-20	5335	2343	7678	30.52
193	22-May-21	5331	2347	7678	30.57
194	7-Apr-21	5322	2356	7678	30.69
195	4-Jun-21	5321	2357	7678	30.7
196	16-May-21	5317	2361	7678	30.75
197	20-May-21	5316	2362	7678	30.76
198	29-Sep-20	5315	2363	7678	30.78
199	12-May-21	5315	2363	7678	30.78
200	17-Feb-21	5314	2364	7678	30.79
201	22-Oct-20	5312	2366	7678	30.82
202	5-Jun-21	5310	2368	7678	30.84
203	29-Mar-21	5308	2370	7678	30.87
204	5-Jan-21	5306	2372	7678	30.89
205	6-Jun-21	5306	2372	7678	30.89
206	17-Oct-20	5304	2374	7678	30.92
207	19-Sep-20	5303	2375	7678	30.93
208	14-May-21	5302	2376	7678	30.95
209	24-Oct-20	5298	2380	7678	31
210	14-Jan-21	5295	2383	7678	31.04
211	12-Apr-21	5293	2385	7678	31.06
212	15-May-21	5293	2385	7678	31.06
213	20-Sep-20	5292	2386	7678	31.08
214	24-Sep-20	5291	2387	7678	31.09
215	13-Apr-21	5290	2388	7678	31.1
216	7-Jun-21	5289	2389	7678	31.11
217	8-Jun-21	5289	2389	7678	31.11
218	9-Oct-20	5288	2390	7678	31.13
219	18-May-21	5286	2392	7678	31.15
220	1-Oct-20	5284	2394	7678	31.18
221	5-Oct-20	5281	2397	7678	31.22
222	28-Sep-20	5278	2400	7678	31.26
223	8-Jan-21	5277	2401	7678	31.27
224	18-Jan-21	5277	2401	7678	31.27
225	20-Oct-20	5275	2403	7678	31.3
226	25-Sep-20	5274	2404	7678	31.31

S. No.	Date	Online Cameras (In No.s)	Offline Cameras (In No.s)	Total Cameras (In No.s)	Percentage of Off Line Cameras (In No.s)
227	23-Oct-20	5273	2405	7678	31.32
228	21-Oct-20	5272	2406	7678	31.34
229	21-Mar-21	5272	2406	7678	31.34
230	12-Jan-21	5255	2423	7678	31.56
231	4-Oct-20	5254	2424	7678	31.57
232	18-Oct-20	5252	2426	7678	31.6
233	13-Oct-20	5250	2428	7678	31.62
234	6-Aug-20	5245	2433	7678	31.69
235	7-Aug-20	5244	2434	7678	31.7
236	13-Sep-20	5244	2434	7678	31.7
237	11-Jul-20	5243	2435	7678	31.71
238	3-Jun-21	5238	2440	7678	31.78
239	13-Jan-21	5236	2442	7678	31.81
240	15-Jan-21	5235	2443	7678	31.82
241	24-Mar-21	5234	2444	7678	31.83
242	29-May-21	5234	2444	7678	31.83
243	16-Sep-20	5231	2447	7678	31.87
244	6-Apr-21	5230	2448	7678	31.88
245	19-Oct-20	5229	2449	7678	31.9
246	2-Jun-21	5229	2449	7678	31.9
247	12-Oct-20	5226	2452	7678	31.94
248	3-Oct-20	5225	2453	7678	31.95
249	18-Nov-20	5225	2453	7678	31.95
250	21-Sep-20	5224	2454	7678	31.96
251	8-Oct-20	5223	2455	7678	31.97
252	14-Oct-20	5223	2455	7678	31.97
253	5-Nov-20	5220	2458	7678	32.01
254	18-Sep-20	5218	2460	7678	32.04
255	16-Jun-21	5210	2468	7678	32.14
256	15-Sep-20	5207	2471	7678	32.18
257	26-Sep-20	5206	2472	7678	32.2
258	15-Aug-20	5204	2474	7678	32.22
259	27-Sep-20	5201	2477	7678	32.26
260	15-Oct-20	5201	2477	7678	32.26
261	1-Aug-20	5200	2478	7678	32.27
262	17-Nov-20	5196	2482	7678	32.33
263	18-Jul-20	5194	2484	7678	32.35
264	30-May-21	5191	2487	7678	32.39

S. No.	Date	Online Cameras (In No.s)	Offline Cameras (In No.s)	Total Cameras (In No.s)	Percentage of Off Line Cameras (In No.s)
265	14-Jul-20	5188	2490	7678	32.43
266	19-Jun-21	5183	2495	7678	32.5
267	23-Mar-21	5182	2496	7678	32.51
268	8-Sep-20	5180	2498	7678	32.53
269	12-Jun-21	5179	2499	7678	32.55
270	9-Jul-20	5178	2500	7678	32.56
271	9-Sep-20	5174	2504	7678	32.61
272	16-Oct-20	5173	2505	7678	32.63
273	14-Sep-20	5171	2507	7678	32.65
274	10-Jul-20	5167	2511	7678	32.7
275	17-Jun-21	5163	2515	7678	32.76
276	20-Jun-21	5162	2516	7678	32.77
277	31-Jul-20	5161	2517	7678	32.78
278	21-Jun-21	5161	2517	7678	32.78
279	23-Jun-21	5161	2517	7678	32.78
280	8-Aug-20	5160	2518	7678	32.79
281	23-Sep-20	5156	2522	7678	32.85
282	8-Jul-20	5153	2525	7678	32.89
283	25-Jul-20	5153	2525	7678	32.89
284	15-Jul-20	5144	2534	7678	33
285	29-Jul-20	5143	2535	7678	33.02
286	5-Aug-20	5142	2536	7678	33.03
287	13-Aug-20	5141	2537	7678	33.04
288	7-Sep-20	5136	2542	7678	33.11
289	30-Jul-20	5132	2546	7678	33.16
290	17-Aug-20	5131	2547	7678	33.17
291	24-Aug-20	5131	2547	7678	33.17
292	19-Aug-20	5130	2548	7678	33.19
293	1-Sep-20	5130	2548	7678	33.19
294	16-Nov-20	5130	2548	7678	33.19
295	11-Jan-21	5128	2550	7678	33.21
296	25-Aug-20	5126	2552	7678	33.24
297	17-Jul-20	5124	2554	7678	33.26
298	17-Sep-20	5124	2554	7678	33.26
299	22-Jun-21	5121	2557	7678	33.3
300	12-Aug-20	5118	2560	7678	33.34
301	6-Sep-20	5117	2561	7678	33.36
302	24-Jul-20	5116	2562	7678	33.37

S. No.	Date	Online Cameras (In No.s)	Offline Cameras (In No.s)	Total Cameras (In No.s)	Percentage of Off Line Cameras (In No.s)
303	4-Sep-20	5115	2563	7678	33.38
304	16-Aug-20	5114	2564	7678	33.39
305	18-Aug-20	5114	2564	7678	33.39
306	27-Jul-20	5113	2565	7678	33.41
307	13-Jul-20	5112	2566	7678	33.42
308	12-Sep-20	5110	2568	7678	33.45
309	26-Jul-20	5104	2574	7678	33.52
310	15-Jun-21	5097	2581	7678	33.62
311	5-Sep-20	5092	2586	7678	33.68
312	9-Jun-21	5088	2590	7678	33.73
313	3-Sep-20	5087	2591	7678	33.75
314	14-Aug-20	5085	2593	7678	33.77
315	2-Sep-20	5082	2596	7678	33.81
316	6-Jul-20	5079	2599	7678	33.85
317	23-Jul-20	5073	2605	7678	33.93
318	14-Jun-21	5073	2605	7678	33.93
319	11-Sep-20	5066	2612	7678	34.02
320	16-Jul-20	5063	2615	7678	34.06
321	2-Aug-20	5059	2619	7678	34.11
322	7-Jan-21	5059	2619	7678	34.11
323	18-Jun-21	5058	2620	7678	34.12
324	26-Aug-20	5046	2632	7678	34.28
325	27-Aug-20	5039	2639	7678	34.37
326	1-Jul-20	5038	2640	7678	34.38
327	4-Aug-20	5035	2643	7678	34.42
328	10-Sep-20	5035	2643	7678	34.42
329	28-Jul-20	5034	2644	7678	34.44
330	9-Aug-20	5029	2649	7678	34.5
331	28-Jun-21	5026	2652	7678	34.54
332	7-Jul-20	5024	2654	7678	34.57
333	11-Aug-20	5022	2656	7678	34.59
334	27-Jun-21	5018	2660	7678	34.64
335	1-Jun-21	5015	2663	7678	34.68
336	26-Jun-21	5013	2665	7678	34.71
337	21-Jul-20	5010	2668	7678	34.75
338	3-Jul-20	5009	2669	7678	34.76
339	2-Jul-20	5006	2672	7678	34.8
340	24-Jun-21	4995	2683	7678	34.94

S. No.	Date	Online Cameras (In No.s)	Offline Cameras (In No.s)	Total Cameras Cameras (In No.s)	Percentage of Off Line Cameras (In No.s)
341	22-Jul-20	4985	2693	7678	35.07
342	10-Aug-20	4972	2706	7678	35.24
343	23-Aug-20	4960	2718	7678	35.4
344	3-Aug-20	4953	2725	7678	35.49
345	22-Aug-20	4947	2731	7678	35.57
346	5-Jul-20	4943	2735	7678	35.62
347	11-Jun-21	4941	2737	7678	35.65
348	10-Jan-21	4930	2748	7678	35.79
349	25-Jun-21	4926	2752	7678	35.84
350	21-Aug-20	4921	2757	7678	35.91
351	31-Aug-20	4918	2760	7678	35.95
352	20-Aug-20	4915	2763	7678	35.99
353	10-Jun-21	4911	2767	7678	36.04
354	31-May-21	4908	2770	7678	36.08
355	29-Jun-21	4907	2771	7678	36.09
356	29-Aug-20	4895	2783	7678	36.25
357	30-Jun-21	4882	2796	7678	36.42
358	28-Aug-20	4881	2797	7678	36.43
359	13-Jun-21	4868	2810	7678	36.6
360	6-Jan-21	4866	2812	7678	36.62
361	4-Jul-20	4852	2826	7678	36.81
362	30-Aug-20	4790	2888	7678	37.61
363	12-Jul-20	4775	2903	7678	37.81
364	20-Jul-20	4732	2946	7678	38.37
365	19-Jul-20	4565	3113	7678	40.54
Total		1,935,171	867,299	2,802,470	30.95

Source: Chief Maintenance Officer PSCA

(Annexure-B)

Statement Showing Response Time Not Achieved

S. No.	Date	City Division	Civil Line Division	Model Town Division	Cantt Division	Iqbal Town Division	Saddar Division	Average Response Time Lahore
1	2-Jul-21	8.5	10.5	8.3	5.75	0	5.75	7.80
2	3-Jul-21	10.6	0	13	8	4.3	8.9	8.90
3	4-Jul-21	3.7	6	6	5.8	7	5.3	5.60
4	5-Jul-21	7.5	8.5	7.1	7	7	11	8.00
5	6-Jul-21	8.1	4.8	5.6	16.2	12	6.2	8.80
6	7-Jul-21	6.5	4.4	5.3	5.8	5	5.8	5.50
7	9-Jul-21	5.2	0	0	7	5.2	7.1	6.10
8	10-Jul-21	7.1	7.2	6.1	6.2	6.1	7.1	6.60
9	12-Jul-21	4.5	4.7	6	6	7.4	8.4	6.20
10	13-Jul-21	4.8	5	12	8.5	6.7	8.5	7.60
11	14-Jul-21	4.8	10	0	9.5	3.7	9.8	7.60
12	15-Jul-21	5.5	6	7	3.6	6.2	6.1	5.70
13	16-Jul-21	7.6	5	5.1	5.4	4.3	5.2	5.40
14	17-Jul-21	6.9	5	5	7	4.8	7.4	6.00
15	18-Jul-21	6.3	5	7	7.2	3.7	5.7	5.80
16	19-Jul-21	5	4.5	5.3	4.7	5	5.9	5.10
17	21-Jul-21	5.8	6.9	5.5	4.8	4	8.1	5.90
18	22-Jul-21	4.8	6.3	4	6	4.6	5	5.10
19	25-Jul-21	5	4.9	5.3	6.1	4.8	5.4	5.30
20	28-Jul-21	6.8	8	6.9	7.8	7.9	8.5	7.70
21	29-Jul-21	6.9	7.5	6.6	8.5	6.4	6.6	7.10
22	30-Jul-21	5.5	6	5.5	4.5	4.8	6	5.40
23	31-Jul-21	5.9	5.8	6	4.6	4.9	5.8	5.50
24	1-Aug-20	5.8	7	6.5	4.6	4.8	5	5.60
25	2-Aug-20	6.5	7.3	4.8	7.4	5.6	6.2	6.30
26	3-Aug-20	6.5	7.3	4.8	7.8	5.6	6.2	6.30
27	4-Aug-20	4.7	5.9	7.4	7.1	7	6.1	6.40
28	5-Aug-20	8.7	4.9	7.1	7.8	9.5	7.6	7.60
29	6-Aug-20	7.5	5.2	8.1	5.1	3.9	6.8	6.10
30	7-Aug-20	8.1	6.7	11.16	7.4	6.2	8.6	8.00
31	8-Aug-20	5.5	4.5	7.5	6.3	7	6.2	6.20
32	9-Aug-20	5.6	7	4.7	6.1	4.7	4.7	5.50
33	10-Aug-20	7.7	5.8	6	5.1	5.5	6.1	6.00
34	12-Aug-20	6.1	6.8	6.7	5.9	5.5	6.6	6.30
35	15-Aug-20	4.5	5.1	5.2	6.5	4.5	4.5	5.10
36	16-Aug-20	5	4.9	5.5	4.9	5.4	5.3	5.20
37	17-Aug-20	5	4.9	5.5	6.5	4.5	6.5	5.50
38	18-Aug-20	5	4.8	5.4	5.4	5.4	6	5.30
39	19-Aug-20	4.9	5	5.2	5.3	5.5	5.7	5.30
40	20-Aug-20	5	4.5	5.9	5.2	4	6.2	5.10

S. No.	Date	City Division	Civil Line Division	Model Town Division	Cantt Division	Iqbal Town Division	Saddar Division	Average Response Time Lahore
41	21-Aug-20	5.4	5.2	5.3	5.2	5.3	5.1	5.30
42	22-Aug-20	5.1	5.5	5.1	5.4	5.4	6	5.40
43	23-Aug-20	5.1	5.2	5.4	4.9	5.4	4.8	5.10
44	25-Aug-20	5.5	7.5	8	5	7	9.5	7.10
45	26-Aug-20	6	7	7	6.5	4	8	6.40
46	27-Aug-20	7	6	7.5	6.5	5	7.5	6.60
47	28-Aug-20	8.5	6.9	7.9	7.5	6.5	8.9	7.70
48	29-Aug-20	6	5	5.5	6.7	5.2	6.5	5.80
49	30-Aug-20	5.9	5	6.5	6.9	6	5.9	6.00
50	31-Aug-20	6	4	5.5	5	4.5	6	5.20
51	1-Sep-20	5	6	7	5	6.5	7	6.10
52	2-Sep-20	7.5	5	6	5.9	5.8	6.2	6.10
53	3-Sep-20	7.5	5	6	5.8	6.5	7.5	6.40
54	4-Sep-20	5	4.5	6	5.5	5	5.2	5.20
55	7-Sep-20	5	6	5.5	4	5.5	6	5.30
56	8-Sep-20	6.5	5	7.5	5	5.6	7	6.10
57	9-Sep-20	6.5	5	6.7	7	6.5	6.3	6.30
58	10-Sep-20	6	5.4	8	5	4.5	5	5.70
59	11-Sep-20	6	7	5.5	6	7	7.5	6.50
60	12-Sep-20	5	4	5.2	5	5.1	6.5	5.10
61	15-Sep-20	6	4.5	5	6.5	4	6.8	5.50
62	16-Sep-20	6	4.9	5	4.9	6.5	5	5.40
63	17-Sep-20	5.3	5.5	6.8	6	5.9	6	5.90
64	18-Sep-20	12	8	6	6	4	8.6	7.40
65	19-Sep-20	5	5.5	6	7	4	5.8	5.60
66	20-Sep-20	5.9	6.2	5.5	6.4	5.5	4.3	5.60
67	21-Sep-20	8	5.5	6.2	6	6.9	7.2	6.60
68	22-Sep-20	6	5	7.2	7.5	5	7.5	6.40
69	23-Sep-20	5	7	12	7	8.5	5	7.40
70	24-Sep-20	5.4	5.9	5.8	5	5	6	5.50
71	25-Sep-20	5.8	5.7	6	5.9	6.5	5.5	5.90
72	26-Sep-20	5.8	6	4.5	5.6	6.3	6.5	5.80
73	27-Sep-20	5.8	5.6	5.9	5	4.5	5.5	5.40
74	28-Sep-20	5.5	4.5	6	5.8	5	6	5.50
75	29-Sep-20	7	6	7	6.5	6	6.8	6.60
76	30-Sep-20	6.9	5.5	6.5	6.4	5.6	6.8	6.30
77	1-Oct-20	6.8	6.8	6.9	6.9	6.5	6.9	6.80
78	2-Oct-20	7.1	7.7	7.9	7.5	6.5	7.3	7.30
79	3-Oct-20	5.5	5.7	5.8	5.8	5.9	5.8	5.80
80	4-Oct-20	7.1	7.7	7.9	7.5	7.5	7.3	7.50
81	5-Oct-20	7.2	7.7	7.4	7	7.1	7.3	7.30
82	6-Oct-20	5.5	5.7	5.5	5.8	5.4	5.2	5.50

S. No.	Date	City Division	Civil Line Division	Model Town Division	Cantt Division	Iqbal Town Division	Saddar Division	Average Response Time Lahore
83	7-Oct-20	5.7	5.8	5.7	5.8	5.9	5.7	5.80
84	8-Oct-20	6.3	6.4	6.5	6.4	6.4	6.5	6.40
85	9-Oct-20	5.5	5.5	5.1	5.5	6.1	6.1	5.60
86	10-Oct-20	5.8	5.8	5.9	5.8	5.5	5.7	5.80
87	11-Oct-20	5.1	5.5	5.2	5.5	5.1	5	5.20
88	12-Oct-20	5.1	5.2	5.1	5.5	5.2	5.5	5.30
89	13-Oct-20	5.8	5.8	5.9	5.9	5.9	5.8	5.90
90	15-Oct-20	6.3	6.4	6.5	6.4	7.9	7.6	6.90
91	16-Oct-20	5.8	5.2	5.3	5.5	5.2	5.3	5.40
92	17-Oct-20	5.9	5.9	5.9	5.8	5.8	5.8	5.90
93	18-Oct-20	5.5	5.7	5.5	5.8	5.4	5.5	5.60
94	19-Oct-20	5.8	5.8	5.1	6	5.1	7	5.80
95	20-Oct-20	6.9	7.8	6.9	6.5	7.5	7.9	7.30
96	21-Oct-20	6.6	6.1	6	5.5	5.9	7.2	6.20
97	22-Oct-20	7.1	6.9	5.5	6	6.5	7.8	6.60
98	24-Oct-20	4.9	5.7	5.4	5.5	5.1	5.5	5.40
99	25-Oct-20	7	6.5	6	7	6.7	7.5	6.80
100	26-Oct-20	7	5	5.6	5.5	5.1	6	5.70
101	27-Oct-20	5	5.5	5.9	6.5	7.8	7.5	6.40
102	28-Oct-20	6	7	6.5	7.5	6.5	7.2	6.80
103	29-Oct-20	4	6	7	7.2	7.2	7.9	6.60
104	30-Oct-20	7.2	6.7	6.5	6.2	6.7	6.8	6.70
105	31-Oct-20	5	5.9	6.5	5.9	6	7.5	6.10
106	1-Nov-20	6	5	6.5	7.5	6	8	6.50
107	2-Nov-20	5.5	5	5.5	5.2	5.1	5	5.20
108	3-Nov-20	5.9	5.7	6.2	5.9	6	6.8	6.10
109	4-Nov-20	5	6	7	4.8	4.9	7.5	5.90
110	5-Nov-20	5.8	6	6.7	5.9	5.1	5.7	5.90
111	6-Nov-20	5.5	6.1	5.5	7	5.5	6.4	6.00
112	7-Nov-20	6.5	6	7.5	5.6	5.5	6.7	6.30
113	8-Nov-20	5	4.5	6	7	5.5	5.8	5.60
114	9-Nov-20	5.8	5.7	5	6.5	6	5	5.70
115	10-Nov-20	6.2	5.4	6.8	5.1	4	7.2	5.80
116	11-Nov-20	6.5	5.6	4.8	7	8	6	6.30
117	12-Nov-20	5.6	5.8	6.8	5.8	4.8	5	5.60
118	13-Nov-20	6	5	5.8	5.6	5.5	5.2	5.50
119	14-Nov-20	5.6	5.9	6	4.5	5.2	6.5	5.60
120	15-Nov-20	7.5	8	5.6	6.5	7.5	9	7.40
121	16-Nov-20	5.5	4.5	6.5	7	7	8.1	6.40
122	17-Nov-20	5.6	5.8	4.5	6.5	6.8	7.9	6.20
123	18-Nov-20	5.4	5.2	6.1	6.5	5.5	5	5.60
124	19-Nov-20	5.9	6.8	7.5	5.9	6	5.1	6.20

S. No.	Date	City Division	Civil Line Division	Model Town Division	Cantt Division	Iqbal Town Division	Saddar Division	Average Response Time Lahore
125	20-Nov-20	5	7.5	5	6	5.5	7	6.00
126	21-Nov-20	5.5	5.5	5.8	6.5	6.6	5.1	5.80
127	22-Nov-20	6	5.8	7	6.5	5.8	7	6.40
128	23-Nov-20	6.5	5	5.5	6	7	5.9	6.00
129	24-Nov-20	5.7	5.5	5.7	5.5	4.9	5.8	5.50
130	25-Nov-20	6.5	5.9	5	4.8	6.5	5	5.60
131	26-Nov-20	5.5	4.8	5.6	6.5	4.5	4.9	5.30
132	27-Nov-20	5	6	5.9	5.5	5.2	5.4	5.50
133	28-Nov-20	5.2	5	5.5	5	5	5	5.10
134	29-Nov-20	6	4.5	5	5.9	5.7	5	5.40
135	30-Nov-20	5.9	5.4	5	6	7	5.2	5.80
136	1-Dec-20	5.5	5.9	5.4	5.8	6	5.7	5.70
137	2-Dec-20	6	5.5	5.7	5.1	4.2	8	5.80
138	4-Dec-20	5.2	5.1	4.8	5.3	5.8	5.5	5.30
139	5-Dec-20	5.1	5.3	5.7	5.2	5.5	4.5	5.20
140	6-Dec-20	5.5	5	4.8	5.9	5.7	5	5.30
141	7-Dec-20	5.4	5.2	6	5.5	6.5	6.6	5.90
142	8-Dec-20	5.9	5	6	5.8	6	5.3	5.70
143	9-Dec-20	5.8	5.2	6.1	6.5	5.1	5.4	5.70
144	10-Dec-20	6	5.9	6.5	7	5.5	5.8	6.10
145	11-Dec-20	5.7	5	5.6	6	5.8	5.4	5.60
146	12-Dec-20	4.7	5.9	6.5	7	5.8	5.1	5.80
147	13-Dec-20	6.2	5.5	5.9	6.7	5	6.5	6.00
148	14-Dec-20	5.5	4.5	4.5	6.5	6	5.5	5.40
149	15-Dec-20	5	4.5	6	5.5	4.8	5	5.10
150	16-Dec-20	5.1	5.6	4.6	6	6.5	6.1	5.70
151	17-Dec-20	6.7	5.5	6.4	5.5	7	7.5	6.40
152	18-Dec-20	5.6	5.9	6	6.5	5	5.1	5.70
153	19-Dec-20	5.5	5	6.4	5.4	4.8	4	5.20
154	21-Dec-20	5.5	6.5	4.5	7	6	6.5	6.00
155	22-Dec-20	5.5	5.4	5.3	5.5	5	4.7	5.20
156	23-Dec-20	5	5.5	6.5	4.8	4.9	6	5.50
157	24-Dec-20	6.5	5.9	6	7	6.5	6.8	6.50
158	25-Dec-20	5.8	6.5	7.5	6.5	4.5	6.8	6.30
159	26-Dec-20	5.8	5.9	5.5	5.4	5.9	5.5	5.70
160	27-Dec-20	4.8	6.5	7	6	4.8	5.5	5.80
161	28-Dec-20	4.5	5.5	5.9	6.2	6	5	5.50
162	30-Dec-20	7	8	5	5.4	5.2	7.5	6.40
163	31-Dec-20	4.5	3.5	6	7.1	5	5	5.20
164	1-Jan-21	5.2	4	4.9	5.4	4.7	6.7	5.10
165	3-Jan-21	4.7	5.3	4.8	6.5	5.3	5	5.30
166	4-Jan-21	5.7	6.3	6.2	6.2	6.1	6	6.10

S. No.	Date	City Division	Civil Line Division	Model Town Division	Cantt Division	Iqbal Town Division	Saddar Division	Average Response Time Lahore
167	5-Jan-21	5	5.5	7.4	5.4	5.7	6.5	5.90
168	7-Jan-21	5.8	5.2	5.8	6.2	5.4	7.9	6.00
169	8-Jan-21	5.5	5.5	5.8	5.2	6.4	5.7	5.70
170	10-Jan-21	5.2	4.5	6.4	6	5.3	7.9	5.90
171	11-Jan-21	5.6	4.8	4.5	6.4	4.6	4.8	5.10
172	14-Jan-21	7	6	5.8	8.3	4.6	7	6.50
173	15-Jan-21	5	4.6	5.8	5.6	5.4	6.3	5.50
174	17-Jan-21	4.9	6	5	4.8	5.8	4.9	5.20
175	18-Jan-21	6.7	5	4.8	6.6	3.3	6.3	5.40
176	19-Jan-21	4.6	4	5.5	5.8	5.1	5.4	5.10
177	21-Jan-21	4.2	6.8	4.4	6	3.4	5.8	5.10
178	24-Jan-21	4.9	5.3	5.6	6.7	5.7	5.6	5.60
179	25-Jan-21	6.2	4.9	5.6	5.6	6	6	5.70
180	27-Jan-21	4.8	4.5	5.3	6.5	4	6.1	5.20
181	30-Jan-21	5.7	6	5	5.6	4.5	5.1	5.30
182	5-Feb-21	5.3	5.3	4.8	5.5	5.7	5.8	5.40
183	6-Feb-21	4.7	6.2	4.7	5	4.7	4.9	5.03
184	7-Feb-21	7.2	5	5.5	6.7	5.3	5.2	5.80
185	8-Feb-21	6.7	6.7	6.2	4.5	4.5	6	5.80
186	10-Feb-21	5.2	5	5.1	5.3	5.4	4.6	5.10
187	11-Feb-21	5.6	8	6.7	5.7	6.3	6	6.40
188	12-Feb-21	5.8	6.4	7	5.8	6.8	6.3	6.30
189	14-Feb-21	5.9	6.5	5.9	6	5.7	6.9	6.10
190	15-Feb-21	4.5	4.5	4.4	6.3	4.9	5.8	5.10
191	17-Feb-21	4.8	4.5	5.5	5.5	4.5	5.6	5.10
192	18-Feb-21	4.7	5.1	5.4	5.6	4	5.5	5.10
193	19-Feb-21	5.6	6.1	6.4	5.3	5	6.4	5.80
194	20-Feb-21	4.4	4.8	4.6	5.9	5.2	6.6	5.20
195	21-Feb-21	5.8	3.6	3.7	6.6	6	5.2	5.10
196	22-Feb-21	5.2	7	5.5	6.4	5.5	5.3	5.80
197	23-Feb-21	6	6.4	6.5	4.9	5	5.5	5.70
198	24-Feb-21	6.4	6.3	5.2	5.5	5.3	5.8	5.70
199	25-Feb-21	5.9	5	5.4	5.1	5.1	4.3	5.10
200	26-Feb-21	4.8	6.1	7.4	4.7	6.5	4.7	5.70
201	28-Feb-21	5.3	4.8	4.3	5.8	5.5	5.7	5.20
202	1-Mar-21	6.5	4.8	4.9	6.2	4	5.2	5.20
203	3-Mar-21	4.7	5.5	4.7	5.5	5	4.7	5.02
204	4-Mar-21	4.6	8.4	4.3	5.4	5.5	5.1	5.60
205	5-Mar-21	5.7	5	4.9	5.5	4.6	6	5.30
206	6-Mar-21	6.1	5.3	5.3	6.1	6.3	6.5	5.90
207	7-Mar-21	5	5.8	5.8	7.6	3.5	5	5.40
208	8-Mar-21	5	5.3	4.8	6.5	4.2	6.8	5.40

S. No.	Date	City Division	Civil Line Division	Model Town Division	Cantt Division	Iqbal Town Division	Saddar Division	Average Response Time Lahore
209	9-Mar-21	5.6	5	3.7	5.7	5.7	6.5	5.40
210	10-Mar-21	5.4	7.2	4.8	6.2	6.5	6.6	6.10
211	11-Mar-21	5.2	6.5	5.4	5.5	4.8	4.8	5.40
212	12-Mar-21	5.8	6.7	5.5	6.5	5.1	4.6	5.70
213	13-Mar-21	5.1	5.5	5.4	5.3	6.6	5.4	5.60
214	14-Mar-21	5.9	6.5	6.4	6.9	5.2	7.4	6.40
215	15-Mar-21	5.5	7.6	5.9	6.3	6.5	5.8	6.20
216	16-Mar-21	5.8	3.7	5.6	6.5	6.3	7.4	5.90
217	17-Mar-21	6.1	9	4.8	6	10	6.1	7.00
218	18-Mar-21	4.8	6.8	3.9	6.6	6.4	7.4	6.00
219	19-Mar-21	6.7	7.5	5.6	6.4	3.9	7.6	6.30
220	22-Mar-21	5.4	5.7	4.7	5.3	4.6	5.7	5.20
221	23-Mar-21	5.5	6.8	5.9	6.2	5.5	6	6.00
222	25-Mar-21	6.3	5.5	5	5.6	5.5	5.8	5.60
223	26-Mar-21	5.8	5	5.3	7	5.2	4.6	5.50
224	28-Mar-21	5.3	5.3	4	5.5	5.5	7.4	5.50
225	29-Mar-21	8.1	5.5	4.5	8	6.8	7.5	6.70
226	30-Mar-21	7.7	12	7	8.4	6	8.8	8.30
227	31-Mar-21	5	5.2	4.5	4.4	6.6	7.5	5.50
228	1-Apr-21	7.3	6.6	5.2	7.1	4	7.2	6.20
229	2-Apr-21	7.2	7.5	5.9	0	7.8	5.8	5.70
230	3-Apr-21	6.6	9	6.3	8.7	6.3	7	7.30
231	4-Apr-21	6	8.5	6.6	4.9	6.9	6.6	6.60
232	5-Apr-21	7.2	6.5	5.6	7.4	7	7.2	6.80
233	6-Apr-21	4.5	12.5	5	7.5	9	8.1	7.80
234	7-Apr-21	5.2	5.2	6.6	6.3	5.3	5.8	5.70
235	8-Apr-21	7.6	6.6	6.9	7	6.4	7.7	7.00
236	9-Apr-21	7.6	5	7.3	7	7.7	8.6	7.20
237	10-Apr-21	6.1	8.5	5.3	7.8	7.6	7.4	7.10
238	11-Apr-21	8.2	6	7	6.9	7.8	5.5	6.90
239	12-Apr-21	6	7.8	6.3	6.8	8	5.8	6.80
240	16-Apr-21	5.5	5	6	5	3	6	5.10
241	17-Apr-21	6	5	5.3	7	6	7.2	6.10
242	20-Apr-21	4.3	7	4.7	7.6	7	5	5.90
243	21-Apr-21	5.2	4	4.2	5.3	5.7	6.6	5.20
244	22-Apr-21	7.1	7.8	7.1	9.2	6.7	6	7.30
245	23-Apr-21	8.3	5.4	5.9	7	7	8.3	7.00
246	24-Apr-21	6.1	4	6	7.7	6	9.3	6.50
247	25-Apr-21	6	9	7.3	6.1	5.4	5.8	6.60
248	26-Apr-21	6.7	6.9	6.2	7.8	7.7	6.2	6.90
249	27-Apr-21	6.7	7	6.1	7.5	6.4	6.2	6.70
250	28-Apr-21	5.2	5.8	4	7	6	7.5	5.90

S. No.	Date	City Division	Civil Line Division	Model Town Division	Cantt Division	Iqbal Town Division	Saddar Division	Average Response Time Lahore
251	29-Apr-21	6.3	7.7	8.6	6.2	6.6	5.6	6.80
252	30-Apr-21	7.8	8	10.5	10.1	11.6	7.6	9.30
253	1-May-21	6.1	6	5.9	5	6.2	6.9	6.00
254	2-May-21	6.1	6.7	6.4	6	5.6	6.8	6.30
255	3-May-21	6	6.2	6.1	5.8	5.5	6.1	6.00
256	4-May-21	7.2	7.3	6	5.4	5.8	4.9	6.10
257	5-May-21	5.5	5.7	4.8	5	5.3	4.3	5.10
258	6-May-21	6.1	6.5	6	5.5	5.6	6	6.00
259	8-May-21	4.6	6.5	4.4	4.8	5.2	4.6	5.02
260	9-May-21	5	5.5	5	6.8	5	4.9	5.40
261	10-May-21	5.8	6.2	5.8	4.9	5	4.9	5.40
262	11-May-21	4.7	5.3	6.8	6	4.4	6.4	5.60
263	13-May-21	5	5	5.5	6.6	5	4.7	5.30
264	15-May-21	5.4	7	5.4	6.2	5.5	6.5	6.00
265	16-May-21	4.6	4.7	6.8	4.5	5	5	5.10
266	17-May-21	4.6	4.7	5	5.8	5.4	5	5.10
267	18-May-21	4.8	8.5	4.8	5.5	4.3	5.1	5.50
268	19-May-21	5.2	5.2	4.9	5.9	5.3	5.6	5.30
269	20-May-21	4.9	5	5.8	7.6	6.1	5	5.70
270	26-May-21	5.3	5.3	4.4	5.7	4.5	5	5.03
271	30-May-21	4.5	5	5.7	5	4.8	5.1	5.02
272	31-May-21	5.5	6.1	6.2	6.4	0	6	5.03
273	6-Jun-21	4.8	5.3	6.2	5.9	3.7	4.9	5.10
274	22-Jun-21	5.3	4.5	4.6	5.5	4.4	6.4	5.10
275	23-Jun-21	4.8	5	5.2	5	6.6	5.6	5.40
276	25-Jun-21	4.9	5	5.9	5.3	5.2	7.3	5.60
277	27-Jun-21	7.2	5.6	5.3	3.9	4.5	5.8	5.40
278	28-Jun-21	5.2	4.8	4.8	6.2	7.5	5.2	5.60
279	29-Jun-21	5.7	4.4	4.6	5.3	6	5	5.20
280	30-Jun-21	4.3	7	4.8	5.7	3.8	6.9	5.40

(Annexure-C)

Statement Showing Less Deployed of PRU Teams as compare to Plan

Sr. No.	Date	Patrolling Teams to be out as per Plan	Patrolling Teams Actual Out	Patrolling Teams (Less Out)
1	13-Apr-2021	120	2	118
2	15-Apr-2021	120	2	118
3	19-Apr-2021	120	2	118
4	14-Apr-2021	120	10	110
5	20-Apr-2021	120	24	96
6	16-Apr-2021	120	36	84
7	18-Apr-2021	120	54	66
8	3-Aug-2020	127	64	63
9	17-Apr-2021	120	58	62
10	15-May-2021	120	58	62
11	14-May-2021	120	62	58
12	2-Aug-2020	127	72	55
13	10-Sep-2020	127	113	14
14	8-Sep-2020	127	115	12
15	9-Sep-2020	127	115	12
16	11-Sep-2020	127	115	12
17	7-Sep-2020	127	117	10
18	12-Sep-2020	127	117	10
19	11-Dec-2020	127	118	9
20	11-Oct-2020	127	119	8
21	12-Dec-2020	127	119	8
22	9-Aug-2020	127	120	7
23	16-Aug-2020	127	120	7
24	18-Oct-2020	127	120	7
25	19-Oct-2020	127	120	7
26	11-Aug-2020	127	121	6
27	12-Oct-2020	127	121	6
28	13-Oct-2020	127	121	6
29	15-Oct-2020	127	121	6
30	16-Oct-2020	127	121	6
31	17-Oct-2020	127	121	6
32	26-Oct-2020	127	121	6
33	28-Oct-2020	127	121	6
34	6-Nov-2020	127	121	6
35	7-Nov-2020	127	121	6
36	8-Nov-2020	127	121	6
37	15-Nov-2020	127	121	6
38	10-Dec-2020	127	121	6
39	6-Mar-2021	127	121	6
40	7-Mar-2021	127	121	6
41	7-Aug-2020	127	122	5

Sr. No.	Date	Patrolling Teams to be out as per Plan	Patrolling Teams Actual Out	Patrolling Teams (Less Out)
42	8-Aug-2020	127	122	5
43	10-Aug-2020	127	122	5
44	12-Aug-2020	127	122	5
45	14-Aug-2020	127	122	5
46	15-Aug-2020	127	122	5
47	17-Aug-2020	127	122	5
48	10-Oct-2020	127	122	5
49	14-Oct-2020	127	122	5
50	20-Oct-2020	127	122	5
51	25-Oct-2020	127	122	5
52	27-Oct-2020	127	122	5
53	31-Oct-2020	127	122	5
54	9-Nov-2020	127	122	5
55	21-Nov-2020	127	122	5
56	22-Nov-2020	127	122	5
57	8-Dec-2020	127	122	5
58	20-Dec-2020	127	122	5
59	25-Dec-2020	127	122	5
60	27-Dec-2020	127	122	5
61	28-Feb-2021	127	122	5
62	2-Mar-2021	127	122	5
63	23-Mar-2021	127	122	5
64	28-Mar-2021	127	122	5
65	29-Mar-2021	127	122	5
66	1-Apr-2021	127	122	5
67	7-May-2021	120	115	5
68	8-Jul-2020	127	123	4
69	19-Jul-2020	127	123	4
70	20-Jul-2020	127	123	4
71	18-Aug-2020	127	123	4
72	20-Aug-2020	127	123	4
73	6-Sep-2020	127	123	4
74	19-Sep-2020	127	123	4
75	29-Oct-2020	127	123	4
76	6-Dec-2020	127	123	4
77	9-Dec-2020	127	123	4
78	13-Dec-2020	127	123	4
79	21-Dec-2020	127	123	4
80	26-Jan-2021	127	123	4
81	27-Feb-2021	127	123	4
82	1-Mar-2021	127	123	4
83	3-Mar-2021	127	123	4
84	4-Mar-2021	127	123	4

Sr. No.	Date	Patrolling Teams to be out as per Plan	Patrolling Teams Actual Out	Patrolling Teams (Less Out)
85	5-Mar-2021	127	123	4
86	16-Mar-2021	127	123	4
87	21-Mar-2021	127	123	4
88	25-Mar-2021	127	123	4
89	30-Mar-2021	127	123	4
90	1-Jul-2020	127	124	3
91	3-Jul-2020	127	124	3
92	10-Jul-2020	127	124	3
93	15-Jul-2020	127	124	3
94	23-Aug-2020	127	124	3
95	29-Aug-2020	127	124	3
96	15-Sep-2020	127	124	3
97	18-Sep-2020	127	124	3
98	24-Oct-2020	127	124	3
99	30-Oct-2020	127	124	3
100	1-Nov-2020	127	124	3
101	23-Nov-2020	127	124	3
102	7-Dec-2020	127	124	3
103	15-Dec-2020	127	124	3
104	18-Dec-2020	127	124	3
105	28-Dec-2020	127	124	3
106	2-Jan-2021	127	124	3
107	3-Jan-2021	127	124	3
108	4-Jan-2021	127	124	3
109	6-Jan-2021	127	124	3
110	7-Jan-2021	127	124	3
111	8-Jan-2021	127	124	3
112	10-Jan-2021	127	124	3
113	11-Jan-2021	127	124	3
114	18-Jan-2021	127	124	3
115	23-Jan-2021	127	124	3
116	25-Jan-2021	127	124	3
117	28-Jan-2021	127	124	3
118	18-Feb-2021	127	124	3
119	19-Feb-2021	127	124	3
120	26-Feb-2021	127	124	3
121	11-Mar-2021	127	124	3
122	15-Mar-2021	127	124	3
123	19-Mar-2021	127	124	3
124	20-Mar-2021	127	124	3
125	24-Mar-2021	127	124	3
126	26-Mar-2021	127	124	3
127	27-Mar-2021	127	124	3

Sr. No.	Date	Patrolling Teams to be out as per Plan	Patrolling Teams Actual Out	Patrolling Teams (Less Out)
128	31-Mar-2021	127	124	3
129	24-Jun-2021	120	117	3
130	2-Jul-2020	127	125	2
131	5-Jul-2020	127	125	2
132	6-Jul-2020	127	125	2
133	7-Jul-2020	127	125	2
134	11-Jul-2020	127	125	2
135	16-Jul-2020	127	125	2
136	17-Jul-2020	127	125	2
137	18-Jul-2020	127	125	2
138	25-Jul-2020	127	125	2
139	26-Jul-2020	127	125	2
140	30-Jul-2020	127	125	2
141	6-Aug-2020	127	125	2
142	21-Aug-2020	127	125	2
143	3-Sep-2020	127	125	2
144	4-Sep-2020	127	125	2
145	13-Sep-2020	127	125	2
146	14-Sep-2020	127	125	2
147	21-Oct-2020	127	125	2
148	23-Oct-2020	127	125	2
149	2-Nov-2020	127	125	2
150	3-Nov-2020	127	125	2
151	4-Nov-2020	127	125	2
152	5-Nov-2020	127	125	2
153	16-Nov-2020	127	125	2
154	18-Nov-2020	127	125	2
155	20-Nov-2020	127	125	2
156	30-Nov-2020	127	125	2
157	4-Dec-2020	127	125	2
158	5-Dec-2020	127	125	2
159	14-Dec-2020	127	125	2
160	16-Dec-2020	127	125	2
161	19-Dec-2020	127	125	2
162	24-Dec-2020	127	125	2
163	26-Dec-2020	127	125	2
164	30-Dec-2020	127	125	2
165	9-Jan-2021	127	125	2
166	13-Jan-2021	127	125	2
167	15-Jan-2021	127	125	2
168	16-Jan-2021	127	125	2
169	17-Jan-2021	127	125	2
170	20-Jan-2021	127	125	2

Sr. No.	Date	Patrolling Teams to be out as per Plan	Patrolling Teams Actual Out	Patrolling Teams (Less Out)
171	22-Jan-2021	127	125	2
172	24-Jan-2021	127	125	2
173	27-Jan-2021	127	125	2
174	29-Jan-2021	127	125	2
175	30-Jan-2021	127	125	2
176	5-Feb-2021	127	125	2
177	6-Feb-2021	127	125	2
178	7-Feb-2021	127	125	2
179	13-Feb-2021	127	125	2
180	17-Feb-2021	127	125	2
181	20-Feb-2021	127	125	2
182	21-Feb-2021	127	125	2
183	22-Feb-2021	127	125	2
184	24-Feb-2021	127	125	2
185	25-Feb-2021	127	125	2
186	8-Mar-2021	127	125	2
187	10-Mar-2021	127	125	2
188	14-Mar-2021	127	125	2
189	17-Mar-2021	127	125	2
190	22-Mar-2021	127	125	2
191	25-Jun-2021	120	118	2
192	12-Jul-2020	127	126	1
193	21-Jul-2020	127	126	1
194	22-Jul-2020	127	126	1
195	23-Jul-2020	127	126	1
196	24-Jul-2020	127	126	1
197	27-Jul-2020	127	126	1
198	28-Jul-2020	127	126	1
199	29-Jul-2020	127	126	1
200	5-Aug-2020	127	126	1
201	13-Aug-2020	127	126	1
202	19-Aug-2020	127	126	1
203	22-Aug-2020	127	126	1
204	28-Aug-2020	127	126	1
205	30-Aug-2020	127	126	1
206	31-Aug-2020	127	126	1
207	1-Sep-2020	127	126	1
208	2-Sep-2020	127	126	1
209	5-Sep-2020	127	126	1
210	16-Sep-2020	127	126	1
211	17-Sep-2020	127	126	1
212	20-Sep-2020	127	126	1
213	25-Sep-2020	127	126	1

Sr. No.	Date	Patrolling Teams to be out as per Plan	Patrolling Teams Actual Out	Patrolling Teams (Less Out)
214	27-Sep-2020	127	126	1
215	28-Sep-2020	127	126	1
216	30-Sep-2020	127	126	1
217	1-Oct-2020	127	126	1
218	2-Oct-2020	127	126	1
219	3-Oct-2020	127	126	1
220	4-Oct-2020	127	126	1
221	8-Oct-2020	127	126	1
222	22-Oct-2020	127	126	1
223	10-Nov-2020	127	126	1
224	12-Nov-2020	127	126	1
225	13-Nov-2020	127	126	1
226	14-Nov-2020	127	126	1
227	17-Nov-2020	127	126	1
228	19-Nov-2020	127	126	1
229	24-Nov-2020	127	126	1
230	25-Nov-2020	127	126	1
231	26-Nov-2020	127	126	1
232	27-Nov-2020	127	126	1
233	28-Nov-2020	127	126	1
234	29-Nov-2020	127	126	1
235	17-Dec-2020	127	126	1
236	22-Dec-2020	127	126	1
237	29-Dec-2020	127	126	1
238	1-Jan-2021	127	126	1
239	5-Jan-2021	127	126	1
240	12-Jan-2021	127	126	1
241	14-Jan-2021	127	126	1
242	19-Jan-2021	127	126	1
243	21-Jan-2021	127	126	1
244	31-Jan-2021	127	126	1
245	1-Feb-2021	127	126	1
246	2-Feb-2021	127	126	1
247	3-Feb-2021	127	126	1
248	4-Feb-2021	127	126	1
249	8-Feb-2021	127	126	1
250	9-Feb-2021	127	126	1
251	10-Feb-2021	127	126	1
252	11-Feb-2021	127	126	1
253	12-Feb-2021	127	126	1
254	14-Feb-2021	127	126	1
255	15-Feb-2021	127	126	1
256	16-Feb-2021	127	126	1

Sr. No.	Date	Patrolling Teams to be out as per Plan	Patrolling Teams Actual Out	Patrolling Teams (Less Out)
257	23-Feb-2021	127	126	1
258	9-Mar-2021	127	126	1
259	12-Mar-2021	127	126	1
260	13-Mar-2021	127	126	1
261	18-Mar-2021	127	126	1
262	2-Apr-2021	120	119	1
263	3-Apr-2021	120	119	1
264	4-Apr-2021	120	119	1
265	5-Apr-2021	120	119	1
266	6-Apr-2021	120	119	1
267	7-Apr-2021	120	119	1
268	8-Apr-2021	120	119	1
269	12-Apr-2021	120	119	1
270	26-Jun-2021	120	119	1

Source: Plice Response Unit / Dolphin Squad

(Annexure-D)

Vehicles With 50 or more Pending E-Challans

Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan
1	50	78	50	155	51	232	52	309	53	386	54
2	50	79	50	156	51	233	52	310	53	387	54
3	50	80	50	157	51	234	52	311	53	388	54
4	50	81	50	158	51	235	52	312	53	389	54
5	50	82	50	159	51	236	52	313	53	390	54
6	50	83	50	160	51	237	52	314	53	391	54
7	50	84	50	161	51	238	52	315	53	392	54
8	50	85	50	162	51	239	52	316	53	393	54
9	50	86	50	163	51	240	52	317	53	394	54
10	50	87	50	164	51	241	52	318	53	395	54
11	50	88	50	165	51	242	52	319	53	396	54
12	50	89	50	166	51	243	52	320	53	397	54
13	50	90	50	167	51	244	52	321	53	398	54
14	50	91	50	168	51	245	52	322	53	399	54
15	50	92	50	169	51	246	52	323	53	400	54
16	50	93	50	170	51	247	52	324	53	401	54
17	50	94	51	171	51	248	52	325	53	402	54
18	50	95	51	172	51	249	52	326	53	403	54
19	50	96	51	173	51	250	52	327	53	404	54
20	50	97	51	174	51	251	52	328	53	405	54
21	50	98	51	175	51	252	52	329	53	406	54
22	50	99	51	176	52	253	52	330	53	407	54
23	50	100	51	177	52	254	52	331	53	408	54
24	50	101	51	178	52	255	52	332	53	409	54
25	50	102	51	179	52	256	52	333	53	410	54
26	50	103	51	180	52	257	52	334	53	411	54
27	50	104	51	181	52	258	52	335	53	412	54
28	50	105	51	182	52	259	52	336	53	413	54
29	50	106	51	183	52	260	52	337	53	414	54
30	50	107	51	184	52	261	52	338	53	415	54
31	50	108	51	185	52	262	52	339	53	416	55
32	50	109	51	186	52	263	52	340	54	417	55
33	50	110	51	187	52	264	52	341	54	418	55
34	50	111	51	188	52	265	52	342	54	419	55
35	50	112	51	189	52	266	52	343	54	420	55
36	50	113	51	190	52	267	52	344	54	421	55
37	50	114	51	191	52	268	52	345	54	422	55
38	50	115	51	192	52	269	52	346	54	423	55
39	50	116	51	193	52	270	53	347	54	424	55
40	50	117	51	194	52	271	53	348	54	425	55
41	50	118	51	195	52	272	53	349	54	426	55
42	50	119	51	196	52	273	53	350	54	427	55
43	50	120	51	197	52	274	53	351	54	428	55

Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan
44	50	121	51	198	52	275	53	352	54	429	55
45	50	122	51	199	52	276	53	353	54	430	55
46	50	123	51	200	52	277	53	354	54	431	55
47	50	124	51	201	52	278	53	355	54	432	55
48	50	125	51	202	52	279	53	356	54	433	55
49	50	126	51	203	52	280	53	357	54	434	55
50	50	127	51	204	52	281	53	358	54	435	55
51	50	128	51	205	52	282	53	359	54	436	55
52	50	129	51	206	52	283	53	360	54	437	55
53	50	130	51	207	52	284	53	361	54	438	55
54	50	131	51	208	52	285	53	362	54	439	55
55	50	132	51	209	52	286	53	363	54	440	55
56	50	133	51	210	52	287	53	364	54	441	55
57	50	134	51	211	52	288	53	365	54	442	55
58	50	135	51	212	52	289	53	366	54	443	55
59	50	136	51	213	52	290	53	367	54	444	55
60	50	137	51	214	52	291	53	368	54	445	55
61	50	138	51	215	52	292	53	369	54	446	55
62	50	139	51	216	52	293	53	370	54	447	55
63	50	140	51	217	52	294	53	371	54	448	55
64	50	141	51	218	52	295	53	372	54	449	55
65	50	142	51	219	52	296	53	373	54	450	55
66	50	143	51	220	52	297	53	374	54	451	55
67	50	144	51	221	52	298	53	375	54	452	55
68	50	145	51	222	52	299	53	376	54	453	55
69	50	146	51	223	52	300	53	377	54	454	55
70	50	147	51	224	52	301	53	378	54	455	55
71	50	148	51	225	52	302	53	379	54	456	55
72	50	149	51	226	52	303	53	380	54	457	55
73	50	150	51	227	52	304	53	381	54	458	55
74	50	151	51	228	52	305	53	382	54	459	55
75	50	152	51	229	52	306	53	383	54	460	55
76	50	153	51	230	52	307	53	384	54	461	55
77	50	154	51	231	52	308	53	385	54	462	55
463	55	540	56	617	57	694	59	771	60	848	62
464	55	541	56	618	57	695	59	772	60	849	62
465	55	542	56	619	57	696	59	773	60	850	62
466	55	543	56	620	57	697	59	774	60	851	62
467	55	544	56	621	57	698	59	775	60	852	62
468	55	545	56	622	57	699	59	776	60	853	62
469	55	546	56	623	57	700	59	777	60	854	62
470	55	547	56	624	57	701	59	778	60	855	62
471	55	548	56	625	57	702	59	779	60	856	62
472	55	549	56	626	57	703	59	780	60	857	62
473	55	550	56	627	58	704	59	781	60	858	62

Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan
474	55	551	56	628	58	705	59	782	60	859	62
475	55	552	56	629	58	706	59	783	60	860	62
476	55	553	56	630	58	707	59	784	60	861	62
477	55	554	56	631	58	708	59	785	61	862	62
478	55	555	56	632	58	709	59	786	61	863	62
479	55	556	56	633	58	710	59	787	61	864	62
480	55	557	56	634	58	711	59	788	61	865	62
481	55	558	56	635	58	712	59	789	61	866	62
482	55	559	56	636	58	713	59	790	61	867	62
483	55	560	56	637	58	714	59	791	61	868	62
484	55	561	56	638	58	715	59	792	61	869	62
485	55	562	56	639	58	716	59	793	61	870	62
486	55	563	57	640	58	717	59	794	61	871	62
487	55	564	57	641	58	718	59	795	61	872	62
488	55	565	57	642	58	719	59	796	61	873	62
489	55	566	57	643	58	720	59	797	61	874	63
490	55	567	57	644	58	721	59	798	61	875	63
491	55	568	57	645	58	722	59	799	61	876	63
492	55	569	57	646	58	723	59	800	61	877	63
493	55	570	57	647	58	724	59	801	61	878	63
494	55	571	57	648	58	725	59	802	61	879	63
495	56	572	57	649	58	726	59	803	61	880	63
496	56	573	57	650	58	727	59	804	61	881	63
497	56	574	57	651	58	728	59	805	61	882	63
498	56	575	57	652	58	729	59	806	61	883	63
499	56	576	57	653	58	730	59	807	61	884	63
500	56	577	57	654	58	731	59	808	61	885	63
501	56	578	57	655	58	732	59	809	61	886	63
502	56	579	57	656	58	733	60	810	61	887	63
503	56	580	57	657	58	734	60	811	61	888	63
504	56	581	57	658	58	735	60	812	61	889	63
505	56	582	57	659	58	736	60	813	61	890	63
506	56	583	57	660	58	737	60	814	61	891	63
507	56	584	57	661	58	738	60	815	61	892	63
508	56	585	57	662	58	739	60	816	61	893	63
509	56	586	57	663	58	740	60	817	61	894	63
510	56	587	57	664	58	741	60	818	61	895	63
511	56	588	57	665	58	742	60	819	61	896	63
512	56	589	57	666	58	743	60	820	61	897	63
513	56	590	57	667	58	744	60	821	61	898	63
514	56	591	57	668	58	745	60	822	61	899	63
515	56	592	57	669	58	746	60	823	61	900	63
516	56	593	57	670	58	747	60	824	61	901	63
517	56	594	57	671	58	748	60	825	61	902	63
518	56	595	57	672	58	749	60	826	61	903	63

Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan
519	56	596	57	673	58	750	60	827	61	904	63
520	56	597	57	674	58	751	60	828	61	905	63
521	56	598	57	675	58	752	60	829	61	906	63
522	56	599	57	676	58	753	60	830	61	907	63
523	56	600	57	677	58	754	60	831	61	908	63
524	56	601	57	678	58	755	60	832	61	909	63
525	56	602	57	679	58	756	60	833	61	910	63
526	56	603	57	680	58	757	60	834	61	911	63
527	56	604	57	681	58	758	60	835	62	912	63
528	56	605	57	682	58	759	60	836	62	913	63
529	56	606	57	683	58	760	60	837	62	914	63
530	56	607	57	684	58	761	60	838	62	915	63
531	56	608	57	685	58	762	60	839	62	916	63
532	56	609	57	686	58	763	60	840	62	917	63
533	56	610	57	687	59	764	60	841	62	918	64
534	56	611	57	688	59	765	60	842	62	919	64
535	56	612	57	689	59	766	60	843	62	920	64
536	56	613	57	690	59	767	60	844	62	921	64
537	56	614	57	691	59	768	60	845	62	922	64
538	56	615	57	692	59	769	60	846	62	923	64
539	56	616	57	693	59	770	60	847	62	924	64
925	64	1002	65	1079	68	1156	71	1233	74	1310	78
926	64	1003	65	1080	68	1157	71	1234	74	1311	78
927	64	1004	65	1081	68	1158	71	1235	74	1312	78
928	64	1005	65	1082	68	1159	71	1236	74	1313	78
929	64	1006	65	1083	68	1160	71	1237	74	1314	78
930	64	1007	66	1084	68	1161	71	1238	74	1315	78
931	64	1008	66	1085	68	1162	71	1239	74	1316	78
932	64	1009	66	1086	68	1163	71	1240	74	1317	78
933	64	1010	66	1087	68	1164	71	1241	74	1318	78
934	64	1011	66	1088	68	1165	71	1242	74	1319	78
935	64	1012	66	1089	68	1166	71	1243	74	1320	79
936	64	1013	66	1090	69	1167	72	1244	74	1321	79
937	64	1014	66	1091	69	1168	72	1245	74	1322	79
938	64	1015	66	1092	69	1169	72	1246	75	1323	79
939	64	1016	66	1093	69	1170	72	1247	75	1324	79
940	64	1017	66	1094	69	1171	72	1248	75	1325	79
941	64	1018	66	1095	69	1172	72	1249	75	1326	79
942	64	1019	66	1096	69	1173	72	1250	75	1327	79
943	64	1020	66	1097	69	1174	72	1251	75	1328	79
944	64	1021	66	1098	69	1175	72	1252	75	1329	79
945	64	1022	66	1099	69	1176	72	1253	75	1330	79
946	64	1023	66	1100	69	1177	72	1254	75	1331	79
947	64	1024	66	1101	69	1178	72	1255	75	1332	79
948	64	1025	66	1102	69	1179	72	1256	75	1333	79

Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan
949	64	1026	66	1103	69	1180	72	1257	75	1334	79
950	64	1027	66	1104	69	1181	72	1258	75	1335	79
951	64	1028	66	1105	69	1182	72	1259	75	1336	79
952	64	1029	66	1106	69	1183	72	1260	75	1337	79
953	64	1030	66	1107	69	1184	72	1261	75	1338	80
954	64	1031	66	1108	69	1185	72	1262	75	1339	80
955	64	1032	66	1109	69	1186	72	1263	75	1340	80
956	64	1033	66	1110	69	1187	72	1264	76	1341	80
957	64	1034	67	1111	69	1188	72	1265	76	1342	80
958	64	1035	67	1112	69	1189	72	1266	76	1343	80
959	64	1036	67	1113	69	1190	72	1267	76	1344	80
960	64	1037	67	1114	69	1191	72	1268	76	1345	80
961	64	1038	67	1115	69	1192	72	1269	76	1346	80
962	64	1039	67	1116	69	1193	72	1270	76	1347	80
963	64	1040	67	1117	69	1194	72	1271	76	1348	81
964	64	1041	67	1118	69	1195	72	1272	76	1349	81
965	64	1042	67	1119	69	1196	72	1273	76	1350	81
966	64	1043	67	1120	69	1197	73	1274	76	1351	81
967	64	1044	67	1121	69	1198	73	1275	76	1352	81
968	64	1045	67	1122	69	1199	73	1276	76	1353	81
969	64	1046	67	1123	70	1200	73	1277	76	1354	81
970	64	1047	67	1124	70	1201	73	1278	76	1355	81
971	64	1048	67	1125	70	1202	73	1279	77	1356	81
972	64	1049	67	1126	70	1203	73	1280	77	1357	81
973	64	1050	67	1127	70	1204	73	1281	77	1358	81
974	64	1051	67	1128	70	1205	73	1282	77	1359	81
975	64	1052	67	1129	70	1206	73	1283	77	1360	82
976	65	1053	67	1130	70	1207	73	1284	77	1361	82
977	65	1054	67	1131	70	1208	73	1285	77	1362	82
978	65	1055	67	1132	70	1209	73	1286	77	1363	82
979	65	1056	67	1133	70	1210	73	1287	77	1364	82
980	65	1057	67	1134	70	1211	73	1288	77	1365	82
981	65	1058	67	1135	70	1212	73	1289	77	1366	82
982	65	1059	67	1136	70	1213	73	1290	77	1367	82
983	65	1060	67	1137	70	1214	73	1291	77	1368	82
984	65	1061	67	1138	70	1215	73	1292	77	1369	82
985	65	1062	67	1139	70	1216	73	1293	77	1370	82
986	65	1063	67	1140	71	1217	73	1294	77	1371	82
987	65	1064	68	1141	71	1218	73	1295	77	1372	82
988	65	1065	68	1142	71	1219	74	1296	77	1373	82
989	65	1066	68	1143	71	1220	74	1297	77	1374	82
990	65	1067	68	1144	71	1221	74	1298	77	1375	83
991	65	1068	68	1145	71	1222	74	1299	78	1376	83
992	65	1069	68	1146	71	1223	74	1300	78	1377	83
993	65	1070	68	1147	71	1224	74	1301	78	1378	83

Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan
994	65	1071	68	1148	71	1225	74	1302	78	1379	83
995	65	1072	68	1149	71	1226	74	1303	78	1380	83
996	65	1073	68	1150	71	1227	74	1304	78	1381	83
997	65	1074	68	1151	71	1228	74	1305	78	1382	83
998	65	1075	68	1152	71	1229	74	1306	78	1383	83
999	65	1076	68	1153	71	1230	74	1307	78	1384	83
1000	65	1077	68	1154	71	1231	74	1308	78	1385	84
1001	65	1078	68	1155	71	1232	74	1309	78	1386	84
1387	84	1464	91	1541	105	1618	154				
1388	84	1465	91	1542	105	1619	156				
1389	84	1466	91	1543	106	1620	158				
1390	84	1467	91	1544	106	1621	160				
1391	84	1468	91	1545	106	1622	163				
1392	85	1469	92	1546	106	1623	163				
1393	85	1470	92	1547	106	1624	165				
1394	85	1471	92	1548	107	1625	165				
1395	85	1472	92	1549	107	1626	165				
1396	85	1473	92	1550	107	1627	167				
1397	85	1474	92	1551	107	1628	167				
1398	85	1475	92	1552	108	1629	181				
1399	85	1476	92	1553	108	1630	183				
1400	85	1477	92	1554	108	1631	191				
1401	85	1478	92	1555	109	1632	196				
1402	85	1479	92	1556	109	1633	198				
1403	85	1480	93	1557	110	1634	200				
1404	85	1481	93	1558	110	1635	221				
1405	85	1482	93	1559	110	1636	223				
1406	86	1483	93	1560	111	1637	232				
1407	86	1484	93	1561	111						
1408	86	1485	93	1562	111						
1409	86	1486	93	1563	112						
1410	86	1487	93	1564	112		Total Number of Vehicle	1637			
1411	86	1488	93	1565	112		Pending E-challan	111,356			
1412	86	1489	93	1566	112						
1413	86	1490	94	1567	113						
1414	86	1491	94	1568	113						
1415	86	1492	94	1569	113						
1416	86	1493	94	1570	113						
1417	87	1494	94	1571	113						
1418	87	1495	94	1572	114						
1419	87	1496	94	1573	114						
1420	87	1497	94	1574	114						
1421	87	1498	95	1575	114						

Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan	Vehicle	Pending E-challan
1422	87	1499	95	1576	114						
1423	87	1500	95	1577	115						
1424	88	1501	95	1578	115						
1425	88	1502	95	1579	115						
1426	88	1503	95	1580	116						
1427	88	1504	95	1581	116						
1428	88	1505	96	1582	116						
1429	88	1506	96	1583	117						
1430	88	1507	96	1584	117						
1431	88	1508	96	1585	118						
1432	89	1509	97	1586	119						
1433	89	1510	97	1587	119						
1434	89	1511	97	1588	119						
1435	89	1512	97	1589	120						
1436	89	1513	97	1590	120						
1437	89	1514	98	1591	121						
1438	89	1515	98	1592	121						
1439	89	1516	98	1593	122						
1440	89	1517	98	1594	122						
1441	89	1518	99	1595	124						
1442	89	1519	99	1596	124						
1443	89	1520	99	1597	125						
1444	89	1521	100	1598	125						
1445	89	1522	100	1599	126						
1446	90	1523	101	1600	127						
1447	90	1524	101	1601	127						
1448	90	1525	101	1602	130						
1449	90	1526	101	1603	132						
1450	90	1527	101	1604	132						
1451	90	1528	102	1605	132						
1452	90	1529	103	1606	134						
1453	90	1530	103	1607	135						
1454	90	1531	103	1608	136						
1455	90	1532	103	1609	138						
1456	90	1533	103	1610	138						
1457	91	1534	103	1611	139						
1458	91	1535	104	1612	139						
1459	91	1536	105	1613	140						
1460	91	1537	105	1614	141						
1461	91	1538	105	1615	142						
1462	91	1539	105	1616	148						
1463	91	1540	105	1617	148						

Source: Executive Officer Traffic PSCA

(Annexure-E)

Statement Showing E-Challans Issued but Not Delivered

Month	E-challan Issued to Post Office (Number)	E-challan Delivered to Citizens (Number)	E-Challan not Delivered by Post Office (Number)	Total Fine Amount of Issued E-Challans (PKR)	Percentage of E-Challan not Delivered to Citizens	Appx. Amount of E-Challan not Delivered i.e 51.49%
July,20	238,597	123,328	115,269	77,811,600	48.311169	
August 20	275,230	126,763	148,467	93,818,050	53.942884	
September 20	287,409	131,423	155,986	94,538,000	54.273179	
October 20	42,827	47,088	0	13,828,550	0	
November 20	201,151	79,872	121,279	73,860,250	60.292517	
December 20	275,117	130,568	144,549	103,257,750	52.540919	
January 21	232,683	123,158	109,525	87,486,600	47.070478	
February 21	220,566	109,214	111,352	84,699,500	50.484662	
March 21	275,324	126,795	148,529	102,132,350	53.946986	
April 21	229,431	121,231	108,200	84,241,200	47.160148	
May 21	216,290	96,623	119,667	76,159,350	55.327107	
June 21	249,295	119,321	129,974	91,375,150	52.136625	
Total	2,743,920	1,335,384	1,412,797	983,208,350	51.48827	506,236,992

Source: Executive Officer Traffic PSCA

(Annexure-F)

**Statement Showing Loss Sustained due to Non Recovery
of Challan Fee at the time of Transfer of Vehicle**

Month	E-challan Issued to Post Office (Number)	E-challan Delivered to Citizens (Number)	E-Challan not Delivered by Post Office (Number)	Total Fine Amount of Issued E-Challans (PKR)	Percentage of E-Challan not Delivered to Citizens	Appx. Amount of E-Challan not Delivered i.e 51.49%
July,20	238,597	123,328	115,269	77,811,600	48.311169	
August 20	275,230	126,763	148,467	93,818,050	53.942884	
September 20	287,409	131,423	155,986	94,538,000	54.273179	
October 20	42,827	47,088	0	13,828,550	0	
November 20	201,151	79,872	121,279	73,860,250	60.292517	
December 20	275,117	130,568	144,549	103,257,750	52.540919	
January 21	232,683	123,158	109,525	87,486,600	47.070478	
February 21	220,566	109,214	111,352	84,699,500	50.484662	
March 21	275,324	126,795	148,529	102,132,350	53.946986	
April 21	229,431	121,231	108,200	84,241,200	47.160148	
May 21	216,290	96,623	119,667	76,159,350	55.327107	
June 21	249,295	119,321	129,974	91,375,150	52.136625	
Total	2,743,920	1,335,384	1,412,797	983,208,350	51.48827	506,236,992

Source: Executive Officer Traffic PSCA

MFDAC

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
PRIMARY AND SECONDARY HEALTHCARE DEPARTMENT					
1.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00047	Lapse of funds due to non-surrendering of savings	2,118,097,348
2.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00025	Unjustified expenditure due to non-obtaining /submission of vouched account of grant-in-aid	723,577,000
3.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00024	Unjustified expenditure due to non- obtaining / submission of vouched account for advance drawl	137,622,000
4.	Chief Drug Controller, Punjab lahore	2019-21	2021-0000000149_F00011	Inefficient Utilization of Funds	15,720,598
5.	Secretary Primary and Secondary healthcare Dept Lahore	2020-21	2021-0000000121_F00043	Inefficient Utilization of Funds	12,343,543
6.	Secretary Primary and Secondary healthcare Dept Lahore	2020-21	2021-0000000121_F00028	Irregular expenditure due to violation of PPRA Rules	5,490,577
7.	Secretary Primary and Secondary healthcare Dept Lahore	2020-21	2021-0000000121_F00044	Excess expenditure than budget allocation	2,385,265
8.	Secretary Primary and Secondary healthcare Dept Lahore	2020-21	2021-0000000121_F00029	Irregular expenditure on purchase of Stationery	1,497,028
9.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00044	Loss dueto non auction of off road vehicles	1,225,000
10.	Secretary Primary and Secondary healthcare Dept Lahore	2020-21	2021-0000000121_F00030	Irregular expenditure on purchases under head of account Cost of Other Stores	808,506
11.	Secretary Primary and Secondary healthcare Dept Lahore	2020-21	2021-0000000121_F00039	Irregular expenditure on Repair of Machinery & Equipments	551,486
12.	Secretary Primary and Secondary healthcare Dept Lahore	2020-21	2021-0000000121_F00040	Irregular expenditure on repair of transport	495,748
13.	Chief Drug Controller, Punjab lahore	2019-21	2021-0000000149_F00010	Excess expenditure than budget allocation	419,236
14.	Secretary Primary and Secondary healthcare Dept Lahore	2020-21	2021-0000000121_F00031	Loss to Government due to non deduction of Income Tax on Honoraria	360,000
15.	Secretary Primary and Secondary healthcare	2020-21	2021-0000000121	Irregular expenditure on purchases from Uniform &	269,335

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Dept Lahore		_F00038	Protective Clothing	
16.	Secretary Primary and Secondary healthcare Dept Lahore	2020-21	2021-0000000121_F00035	Irregular expenditure on purchase of furniture and fixtures	244,735
17.	Secretary Primary and Secondary healthcare Dept Lahore	2020-21	2021-0000000121_F00036	Irregular expenditure under head of account Payments to Others for Services	202,700
18.	PMU-Primary and Secondary Healthcare Department, Lahore	2020-21	2021-0000000459_F00062	Irregular appointments due to non-observance of selection/ appointment criteria against project post	0
19.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00048	Non-execution of internal audit	0
20.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00049	Non-maintenance of fixed asset register	0
21.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00050	Periodic physical verification reports	0
22.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00051	Non-examining of monthly schedule of salaries by the supervisory pay roll officer	0
23.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00060	Non refund / deposit of unspent balance at the end of year relating to (SDA)	51,995,593
24.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00039	Irregular expenditures on repair of transport due to non-adherence of PPRA	1,750,235
25.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00042	Non completion of installation of 630KVA transformer at THQ Hospital Shahpur	4,138,950
26.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00057	Loss to government due to non deduction of income tax on honorarium	432,191
27.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00053	Non Submission of Vouched Accounts to AG Punjab against Advance Withdrawal	6,000,000
28.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00051	Non Submission of Vouched Accounts to AG Punjab against Advance Withdrawal	24,000,000
29.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00050	Non refund/ short drawl of un-disbursed salary	1,245,177
30.	Project Manager, Prevention & Control of Non Communicable Diseases	2020-21	2021-0000000604_F00013	Lapse of funds due to non-surrendering of savings	28,713,597

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
31.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00032	Purchase of medical equipment's at higher rates than PC-1 Provisions	9,432,855
32.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00013	Non-transparent purchases of different items Rs.793,200	793,200
33.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00011	Non-transparent purchases of medical equipment "Autoclave"- Rs.580,000	580,000
34.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00012	Non-transparent purchases of Portable O.T lights - Rs.476,375	476,375
35.	Project Manager, Prevention & Control of Non Communicable Diseases	2020-21	2021-0000000604_F00004	Irregular payment of Electronic Media Campaigns without verification of Transmission Certificates	159,123
36.	Program Manager Infection Control Program Lahore	2020-21	2021-0000000578_F00002	Irregular payment of pending liabilities Rs.105,063,500	105,063,500
37.	Program Manager Infection Control Program Lahore	2020-21	2021-0000000578_F00004	Difference of Rs.84,801,175 in cash book and reconciled expenditure statement	84,801,175
38.	Program Manager Infection Control Program Lahore	2020-21	2021-0000000578_F00018	Lapse of funds due to non-surrendering of savings	3,050,000
39.	Chief Drug Controller, Punjab Lahore	2019-21	2021-0000000149_F00009	Pendency found in issuance of licenses for drug sales to different categories	0
40.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-000000148_F00052	Recovery of House requisition	627,217
41.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00001	Non-transparent / irregular expenditure on health councils	999,998,000
42.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00038	Irregular expenditure on clearance of pending liabilities for procurement of medicine	249,657,681
43.	Chief Drug Controller, Punjab Lahore	2019-21	2021-0000000149_F00008	Clinical and Economic Burden of Adverse Durg Reaction	0
44.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-000000148_F00041	Irregular drawl of Rs.609,293 on account of House Maintenance Charges without Pre-Audited	609,293
45.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-000000148_F00031	Irregular payment of Reward to miss Andleeb Hanif Rs.100,000 without pre-audited	100,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
46.	Secretary Primary and Secondary healthcare Dept Lahore	2020-21	2021-0000000121_F00009	Irregular payments drawn from treasury without applying pre-audit checks	9,952,700,505
47.	Secretary Primary and Secondary healthcare Dept Lahore	2020-21	2021-0000000121_F00041	Irregular auction/extension of canteen	324,000
48.	Secretary Primary and Secondary healthcare Dept Lahore	2020-21	2021-0000000121_F00010	Non Submission of Vouched Accounts to AG/TO	9,204,194,320
49.	Secretary Primary and Secondary healthcare Dept Lahore	2020-21	2021-0000000121_F00017	Unauthorized transfer of Contract Staff to Other Offices	17,592,000
50.	Secretary Primary and Secondary healthcare Dept Lahore	2020-21	2021-0000000121_F00027	Unauthorized granting of additional charge for the Post of Project Director, Strategic Management Unit (SMU), Primary and Secondary Healthcare Department	0
51.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00061	Irregular Payments drawn for Rs. 6,101.938 million from Treasury without applying Pre-Audit Checks	6,101,937,559
52.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00052	Irregular payment to M/s Mustahlik Enterprises three month Mobilization Advance Rs.60,000,000	60,000,000
53.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00043	Extra burden on public exchequer due to unauthorized use of Government vehicle	699,500
54.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-000000148_F00022	Irregular drawl of pay and allowance for Rs.2,178,765 Recovery of Rs.173,594	2,178,765
55.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-000000148_F00053	Irregular drawl of arrear for Rs.285,164 on account of pay allowances of PC-I posts	285,164
56.	PMU, Primary and Secondary Healthcare Dept.	2020-21	2021-0000000459_F00059	Irregular expendiyure on repair of Vehicle	675,530
57.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00005	Non-accounting / use of medicines- Rs 1.67 million	1,671,195
58.	Program Manager Infection Control Program Lahore	2020-21	2021-0000000578_F00022	Non-payment of insurance premium of Govt. vehicles by the contractor as per contract agreement	-
59.	Secretary Primary & Secondary Healthcare	2020-21	2021-0000000121	Vouched accounts of construction of	9,895,980,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Department		_F00001	establishment of 200 Bedded mother & child hospitals & Nursing College in Punjab	
60.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00004	Contract record not furnished to NAB. Further, record was not furnished to audit i.e. Bidding documents along with technical proposals, work award letters, inspection reports for expenditure against procurement of laundry services, security services, MEPG services, C.T Scan, Pathology, Janitorial services, Purchase of Janitorial consumable etc.	6,568,073,162
61.	PMU-Primary and Secondary Healthcare Department, Lahore	2020-21	2021-0000000459_F00027	Unauthorized payments to IDAP for Rs. 1,427.516 million on account contingency, design, resident supervision, IDAP charges, TPV and third-party monitoring	1427.52 million
62.	Chief Drug Controller Punjab, Lahore	2019-21	2021-0000000149_F00005	Less deduction of taxes & duty	159,673
63.	Director General Health Services Lahore	2020-21	2021-0000000122-F00028	Non issuance of COVID 19 expensive stock received from National Disaster Management Authority	0
64.	Director General Health Services Lahore	2020-21	2021-0000000122-F00026	Weak financial management for non utilization of supplementary grant issued to combat COVID 19 threat	1,728,202,815
SCHOOL EDUCATION DEPARTMENT					
1	Children Library Complex	2018-20	48236	Illegal operation of Special Drawing Account-	58.545 million
2	Children Library Complex	2018-20	47956	Irregular Payment of Pay & Allowances to due to Shifting of Headquarter	492,623
3	Children Library Complex	2018-20	47962	Irregular expenditure without approval of budget from Board of Governor	58.545 million
4	Children Library Complex	2018-20	47963	Recovery due to Non-deduction of Benevolent Fund	636,069
5	Children Library	2018-20	47964	Undue retention of G.P	1,486,217

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Complex			Fund deduction amount into Receipt account/PLS Account of Department	
6	Children Library Complex	2018-20	47965	Un-justified Expenditure /Payment from Receipt of the Library	47.342 million
7	Cadet College EsaKhel, Mianwali	2011-20	48618	Non Reconciliation of Departmental Figures with District Accounts Office Figures -	14,999,584
8	Cadet College EsaKhel, Mianwali	2011-20	48619	Unjustified Expenditure due to non-preparation and non-approval of Budget Estimates from Government -	92,760,612
9	Cadet College EsaKhel, Mianwali	2011-20	48620	Non-Surrendering of Savings -	11,710,849
10	Cadet College EsaKhel, Mianwali	2011-20	48624	Irregular payment of POL charges due to non-maintenance of Log Books of	344,426
11	Cadet College EsaKhel, Mianwali	2011-20	48627	Non deduction of PST-	55,773
12	DPI (EE) Punjab, Lahore	2017-20	48812	Non Auction of off-road Vehicles -	800,000 (approx.)
13	DPI (EE) Punjab, Lahore	2017-20	48814	Inefficient Utilization of Funds -	7,911,021
14	DPI (EE) Punjab, Lahore	2017-20	48815	Expenditure Incurred in Excess of the Available Budget Allocation	5,218,678
15	DPI (SE) Punjab Lahore	2017-20	48555	Non-surrender of savings within stipulated time -	3,702,039
16	DPI (SE) Punjab Lahore	2017-20	48556	Expenditure exceeded to budgetary provisions-	4,635,158
17	Director Public Instructions (Secondary Education) Lahore	2017-20	48560	Non deduction of professional ta	90,000
18	Directorate of Public Instruction, Secondary Education Lahore	2017-20	48569	Non-submission of E-filling of Sales Tax-Rs. 786,502	786,502
19	DPI(EE) Punjab, Lahore	2017-20	48816	Non-deduction of income tax on honorarium-Rs. 878,447	878,447
SERVICES AND GENERAL ADMINISTRATION DEPARTMENT					
1.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	47938	Non utilization of budget grant amounting to Rs.4,954,141	4,954,141
2.	Additional Chief	2019-20	47939	Expenditure exceeding	172,651

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Secretary, S&GAD, Punjab Lahore			budget allocation – Rs.172,651	
3.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	47941	Irregular expenditure incurred on pending liabilities Rs.324,000	324,000
4.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	47948	Non utilization of budget grant amounting to Rs. 4,566,859	4,566,859
5.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	47949	Irregular drawal of arrear of pay and allowances without observing the availability of budget through regular payroll-Provision of record-Rs.4,165,046	4,165,046
6.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48060	Non utilization of budget grant amounting to Rs.3,227,944	3,227,944
7.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48061	Irregular expenditure on Entertainment & Gifts-Rs.93,893	93,893
8.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48062	Non utilization of budget grant amounting to Rs.107,777,879	107,777,879
9.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48063	Irregular expenditure on POL due to defective maintenance of log book-Rs.3,695,875	3,695,875
10.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48064	Irregular purchase of government vehicles due to deviation from PC-I Rs.2,134,000	2,134,000
11.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48066	Unauthorized mode of payment of salaries for Rs.100,000	100,000
12.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48068	Irregular drawl of TA/DA by Head Leader SMU-Rs.231,194	231,194
13.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48069	Irregular appointments in Special Monitoring Unit (SMU), I&C Wing, S&GAD- Rs.24,666,000	24,666,000
14.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48070	Irregular appointment of Head / Leader of Special Monitor Unit – Rs.26,000,000 (Approximately)	26,000,000
15.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48079	Lapse of Funds due to Non Utilization –Rs.1,839,855	1,839,855
16.	Additional Chief	2019-20	48082	Irregular payment of	338,829

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Secretary, S&GAD, Punjab Lahore			medical charges -Rs 338,829	
17.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48084	Irregular expenditure incurred on pending liabilities Rs.188,853	188,853
18.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48085	Irregular expenditure on account of repair amounting to Rs.448,830	448,830
19.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48120	Non-reconciliation of expenditures from AG Punjab- Rs.196,913,022	196,913,022
20.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48121	Non utilization of budget grant amounting to Rs.9,311,988	9,311,988
21.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48122	Unjustified payment of travelling allowance-497,530	497,530
22.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48123	Irregular expenditure incurred on pending liabilities Rs.105,484	105,484
23.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48124	Schedule of payments not obtained Rs.18,155,412	18,155,412
24.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48126	Irregular drawal of arrear of pay and allowances without observing the availability of budget through regular payroll-Provision of record-Rs.7,162,918	7,162,918
25.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48127	Non utilization of budget grant amounting to Rs.193,997,631	193,997,631
26.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48130	Non Reconciliation of Re-Imbursed amount With Bank Statement Variation - Rs. 113,205,108	113,205,108
27.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48132	Non reconciliation of re-imbursed amount with bank statement variation - Rs.172,435,378	172,435,378
28.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48135	NON RECONCILIATION OF Imprest money variation -Rs. 81,875,840	81,875,840
29.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48136	Non utilization of budget grant amounting to Rs.9,550,119	9,550,119
30.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48257	Unnecessary/unjustified expenditure due to unauthorized allotment of vehicles- recovery Rs.	1,077,020

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				1,077,020	
31.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48259	Irregular expenditure on Printing & Publication for Rs.99,754	99,754
32.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48267	Non utilization of budget grant amounting to Rs.877,396	877,396
33.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48277	Un-authorized provision of vehicles to OSD officers involving pol litre-Thousands of Rupees	-
34.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48278	Unlawful deployment of vehicles of higher capacity to officers than entitlement Rs. 2,785,845	2,785,845
35.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48279	Non submission list of deployment of vehicles to accounts section for deduction of conveyance allowance	-
36.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48280	Irregular expenditure on repair of vehicles of Parliamentary Secretary for Rs. 4,403,544	4,403,544
37.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48281	Irregular expenditure on repair of vehicles of Chairman of the Committees for Rs. 4,309,733	4,309,733
38.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48289	Irregular expenditure on Entertainment & Gifts for Rs. 5,168,014	5,168,014
39.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48459	Non utilization of budget grant amounting to Rs.14,050,158	14,050,158
40.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48462	Irregular mode of payments- Rs. 3,097,433	3,097,433
41.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48468	Irregular expenditure on pending liabilities of previous years Rs. 12,387,583 without obtaining sanction of competent authority	12,387,583
42.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48469	Un-justified expenditure on re-ibursement of utility charges-Rs. 129,389 recovery thereof	129,389
43.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	49048	Poor programme due to posted achievement of Project Objectives/goals	-

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
44.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	49049	Non maintenance of history sheet of Government vehicles for Rs.2,742,978	2,742,978
45.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	49648	Unlawful expenditure on repair of machinery and equipment	291,218
46.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	49649	History sheets not maintained involving expenditure on repair of machinery & furniture	399,065
47.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	AP-156	Irregular expenditure on repair of machinery & equipments for Rs.1,627,674. Less deduction of income tax for Rs.9,985	1,627,674
48.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	AP-62	Non verification of deposited amount into Government treasury	1,000,000
49.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00007	Unjustified payment of Day Care service center during Covid-19 Vacations period.	710,628
50.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00010	Unauthorized purchase of Uniform and Recovery of Rs.904589	904,589
51.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00016	Irregular payments to contingent paid staff Rs.41028341	41,028,341
52.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00021	Irregular reimbursement of personal WIFI devices and Recovery of Rs. 745500	745,500
53.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00025	Doubtful/Irregular expenditure on purchase of hardware, IT equipment's, furniture & fixture and mach	677,803
54.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00026	Irregular expenditure on repair of vehicles of Parliamentary Secretaries and recovery of	11,029,630
55.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00027	Un-authorized provision of vehicles to families of deceased officers and officers on special duty	5,191,723
56.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00028	Doubtful/Irregular expenditure on repair of software, furniture & fixture and machinery & equipment'	707,840
57.	Additional Chief Secretary, S&GAD,	2020-21	2021-0000000586	Irregular reimbursement of token tax on the name of	2,256,787

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Punjab Lahore		_F00029	DDO instead of direct payment to Excise departme	
58.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00030	Irregular reimbursement of M-Tag on the name of DDO instead of direct payment to FWO Rs.3487081	3,487,081
59.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00031	Irregular mode of payments being drawn in favour of DDO	34,487,694
60.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00033	Irregular reimbursement of POL Charges to ministers/advisors Rs. 5156195	5,156,195
61.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00035	Loss due to unlawful payment of service charges on purchase of fuel Rs. 937475 and recovery thereof.	937,475
62.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00040	Unauthorized purchase of Uniform and Recovery of Rs. 1682050	1,682,050
63.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00041	Irregular payments to contingent paid staff Rs.6269211	6,269,211
64.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00043	Mis-procurement of other and cost of others items Rs. 3763964	3,763,964
65.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00044	Irregular expenditure on purchase of Other and cost of other stores by splitting up Rs.2440308	2,440,308
66.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00045	Irregular expenditure on purchase of furniture & fixture and machinery & equipment's Rs. 2152719	2,152,719
67.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00046	Irregular expenditure on purchase of stationery, computer stationery and printing, by splitting up	4,373,967
68.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00059	Irregular drawl of conveyance allowance along with usage of government buses	18,513,792
69.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00067	Irregular expenditure on repair of furniture & fixture Rs. 4888512	4,888,512
70.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00070	Irregular expenditure on purchase of cost of another store by splitting up Rs.450543	450,543

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
71.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00072	Loss due to purchases of stationery at higher rates. Recovery of Rs. 309275	309,275
72.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00073	Irregular expenditure on purchase of stationery, computer stationery, printing, Other and cost of	4,180,110
73.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00076	Irregular expenditure on repair of transport, furniture & fixture and machinery & equipment's	1,130,852
74.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00078	Unjustified/doubtful expenditure on repair of vehicles Rs.296554	296,554
75.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00081	Unauthorized retention of touring vehicles beyond limit. Loss of Rs.922800	922,800
76.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00082	Unjustified/doubtful expenditure on repair of vehicles Rs.198417	198,417
77.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00088	Irregular Expenditure on Use of POL Due to Non-Maintenance of Log Books Valuing Rs. 13889998	13,889,998
78.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00089	Doubtful consumption of POL due to non-production/maintenance of log Books for Rs.4,820,933	4,820,933
79.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00090	Doubtful consumption of POL due to non-production/maintenance of log Books for Rs.1857647	1,857,647
80.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00091	Irregular mode of payments on account of electricity Rs. 15477351	15,477,351
81.	Chief Minister Secretariat Punjab, Lahore	2020-21	2021-0000000617_F00009	Recovery on account of unauthorized payment of honoraria without mentioning special merit to justify the reward	31,981,000
82.	Chief Minister Secretariat Punjab, Lahore	2020-21	2021-0000000617_F00013	Unjustified expenditure of Government vehicles in use of non entitled officers	620,510
83.	Commissioner, Faisalabad	2020-21	2021-0000000886_F00005	Inefficient utilization of SDA funds	2,042,509
84.	Commissioner, Faisalabad	2020-21	2021-0000000886_F00006	Expenditure incurred in excess of the available budget allocation	835,413
85.	Commissioner,	2020-21	2021-	Monthly reconciliation of	2,827,498,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Faisalabad		000000886_F00007	the expenditure of development schemes not carried out with DAO	
86.	Commissioner, Multan	2020-21	2021-000000729_F00002	Unauthorized payment of POL due to retention of 7 excess vehicles without availability of Driver	12,399,228
87.	Commissioner, Multan	2020-21	2021-000000729_F00003	Irregular payment of pending liability	4,562,088
88.	Commissioner, Multan	2020-21	2021-000000729_F00005	Non deduction of penal rent and house rent charges due to illegal occupation of Government accommodation	2,287,156
89.	Commissioner, Multan	2020-21	2021-000000729_F00007	Double drawal of utility allowance & utilities	721,280
90.	Commissioner, Multan	2020-21	2021-000000729_F00008	Irregular purchase of tyres	687,900
91.	Commissioner, Multan	2020-21	2021-000000729_F00012	Excess payment by District Account Office to Wrong Vendor	335,972
92.	Commissioner, Multan	2020-21	2021-000000729_F00019	Inefficient utilization of funds	100,789
93.	Commissioner, Multan	2020-21	2021-000000729_F00020	Excess expenditure than budget allocation	61,293
94.	Commissioner, Multan	2020-21	2021-000000729_F00021	Non maintenance of fixed asset register	-
95.	Commissioner, Multan	2020-21	2021-000000729_F00022	Internal audit nor carried out	-
96.	Commissioner, Multan	2020-21	2021-000000729_F00023	Non maintenance of duplicate service books	-
97.	Commissioner, Multan	2020-21	2021-000000729_F00024	Non conducting physical verification of stores and stock	-
98.	Deputy Commissioner, Guranwala	2020-21	2021-000000504_F00008	Non submission of monthly accounts to the treasury	170,137,593
99.	Deputy Commissioner, Guranwala	2020-21	2021-000000504_F00009	Non reconciliation of expenditure with DAO	170,137,593
100.	Deputy Commissioner,	2020-21	2021-000000504	Inefficient utilization of SDA funds	162,493,302

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Guranwala		_F00010		
101.	Deputy Commissioner, Guranwala	2020-21	2021-0000000504_F00016	Irregular expenditure on POL on account of security to Pak-Chinese Engineers at Nandipur Power Project	4,744,243
102.	Deputy Commissioner, Guranwala	2020-21	2021-0000000504_F00017	Irregular expenditure on payment of internal security claim to Pakistan Rangers Punjab	3,786,411
103.	Deputy Commissioner, Guranwala	2020-21	2021-0000000504_F00021	Irregular expenditure on repair of transport and plant and machinery	2,672,093
104.	Deputy Commissioner, Guranwala	2020-21	2021-0000000504_F00022	Irregular expenditure on POL used in vehicle due to non ceiling of speedometer of the vehicle	1,802,433
105.	Deputy Commissioner, Guranwala	2020-21	2021-0000000504_F00025	Excess expenditure than budget allocation	14,581,992
106.	Deputy Commissioner, Guranwala	2020-21	2021-0000000504_F00026	Loss to Government due to non collection of tax on auction proceeds	21,750
107.	Deputy Commissioner, Okara	2020-21	2021-0000000629_F00008	Unauthorized occupation of state land	696,125,000
108.	Deputy Commissioner, Okara	2020-21	2021-0000000629_F00010	Irregular expenditure on repair of transport, furniture & fixture and plant and machinery	1,548,534
109.	Deputy Commissioner, Okara	2020-21	2021-0000000629_F00012	Non proper pursuance of legal case of state land registered with court/police	1,210,000
110.	Deputy Commissioner, Okara	2020-21	2021-0000000629_F00013	Irregular expenditure on payment of internal security claim to Pakistan Rangers Punjab	574,340
111.	Deputy Commissioner, Okara	2020-21	2021-0000000629_F00018	Inefficient utilization of SDA funds	15,089,879
112.	Deputy Commissioner, Okara	2020-21	2021-0000000629_F00019	Excess expenditure than budget allocation	1,766,302
113.	Deputy Commissioner, Okara	2020-21	2021-0000000629_F00020	Inefficient utilization of funds -Rs.4,266,229	4,266,229
114.	Deputy Commissioner, Okara	2020-21	2021-0000000629_F00021	Non reconciliation of pass book/cash book of SDA with treasury	15,089,879
115.	Deputy Commissioner, Okara	2020-21	2021-0000000629	Irregular Allotment of Government Residences	-

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
			F00022	above the ceiling of grade	
116.	Director Anti-Corruption Establishment, Lahore Region-B.	2019-20	48207	Irregular Payment of Rent of building for Rs. 1,320,000	1,320,000
117.	Director Anti-Corruption Establishment, Lahore Region-B.	2019-20	48214	Lapse of Funds due to Non Utilization –Rs.186,494	186,494
118.	Director Anti-Corruption Establishment, Lahore Region-B.	2019-20	48215	Irregular expenditure publicity Rs. 133,117	133,117
119.	Military Secretary to Governor, Punjab	2018-20	48297	Expenditure incurred in excess of the available budget allocation–Rs. 497,552	497,552
120.	Punjab Library Foundation, Lahore	2017-20	48384	Irregular expenditure incurred without approval of the Budget from the Board for the year 2019-2020 – Rs.18,435,961	18,435,961
121.	Punjab Library Foundation, Lahore	2017-20	48385	Un-authorized expenditure on account of projects - Rs.9,076,000	9,076,000
122.	Punjab Library Foundation, Lahore	2017-20	48386	Over payment of Grant in aid out of Foundation's Funds – Rs.3,600,000	3,600,000
123.	Punjab Library Foundation, Lahore	2017-20	48387	Irregular expenditure incurred excess than budget allocation -Rs. 2,615,858	2,615,858
124.	Punjab Library Foundation, Lahore	2017-20	48388	Improper maintenance of Log Books – Rs. 2028,629	2,028,629
125.	Punjab Library Foundation, Lahore	2017-20	48389	Payment of made to different Libraries without Physical Inspection of the items so purchased – Rs.1,870,675	1,870,675
126.	Punjab Library Foundation, Lahore	2017-20	48391	Payment of Grant in Aid to Non-registered members of the Punjab Library Foundation (PLF)– Rs.1,870,675	1,870,675
127.	Punjab Library Foundation, Lahore	2017-20	48393	Non repairing /declaring the vehicle condemned / unserviceable – Rs.700,000	700,000
128.	Punjab Library Foundation, Lahore	2017-20	48395	Non-obtaining / verification of GST Invoices- Rs.502,940	502,940
129.	Punjab Library	2017-20	48397	Non finalization of Inquiry	-

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Foundation, Lahore			regarding missing of Official Record	
130.	Punjab Library Foundation, Lahore	2017-20	48399	Inefficient utilization of funds -Rs. 18,077,418	18,077,418
131.	Punjab Library Foundation, Lahore	2017-20	48447	Irregular extension / regularization of the Post of Deputy Director Punjab Library Foundation (PLF) by Secretary without Lawful Authority	-
132.	Punjab Library Foundation, Lahore	2019-20	49652	Short term investment of funds instead of long / medium term	632,000,000
133.	Punjab Library Foundation, Lahore	2019-20	49653	Internal audit nor carried out	-
134.	Punjab Library Foundation, Lahore	2019-20	49654	Annual reports were not submitted by the Secretary to the Board of the Punjab Library Foundation (PLF)	-
135.	Punjab Overseas Pakistanis Commission, Lahore	2019-20	48429	Doubtful expenditure without inspection of goods/repairs valuing Rs. 8,143,055	8,143,055
136.	Punjab Overseas Pakistanis Commission, Lahore	2019-20	48430	Misrepresentation/ Non reconciliation of disbursement of salary figures compression with expenditure statement Rs. 5,871,960	5,871,960
137.	Punjab Overseas Pakistanis Commission, Lahore	2019-20	48431	Non-surrender of savings within stipulated time - Rs. 4,910,090	4,910,090
138.	Punjab Overseas Pakistanis Commission, Lahore	2019-20	48432	Irregular/ unauthorized expenditure not entered in cash book Rs. 3,643,887	3,643,887
139.	Punjab Overseas Pakistanis Commission, Lahore	2019-20	48433	Irregular mode of DDO payments Rs. 3,639,314	3,639,314
140.	Punjab Overseas Pakistanis Commission, Lahore	2019-20	48434	Non-transparent expenditure on POL used in vehicle due to non-affixing of speedometer seal of Government vehicle Rs. 3,350,874	3,350,874
141.	Punjab Overseas Pakistanis Commission, Lahore	2019-20	48435	Irregular expenditure on account of repair of transport Rs. 3,034,169	3,034,169
142.	Punjab Overseas Pakistanis Commission, Lahore	2019-20	48436	Non production of Vouched account Rs. 1,654,791	1,654,791

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
143.	Punjab Overseas Pakistanis Commission, Lahore	2019-20	48437	Non production/submission of General Sales Tax (GST) invoices Rs. 1,268,955	1,268,955
144.	Punjab Overseas Pakistanis Commission, Lahore	2019-20	48438	Less/non Payment of General Sales Tax (GST) Rs. 1,015,164 Recovery thereof	1,015,164
145.	Punjab Overseas Pakistanis Commission, Lahore	2019-20	48439	Expenditure exceeded to budgetary provisions-Rs. 971,201	971,201
146.	Punjab Overseas Pakistanis Commission, Lahore	2019-20	48442	Irregular/unauthorized expenditure on purchase of Tyres –Rs. 614,121	614,121
147.	Punjab Overseas Pakistanis Commission, Lahore	2019-20	49645	Non submission of e-filing of sales tax	1,899,772
148.	Punjab Procurement Regulatory Authority, Lahore	2019-20	49641	Non-accountal of miscellaneous items for Rs.136,713 & non recovery of Income Tax for Rs.4,496	136,713
149.	Punjab Public Service Commission, Lahore	2019-20	48404	Irregular expenditure on purchase / use of POL without entering into formal contract /agreement amounting to Rs.1,774,143 justification / regularization thereof	1,774,143
150.	Punjab Public Service Commission, Lahore	2019-20	48408	Irregular expenditure on repair of transport for Rs.1,585,661	1,585,661
151.	Punjab Public Service Commission, Lahore	2019-20	48409	Irregular expenditure for provisioning of examination services from other government institutions without entering into formal contract /agreement amounting to Rs.3,926,880	3,926,880
152.	Punjab Public Service Commission, Lahore	2019-20	48410	Excess expenditure on account of rent of office building-Rs. 1,561,056	1,561,056
153.	Punjab Public Service Commission, Lahore	2019-20	48412	Irregular / doubtful consumption of POL Rs.649,716	649,716
154.	Punjab Public Service Commission, Lahore	2019-20	48415	Irregular expenditure on repair of machinery and equipments Rs.291,218	291,218
155.	Punjab Public Service Commission, Lahore	2019-20	48416	Excess of expenditure over budget allocation Rs. 57,874,268	57,874,268
156.	Punjab Public Service	2019-20	48417	Non-verification of GST	1,008,410

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Commission, Lahore			invoices amounting to Rs. 1,008,410	
157.	Punjab Public Service Commission, Lahore	2019-20	48418	Post audit of SDA expenditure not carried out by AG Punjab-Rs. 109,092,000	109,092,000
158.	Punjab Public Service Commission, Lahore	2019-20	48420	Huge expenditure on account of TA/DA Rs.30,817,851	30,817,851
159.	Punjab Public Service Commission, Lahore	2019-20	48421	Irregular expenditure incurred to clear pending liabilities of previous year Rs. 41,980,479 without obtaining sanction of competent authority	41,980,479
160.	Punjab Public Service Commission, Lahore	2019-20	48422	Non reconciliation of Special Drawing Account with treasury- Rs. 109,092,000	109,092,000
161.	Punjab Public Service Commission, Lahore	2019-20	48423	Irregular allotment of vehicles	-
162.	Punjab Public Service Commission, Lahore	2019-20	48424	Non utilization of funds - Rs.3,826,829	3,826,829
163.	Punjab Public Service Commission, Lahore	2019-20	48425	Non-submission of quarterly review report regarding duty management system.	-
164.	Punjab Public Service Commission, Lahore	2019-20	48426	Weaknesses in Duty Management System (DMS)	-
165.	Punjab Public Service Commission, Lahore	2019-20	48427	Defective maintenance of log book. Unlawful / doubtful expenditure on POL	-
166.	Registrar, Punjab Service Tribunal, Lahore	2018-20	48382	Irregular expenditure of TA/DA for Rs. 440,440	440,440
167.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48072	Unauthorized mode of payment of salaries through manual bills	1,260,000
168.	Deputy Commissioner Gujranwala	2020-21	2021-0000000504_F00015	Irregular payment to Civil Defense Officer, Gujranwala-Rs. 833,657	833,657
169.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48466	Irregular/doubtful expenditure on hiring of short term individual consultant -Rs. 350,000	350,000
170.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00079	Loss due to purchases by ignoring the 1st lowest bidder-Rs. 2.408 million	2,408,168
171.	Additional Chief Secretary, S&GAD,	2020-21	2021-0000000586	Irrational collection of bus fee	22,459,360

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Punjab Lahore		_F00002		
172.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00080	Unauthorized payment of honoraria to the staff	4,412,340
173.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00054	Unauthorized payment of honoraria to the staff	3,923,990
174.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00057	Unauthorized payment of honoraria to the staff	2,438,220
175.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00069	Unauthorized payment of honoraria to the staff	2,377,930
176.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	49051	Irregular payment of rent of office building	8,621,363
177.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00063	Loss to Government due to non-digitalization of cabinet meetings-Rs. 3.85 million	3,847,941
178.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00003	Excessive expenditure on hiring of day care services-Rs. 2.62 million	2,623,816
179.	Punjab Library Foundation Lahore	2017-20	48392	Unjustified expenditure on celebrations of Independence Day organized by Quaid-e-Azam Library, Lahore-Rs. 1.06 million	1,064,229
180.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00066	Loss to Government due to unauthorized expenditure on dinner of Parliamentary Party Meeting-Rs. 916,400	916,400
181.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00086	Unjustified/doubtful payment for purchase of Uniform-Rs. 226,097	226,097
182.	Punjab Library Foundation, Lahore	2017-20	48394	Un-due retention of Govt. vehicle and unjustified drawal of POL	573,410
183.	Punjab Overseas Pakistanis Commission	2020-21	49045	Irregular expenditure of PPRA Rule	4,005,203
184.	Addl. Chief Secretary, Lahore	2018-20	107	Irregular expenditure on repair of Machinery & Equipment	1,181,670
185.	Addl. Chief Secretary, Lahore	2018-20	45	Mis-procurement of repair of Machinery and Equipment	1,283,953
186.	Addl. Chief Secretary, Lahore	2018-20	48	Mis-procurement of repair of Machinery and Furniture	309,079
187.	Addl. Chief Secretary,	2018-20	47	Irregular purchases	699,048

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Lahore				
188.	Addl. Chief Secretary, Lahore	2018-20	148	Irregular expenditure on entertainment and gifts	5,694,020
189.	Addl. Chief Secretary, Lahore	2018-20	63	Irregular expenditure on purchase of stationary	2,582,628
190.	Addl. Chief Secretary, Lahore	2018-20	65	Irregular repair of govt. vehicle	1,190,241
191.	Addl. Chief Secretary, Lahore	2018-20	38	Irregular expenditure on purchase of stationary	938,577
192.	Punjab Public Service Commission, Lahore	2019-20	48401	Expenditure charged to irrelevant object head	1,535,987
193.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48119	Expenditure charged to irrelevant object head	456,088
194.	Commissioner, Multan	2020-21	2021-0000000729_F00016	Expenditure charged to irrelevant object head	210,257
195.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00017	Loss due to purchases of stationery & computer tonner at higher rates	605,300
196.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00053	Loss due to purchases of stationery & computer tonner at higher rates	415,000
197.	Chief Minister Secretariat Punjab, Lhr	2020-21	2021-0000000617_F00024	Loss due to theft of vehicle-Rs. 1.50 million	1,500,000 (Approx)
198.	Commissioner, Multan	2020-21	2021-0000000586_F00085	Irregular/unauthorized consumption of POL over and above prescribed limit	334,346
199.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48444	Irregular/unauthorized consumption of POL over and above prescribed limit	176,640
200.	Punjab Overseas Pakistanis Commission, Lahore	2019-20	48081	Irregular/unauthorized consumption of POL over and above prescribed limit	147,297
201.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48414	Irregular/unauthorized consumption of POL over and above prescribed limit	100,800
202.	Punjab Public Service Commission, Lahore	2020-21	2021-0000000586_F00085	Irregular/unauthorized consumption of POL over and above prescribed limit	70,784
203.	Additional Chief Secretary, S&GAD	2019-20	48276	Unauthorized provision of vehicles to the families of deceased officers	-
204.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	47950	CM Secretariat Allowance to the Civil Secretariat Employees	20,460
205.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	49630	Unauthorized payment of Honoraria to the Contingent Paid Staff-Rs. 1.20 million	1.20 million

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
206.	Deputy Commissioner, Gujranwala	2020-21	2021-0000000504_F00023	Opening of bank account without permission from Finance Department -Rs. 29.42 million	29.42 million
207.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00023	Loss to government due to non-collection of rent from banks	15,840,000
208.	Punjab Public Service Commission, Lahore	2019-20	48419	Non-conducting of pre-audit	109,092,000
209.	Deputy Commissioner, Okara	2020-21	2021-0000000629_F00017	Non-conducting of pre-audit	61,893,386
210.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48282	Non auction of off road vehicles and condemned articles	461,600
SOCIAL WELFARE AND BAIT-UL-MAAL DEPARTMENT					
1	Secretary Social Welfare & Bait-ul-Maal Punjab, Lahore	2017-20	49637	Excess expenditure than budget allocation	3,815,478
2	Secretary Social Welfare & Bait-ul-Maal Punjab, Lahore	2017-20	49638	Lapse of funds due to non-surrendering of savings	7,502,435
3	Secretary Social Welfare & Bait-ul-Maal Punjab, Lahore	2017-20	49632	Irregular expenditure on the repair of vehicle	1,451,000
4	Secretary Social Welfare & Bait-ul-Mall Lahore	2017-20	49639	Expenditure charged to irrelevant object head-Rs. 398,649	398,649
SPECIAL EDUCATION DEPARTMENT					
1	Govt. College for teachers of the Deaf	2014-20	48753	Lapse of funds due to non-utilization of budget efficiently-Rs 29. 922 million.	29,922,000
2	Govt. College for teachers of the Deaf	2014-20	48754	Excess expenditure over and above budget allocation-Rs. 20.915 million	20,915,000
3	Braille Printing Press, Bahawalpur	2017-20	48743	inefficient utilization of funds-Rs. 2,336,235	2,336,235
4	The bid evaluation report was also not found uploaded / published on PPRA web site.	2014-20	48755	Procurement was made without constitution of procurement committee.Department did not devise its annual plan within one month from the commencement of a financial yearDepartment did not advertise in advance its annual requirement on	1,423,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				the website of the PPRA as well as on its own website	
5	Govt. College for teachers of the Deaf	2014-20	48750	Irregular deduction of income tax by the banks on profit earned on PLS accounts-Rs. 169,866	169,866
6	Braille Printing Press, Bahawalpur	2017-20	48746	Non auction of old machinery and unserviceable store items – Rs. 150,000 (approximately)	150,000
7	Govt. College for Teachers of the Deaf	2014-20	48759	Non-deduction of income tax on account of expenditure incurred from funds-Rs. 415,061	415,061
8	Govt. College for Teachers of the Deaf	2014-20	48757	Irregular expenditure on preparation of sound proof cabin-Rs. 894,900	894,900
9	Govt. College for teachers of the Deaf	2014-20	48758	Concealment of record/fictitious drawl from college funds-Rs. 759,954	759,954
SPECIALIZED HEALTHCARE AND MEDICAL EDUCATION DEPARTMENT					
1.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical Education Department	2020-21	2021-0000000120_F00007	Unjustified expenditure due to non-obtaining of vouched account of grant-in-aid	7,378,254,386
2.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00135	Post Audit of SDA Vouched Accounts not got conducted from the DAO for expenditure Rs.2,443,428,234	2,443,428,234
3.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical Education Department	2020-21	2021-0000000120_F00041	Non-reconciliation of expenditure with Accounts Office	2,095,423,805
4.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00049	Post Audit of SDA Vouched Accounts not got conducted from the DAO for expenditure Rs.968,475,078	968,475,078
5.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00050	Non preparation/maintenance of pass book of SDA (RI4597) Rs.968,475,078	968,475,078
6.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00009	Doubtful expenditure on purchase of different items - Rs.94,644,466.	946,444,666
7.	QMC/ Allied Institutions Bahawalpur	2020-21	2021-0000000152_F00002	Non/late installation of procured machinery and equipments of Rs.	926,848,905

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				926,848,905	
8.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00072	Non maintenance of Pass Books Rs.701,469,589	701,469,589
9.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00009	Drawl of fund to avoid lapse of Rs.523 million	523,000,000
10.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical Education Department	2020-21	2021-0000000120_F00039	Lapse of funds due to non-surrendering of savings	503,949,047
11.	Rawalpindi Institute of Cardiology Rawalp	2018-21	2021-0000000625_F00002	Unauthorized collection of user charges without approval of the government-Rs.495,424,449.	495,424,449
12.	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2020-21	2021-0000000088_F00008	Non-utilization of budget Rs. 478,889,097	478,889,097
13.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00052	Unauthentic disbursement of pay and allowances	443,020,137
14.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00052	Funds of Special Drawing Account (SDA) were kept in commercial Bank account	417,859,370
15.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00054	Non Submission of Vouched Accounts to AG/TO & Non provision of Post Audit Certificate from AG/TO (Co	382,751,757
16.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00057	Irregular expenditure on the patient at high rate	382,751,757
17.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00008	IRREGULAR EXPENDITURE OF "UPGRADATION & STRENGTHENING OF 07 OPERATION THEATRE" RS. 380.24 MILLION	380,240,000
18.	Punjab Institute of Cardiology, Lahore	2020-21	2021-0000000143_F00025	Irregular receipt of user charges without approval Rs.327,877,618	327,877,618
19.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00070	Irregular creation of pending liabilities	312,988,787
20.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00035	Non utilization of budget grant amounting to Rs. 305,028,234	305,028,234

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
21.	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-0000000587_F00023	Irregular payment of pending liability for 2019-20 without investigation-Rs.289.264 million	289,264,000
22.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00003	Inefficient utilization of funds - Rs.284,152,045.	284,152,045
23.	Children Hospital, Lahore	2020-21	2021-0000000580_F00024	Un-spent balance of CM grant not adjusted against the new cases of cochlear implants-RS.271,127,942/	271,127,942
24.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00060	Non-Surrendering of Savings Rs. 235,754,808	235,754,808
25.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00134	Undue retention of public money in hard cash Rs.216,052,572	216,052,572
26.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00051	Un-lawful non-refund of surplus funds of adp schemes to government-Rs. 26,861,900 non production	26,861,900
27.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00004	Monthly Post audit of Salaries was not conducted-Rs.214,132,933.	214,132,933
28.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00025	Non-Surrendering of Savings Rs. 194,268,222	194,268,222
29.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00005	Non-defacing of medicines – Rs. 193,259,717.	193,259,717
30.	Children Hospital, Lahore	2020-21	2021-0000000580_F00011	Non installation /functioning of medical equipments-Rs. 192,361,050	192,361,050
31.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00008	Irregular placement of funds in bank accounts other than Bank of Punjab	176,099,236
32.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00111	Un-justified excess purchase of drug and medicine without immediate requirement-of Rs.168,083,838	168,083,838
33.	Government Khawaja Muhammad Safdar	2020-21	2021-0000000581	Irregular expenditure on payments of stipend without	162,962,822

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Medical College & Allied Institutions Sialkot		_F00019	attendance from the concerned H.O.Ds- Rs. 162,9	
34.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00035	Wastage of public money due to non-functional of hospital new blocks – Rs.156.354 million	156,354,000
35.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00076	Lapse of funds due to non surrendering of savings RS.148,483,058	148,483,058
36.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00081	Irregular payments out of head A05270 - Rs. 146,826,572	146,826,572
37.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00063	Non transfer of Receipts into PLA Account for Rs.144,075,348	144,075,348
38.	Govt Mozang Teaching Hospital, Lahore.	2020-21	2021-0000000151_F00006	Non reconciliation of expenditure amounting Rs. 143,654,500	143,654,500
39.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00034	Non utilization of funds- Rs.141,097,878	141,097,878
40.	Punjab Institute of Cardiology, Lahore	2020-21	2021-0000000143_F00037	Non-Surrendering of Savings Rs.129,105,535	129,105,535
41.	Rawalpindi Institute of Cardiology Rawalp	2018-21	2021-0000000625_F00031	Doubtful expenditure on purchase of different items	124,779,678
42.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00133	Non-Surrendering of Savings Rs. 120,537,292	120,537,292
43.	Rawalpindi Institute of Cardiology Rawalp	2018-21	2021-0000000625_F00004	Inefficient utilization of funds - Rs.111,970,930.	111,970,930
44.	Institute of public health, Lahore	2016-20	48182	Inefficient Utilization of Funds - Rs. 111,932,321	111,932,321
45.	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00013	Clearance of pending liabilities without obtaining budget allocation and sanction from higher author	111,854,988
46.	Rawalpindi Institute of Cardiology Rawalp	2018-21	2021-0000000625_F00005	Unauthorized payment of contingent bills falls in the competency of Administrative Committee / BOM	110,635,498

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
47.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00081	Non Submission of vouched accounts to DAO, Rawalpindi -Rs. 103,492,684	103,492,684
48.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00082	Non maintenance of Pass Book for expenditure of Rs.103,492,684	103,492,684
49.	UHS Lahore	2020-21	2021-0000000751_F00003	Irregular drawl of remuneration paid to visiting faculty in ILAM program Rs.99,138,000	99,138,000
50.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00043	Un-justified excess purchase of drug and medicine without immediate requirement-of Rs.98,353,630	98,353,630
51.	Children Hospital, Lahore	2020-21	2021-0000000580_F00019	Irregular/doubtful payment of pending liability for the year 2018-19 and 2019-20 without investigati	91,656,900
52.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00031	lapse of funds due to non surrendering of savings Rs.91,503,880	91,503,880
53.	Punjab Institute of Neuro Sciences Lahore	2019-21	2021-0000000146_F00004	Non surrendering of unspent balances	88,147,443
54.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00002	Inefficient utilization of funds - Rs. 85,533,102	85,533,102
55.	QMC/ Allied Insititutions Bahawalpur	2020-21	2021-0000000152_F00041	Irregular expenditure under head repair of machinery and equipments of Rs. 82,717,978	82,717,978
56.	QMC/ Allied Insititutions Bahawalpur	2020-21	2021-0000000152_F00066	Unauthorized Appointment of Work Charge Employees Rs. 78,308,764	78,308,764
57.	Principal Medical College and Allied Institutions D.G Khan	2020-21	2021-0000000607_F00007	Loss Due to Late Finalization of Procurement Process Rs. 77,318,000	77,318,000
58.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2020-21	2021-0000000085_F00044	Non-Surrendering of Savings Rs. 74,319,553	74,319,553
59.	College of Ophthalmology and Allied Vision Sciences, Lahore	2019-21	2021-0000000611_F00001	Non-achievement of targets of PC-1 against expenditure Rs.74.228 million	74,228,000
60.	Faisalabad Institute of Cardiology,	2020-21	2021-0000000587	Un-authorized Collection of User Charges without	71,924,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Faisalabad		_F00036	Approval of the Government Rs.71.924 million	
61.	Rawalpindi Institute of Cardiology Rawalp	2018-21	2021-0000000625_F00006	Non verification of hospital receipt collected different head	70,259,021
62.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00103	Irregular receipt of user charges without approval Rs.67,902,468	67,902,468
63.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00027	Unlawful retention of govt. funds into commercial bank-Rs. 64,016,032 non reconciliation of bank	64,016,032
64.	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-0000000587_F00003	Blockage of hospital funds due to unnecessary purchase for Rs. 63,546,250	63,546,250
65.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00031	Non provision of treasury verified record of receipts generated by the hospital-Rs. 63,132,474	63,132,474
66.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00039	Non reconciliaion of receipt Rs. 63,132,474 and less collected of receipt for Rs. 21,746,984	63,132,474
67.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00012	Irregular receipt of user charges without approval Rs.61,114,256	61,114,256
68.	Children Hospital & Institute of Child Health, Multan	2020-21	2021-0000000089_F00020	Non Surrendering of Savings – Rs 61,046,982	61,046,982
69.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2020-21	2021-0000000085_F00014	Irregular receipt of user charges without approval Rs.59,852,225	59,852,225
70.	QMC/ Allied Insitutions Bahawalpur	2020-21	2021-0000000152_F00022	Govt. residences used for commercial clinics and recovery of Rs. 59,040,000	59,040,000
71.	QMC/ Allied Insitutions Bahawalpur	2020-21	2021-0000000152_F00043	Unauthorized allowed free tests for OPD patients of Rs. 55,411,590 BVH.	55,411,590
72.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00086	Non Submission of vouched accounts to DAO, Rawalpindi -Rs. 53,061,418	53,061,418
73.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00087	Non maintenance of Pass Book for expenditure Rs.53,061,418	53,061,418

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
74.	Rawalpindi Institute of Cardiology Rawalp	2018-21	2021-0000000625_F00008	Less received of Medicines/ Disposable items reconciliation thereof	51,637,193
75.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00027	Irregular receipt of user charges without prior approval of rates from government Rs.50,943,190	50,943,190
76.	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00042	Un-justified excess purchase of drug and medicine without immediate requirement-Rs. 50,654,246	50,654,246
77.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00033	Irregular receipt of user charges without approval Rs.49,506,795	49,506,795
78.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00010	Irregular/doubtful payment of pending liability for the year 2017-18,2018-19 and 2019-20 without inv	48,852,360
79.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00029	Non-production of offcycle payment of pay & allowances record	48,686,815
80.	Principal Medical College and Allied Institutions D.G Khan	2020-21	2021-0000000607_F00022	Non Surrendering of Saving of Budget Grant Rs. 46,418,365	46,418,365
81.	Principal AIMC, Jinnah Hospital & Nursing College and School Lahore.	2020-21	2021-0000000619_F00014	Non-transfer of institutional receipts into PLA Rs. 44.642 Million	44,641,661
82.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00086	Inefficient Utilization of Funds for Rs.42,829,453	42,829,453
83.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00004	Irregular receipt of user charges without approval Rs.41,496,040	41,496,040
84.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00006	Irregular Collection of User Charges without Approval of the Government for Rs.40,471,136	40,471,136
85.	Children Hospital, Faisalabad	2020-21	2021-0000000599_F00021	Non-Surrendering of Savings Rs. 39,228,350	39,228,350
86.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00036	Non verification of govt. deposits Rs.35,644,743	35,644,743
87.	Mayo Hospital, Lahore	2020-21	2021-0000000732	Inefficient Utilization of Funds	35,107,613

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
			_F00053		
88.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00054	Non-Surrendering of Savings Rs.34,885,215	34,885,215
89.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00031	Unjustified payment to foreign qualified doctor – Rs.33,910,200	33,910,200
90.	Lahore General Hospital, Lahore	2020-21	2021-0000000618_F00026	Less deposit of hospital receipt into bank-Rs. 33,776,975/	33,776,975
91.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00076	Non Submission of vouched accounts to DAO, Rawalpindi -Rs. 32,230,782	32,230,782
92.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00077	Non maintenance of Pass Book for Rs.32,230,782	32,230,782
93.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00064	Lapse of funds due to non surrendering of savings Rs. 31,735,043	31,735,043
94.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00014	Non investment of surplus fund - Rs.29,473,410	29,473,410
95.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00038	Irregular distribution of hospital share Rs. 29,409,066 without approval	29,409,066
96.	Principal Medical College and Allied Institutions D.G Khan	2020-21	2021-0000000607_F00011	Non Verification of Deposits for Rs. 28,542,789	28,542,789
97.	Principal Medical College and Allied Institutions D.G Khan	2020-21	2021-0000000607_F00002	Irregular Purchase of Ambulance Rs. 28,000,000	28,000,000
98.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00007	Irregular expenditure incurred due to relevant proforma invoice not provided. Rs.-27,564,999	27,564,999
99.	Principal Medical College and Allied Institutions D.G Khan	2020-21	2021-0000000607_F00017	Non Clearance of DTL of Medicines and Surgical Disposable Rs. 26,251,700	26,251,700
100.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2020-21	2021-0000000085_F00003	Irregular payment of income tax on profit of investment/account balances Rs.25,952,840	25,952,840
101.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical	2020-21	2021-0000000120_F00031	Irregular expenditure on repair of transport by splitting the indent to avoid	25,576,218

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Education Department			open tendering	
102.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00090	Irregular receipt of user charges without approval of government-Rs. 25,574,454	25,575,454
103.	Children Hospital, Lahore	2020-21	2021-0000000580_F00039	Irregular receipt of user charges without approval of government-Rs. 24,392,405	24,392,405
104.	Rawalpindi Institute of Cardiology Rawalp	2018-21	2021-0000000625_F00012	Less Received Disposable items in OTs reconciliation thereof	24,181,482
105.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00050	Lapse of funds due to non surrendering of savings Rs.23,458,476	23,458,476
106.	Principal Medical College and Allied Institutions D.G Khan	2020-21	2021-0000000607_F00023	Unauthorized Collection of User Charges without approval of the Government – Rs. 22,102,916	22,102,916
107.	Mian Munshi (DHQ-I)Teaching Hospital LHR	2020-21	2021-0000000147_F00020	Inefficient Utilization of Funds for Rs. 21,365,688	21,365,688
108.	Children Hospital & Institute of Child Health, Multan	2020-21	2021-0000000089_F00008	Irregular receipt of user charges without approval of rates by the Government- Rs 21,151,815	21,151,815
109.	Institute of public health, Lahore	2016-20	48163	Irregular mode of payment-Rs.21,021,740	21,021,740
110.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00070	Irregular procurements due to late annual planning Rs.20,758,918	20,758,918
111.	Mian Munshi (DHQ-I)Teaching Hospital LHR	2020-21	2021-0000000147_F00004	Outsourcing of cleaning work to janitorial services – Rs. 20,062,467 besides availability of 30 sanit	20,062,467
112.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00048	Irregular mode of payments Rs. 19,371,443	19,371,443
113.	Govt Mozang Teaching Hospital, Lahore.	2020-21	2021-0000000151_F00008	In-efficient Utilization of Funds for Rs.18,350,092	18,350,092
114.	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-0000000587_F00005	Non receipt of medicine given to other hospitals on loan basis for –Rs. 18,096,905	18,096,905
115.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142	Irregular purchase of medical equipments beyond	16,692,375

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
			_F00037	the completion of period Rs. 16,692,375	
116.	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2020-21	2021-000000088_F00010	Non-auction of un-service articles having estimated value Rs.495,644	16,468,999
117.	QMC/ Allied Insititutions Bahawalpur	2020-21	2021-0000000152_F00034	Irregular procurement of security guard services of Rs. 16,260,342	16,260,342
118.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00003	Irregular Purchase Of Medicines/disposables from M/S Superior Healthcare – Rs.15,475,650	15,475,650
119.	QMC/ Allied Insititutions Bahawalpur	2020-21	2021-0000000152_F00016	Loss due to non forfeiture of CDR of Rs.1,000,000, less payment of lease amount Rs. 13,009,250	14,009,250
120.	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00010	Non-deposit of cdrs / bank instruments into bank account-Rs. 13,594,226	13,594,226
121.	QMC/ Allied Insititutions Bahawalpur	2020-21	2021-0000000152_F00037	Unjustified shifting of medicine to other hospitals/District health Officer of Rs. 13,006,449 BVH	13,006,449
122.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00088	Un-authorized distribution of share money-Rs. 12,733,984	12,733,984
123.	FMU / Allied Insititutions Faisalabad	2020-21	2021-0000000142_F00043	Undue retention of public money (COVID) Rs. 11,926,360 & loss of profit of Rs. 596,318	11,926,360
124.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00061	loss to govt. due to non carry forwarded of machinery and equipment related to COVID19	11,560,000
125.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00038	irregular receipt of user charges without approval of government-Rs. 11,494,812	11,494,812
126.	Rawalpindi Institute of Cardiology Rawalp	2018-21	2021-0000000625_F00016	Less received of Cath Lab items reconciliation thereof	11,402,100
127.	QMC/ Allied Insititutions Bahawalpur	2020-21	2021-0000000152_F00046	Unlawful acceptance of Insurance Contract of Lithotripsy System-Rs. 11.11 Million	11,110,000
128.	Lahore General	2020-21	2021-	Irregular re-appointment of	10,974,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Hospital, Lahore		0000000618_F00014	senior registrar on adhoc basis Rs. 10,974,000	
129.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00022	Unauthorized Temporary Transfer of Staff Nurses Rs. 10,964,704	10,964,704
130.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00030	Unjustified nomination of Post Graduate Trainees for induction for stipend / salary – Rs.10,808,516	10,808,516
131.	Lahore General Hospital, Lahore	2020-21	2021-0000000618_F00025	Irregular/ un-authorized utilization of students funds amounting to Rs. 10,529,902	10,529,902
132.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00023	Irregular / unjustified expenditure on repair of machinery & equipment Rs.10,382,001	10,382,001
133.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00055	Un-justified excess purchase of drug and medicineand surgical &disposable without immediate requirem	10,352,485
134.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00058	Irregular Payment of Rent of Buildings for Rs.10,142,165	10,142,165
135.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00002	Irregular Payment of Rent of Office Buildings for Rs.9,820,998	9,820,998
136.	QMC/ Allied Insititutions Bahawalpur	2020-21	2021-0000000152_F00029	Irregular procurement X-ray films of Rs. 9,835,615	9,835,615
137.	Institute of public health, Lahore	2016-20	48181	Lapse of funds due to Non Procurement of Vehicle and Autoclave machine Rs.9,420,000	9,420,000
138.	Institute of public health, Lahore	2016-20	48183	Irregular excess expenditure than budget allocation - Rs. 8,884,649	8,884,649
139.	QMC/ Allied Insititutions Bahawalpur	2020-21	2021-0000000152_F00042	Unauthorized allowed free tests for OPD patients of Rs. 8,604,000 Cardiac Center.	8,604,000
140.	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00025	Undue retention of govt. money amounting to Rs. 8,465,576.	8,465,576
141.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00047	Irregular purchase of cardiac monitor of Rs. 8,405,505	8,405,505
142.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical	2020-21	2021-0000000120_F00033	Irregular expenditure on entertainment charges	8,064,609

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Education Department				
143.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00060	Irregular receipt of user charges without approval of government -Rs.7,889,970	7,889,970
144.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00048	Irregular expenditure of Rs.7,716,672 due to shifting of head quarter	7,716,672
145.	Rawalpindi Institute of Cardiology Rawalp	2018-21	2021-0000000625_F00017	Irregular expenditure on account of purchase of books without PPRA rules, and non deduction of IT.	7,424,951
146.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00047	Non-finalization of inquiry on the complaint of AC Supervisor Non-recovery of accumulated loss cause	7,235,010
147.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00071	Non-Surrendering of Savings Rs.7,220,225	7,220,225
148.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00014	Purchase of injections and tablets at high rates after award of contracts resulting in loss	7,068,065
149.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00032	Loss to public exchequer due to late finalization of tender process Rs.6,813,587.	6,813,587
150.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical Education Department	2020-21	2021-0000000120_F00032	Doubtful expenditure on repair of M&E items	6,578,451
151.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00047	Irregular expenditure on payments of stipend without attendance from the concerned H.O.Ds- Rs. 6,531,766	6,531,766
152.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical Education Department	2020-21	2021-0000000120_F00030	Irregular expenditure on pending liabilities	6,434,326
153.	QMC/ Allied Institutions Bahawalpur	2020-21	2021-0000000152_F00005	Violation of PPRA rules in allotment of 3 years lease to Habib Bank Limited of Rs. 6,300,000	6,300,000
154.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00023	Irregular release of performance security of Security Agency	6,100,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
155.	Punjab Institute of Cardiology, Lahore	2020-21	2021-0000000143_F00034	Non auction of unserviceable items for Rs.5,832,200 (Approximately)	5,832,200
156.	Mian Munshi (DHQ-I)Teaching Hospital LHR	2020-21	2021-0000000147_F00017	Irregular Payment of Scholarship/Stipend to Postgraduate (P.G.) Trainees for Rs.5,584,506	5,584,506
157.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00088	Non-Surrendering of Savings Rs. 5,573,272	5,573,272
158.	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-0000000587_F00006	Replacement not received from the firm for -Rs. 5,452,160, even after a lapse of one year	5,452,160
159.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2020-21	2021-0000000085_F00025	Non obtaining adjustment account from the bank regarding LC for Rs.5,442,763	5,442,763
160.	Children Hospital & Institute of Child Health, Multan	2020-21	2021-0000000089_F00015	Irregular receipt of parking stand, cafeteria, canteen and public toilet due court stay order –Rs 5	5,209,500
161.	Punjab Institute of Cardiology, Lahore	2020-21	2021-0000000143_F00006	Loss due to supply of electricity at subsidized rate Rs.5,160,437	5,160,437
162.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00036	P.O issued for (L/C), ultrasound machine delivered locally & without perform invoice Rs. 5,087,470/	5,087,470
163.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical Education Department	2020-21	2021-0000000120_F00034	Doubtful expenditure on repair of furniture & fixture	5,051,318
164.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00040	Non Transparent / Doubtful Consumption of X-rays films-Rs.5,049,660	5,049,660
165.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00032	Un-authorized distribution of share money-Rs. 4,959,816	4,959,816
166.	Mian Munshi (DHQ-I)Teaching Hospital LHR	2020-21	2021-0000000147_F00022	Unauthorized Collection of User Charges without Approval of the Government Rs.4,928,456	4,928,456
167.	DHQ Teaching Hospital, Sargodha &	2020-21	2021-0000000145	Irregular / unjustified expenditure on repair of lifts	4,871,475

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	College of Nursing, Sargodha		_F00020	- Rs.4,871,475	
168.	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-0000000587_F00015	Irregular deposit of recoveries into PLA instead of Government Treasury for -Rs.4,828,336	4,828,336
169.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00063	Un-authorized distribution of share money -Rs. 4,795,611	4,795,611
170.	Rawalpindi Institute of Cardiology Rawalp	2018-21	2021-0000000625_F00023	Unauthorized shifted medicines/disposable to other Institutions Rs. 4,763,591	4,763,591
171.	Rawalpindi Institute of Cardiology Rawalp	2018-21	2021-0000000625_F00024	Non verification of Patients deposited amount Rs. 4,763,591	4,763,591
172.	Rawalpindi Institute of Cardiology Rawalp	2018-21	2021-0000000625_F00025	Less Received Medicines in Hospital pharmacy/OPD reconciliation thereof worth-Rs.4,546,218	4,546,218
173.	QMC/ Allied Insitutions Bahawalpur	2020-21	2021-0000000152_F00031	Irregular procurement of stationery of Rs.4,507,814	4,507,814
174.	UHS Lahore	2020-21	2021-0000000751_F00006	Huge No. of Pending Legal Cases of University of Health Sciences and law charges paid Rs. 4498200	4,498,200
175.	Children Hospital, Lahore	2020-21	2021-0000000580_F00007	Un-lawful/non-refund of surplus funds of adp schemes to government-Rs. 4,448,705	4,448,705
176.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00024	Irregular / unjustified expenditure on repair of CT Scanner Astion for Rs.4,408,000	4,408,000
177.	Punjab Institute of Neuro Sciences Lahore	2019-21	2021-0000000146_F00012	Irregular payment of salaries due to shifting of headquarter	4,407,220
178.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00022	Irregular expenditure (printing and publication) without immediate requirement – Rs. 4,332,530	4,332,530
179.	QMC/ Allied Insitutions Bahawalpur	2020-21	2021-0000000152_F00009	Inadmissible payment of special incentive - Rs.4,185,828	4,185,828
180.	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-0000000587_F00038	Misclassification of expenditure for Rs. 4,013,272	4,013,272

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
181.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00083	Non-Surrendering of Savings Rs..3,933,516	3,933,516
182.	Govt Mozang Teaching Hospital, Lahore.	2020-21	2021-0000000151_F00002	Irregular payment of Pending Liability Rs. 3,845,623	3,845,623
183.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00042	Non maintenance the record of repair and maintenance of office & Residential building – Rs.3,765,000	3,765,000
184.	Secretary Health South Punjab	2020-21	2021-0000000899_F00006	Irrational decision to hire services on rent a car Rs. 3,580,160	3,580,160
185.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00045	Non-Returned CT Scan Machine replacement Parts worth of Rs. 3,520,000	3,520,000
186.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00027	Non auction of off road vehicles Rs.3,500,000 (Approximately)	3,500,000
187.	Principal AIMC, Jinnah Hospital & Nursing College and School Lahore.	2020-21	2021-0000000619_F00040	Non-replacement of substandard medicines- Rs. 3.276 million	3,276,540
188.	Children Hospital, Faisalabad	2020-21	2021-0000000599_F00013	Irregular receipt of user charges without approval Rs.3,130,603	3,130,603
189.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical Education Department	2020-21	2021-0000000120_F00035	Irregular drawl of POL due to non-maintenance log books	3,101,207
190.	Lahore General Hospital, Lahore	2020-21	2021-0000000618_F00012	Profit for rs. 3,060,466 not shifted into pla account.	3,060,466
191.	Mian Munshi (DHQ-I)Teaching Hospital LHR	2020-21	2021-0000000147_F00010	Non receipt of medicine issued to other hospitals for –Rs.3,009,820	3,009,820
192.	College of Ophthalmology and Allied Vision Sciences, Lahore	2019-21	2021-0000000611_F00003	Irregular payment of pending liabilities Rs. 2,976,787 (FY 2019-20)	2,976,787
193.	Lahore General Hospital, Lahore	2020-21	2021-0000000618_F00043	Loss to government due to purchase general store items higher than last purchase rate for Rs.2,942,7	2,942,758
194.	Mian Munshi (DHQ-I)Teaching Hospital LHR	2020-21	2021-0000000147_F00012	Excessive purchase of medicine for -Rs. 2,880,000	2,880,000
195.	Principal AIMC,	2020-21	2021-	Non-replacement of expired	2,796,671

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Jinnah Hospital & Nursing College and School Lahore.		000000619_F00041	medicines- Rs. 2.796 million	
196.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00027	Doubtful payment of POL - Rs.2,730,836.	2,730,836
197.	QMC/ Allied Insitutions Bahawalpur	2020-21	2021-0000000152_F00039	Irregular/Doubtful consumption of oil for generators – Rs. 2,713,200	2,713,200
198.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00055	Less consumption of medicines since long worth Rs.2,698,480	2,698,480
199.	Mian Munshi (DHQ-I)Teaching Hospital LHR	2020-21	2021-0000000147_F00024	Irregular payment of Pending Liabilities amounting Rs.2,697,250	2,697,250
200.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00019	Irregular / unjustified expenditure on repair of Air Conditioners – Rs. 2,663,540	2,663,540
201.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00011	Non deposit of HRD and ROP Govt. receipt Account- Rs.2,634,339	2,634,339
202.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00019	Irregular payment of Third Party Validation for Rs.2,600,000	2,600,000
203.	Principal Medical College and Allied Institutions D.G Khan	2020-21	2021-0000000607_F00004	Irregular Purchase of Beds Rs. 2,532,000	2,532,000
204.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00109	Irregular/Doubtful consumption of POL for generators Rs.2,426,760	2,426,760
205.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00054	Non deposit of HRD and ROP Govt. receipt Account- Rs.2382949	2,382,949
206.	Children Hospital, Lahore	2020-21	2021-0000000580_F00035	Irregular expenditure of Rs.2,186,693 on pol for generator	2,186,693
207.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00012	Irregular Purchase Of Medicines/disposables From M/S New Majeed Medicine –Rs. 2,178,905	2,178,905
208.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Siakot	2020-21	2021-0000000581_F00046	Pending recovery of stock of slow moving medicines transferred to other sister organizations valuing	2,163,510
209.	Punjab Institute of Cardiology, Lahore	2020-21	2021-0000000143	Irregular/Doubtful consumption of POL for	2,123,330

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
			_F00020	generators Rs.2,123,330	
210.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00078	Non-Surrendering of Savings Rs.2,112,162	2,112,162
211.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00046	Irregular /Doubtful consumption Hospital waste material- Rs. 2049,310	2,049,310
212.	Institute of public health, Lahore	2016-20	48184	Unauthorized expenditure out of Student Generated Fund Account Rs.2,033,176	2,033,176
213.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00063	Non disbursement of cheques to corona staff	2,026,470
214.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00029	Loss to government due to purchase of Lab Kits on higher rates Rs.2,004,697	2,004,697
215.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00028	Irregular drawl of Honorarium without approval of competent authority – Rs.1,999,900.	1,999,900
216.	Secretary Health South Punjab	2020-21	2021-0000000899_F00007	Irregular expenditure on recruitment of consultants- Rs.1,988,390	1,988,390
217.	College of Ophthalmology and Allied Vision Sciences, Lahore	2019-21	2021-0000000611_F00008	Irregular charging of electricity charges for Rs.1,982,433 the credit verification into government t	1,982,433
218.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical Education Department	2020-21	2021-0000000120_F00020	Doubtful expenditure on repair of IT Equipment	1,940,752
219.	QMC/ Allied Insititutions Bahawalpur	2020-21	2021-0000000152_F00040	Irregular expenditure on waste mangment of Rs. 1,937,234	1,937,234
220.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00013	Irregular / Unjustified Expenditure on Repair of Machinery & Equipment's Rs. 1931755	1,931,755
221.	Lahore General Hospital, Lahore	2020-21	2021-0000000618_F00017	Loss to govt. due to provide electricity to residents on fixed rate Rs. 1,512,000 + gas 252,000	1,764,000
222.	Govt Mozang Teaching Hospital, Lahore.	2020-21	2021-0000000151_F00012	Irregular deposit/retention of hospital receipt into PLA account Rs.1,555,306	1,555,306
223.	Shahdara Hospital Lahore	2020-21	2021-0000000087	Loss to the institutio due to non- provision of service to	1,500,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
			_F00020	patients through ct scan for 365 days	
224.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00067	Irregular auction of unserviceable items Rs.1,484,700	1,484,700
225.	Govt Mozang Teaching Hospital, Lahore.	2020-21	2021-0000000151_F00004	Un-reliable payment of GST Rs. 215,534 on various purchases for Rs. 1,483,372	1,483,372
226.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00001	Irregular Purchase Of Medicines/disposables from M/S Chaudhry Drug House –Rs.1,427,920	1,427,920
227.	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00034	Loss to govt. treasury due to purchase of medicines and surgical disposable items at high rates.	1,422,400
228.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00026	Irregular expenditure incurred on pending liabilities Rs.1,400,000	1,400,000
229.	QMC/ Allied Institutions Bahawalpur	2020-21	2021-0000000152_F00001	Loss due to out of order Machines Rs. 1,374,500	1,374,500
230.	Mian Munshi (DHQ-D)Teaching Hospital LHR	2020-21	2021-0000000147_F00019	Excess expenditure than budget allocation for Rs 1,371,464	1,371,464
231.	Principal AIMC, Jinnah Hospital & Nursing College and School Lahore.	2020-21	2021-0000000619_F00050	Irregular award of Work / Purchase Order - Rs. 1.353 million	1,353,265
232.	Aziz Bhatti Shaheed Hospital Gujrat COVID	2020-21	2021-0000000086_F00038	Irregular purchase of Hand Sanitizer Rs.1,344,000 Recovery of income Tax Rs. 60,480	1,344,000
233.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00114	Non auction of condemned articles Rs. 1,332,200 (Approximately)	1,332,200
234.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00014	Doubtful issuance of Jackets to Security Staff	1,303,050
235.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00007	Loss due to substandard/ misbranded medicine supply of stock for Rs.1,297,450	1,297,450
236.	Secretary Health South Punjab	2020-21	2021-0000000899_F00011	Irregular procurement without immediate requirement Rs.Rs.1,276,728	1,276,728
237.	Secretary Health	2020-21	2021-	Irregular procurement	1,229,985

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	South Punjab		0000000899_F00012	without immediate requirement Rs.1,229,985	
238.	Children Hospital & Institute of Child Health, Multan	2020-21	2021-0000000089_F00023	Irregular expenditure incurred on purchase of medicines due to not awarding of contract of medicines	1,185,949
239.	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00026	Loss to govt. treasury due to irregular use of ambulances amounting Rs. 1,174,423	1,174,423
240.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00032	Irregular payment of GST on account of Sui Gas Charges – Rs.1,096,727	1,096,727
241.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00041	Irregular auction of unserviceable items for Rs.1,035,100	1,035,100
242.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00043	Irregular expenditure for partition without approval of Cabinet Committee Rs.1,007,416	1,007,416
243.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00067	Non disposal of unserviceable Stocks (Services Hospital) worth million of rupees (Approx)	1,000,000
244.	Punjab Institute of Cardiology, Lahore	2020-21	2021-0000000143_F00028	Non auction of off road vehicle of valuing Rs.1,000,000 (approximately)	1,000,000
245.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00045	Non auction of unserviceable items for Rs.936,395 (Approximately)	936,395
246.	Rawalpindi Institute of Cardiology Rawalpindi	2018-21	2021-0000000625_F00034	Unauthorized payment due to purchase of goods from incorrect head of accounts – Rs.910,442.	910,442
247.	Principal Medical College and Allied Institutions D.G Khan	2020-21	2021-0000000607_F00003	Irregular Expenditure on Purchases of Lab Equipment Rs. 865,707	865,707
248.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00072	Irregular expenditure on publicity-RS. 863,300 (Medical College)	863,300
249.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical Education Department	2020-21	2021-0000000120_F00040	Expenditure incurred over and above the budget allocation	824,333

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
250.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00126	Doubtful Repair of Transport Rs.814,510	814,510
251.	College of Ophthalmology and Allied Vision Sciences, Lahore	2019-21	2021-0000000611_F00007	Excess expenditure over & above than budget Rs. 811,728	811,728
252.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00060	Less Accountal / Shortage of General Store Items Rs. 803,650	803,650
253.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical Education Department	2020-21	2021-0000000120_F00037	Doubtful expenditure on repair of hardware items	791,195
254.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00069	Irregular/Doubtful consumption of 6450 litter POL for generators Rs.774,000	774,000
255.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00014	Irregular purchase of medicines /disposables from M/s MTI –Rs.760,000	760,000
256.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00039	Loss to govt. due to irregular expenditure on pol due to not properly maintaining log books and clea	680,555
257.	Principal AIMC, Jinnah Hospital & Nursing College and School Lahore.	2020-21	2021-0000000619_F00061	Irregular Purchase of Other Store/Building Material from unauthorized Vendors Rs. 0.678 million	678,700
258.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical Education Department	2020-21	2021-0000000120_F00038	Unjustified hiring of vehicles on rent	672,000
259.	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-0000000587_F00011	Award of contract of Medicine at the excess rate than the trade price, recovery of --Rs.669,264.	669,264
260.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00013	Purchase of drug & medicines on higher rates as compared to similar institutions for Rs. 657,850	657,850
261.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00044	Non deposit of HRD and ROP Govt. receipt Account- Rs.653,213	653,213
262.	Government Khawaja Muhammad Safdar	2020-21	2021-0000000581	Irregularities in issue of birth certificates and	633,100

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Medical College & Allied Institutions Sialkot		_F00064	recovery of Rs. 633,100 on account of birth certif	
263.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00037	Non Auction of used Fixer for Rs.630,000	630,000
264.	Institute of public health, Lahore	2016-20	48179	Loss due to non-recovery of penal rent	605,544
265.	Institute of public health, Lahore	2016-20	48155	Irregular expenditure due to non recorded of entries in the stock register of various bills	603,771
266.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00064	Non disposal of out of order/off road vehicles for Rs.600,000 (Approx)	600,000
267.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00028	Misclassification of expenditure of Rs. 585,205 and irregular expenditure of Rs. 585,205 on pol for	585,205
268.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00085	Misclassification of expenditure of Rs. 585,205 and irregular expenditure of Rs. 585,205 on pol for	585,205
269.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00086	Loss to govt. due to doubtful expenditure on pol due to discrepency in pol drawn and entries in the	584,728
270.	Punjab Institute of Cardiology, Lahore	2020-21	2021-0000000143_F00027	Non recovery of Rs.579,621 from PG Trainees who did not complete the training course	579,621
271.	Govt Mozang Teaching Hospital, Lahore.	2020-21	2021-0000000151_F00007	Irregular payment of LPR Rs. 542,000 without leave account & Service Book (pending year's liability)	542,000
272.	Punjab Institute of Neuro Sciences Lahore	2019-21	2021-0000000146_F00024	Loss to Govt. Expired Medicines in stock	538,314
273.	Mian Munshi (DHQ-I)Teaching Hospital LHR	2020-21	2021-0000000147_F00016	Unauthorized payment due to purchase of goods from incorrect head of accounts- for Rs.520,000	520,000
274.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00073	Irregular payment of Low Power Factor Penalty (Services Hospital) for Rs.508,288	508,288

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
275.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00065	Recovery on account of share of non-distributable income from birth certificates amounting to Rs. 50	504,295
276.	Punjab Institute of Neuro Sciences Lahore	2019-21	2021-0000000146_F00020	Loss Due To Non-Auction of Condemn items	500,000
277.	Secretary Health South Punjab	2020-21	2021-0000000899_F00018	Unjustified purchase of Uniforms by splitting the indent to avoid tender process - Rs.499,884	499,884
278.	UHS Lahore	2020-21	2021-0000000751_F00018	Non recovery of advances from the officers/ officials Rs. 495,000	495,000
279.	Secretary Health South Punjab	2020-21	2021-0000000899_F00019	Irregular expenditure under head Transport for Rs. 471,520	471,520
280.	QMC/ Allied Insitutions Bahawalpur	2020-21	2021-0000000152_F00062	Loss due to non-replacement of expired medicine of Stock – Rs. 470,384	470,384
281.	Institute of public health, Lahore	2016-20	48165	Undue retention of Government money in bank accounts Rs.465,786	465,786
282.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00040	Loss to govt. due to irregular tender of cycle stand and canteens of allama iqbal memorial teaching	431,100
283.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00077	Irregular expenditue on m&r through splitting to avoid tender process Rs. 423,980	423,980
284.	Institute of public health, Lahore	2016-20	48186	Non deposit of Un-spent balance of library security and incentive to Bank Account recovery thereof- Rs. 419,600	419,600
285.	Aziz Bhatti Shaheed Hospital Gujrat COVID	2020-21	2021-0000000086_F00041	Whereabouts of store items worth of Rs. 414,000	414,000
286.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00037	Loss to govt. treasury due to discrepancy in total no. of paid tests conducted / no. of patients att	358,980
287.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00011	Non forfeiture of security deposit against the black listed firm- for Rs. 350,000	350,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
288.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00051	Irregular/doubtful payment of pending liability without investigation for -Rs. 337,000	337,000
289.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00041	Un-justified issuance of Kits (suits) to Charge Nurses	333,210
290.	Institute of public health, Lahore	2016-20	48164	Unauthorized use of vehicles beyond competency. Recovery of Rs. 321,869	321,869
291.	Children Hospital, Faisalabad	2020-21	2021-0000000599_F00022	Less Payment of Stamp Duty Rs.312,720	312,720
292.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00080	Irregular payment of Low Power Factor Penalty (SIMS College) for Rs.311,387	311,387
293.	Mian Munshi (DHQ-I)Teaching Hospital LHR	2020-21	2021-0000000147_F00008	Irregular expenditure on hiring of security services, excess payment of income tax for Rs.309,342	309,342
294.	Mian Munshi (DHQ-I)Teaching Hospital LHR	2020-21	2021-0000000147_F00006	Non supply of additional quantity of medicine for sending to DTL test , recovery Rs.307,185	307,185
295.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00045	Outstanding recovery of cost of expired medicines Rs. 306,590. action not taken against the default	306,590
296.	Lahore General Hospital, Lahore	2020-21	2021-0000000618_F00039	Loss to govt. due to non-recovery of atm (hbl) rent/ electricity charges amounting to - Rs. 300,	300,000
297.	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-0000000587_F00035	Irregular expenditure on repair of transport for Rs.297,695	297,695
298.	Mian Munshi (DHQ-I)Teaching Hospital LHR	2020-21	2021-0000000147_F00007	Excess payment for incineration of hospital waste by showing excess weight for -Rs.292,088	292,088
299.	Secretary Health South Punjab	2020-21	2021-0000000899_F00020	Irregular expenditure on Electronic Communication for Rs. 285,000	285,000
300.	Children Hospital & Institute of Child Health, Multan	2020-21	2021-0000000089_F00016	Difference between receipts of main reception and different investigating departments - Rs 272,587	272,587
301.	Gujranwala Medical	2020-21	2021-	Illegal occupation of	244,224

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	College & Allied Institutions, Gujranwala		000000600_F00052	residences and non-recovery of penal rent Rs.244,224	
302.	Institute of public health, Lahore	2016-20	48154	Irregular expendiure on other store	213,255
303.	Shahdara Hospital Lahore	2020-21	2021-000000087_F00022	Loss to govt. treasury due to discrepancy in total no. of paid tests conducted	203,334
304.	College of Ophthalmology and Allied Vision Sciences, Lahore	2019-21	2021-000000611_F00013	Non- auction of unserviceable items since 2004 Rs.200,000	200,000
305.	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-000000587_F00029	Recovery of electricity to contractor on domestic instead of commercial rates- Rs. 195298	195,298
306.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-000000581_F00036	Loss to govt. treasury due to discrepancy in number of total indoor patients Rs. 195,200	195,200
307.	Shahdara Hospital Lahore	2020-21	2021-000000087_F00021	Loss to govt. treasury due to discrepancy in number of total indoor patients Rs. 195,200	195,200
308.	Govt Mozang Teaching Hospital, Lahore.	2020-21	2021-000000151_F00005	Irregular sanction of expenditure on repair of 60KVA Generator- from general supplier- Rs.191,800 &	191,800
309.	Secretary Health South Punjab	2020-21	2021-000000899_F00021	Irregular expenditure under Foreign / inland training course fee for Rs. 190,000	190,000
310.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-000000581_F00034	Irregularities in issue of birth certificates and recovery of Rs. 182,280 on account of birth certif	182,280
311.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-000000145_F00033	Expenditure in excess of budget allocation-Rs. 167,848	167,848
312.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-000000600_F00054	Misclassification of the expenditure for Rs.165,102	165,102
313.	Children Hospital & Institute of Child Health, Multan	2020-21	2021-000000089_F00018	Less conducting of lab as compared with number of kits / reagents and loss of Rs 163,165	163,165

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
314.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00043	Loss to Govt. due to handing over of ATM machine to ABL with no cost - Rs.160,000 approximately	160,000
315.	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00017	Irregular/un-authorized deployment of vehicles and un-authorized expenditure on POL-Rs.157,136	157,136
316.	Children Hospital & Institute of Child Health, Multan	2020-21	2021-0000000089_F00013	Irregular payment of low power factor penalty to Wapda -Rs 146,185	146,145
317.	Principal AIMC, Jinnah Hospital & Nursing College and School Lahore.	2020-21	2021-0000000619_F00011	Non-deduction of short Shelf Life penalty for "Actemra" Injections-Rs. 0.135 Million	134,517
318.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00015	Physical verification revealed excess foam mattresses lying in Linen Store	134,000
319.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00024	Irregular payment of salaries - Rs.115,668	115,668
320.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00078	Non disposal of unserviceable Stocks (SIMS College) for Rs.102,315 (Approx)	102,315
321.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00039	Non/Less deduction of Income tax-Rs.61,819.	61,819
322.	Punjab Institute of Neuro Sciences Lahore	2019-21	2021-0000000146_F00028	Irregular /Doubtful consumption Hospital waste - Recovery excess Payment	60,754
323.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00040	Irregular expenditure was incurred out of receipt for Rs.60,400	60,400
324.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00003	Excess expenditure over and above the budget allocation - Rs.49,677	49,677
325.	Govt Mozang Teaching Hospital, Lahore.	2020-21	2021-0000000151_F00013	Non recovery of conveyance allowance on account of leave Rs.16,826 recovery thereof	16,826
326.	Nishtar Medical University and Allied Institution	2020-21	2021-0000000608_F00034	Non compliance of LP audit observation-Rs. 2,363,152,000	2,363,152,000
327.	Nishtar Medical University and Allied Institution	2020-21	2021-0000000608_F00003	Un-justified purchase of medicines from the firms having expired drug licence-	94,941,979

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				Rs. 94,941,979	
328.	Nishtar Medical University and Allied Institution	2020-21	2021-0000000608_F00010	Un-justified waste management contract free of cost-Rs.20,841,120	20,841,120
329.	Nishtar Medical University and Allied Institution	2020-21	2021-0000000608_F00024	Over-payment of stipend to students of college of nursing-Rs. 692,340	692,340
330.	Govt Mozang Teaching Hospital, Lahore.	2020-21	2021-0000000151_F00001	Receipt of medicines without DTL & demand. Loss to government in million	-
331.	Govt Mozang Teaching Hospital, Lahore.	2020-21	2021-0000000151_F00011	Non-posting of Medical Superintendent	-
332.	Govt Mozang Teaching Hospital, Lahore.	2020-21	2021-0000000151_F00014	Non conducting of Surgical & Teaching Audit on Half Yearly Basis and; Non maintenance of Progress Ev	-
333.	Govt Mozang Teaching Hospital, Lahore.	2020-21	2021-0000000151_F00015	Non-submission of DTL of N.I.H and disposal of medicine near to expiry i.e Feb, 2022	-
334.	Govt Mozang Teaching Hospital, Lahore.	2020-21	2021-0000000151_F00016	In-efficient performance of the Govt Mozang Teaching Hospital	-
335.	College of Ophthalmology and Allied Vision Sciences, Lahore	2019-21	2021-0000000611_F00006	Non-compliance of previous outstanding paras 129 nos	-
336.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00074	Non recovery of rent charges of ATM and; non registration of lease agreement	-
337.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00084	Pending legal cases and inquiry cases	-
338.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00085	Un-justified excess purchase of drug and medicine without immediate requirement	-
339.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2020-21	2021-0000000085_F00039	Non appointment of the Registrar	-
340.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2020-21	2021-0000000085_F00043	Non compliance of Government instruction regarding Establishment / Running Private Medical Pharmacy	-
341.	Rawalpindi Medical	2020-21	2021-	Non compliance of	-

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	University & Allied Institutions, Rawalpindi.		0000000144_F00038	Government instruction regarding Establishment of Model Pharmacy	
342.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00132	Non compliance of Government instruction regarding Establishment of Model Pharmacy	-
343.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00003	Irregular issuance of medicines (Tasigna)	3,213,000
344.	Punjab Institute of Cardiology, Lahore	2020-21	2021-0000000143_F00026	Non Regularization of Contract Employee under Rule 17-A	-
345.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00018	Loss to Govt. due to appointment of Junior Clerk on doubtful documents	248,112
346.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00057	Non-compliance of Government instruction regarding Establishment / Running Private Medical Stores	-
347.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00058	Non accountal of medicine/disposable stock	-
348.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00059	Irregular shifting of headquarter	-
349.	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-0000000587_F00024	Recovery of excess amount of pay and allowances from the Ex- Director Finance (BS-18)	-
350.	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-0000000587_F00027	Irregular appointment beyond the age of 63 years.	-
351.	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-0000000587_F00037	Internal audit not carried out	-
352.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00089	Irregularities in receipts of pathology lab.	-
353.	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00015	Physical verification of store / stock not conducted	-
354.	QMC/ Allied Institutions Bahawalpur	2020-21	2021-0000000152_F00050	Dead Stock Register not maintained; Replaced parts are missing from store	-

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
355.	Punjab Institute of Neuro Sciences Lahore	2019-21	2021-0000000146_F00022	Irregular Purchase with Short Expiry medicines	-
356.	Punjab Institute of Neuro Sciences Lahore	2019-21	2021-0000000146_F00023	Irregular shifted Medicines to LGH (Lahore General Hospital).	-
357.	Rawalpindi Institute of Cardiology Rawalp	2018-21	2021-0000000625_F00033	Irregular approval of agenda items by the unauthorized participants.	-
358.	Rawalpindi Institute of Cardiology Rawalp	2018-21	2021-0000000625_F00042	Improper maintenance of Service Books	-
359.	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2020-21	2021-0000000088_F00007	No recruitment made against Vacant Posts in CPEIC Multan.	-
360.	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2020-21	2021-0000000088_F00015	Irregular and doubtful consumption of medicine due to non-recording of shelf life -Rs..	-
361.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00036	Not returned Expired Stock of donation medicines.	-
362.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00037	Unauthorized the occupation the Building of RIUT.	-
363.	Principal AIMC, Jinnah Hospital & Nursing College and School Lahore.	2020-21	2021-0000000619_F00068	Irregular opening of bank accounts other than Bank of Punjab	-
364.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00030	Likely misappropriation of store articles-amount in millions of rupees	-
365.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00036	Non disposal of unserviceable articles amount in millions of rupees	-
366.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00019	Irregular grant of time scale B-16 to three Stenographers	-
367.	QMC/ Allied Institutions Bahawalpur	2020-21	2021-0000000152_F00014	Bid evaluation reports were not published on PPRA web site. For many items single complying bid was receive as evident from financial bid evaluation report in contravention to PPRA instructions provided in	1,302,413,639

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				FAQs. Technical bid evaluation report was not analyzed for bio equivalence criteria.	
368.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00002	The purchase order does not reflect that procurement was made under direct contracting. The procuring agency has not specified appropriate fora for procurement of proprietary object. The contract / MOU with M/s Novartis Pharma was not furnished to NAB.	1,080,547,689
369.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00008	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were not uploaded. The record of procurement was not sent to NAB. Defective technical evaluation.	927,999,858
370.	Principal Medical College and Allied Institutions D.G Khan	2020-21	2021-0000000607_F00005	The supplier firms were not pre-qualified.	680,262,499
371.	Children Hospital, Lahore	2020-21	2021-0000000580_F00018	Late procurement process started	589,905,381
372.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00011	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were not uploaded. The advertisements in English & Urdu newspapers were not shown. Para No.6 of PPRA circular No.L&M(PPRA)10-01/2011 dated 29.07.2020 requires; all procuring agencies are advised to always demand bank guarantee instead of CDR/banker's cheque and better refrain depositing and en-cashing the securities and	388,634,026

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				utilizing amount of securities through their accounts but the compliance of the above direction was not made.	
373.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00006	Annual plan was not uploaded. Bids evaluation reports were not uploaded. Technical evaluation criteria was not up to the mark. Some items were rejected in the bidding documents by only writing the "item rejected by Sample Evaluation Committee". As per PPRA rule 25 and 31 there shall be very clear criteria in the bidding documents. Para No.6 of PPRA circular No.L&M(PPRA)10-01/2011 dated 29.07.2020 requires; all procuring agencies are advised to always demand bank guarantee instead of CDR/banker's cheque and better refrain depositing and en-cashing the securities and utilizing amount of securities through their accounts but the compliance of the above direction was not made.	372,473,466
374.	Children Hospital & Institute of Child Health, Multan	2020-21	2021-0000000089_F00005	Annual procurement plan was not uploaded on PPRA website. Bid evaluation reports were not uploaded on PPRA website.	339,454,699
375.	Nishtar Medical University and Allied Institution	2020-21	2021-0000000608_F00001	The management had altered the evaluation criteria by including 10 marks for past performance and the same was not included in the standard bidding document. Resultantly, 20 such firms were selected which would become non-responsive if evaluation criteria set by the SHC&ME Department were	338,020,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				adopted.	
376.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00091	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were not shown to audit. As per PPRA rule 25 and 31 there shall be very clear criteria in the bidding documents. Further, as per sr. no.(aa) of PPRA; responsive' means qualified for consideration on the basis of declared evaluation criteria and specified in the bid document or in the request for proposal. There was no such criteria given in the bidding documents which was not fulfilled by the contractor therefore, rejection of the bidders on the grounds which were not provided in the evaluation criteria (given in the bidding documents) is unjustified resulting in misprocurement. The advertisement in English & Urdu newspapers was not shown.	328,280,940
377.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00055	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were not shown to audit. The advertisement in English & Urdu newspapers was not shown.	277,830,200
378.	Punjab Institute of Neuro Sciences Lahore	2019-21	2021-0000000146_F00003	The compulsory parameters for bid evaluation as defined in Section-IV of the Standard Bidding document were not adopted/ followed i.e awards were made without obtaining Valid Goods Manufacturing Practices (GPM) Certificate	251,118,600

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				issued by the Drug Regulatory Authority Pakistan (DRAP).No marks based evaluation was made in violation to set / designed procedures	
379.	Children Hospital, Faisalabad	2020-21	2021-0000000599_F00001	The annual procurement plan was not published on web site of the PPRA and the department which is violation of PPRA Rules.The bid evaluation reports were not uploaded / published on PPRA web site at least ten days prior to the award of procurement contract	222,988,256
380.	Nishtar Medical University and Allied Institution	2020-21	2021-0000000608_F00002	Defective evaluation criterion was adopted. The management had altered the evaluation criteria by including 10 marks for past performance, the same was not included in the standard bidding document. Resultantly, 20 such firms were selected which would become non-responsive if evaluation criteria set by the SHC&ME Department were adopted.	189,100,000
381.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00032	Annual procurement plan was not uploaded within one month from commencement of the financial year.The bid evaluation reports were not uploaded.Rate analysis was not conducted by the management.	145,815,733
382.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00035	The rate analysis (i.e. prevailing market rates at the time of procurement) was not conducted before executing the contract.Result of lowest / successful bidders was also not announced before ten days from the award of	138,887,075

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				contract. In disregard of PPRA rule 57, negotiation with firm was made.	
383.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00030	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were not uploaded. Rate analysis was not conducted by the management.	129,970,968
384.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00003	Annual plan was not uploaded.	119,056,569
385.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00040	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The market rate analysis was not made.	118,136,500
386.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00101	No procurement through PPRA. No annual plan was uploaded on website of PPRA. Procurement made through quotations and LP.	116,561,530
387.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00009	Annual plan was not uploaded on the website of PPRA. Bid evaluation criteria was not uploaded on PPRA, Technical evaluation was not properly made.	107,208,896
388.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00007	Annual plan was not uploaded on the website of PPRA. Bid evaluation criteria was not uploaded on PPRA. Technical evaluation was not properly made.	98,879,766
389.	Principal AIMC, Jinnah Hospital & Nursing College and School Lahore.	2020-21	2021-0000000619_F00023	Annual requirement and bid evaluation report were not uploaded on PPRA website. Mandatory advertisement in English newspaper was not	98,153,841

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				published.	
390.	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-0000000587_F00001	As a result of technical evaluation only one firm qualified. The contract was awarded to the firm without carrying out rate analysis and estimated rates hence the rates so approved could not be treated as competitive and economical.	97,034,587
391.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00031	The advertisement in newspaper "Daily Pakistan" was given on 22.02.2021 and it was mentioned "Annual contract of Gynae Block (OPD)". The word Pharmacy was missing in the entire advertisement. Thus, it's not complete information for the general public to understand that either this is contract for purchase of machinery or pharmacy. The management also stated that the advertisement was also given in PPRA for in procurement name it was mentioned "Annual contract of Gynae Pharmacy". It is pertinent to mention here that auction contract is not required to be advertised on PPRA as per clarification by PPRA vide letter No.L&M(PPRA)1-15(SOC)(AB)(LHR)(17)/2014 dated 09.09.2015. Audit is of the view that the general public was misguided in advertisement of newspapers. Contractor continued to run the Gynae Pharmacy as per interim relief granted by Honorable Court but he fail to deposit the full due amount.	94,330,913
392.	Rawalpindi Institute	2018-21	2021-0000000625	Only one firm technically qualified in each	85,091,878

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	of Cardiology Rawalp		_F00005	case.Purchases were made from single bidder. The process finalized was also against the directions / guide lines issued by the PPRA authority in frequency asked questions which requires that in case of single tenderer, the procuring agency should exercise /use due diligence as required under Rule-4 of PP Rules, 2014.No due care was given to the provision of the Rule as rate accepted without market analysis.	
393.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2020-21	2021-0000000085_F00012	No annual plan was uploaded on website of PPRA.No advertisement on PPRA was shown to audit.Technical bid evaluation was not uploaded.Financial bid evaluation was not uploaded.	79,828,130
394.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00008	Annual plan was not uploaded on PPRA.Bid evaluation criteria was not uploaded on PPRA.Technical evaluation was not properly made.	73,351,705
395.	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00037	Annual requirement was not advertised in advance on PPRA web site.Advertisement was shown published in Urdu newspaper and the same was not found published in at least one English newspaper.Technical bids were opened on 09.12.2020. Financial bids were opened on 11.01.2021 and tenders were finalized during February, 2021. 5. The procurement process was delayed for seven months. Reasons for late finalization of tender were not	71,306,484

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				known.Comparative statement revealed that contracts of so many medicines were awarded to single bidder but market survey was not made to ensure the reasonable purchase rates.	
396.	QMC/ Allied Institutions Bahawalpur	2020-21	2021-0000000152_F00007	Annual plan was not uploaded on PPRA website.Bids evaluation reports was not uploaded on PPRA website.	63,333,000
397.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00033	The rate analysis (i.e. prevailing market rates at the time of procurement) was not conducted before executing the contract.Result of lowest / successful bidders was not announced before ten days from the award of contract.In disregard of PPRA rule 57, negotiation with firm was made.	62,484,250
398.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00001	Technical Bid evaluation report was not uploaded on PPRA website, Firm was technically disqualified but contract was awarded.	61,326,570
399.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00106	Annual procurement plan was not uploaded within one month from commencement of the financial year.The bid evaluation reports were not uploaded. The firm M/s. Helou Tech was technically qualified as evident from the minutes of meeting of purchase committee held on 22-12-2018 but surprisingly was not included in the financial competition. This have rendered the tendering the procurement process doubtful and non-transparent.	58,717,770

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
400.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00009	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The bidding documents as per requirement of Rule 25 of PPRA Rules were not prepared. The rate analyses of non-schedule items were not made. As per para No.6 of PPRA circular No. L&M(PPRA)10-01/2011 dated 29.07.2020; all procuring agencies are advised to always demand bank guarantee instead of CDR/banker's cheque and better refrain depositing and en-cashing the securities and utilizing amount of securities through their accounts but the management obtained performance guarantee in shape of CDR instead of bank guarantee. .	56,702,044
401.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00010	Annual procurement plan was not uploaded within one month from commencement of the financial year. The advertisement in English newspapers was not shown.	51,818,472
402.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00008	Annual procurement plan was not uploaded on PPRA web site. Procurement was made on quotations.	51,357,217
403.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00097	The same firm has entered into agreement for supply of the same item @ Rs.36.95/m3 with Jinnah Hospital Lahore vide agreement no.4810/JHL dated 11-2-2021 for 2020-21. This have resulted into excess rate paid by the hospital and loss of Rs.4,638,805,Annual	47,808,382

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				procurement plan was not uploaded. Bid evaluation report was not published on the PPRA web site which is violation of PPRA rules.	
404.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00044	Purchase of medicine by splitting the indents without competitive bidding. Repeated orders of a single product were issued again and again instead of tendering. Most of the items were of regular use that must be procured through tender.	44,290,298
405.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00012	Bidding documents was neither produced to audit nor available in the record. Comparative statement was not produced to audit	42,103,320
406.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00013	Advance annual requirement was not uploaded. Advertisement in English newspaper was not made. Technical evaluation report was not uploaded.	42,035,153
407.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00072	Purchase without tendering on PPRA. The award/advance acceptance letter no.pc/78764 was issued on the date 30-11-2018 with the direction that the framework contract shall be valid for the one (01) year from the date of issuance of advance acceptance letter/ notification of award but the department has issued the purchase orders issued to m/s Medi Serve vide no..pc/85745 of Rs.9,480,000/- and no.pc/85741 of Rs.1,450,000/- on the date 27-12-2019. after the expiry of date of award letter just to	40,430,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				accommodate the contractor.	
408.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00033	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The market rate analysis was not made.	39,158,359
409.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00005	Annual procurement plan and bid evaluation report were not published on the PPRA web site which is violation of PPRA rules 8, 37.4. Tender was not advertised in English newspaper in contrary to PPRA rule 12. Higher rate was charged by the same supplier for same product which resulted in procurement at higher rate.	39,015,061
410.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00035	Expenditure was made through quotations. No tender process through PPRA.	38,160,217
411.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00107	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were not shown to audit. The advertisement in English newspapers was not shown.	36,087,764
412.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00044	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The market rate analysis was not made.	33,213,805
413.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00008	Annual plan was not uploaded.	32,802,643
414.	Gujranwala Medical College & Allied	2020-21	2021-0000000600	Annual plan was not uploaded. Bids evaluation	32,108,543

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Institutions, Gujranwala		_F00013	report was not uploaded on PPRA website.	
415.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00046	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The market rate analysis was not made.	31,977,750
416.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00110	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were not shown to audit. The advertisement in English newspapers was not shown.	31,859,465
417.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2020-21	2021-0000000085_F00024	No annual plan was uploaded. No advertisement was made in newspapers.	28,055,933
418.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00042	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The market rate analysis was not made.	27,887,736
419.	Principal AIMC, Jinnah Hospital & Nursing College and School Lahore.	2020-21	2021-0000000619_F00022	Annual requirement and bid evaluation report were not uploaded on PPRA website. The grievances committee for Redressal of Grievances by the procuring agency was not found maintained. In most of the cases single firm quoted the rate but being single firm the tender was not re-advertised.	27,177,512
420.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00047	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The market rate analysis was not made.	24,260,425

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
421.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00010	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were not uploaded.	24,075,246
422.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00105	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were not shown to audit. The advertisement in English newspapers was not shown.	23,945,640
423.	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2020-21	2021-0000000088_F00019	CDR and Performance Guarantee register revealed that CDRs and Performance Guarantees were received from contractors as bid security/ performance guarantee of Rs.23,782,435 which were retained by the management in hand physically and were not got verified to confirm their genuines from the concerned banks.	23,782,435
424.	Children Hospital, Faisalabad	2020-21	2021-0000000599_F00025	Annual procurement plan was not uploaded. Bid evaluation report were not published on the PPRA web site. Extension was granted to the contractor instead of fresh tendering process for the financial year 2020-21.	23,610,472
425.	Children Hospital, Lahore	2020-21	2021-0000000580_F00016	Market rate analysis not conducted being single tender. Technical evaluation was defective.	232,430,568
426.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00015	Procurement process was finalized without advertisement on the website of the authority in violation of Rule 12(2) of the Punjab Procurement Rules 2014. Procurement was made by declaring	22,039,196

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				emergency and adopting negotiated tendering procedure (quotation basis) under Rule 59(d) (iii) without getting mandatory approval from the Provincial Cabinet as required under Rule 59(d) (iv).	
427.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00053	Annual plan was not uploaded. Bids evaluation reports were not uploaded on PPRA website.	21,982,564
428.	QMC/ Allied Institutions Bahawalpur	2020-21	2021-0000000152_F00028	Technical and financial bid evaluation reports were not upload on PPRA web site. Rate analysis was not made,	20,882,626
429.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00031	Rate analysis shows that the same firm has entered into agreement for supply of the same item @ Rs.36.95/m ³ with Jinnah Hospital Lahore vide agreement no.4810/JHL dated 11-2-2021 for 2020-21. This have resulted into excess rate paid by the hospital and loss of Rs.1,573,295, detail in annexure. Annual procurement plan was not uploaded. Bid evaluation report was not published on the PPRA web site. Tender was not advertised in English newspaper which is violation of PPRA Rules.	20,607,883
430.	Principal AIMC, Jinnah Hospital & Nursing College and School Lahore.	2020-21	2021-0000000619_F00024	Annual requirement and bid evaluation report were not uploaded on PPRA website. The grievances committee for Redressal of Grievances by the procuring agency was not found maintained. Most of the cases single firm quoted the rate but being single firm the tender was not re-advertised.	20,017,700

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
431.	Children Hospital, Lahore	2020-21	2021-0000000580_F00025	Not advertised in English newspaper. The contract was required to be advertised every year but extension was awarded to the contractor i.e July, 2020 to March,2021.	19,911,272
432.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00017	Purchases were made from single bidder. The process finalized was also against the directions / guide lines issued by the PPRA authority in frequency asked questions which requires that in case of single tenderer, the procuring agency should exercise /use due diligence as required under Rule-4 of PP Rules, 2014.	17,916,290
433.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00034	The rate analysis (i.e. prevailing market rates at the time of procurement) was not conducted before executing the contract. Result of lowest / successful bidders was also not announced before ten days from the award of contract. In disregard of PPRA rule 57, negotiation with firm was made.	17,600,700
434.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00038	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were not uploaded. Rate analysis was not conducted by the management.	16,533,214
435.	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00011	The advance annual requirement was not advertised on the web site of the authority in violation of Rule 9(2) of the PPRA Rules. Procurement proceeding were finalized without mandatory add in English newspaper in	15,379,521

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				violation of Rule 12(2) of PPRA Rules. The contract was required to be advertised every year but extension for 03 months was awarded to the contractor.	
436.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00017	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were not uploaded.	15,293,191
437.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00096	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were not shown to audit. The advertisement in English newspapers was not shown.	15,111,559
438.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00016	Single bid was received but comparison was not made with sister organization	14,722,222
439.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00016	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The market rate analysis was not made.	14,703,325
440.	DHQ Teaching Hospital, Sargodha & College of Nursing, SARGODHA	2020-21	2021-0000000145_F00028	Defective technical evaluation. Codal formalities of DRAP as required by tender documents were not fulfilled.	14,595,509
441.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00116	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were not shown to audit. The advertisement in English newspapers was not shown.	14,240,125

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
442.	Lahore General Hospital, Lahore	2020-21	2021-0000000618_F00002	Annual plan was not uploaded. The tender was awarded for two years.	13,435,832
443.	Lahore General Hospital, Lahore	2020-21	2021-0000000618_F00003	The annual plan was not uploaded. The single bidder participated in the tender and offered higher rates from the Last year repair rates. The tender was awarded for two years.	13,208,195
444.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00045	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The license of Ministry of Interior & Narcotics (Interior Division) Government of the Pakistan was not shown as required by bidding documents.	13,168,640
445.	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00009	Contract of Janitorial service was awarded to M/s. M/S SB Cleaning Services for F.Y 2020-21 extendable for three months without tendering.	12,993,413
446.	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-0000000587_F00017	The contract was awarded in contravention to the requirements of the bidding documents.	12,769,030
447.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical Education Department	2020-21	2021-0000000120_F00011	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were not uploaded. Procurement process was initiated and finalized without getting authorized delegation of powers from competent authority	12,358,300
448.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00015	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also	12,073,408

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				not uploaded. The advertisement of tender in the Urdu & English newspapers was not made.	
449.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00046	Annual procurement plan was not uploaded within one month from commencement of the financial year. The contracts of Janitorial Services with M/s HS& Co were being renewed every year instead of giving advertisement in newspapers and on PPRA.	11,763,734
450.	Lahore General Hospital, Lahore	2020-21	2021-0000000618_F00036	Single bidder, contract awarded for three years.	11,324,664
451.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00043	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The market rate analysis was not made.	10,916,226
452.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00011	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded.	10,733,333
453.	Children Hospital, Faisalabad	2020-21	2021-0000000599_F00006	Not advertised on the website of the Authority, the website of the procuring agency and in at least two national daily newspapers of wide circulation, one in English and one in Urdu.	10,212,706
454.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00027	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The market rate analysis was not made.	9,993,987
455.	Lahore General	2020-21	2021-0000000618	Annual requirement not uploaded.No advertisement	9,632,701

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Hospital, Lahore		_F00033	in English newspaper.	
456.	Institute of public health, Lahore	2016-20	48141	No annual requirement uploaded. No record of advertisement on PPRA. The bid evaluation reports were not upload.	9,225,410
457.	Punjab Institute of Cardiology, Lahore	2020-21	2021-0000000143_F00038	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The advertisement in English newspapers was not shown.	9,147,600
458.	Institute of public health, Lahore	2016-20	48171	Annual procurement plan was not uploaded. Bid Evaluation Report not uploaded at PPRA website. Bidding documents were not prepared.	8,976,682
459.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00117	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were not shown to audit. The advertisement in English newspapers was not shown.	8,879,949
460.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00019	Single bid was received but comparison was not made with sister organization	8,444,360
461.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00009	Annual procurement plan was not uploaded within one month from commencement of the financial year. The advertisement in English & Urdu newspapers was not shown.	8,257,270
462.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00006	The annual procurement plan for 2018-19 was not uploaded / published on PPRA web site. The bid evaluation reports were also not uploaded / published on PPRA web site at least ten	8,049,619

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				days prior to the award of procurement contract.	
463.	Children Hospital, Lahore	2020-21	2021-0000000580_F00029	Annual procurement plan not uploaded. Bid evaluation was not uploaded. No rate analysis done. Bidding documents were not prepared as per PPRA requirement	7,919,000
464.	QMC/ Allied Insititutions Bahawalpur	2020-21	2021-0000000152_F00025	Technical and financial bid evaluation reports were not upload on PPRA web site. Rate analysis was not made,	7,616,771
465.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00012	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The negotiation was made with the bidder. The market rate analysis was not made.	7,581,336
466.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00121	Procurement through PPRA not made. Procurement not made from the suppliers quoted lesser rates.	7,359,885
467.	Institute of public health, Lahore	2016-20	48139	Without advertisement. Annual procurement plan not uploaded. Bid Evaluation reports at PPRA website not upload.	7,268,876
468.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00020	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The bidding documents as per requirement of Rule 25 of PPRA Rules were not prepared.	6,950,000
469.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086	Expenditure through quotations. No tender	6,599,024

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
			_F00050	process through PPRA.	
470.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00060	Expenditure through quotations. No tender process through PPRA.	6,375,893
471.	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00039	No tendering through PPRA. The last date of submission of quotations was not mentioned in the quotation call letter. The quotations were obtained without sealed envelope. The quantity of goods was not mentioned in the quotation call letter.	5,865,948
472.	Children Hospital, Lahore	2020-21	2021-0000000580_F00027	Annual procurement plan not uploaded. No bid evaluation was uploaded. No rate analysis was made. Bidding documents were not prepared as per PPRA requirement.	5,749,292
473.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00037	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The advertisement in English & Urdu newspapers was not shown.	5,728,075
474.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00014	The advance annual procurement requirements were not advertised on the entity/department web site. Advertisement in English newspaper was not published which is contrary to the rules. Record of attendance of participating firms to ensure their presence at the time of bids opening was not available. Technical and financial bid evaluation report publication on PPRA/department web site not	5,534,742

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				shown to audit. The scoring sheet of technical evaluation was not shown to Audit.	
475.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00034	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The advertisement in English newspapers was not shown.	5,328,543
476.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00040	Annual procurement plan was not uploaded within one month from commencement of the financial year. The procurement exceeding two million rupees shall be advertised on the website of the procuring agency but the compliance of the above said instructions was not made by the management which is violation of PPRA Rules. The bid evaluation reports were not shown to audit. The advertisement in English newspapers was not shown.	5,294,137
477.	Secretary Health South Punjab	2020-21	2021-0000000899_F00004	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were not uploaded. Rate analysis was not conducted by the management. The grievances committee for Redressal of Grievances by the procuring agency was not found maintained.	5,147,968
478.	UHS Lahore	2020-21	2021-0000000751_F00001	The advance annual requirement was not advertised on the web site of the authority in violation of Rule 9(2) of the PPRA Rules. No advertisement in English newspaper.	5,121,769

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
479.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00048	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The market rate analysis was not made. The advertisement of tender in the Urdu & English newspapers was not shown	4,906,520
480.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00014	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The negotiation was made with the bidder.	4,827,440
481.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00037	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The market rate analysis was not made.	4,762,510
482.	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-0000000587_F00018	Single bid was received but comparison was not made with sister organization.No rebidding was done.	4,736,340
483.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00029	Award of contract and purchases of different items through single quotation without competition out of special grant related to COVID-19.	4,478,285
484.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00026	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The market rate analysis was not made.	4,335,264
485.	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2020-21	2021-0000000088_F00012	Para No.6 of PPRA circular No.L&M(PPRA)10-01/2011 dated 29.07.2020 requires; all procuring agencies are advised to always demand	4,000,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				bank guarantee instead of CDR/banker's cheque and better refrain depositing and en-cashing the securities and utilizing amount of securities through their accounts but the compliance of the above direction was not made.	
486.	Institute of public health, Lahore	2016-20	48138	Annual procurement plan was not uploaded on PPRA website. Bid Evaluation reports at PPRA website was not uploaded. Advertisement was not made in newspapers.	3,949,972
487.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00128	Procurement through PPRA not made. Procurement not made from the suppliers quoted lesser rates.	3,835,762
488.	Institute of public health, Lahore	2016-20	48140	The procurement was not advertisement on PPRA web site. The annual procurement plan, in advance, on PPRA web site as required vide Rule 8 & 9 of PPRA 2014 was not shown to Audit. The bid evaluation reports were not upload/published.	3,821,103
489.	Secretary Health South Punjab	2020-21	2021-0000000899_F00014	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were not uploaded.	3,580,160
490.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00062	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The market rate analysis was not made.	3,470,035
491.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00020	In many cases contractors have provided the same item at higher rate (detail in annexure) in tender award in comparison with rate	3,284,391

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				provided in quotation which caused loss of Rs.3,284,391. Acceptance of rates of the supplier of similar medicines, injections, surgical & disposable without comparison with rate provided in quotations causes' loss which needs recoverable from the concerned suppliers.	
492.	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-0000000587_F00034	Annual requirement was not uploaded. The bid evaluation reports at least ten days prior to the award of procurement contract were not found uploaded / published. Rate analysis was not conducted.	3,243,009
493.	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00008	Contract for printing was not advertised on PPRA website despite the fact that no urgency for printing work existed. The contract was awarded to M/s Soan Valley merely on the basis of approval of rates by the Superintendent Government printing press, Lahore subject to fulfillment of codal formalities under section 2(q) and (ad) of PPRA rules 2014 and 59-D.	3,147,150
494.	Children Hospital, Faisalabad	2020-21	2021-0000000599_F00012	The advance annual procurement requirements were not advertised on the entity/department web site. Original advertisement published in English Newspaper was not on record. Financial bid evaluation report publication on PPRA/ department web site was not shown to audit. Tender procedure had been intentionally delayed to favour the desired vendors for quotation purchase (in	3,131,520

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				case of stationery items).	
495.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00024	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The market rate analysis was not made.	3,095,800
496.	Secretary Health South Punjab	2020-21	2021-0000000899_F00005	Annual procurement plan was not uploaded within one month from commencement of the financial year. The grievances committee for Redressal of Grievances by the procuring agency was not found maintained.	3,037,599
497.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00030	Annual contract was not made.	2,944,796
498.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00032	Purchase on quotations	2,881,887
499.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00125	Procurement through quotations instead of PPRA at higher rates.	2,713,200
500.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00018	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The advertisement of tender in the Urdu & English newspapers was not made.	2,495,500
501.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00039	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The market rate analysis was not made.	2,053,096

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
502.	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-0000000587_F00031	Annual requirement was not uploaded. The bid evaluation reports at least ten days prior to the award of procurement contract were not found uploaded / published.	1,947,409
503.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00047	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were not uploaded. Rate analysis was not conducted by the management. The grievances committee for Redressal of Grievances by the procuring agency was not found maintained.	1,867,531
504.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00036	Annual plan was not uploaded on PPRA. Technical evaluation report was not uploaded. Approval of purchase committee was found missing.	1,775,477
505.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00025	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The market rate analysis was not made.	1,755,000
506.	Secretary Health South Punjab	2020-21	2021-0000000899_F00010	Annual requirement was not uploaded.	1,595,000
507.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00019	In many cases contractors have provided the same item at higher rate in quotation in comparison with rate provided in tender procurement which caused loss of Rs.1,568,811. Acceptance of rates of the supplier of similar medicines, injections, surgical & disposable	1,568,811

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				without comparison with rate provided in award of tender causes loss which needs recoverable from the concerned suppliers.	
508.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00100	The same firm has entered into agreement for supply of the same item @ Rs.36.95/m3 to Jinnah Hospital Lahore vide agreement no.4810/JHL dated 11-2-2021 for 2020-21. This have resulted into excess rate paid by the hospital.	1,538,205
509.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00057	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The market rate analysis was not made.	1,528,691
510.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00070	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The market rate analysis was not made.	1,522,733
511.	College of Ophthalmology and Allied Vision Sciences, Lahore	2019-21	2021-0000000611_F00004	No tender system was adopted nor was contract agreement signed. The contractor was charged 50% cost of new & original equipment without any quotations. No estimate was obtained prior to repair.	1,268,334
512.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00049	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were not uploaded. Rate analysis was not conducted by the management. The grievances committee for Redressal of Grievances by	1,216,568

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				the procuring agency was not found maintained.	
513.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00029	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The market rate analysis was not made.	1,102,225
514.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00043	Annual procurement plan was not uploaded within one month from commencement of the financial year. Rate analysis was not conducted by the management.	1,076,140
515.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical Education Department	2020-21	2021-0000000120_F00012	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were not uploaded.	1,008,000
516.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00072	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The market rate analysis was not made.	983,200
517.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00031	Procurement without tendering.	954,691
518.	Institute of public health, Lahore	2016-20	48168	Annual procurement plan was not uploaded. Bid Evaluation Report was not uploaded at PPRA website. Bidding documents were not prepared etc	935,912
519.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00028	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The market rate analysis was not made.	932,964

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
520.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00056	Annual procurement plan was not uploaded within one month from commencement of the financial year. The market rate analysis was not made.	931,328
521.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00023	Split up the indents to avoid tender	828,750
522.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-00000000600_F00048	Splitting of indent	749,342
523.	Institute of public health, Lahore	2016-20	48146	Annual procurement plan was not uploaded on PPRA website. Bid Evaluation Reports were not uploaded at PPRA website. Standard bidding documents were not followed.	694,135
524.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00030	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The market rate analysis was not made.	653,226
525.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00068	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The bidding documents as per requirement of Rule 25 of PPRA Rules were not prepared.	618,689
526.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00065	The annual procurement plan of Services Hospital, Lahore was published on 16.11.2020 instead of within one month from the commencement of a financial year i.e. July, 2020. The School of Nursing has separate DDO and its annual procurement plan	615,726

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				should be advertise separately.	
527.	Institute of public health, Lahore	2016-20	48153	Annual procurement plan was not uploaded on PPRA website. Bid Evaluation Report was not uploaded at PPRA website. Standard bidding documents were not followed.	586,800
528.	Lahore General Hospital, Lahore	2020-21	2021-0000000618_F00034	Single quotation	585,900
529.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00055	Annual procurement plan was not uploaded within one month from commencement of the financial year. The rate analysis of non-schedule items along with all allied record i.e. three quotations from the market was not shown to Audit. The work was carried out at departmental level instead of PWD through deposit works which is contrary to rules stated above. There is not notified engineering wing at SIMS College, thus the repair works should be carried through deposit work from PWD.	557,625
530.	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-0000000587_F00019	The advertisement was published on PPRA website against which only one firm participated, besides going into retendering process to obtain competitive rates the service contract was awarded to the single firm in contravention to clarification/guidelines of PPRA.	553,000
531.	Institute of public health, Lahore	2016-20	48148	Annual procurement plan was not uploaded at PPRA website. Bid Evaluation Report was not uploaded at PPRA website. Standard	533,930

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				bidding documents were not followed.	
532.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00071	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The market rate analysis was not made.	519,992
533.	Institute of public health, Lahore	2016-20	48145	Annual procurement plan was not uploaded on PPRA website. Bid Evaluation Report was not uploaded at PPRA website. Standard bidding documents were not followed.	499,865
534.	Institute of public health, Lahore	2016-20	48170	Annual procurement plan was not uploaded on PPRA website. Bid Evaluation Report was not uploaded at PPRA website. Standard bidding documents were not followed.	484,532
535.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00069	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The market rate analysis was not made.	450,000
536.	Institute of public health, Lahore	2016-20	48151	Annual procurement plan was not uploaded on PPRA website. Bid Evaluation Report was not uploaded at PPRA website. Standard bidding documents were not followed.	353,243
537.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00079	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The market rate analysis was not made.	353,218
538.	Principal SIMS & Allied Institutions,	2020-21	2021-0000000084	Annual requirements for internet services was not	286,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Lahore		_F00081	found uploaded / published, in advance, on PPRA web site as well as on departmental web site in violation of PPRA Rules. The tender was not made as required under Rule 12 of PPRA. The NOC from NTC was also not demanded for hiring the services from M/s Brain Telecommunication Ltd.	
539.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00035	As per tender specifications for purchase of multifunctional photocopier, country of origin was Europe / USA / Japan. But procurement was made with country origin china as evident from comparison statement (CS) and supply order	282,000
540.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00022	Annual procurement plan was not uploaded within one month from commencement of the financial year. The bid evaluation reports were also not uploaded. The advertisement of tender in the Urdu & English newspapers was not made. The bidding documents as per requirement of Rule 25 of PPRA Rules were not prepared.	138,296
541.	Children Hospital & Institute Of Child Health, Multan	2020-21	2021-0000000089_F00012	Bid evaluation was not uploaded on the website of PPRA	77,008,664
542.	QMC/ Allied Institutions Bahawalpur	2020-21	2021-0000000152_F00004	The technical and financial bid evaluation reports were not upload/published on PPRA web at least ten days prior to the award of procurement contract. As per award letter the gases were to be supplied in different CFTs and cylinder sizes but	54,658,920

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				on physical verification of stock the cylinders were not marked for any CFT capacity, Kgs and liters.	
543.	Principal Medical College and Allied Institutions D.G Khan	2020-21	2021-0000000607_F00006	Non Provision of Vouched Accounts of Funds Provided to Infrastructure Development Authority (IDAP) R	459,000,000
544.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00021	Unjustified payment after four years and Non-recovery of risk purchase	10,697,672
545.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00020	Unjustified payment after four years and Non-recovery of risk purchase	5,998,560
546.	UHS Lahore	2020-21	2021-0000000751_F00031	Non production of Record of Machinery & Equipment's of Jinnah Campus Kala Shah Kaku	153,175,000
547.	Punjab Institute of Cardiology, Lahore	2020-21	2021-0000000143_F00012	Non recovery of rent and electricity charges from bank	600,000
548.	Aziz Bhatti Shaheed Teaching Hospital, Gujrat	2020-21	2021-0000000086_F00048	Irregular purchase with short expiry medicine	11.48 million
549.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00044	CT Scan machine	5,033,616
550.	RMU & Allied Institutions Rawalpindi.	2020-21	2021-0000000144_F00120	Shortage of 678 VTM kits costing of Rs.169,500	169,500
551.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00022	HPA, NPA, CA and Spl. Healthcare allowances	6,966,640
552.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00021	Non-realization of dues from students	7,029,990
553.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00038	Splitting of indent	1,602,511
554.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00040	auction of college cafeteria	1,200,000
555.	Gujranwala Medical College & Allied	2020-21	2021-0000000600	Un-justified excess procurement of	8,468,786

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Institutions, Gujranwala		_F00018	equipment/store without immediate requirement Rs. 8,468,786/-	
556.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00007	Payment in advance without approval of Finance Department	119,056,569
557.	College of Ophthalmology and Allied Vision Sciences, Lahore	2019-21	2021-0000000611_F00011	Non production of PC-IV, Progress, Monitoring & Evaluation Reports	74,228,000
558.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00042	Non Production of Log Books Amount Involved	1,020,822
559.	Punjab Institute of Neuro Sciences Lahore	2019-21	2021-0000000146_F00006	Irregular expenditure incurred excess than estimates of PC-1	39,588,693
560.	Rawalpindi Medical University & Allied Institutions, Rawalpindi	2020-21	2021-0000000144-F00130	Irregular procurement on quotations from COVID 19 fund Rs. 11,963,489 less deduction of income tax Rs. 67,019	11,963,489
561.	Principal Medical College & Allied Institution DG Khan	2020-21	2021-0000000607-F00015	Irregular procurement of COVID 19 medicines Rs. 20,213,794	20,213,794
562.	Sahiwal Medical College & Allied Institutions Sahiwal	2020-21	2021-0000000593-F00005	Unjustified expenditure of Rs. 59,269,276 on the purchase of other than items approved by cabinet committee for prevention of corona disease	59,269,276
563.	Sahiwal Medical College & Allied Institutions Sahiwal	2020-21	2021-0000000593-F00003	Non maintenance of stock register COVID 19 related expenditure for Rs. 68,840,570	68,840,570
564.	Rawalpindi Institute of Urology & Transplantation Rawalpindi	2017-21	2021-0000000884-F00038	Whereabouts of store items received through donations worth of rupee in million (COVID 19)	0
565.	Principal AIMC, Jinnah Hospital & Nursing School Lahore	2020-21	2021-0000000619-F00007	Unauthorized purchase of Actemra Injections out of regular budget instead of corona funds available during whole year Rs. 6,451,524	6,451,524
566.	Principal AIMC, Jinnah Hospital & Nursing School Lahore	2020-21	2021-0000000619-F00005	Irregular expenditure without approval by the cabinet committee for prevention of corona virus	8,149,440

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				disease Rs. 8,149,440	
567.	Principal AIMC, Jinnah Hospital & Nursing School Lahore	2020-21	2021-0000000619-F00012	Mis procurement of examination gloves at higher rates out of COVID 19 fund Recovery Rs. 64,614	64,614
568.	Principal AIMC, Jinnah Hospital & Nursing School Lahore	2020-21	2021-0000000619-F00004	Unjustified utilization of disposable items out of COVID fund without obtaining DTL/Quality Reports Rs. 15,148,951	15,148,951
569.	Principal AIMC, Jinnah Hospital & Nursing School Lahore	2020-21	2021-0000000619-F00008	Irregular purchase of routine items (duly approved by the cabinet committee for prevention of corona virus disease) out of covid funds through quotations instead of tendering Rs. 5,861,000	5,861,000
570.	Secretary Specialized Health Care & Medical Education Lahore	2020-21	2021-0000000120-F00008	Extravagant release of COVID 19 related funds without keeping in view patient data Rs. 840,844,565	840,844,565
571.	Rawalpindi Institute of Urology & Transplantation Rawalpindi	2017-21	2021-0000000884-F00014	Non/improper maintenance cash book of SDA account Rs. 300,000,000 (COVID 19)	300,000,000
572.	Rawalpindi Institute of Cardiology Rawalpindi	2018-21	2021-0000000625-F00020	Non/improper maintenance cash book of SDA account Rs. 4,941,750	4,941,750
573.	Principal AIMC, Jinnah Hospital & Nursing School Lahore	2020-21	2021-0000000619-F00002	Unjustified expenditure of Rs. 53.099 million at a higher rate of Rs. 49,672 per patient	53,099,193
574.	Secretary Specialized Health Care & Medical Education Lahore	2020-21	2021-0000000120-F00010	Unjustified release of COVID 19 related funds to other organizations Rs. 99,200,000	99,200,000
575.	Aziz Bhatti Shaheed Teaching Hospital Gujrat	2020-21	2021-0000000086-F00037	Irregular local purchase for COVID 19 patients Rs. 10,962,072	10,962,072
576.	Rawalpindi Institute of Cardiology Rawalpindi	2018-21	2021-0000000625-F00022	Irregular purchase of hand sanitizer Rs. 4,813,413 (COVID 19) recovery of income tax Rs. 195,120 recovery of stamp duty Rs. 12,034	4,813,413
577.	Rawalpindi Institute of Urology & Transplantation Rawalpindi	2017-21	2021-0000000884-F00030	Irregular purchase of hand sanitizer Rs. 1,687,000 Recovery of income tax Rs. 109,655 (COVID 19)	1,687,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
578.	Rawalpindi Institute of Urology & Transplantation Rawalpindi	2017-21	2021-0000000884-F00006	Irregular expenditure on purchases for COVID 19	193,259,717
579.	Mayo Hospital	2020-21	2021-0000000732-F00053	Inefficient utilization of funds	35,107,613
580.	Mayo Hospital	2020-21	2021-0000000732-F00054	Non submission of vouched account to AG/TO and non provision of post audit certificate from AG/TO	382,751,757
581.	Mayo Hospital	2020-21	2021-0000000732-F00055	Unjustified excess purchase of drug and medicine surgical and disposable without immediate requirement	10,352,485
582.	Mayo Hospital	2020-21	2021-0000000732-F00056	Irregular purchase of various items without approval of cabinet committee for prevention of corona	92,917,444
583.	Mayo Hospital	2020-21	2021-0000000732-F00057	Irregular expenditure on the patient at higher rate	71,757
584.	Mayo Hospital	2020-21	2021-0000000732-F00058	Necessary supplies in respect of covid 19 without any demand and requirement by NDMA	0
585.	Mayo Hospital	2020-21	2021-0000000732-F00062	Non deposit of Govt receipt into Govt. treasury	752,998
586.	Mayo Hospital	2020-21	2021-0000000732-F00063	Non disbursement of cheques to corona staff	2,026,470
587.	Nishter Medical University and Allied Institutions, Multan	2020-21	2021-0000000608-F00038	Non submission of vouched account to AG/DAO or post audit purpose	5,181,080,468
588.	Principal AIMC, Jinnah Hospital & Nursing School Lahore	2020-21	2021-0000000619-F00013	Irregular award of supply of wheel chairs, revolving stool etc without addition of LD Charge clause	0
589.	Principal AIMC, Jinnah Hospital & Nursing School Lahore	2020-21	2021-0000000619-F00010	Purchase of hand disinfectant liquid without manufacturing and expiry dates	205,000
590.	Principal AIMC, Jinnah Hospital & Nursing School Lahore	2020-21	2021-0000000619-F00006	Non transparent/doubtful use of Acterma injections without observing mechanism	7,924,706
591.	Gujranwala Medical College & Allied	2020-21	2021-0000000600-	Irregular expenditure for partition without approval of	1,007,416

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Institutions Gujranwala		F00043	cabinet committee	
592.	Lahore General Hospital, Lahore	2020-21	2021-0000000618-F00006	Unjustified expenditure of Rs. 12,173,915 on the purchase of equipment and lab kits other than items approved by cabinet committee for prevention of corona disease	12,173,915
593.	Rawalpindi Institute of Urology & Transplantation Rawalpindi	2017-21	2021-0000000884-F00014	Irregular deposit of stamp duty on covid 19 related contracts	483,149
594.	Principal AIMC, Jinnah Hospital & Nursing School Lahore	2020-21	2021-0000000619-F00001	Non surrendering of saings	98,792,657
595.	Sahiwal Medical College & Allied Institutions Sahiwal	2020-21	2021-0000000593-F00002	Non surrendering of saings	7,145,810
596.	University of Health Sciences, Lahore	2020-21	2021-0000000751-F00008	Non utilization of HEC special grant	7,096,201
597.	Aziz Bhatti Shaheed Teaching Hospital Gujrat	2020-21	2021-0000000086-F00041	Whereabouts of store items	414,000
598.	FMU & Allied Institutions DHQ Hospital, Faisalabad	2020-21	2021-0000000142_F00043	Undue retention of public money (COVID) Rs. 11,926,360 & loss of profit of Rs. 596,318	11,926,360
599.	Punjab Institute of Neuro Sciences Lahore	2019-21	2021-0000000146_F00016	Non recovery against risk purchase	1,930,600
600.	Lahore general hospital, Lahore	2020-21	2021-0000000618_F00019	Loss of revenue due to less recovery of income tax at source	7,063,670
TRANSPORT DEPARTMENT					
1	Secretary DRTA Faisalabad	2020-21	2021-0000000190_F00010	Irregular excess expenditure than budget allocation - Rs. 3,129,671	3,129,671
2	Secretary DRTA Gujranwala	2019-21	2021-0000000500_F00003	Inefficient utilization of budget - Rs 2,238,265	2,238,265
3	Secretary DRTA Gujranwala	2019-21	2021-0000000500_F00004	Excess expenditure than budget allocation - Rs. 1,926,887	1,926,887
4	Secretary DRTA Faisalabad	2020-21	2021-0000000190_F00009	Non-surrender of savings within stipulated time - Rs. 1.392 million	1391730

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
5	Secretary DRTA Gujranwala	2019-21	2021-0000000500_F00007	Irregular payment of arrears on account of Pay & Allowances	1,342,329
6	DRTA DG Khan	2019-20	25218	Non-surrender of savings within stipulated time	1,239,956
7	Sec. DRTA Rawalpindi	2020-21	2021-0000000189_F00003	Non-surrender of savings within stipulated time	1,089,060
8	Sec. DRTA Rawalpindi	2020-21	2021-0000000189_F00004	Expenses exceeding budgetary allocations	507,590
9	Secretary DRTA, Faisalabad	2020-21	2021-0000000190_F00012	non maintenance of log book	496,841
10	DRTA DG Khan	2019-20	25221	Expenditure exceeding budget allocation	428,567
11	Secretary RTA Lahore	2020-21	2021-0000000499_F00004	Irregular expenses of POL regarding vehicles amounting to Rs. 348,394	348,394
12	Secretary DRTA Gujranwala	2019-21	2021-0000000500_F00005	Irregular payment to clear pending liabilities without obtaining approval of competent authority	247,901
13	Secretary DRTA Gujranwala	2019-21	2021-0000000500_F00006	Non- deduction of Group insurance and Benevolent fund Rs. 44,615	44,615
14	Sec. DRTA Rawalpindi	2020-21	2021-0000000189_F00006	Non disposal of unserviceable/condemned stock	6,000
15	Sec. DRTA Rawalpindi	2020-21	2021-0000000189_F00007	Physical verification of Store and Stock	-
16	Sec. DRTA Rawalpindi	2020-21	2021-0000000189_F00008	Cash Book not maintained properly	-
17	Sec. DRTA Rawalpindi	2020-21	2021-0000000189_F00009	Non maintenance of fixed asset register	-
18	Secretary DRTA Faisalabad	2020-21	2021-0000000190_F00011	Non Maintenance of Cash Book	-
19	Secretary RTA Lahore	2020-21	2021-0000000499_F00007	Non Maintenance of Cash Book	-
WOMEN DEVELOPMENT DEPARTMENT					
1	Secretary women Development, Lahore	2017-20	47850	Lapse of funds due to non utilization	6,935,771
2	Secretary women Development, Lahore	2017-20	47851	Irregular excess expenditure than budget allocation	14,131,491

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
3	Secretary women Development, Lahore	2017-20	47858	Irregular expenditure on hiring of internet services and less deduction of Income tax and PST Rs 81,905	344,238
4	Secretary Women Development Punjab Lahore	2017-20	47852	Loss due to non-deduction of Punjab Sales Tax on repair of transport and courier services Rs. 263,855	263,855
5	Secretary Women Development Punjab Lahore	2017-20	47864, 47867	Irregular Expenditure on POL due to non sealing of speedo meters Doubtful consumption of POL due to non maintenance of log Books.	3,998,595
6	Secretary Women Development Punjab Lahore	2017-20	47868	Excess Expenditure on POL than prescribed Limit/ceiling, Recovery thereof.	389,900
7	Secretary Women Development Punjab Lahore	2017-20	48324	Unauthorized use of vehicle by Minister office. Recovery of POL, Recovery thereof.	287,600
8	Secretary Women Development Punjab Lahore	2017-20	47870	Misappropriation / Misuse of POL, Recovery thereof.	158,000
9	Secretary Women Development Punjab Lahore	2017-20	47847	Non maintenance of Adjustment of arrears of pay and allowances payment record Rs.10,316,801	10,316,801
10	Secretary Women Development Punjab Lahore	2017-20	47846	Non maintenance of off cycle payments record on account of pay and allowances Rs.4,634,153	4,634,153
11	Secretary Women Development Punjab Lahore	2017-20	47854	Irregular payment of honorarium to staff Rs.1,512,550	1,512,550
12	Director Women Development, Lahore	2017-20	48299	Irregular expenditure on computer stationery Rs 112,016	112,016
13	-----do---	2017-20	48313	Irregular expenditure on pending liabilities of previous years	1,119,010
14	-----do---	2017-20	48317	Irregular expenditure on uniforms	317,186
15	-----do---	2017-20	48318	Irregular expenditure on repair of furniture and non deduction of income tax Rs 41,509	209,313
16	-----do---	2017-20	48319	Irregular expenditure on repair of machinery and	409,329

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				equipments and non deduction of income tax Rs 35821	
17	-----do---	2017-20	48321	Irregular expenditure on fair & exhibition and non deduction of income tax Rs 53692	183,293
18	-----do---	2017-20	48322	Lapse of funds due to non utilization	14,031,051
19	-----do---	2017-20	48323	Irregular excess expenditure than budget allocation	3,728,691
20	-----do---	2017-20	48326	Irregular expenditure on printing	1,664,000
21	Director Women Development Punjab, Lahore	2017-20	48303	Unauthorized payment due to purchase of goods from incorrect head of accounts for Rs.223,782	223,782
22	Director Women Development Punjab, Lahore	2017-20	49041	Less deduction of expenditure on repair of transport Less deduction of income tax and Punjab Sales Tax Rs.224,739	224,739
23	Director Women Development Punjab, Lahore	2017-20	48305	Irregular expenditure on Government Campaigns on Electronic Media for-Rs. 31.94 million	31,941,323
24	Director Women Development Punjab, Lahore	2017-20	48325	Doubtful consumption of POL due to defective maintenance of log Books.	3,061,962
25	Director Women Development Punjab, Lahore	2017-20	47869	Overpayment of Conveyance Allowance, recovery thereof.	192,780
26	Director Women Development Punjab Lahore	2017-20	49847	Non-maintenance of adjustment of arrears of pay & allowances. Manual pay slips of gazette employees/ service books.	4,638,100
27	Director Women Development Punjab, Lahore	2017-20	48310	Expenditure on cost of Other Stores was made without uploading of Bid Evaluation Reports on PPRA website atleast 10 days prior to the award of rate contract. And annual procurement plan was not shown to audit. Moreover, technical evaluation report of the firms and Inspection Report of received equipment was not on record. Applicable	1,983,832

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				taxes like Withholding Tax, PST, Stamp Duty and Professional Tax were either not deducted or less deducted. Further, Stock Register/Expense Account of articles was also not shown to audit. Tender sale register and CDR was not maintained.	
28	Director Women Development Punjab, Lahore	2017-20	48312	Expenditure on purchase of IT Equipment and furniture without uploading bid evaluation report at least 10 days prior to award of rate contract. Further, Stock Register/Expense Account of articles was also not shown to audit. Applicable taxes like Withholding Tax, Stamp Duty and Professional Tax were either not deducted or less deducted. Technical evaluation report, supporting documents and inspection reports of equipment was on the record.	1,952,980
29	Secretary Women Development Punjab Lahore	2017-20	47859	Repair of Transport was carried out without advertisement of annual plan for obtaining reasonable/competitive rates in violation of PPRA Rules. Detail of defects got repaired and Inspection Report for satisfactory repair was also not shown to audit. History sheets and Register of Unserviceable Articles was also not maintained to show to audit. Payments were drawn by DDO instead of direct payment to Vendor. Actual Payee Receipts not produced for audit.	954,825
30	Director Women Development Punjab, Lahore	2017-20	48308	Expenditure on purchase of advertisement material was made without uploading of	913,795

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				Bid Evaluation Reports on PPRA website atleast 10 days prior to the award of rate contract. And annual procurement plan was not shown to audit. Technical evaluation criteria was in conflict with standard bidding documents of Government of the Punjab. Moreover, technical evaluation report of the firms was not on record. Applicable taxes like Withholding Tax, PST, Stamp Duty and Professional Tax were either not deducted or less deducted. Further, Stock Register/Expense Account of articles was also not shown to audit.	
31	Director Women Development Punjab, Lahore	2017-20	48309	Expenditure on procurement of stationery was made without uploading of Bid Evaluation Reports on PPRA website atleast 10 days prior to the award of rate contract. And annual procurement plan was not shown to audit. Moreover, technical evaluation report of the firms was not on record. Applicable taxes like Withholding Tax, Stamp Duty and Professional Tax were either not deducted or less deducted. Further, Stock Register/Expense Account of articles was also not shown to audit.	909,340
32	Director Women Development Punjab, Lahore	2017-20	48311	Expenditure on purchase of machinery & equipment was carried out without uploading bid evaluation report at least 10 days prior to award of rate contract. Further, Stock Register/Expense Account	853,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				of articles was also not shown to audit. Applicable taxes like Withholding Tax, Stamp Duty and Professional Tax were either not deducted or less deducted. Technical evaluation report, supporting documents and inspection reports of equipment was on the record.	
33	Secretary Women Development Punjab Lahore	2017-20	47843	Procurement of Other Stores was made in piecemeal throughout the year without advertisement of annual procurement plan for obtaining reasonable/ competitive rates and without execution rate contract in violation of PPRA Rules. Applicable taxes like GST, PST, Income Tax, Stamp Duty and Professional Tax were either not deducted or less deducted. And without obtaining Actual Payee Receipts at the time of payment. Further, Stock Register/Expense Account of articles was also not shown to audit. Some bills were also not produced for verification.	565,459
34	Director Women Development Punjab, Lahore	2017-20	48304	Expenditure incurred on hiring of vehicles was made by splitting the bills. Advertisement of annual procurement plan for obtaining reasonable/ competitive rates and without execution rate contract in violation of PPRA Rules. Applicable taxes like Income Tax and Professional Tax were either not deducted or less deducted. And without obtaining Actual Payee	479,000

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				Receipts at the time of payment. Some bills were not shown to audit. The distribution plan of training material, gate passes and acknowledgement by Recipient Offices and name of officers/officials used the hired vehicles along tour programme were also not shown to audit. Some bills were not shown to audit.	
35	Director Women Development Punjab, Lahore	2017-20	48307	Expenditure on purchase of advertisement material was made without uploading of Bid Evaluation Reports on PPRA website atleast 10 days prior to the award of rate contract. Technical evaluation criteria was in conflict with standard bidding documents of Government of the Punjab. Moreover, technical evaluation report of the firms was not on record. Applicable taxes like Withholding Tax, PST, Stamp Duty and Professional Tax were either not deducted or less deducted. Further, Stock Register/Expense Account of articles was also not shown to audit.	430,180
YOUTH AFFAIRS, SPORTS, ARCHAEOLOGY AND TOURISM DEPARTMENT					
1.	Director General of Archaeology, Lahore	2019-21	2021-0000000592_F00015	Irregular excess expenditure than budget allocation Rs.121,664	121,664
2.	Director General of Archaeology, Lahore	2019-21	2021-0000000592_F00009	Irregular Payment of Rent of Office Building – Rs.1,585,978	1,585,978
3.	Director General of Archaeology, Lahore	2019-21	2021-0000000592_F00007	Non surrendering of savings worth Rs.4,920,343	4,920,343
4.	Director General of Archaeology, Lahore	2019-21	2021-0000000592_F00002	Non submission of vouched account of SDA-93 to A.G. Punjab for Post Audit,	361,793,786

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
				amount involved Rs. 361,793,786	
5.	Director General of Archaeology, Lahore	2019-21	2021-0000000592_F00001	Non execution of Audit of Annual Development Schemes since 2005 amount involved Rs. 2300.887million	2,300,887,000
6.	Director, Northern Circle Archeology, Lahore	2017-20	48231	Non disposal of off road government vehicles valuing Rs. 250,000	250,000
7.	Director, Northern Circle Archeology, Lahore	2017-20	48227	Expenditure exceeding budget allocation – Rs. 6,886,910	6,886,910
8.	Director, Northern Circle Archeology, Lahore	2017-20	48228	Non utilization of budget grant amounting to Rs.6,063,949	6,063,949
9.	Sports Board Punjab Lahore	2020-21	2021-0000000170_F00004	Inefficient Utilization of Funds for Rs. 104,086,058 (LZ-4769)	104,086,058
10.	Sports Board Punjab Lahore	2020-21	2021-0000000170_F00056	Internal Audit not carried out.	-
11.	Sports Board Punjab Lahore	2020-21	2021-0000000170_F00003	Non-automation of pay roll system and non-maintenance of scale audit register for payments- Rs. 21.775 million	21.775 million
12.	Sports Board Punjab Lahore	2020-21	2021-0000000170_F00016	Non submission of vouched accounts to treasury officer Lahore/AG Punjab for –Rs. 394.736 million	394.736 million
13.	PMU, Sports Board Punjab Lahore	2020-21	2021-0000000755_F00003	Irregular payment of deputation allowance- Rs.216,000	216,000
14.	PMU, Sports Board Punjab Lahore	2020-21	2021-0000000755_F00006	Non accountal of material - Rs.6,399,200	6,399,200
15.	Sports Board Punjab Lahore	2020-21	2021-0000000170_F000013	Unpaid accommodation charges	1,138,826
16.	PMU, Sports Board Punjab Lahore	2020-21	2021-0000000755_F00001 & 2021-0000000755_F00002	Overpayment noted on last payment certificate and Entertainment allowance was not recovered	443,324
17.	Sports Board Punjab Lahore	2020-21	2021-0000000170_F000014	Non deduction of income tax on honorarium-	121,741
18.	Director Northern	2017-20	48232	Non deposit of receipt of	0

Sr. No.	Name of Formation	Period of audit	PDP/Para No.	Title of Para	Amount (Rs.)
	Circle of Archaeology, Lahore			Lahore Fort into Punjab Heritage Fund	
19.	Director General of Archaeology, Lahore	2019-21	2021-0000000592_F00013	Inadmissible expenditure on the provision of telecom and data services from PTCL	185,863
20.	Director General of Archaeology, Lahore	2019-21	2021-0000000592_F00014	Misclassification of expenditure	133,824
21.	Sports Board Punjab, Lahore	2020-21	2021-0000000170_F000011	Irregular payment of loan to the Directorate Staff out of Sports Board funds	500,000
22.	Director Northern Circle of Archaeology, Lahore	2017-20	48221	Non/less recovery of conveyance allowance from Govt. Servants residing within premises-Rs. 588,924	588,924

**Para No. 15.4.1 Irregular appointments on contract and of contingent paid staff-
Rs. 765.20 million**

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_ F00043	Appointment of management structure staff in violation of contract appointment policy. Further, record of appointment process against expenditure of pay and allowances was not shown.	400,061,216
2.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_ F00026	Appointment of manager operation in violation of contract appointment policy. Further, record of appointment process against expenditure of pay and allowances was not shown.	92,000,000
3.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_ F00026	Appointment of project manager in violation of contract appointment policy. Further, record of appointment process against expenditure of pay and allowances was not shown.	69,000,000
4.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_ F00020	Appointment of contingent paid staff without advertisement.	54,452,504
5.	Secretary Primary & Secondary Healthcare Department	2020-21	2021-0000000121_ F00007	Appointment of contract staff after the cancellation of offer of appointment	44,920,000
6.	Secretary Primary & Secondary Healthcare Department	2020-21	2021-0000000121_ F00012	Appointment of contingent paid staff without advertisement	23,374,975
7.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_ F00030	Appointment of procurement officer in violation of contract appointment policy. Further, Recruitment process and approval of contract appointment regulations committee regarding lumpsum pay package was not shown.	15,500,000
8.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_ F00006	Appointment of directors in violation of contract appointment policy. Further, Record of appointment process against Pay and allowances of directors,	11,700,000

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				procurement specialist, automation specialist was not shown	
9.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00020	Appointment of directors, SPM & PM in violation of contract appointment policy. Further Record of appointment process and personal files was not shown.	11,050,000
10.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00014	Appointment of project manager in violation of contract appointment policy. Further Record of appointment process and personal files against Pay and allowances of project managers	9,000,000
11.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00028	Appointment of contingent paid staff without advertisement	8,647,695
12.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00018	Appointment of project officers, in violation of contract appointment policy. Further Record of appointment process was not shown	6,600,000
13.	Secretary Primary & Secondary Healthcare Department	2020-21	2021-0000000121_F00005	Appointment of contingent paid staff without advertisement.	6,200,000
14.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00037	Appointment of employees in violation of contract appointment policy. Further Record of appointment process was not shown	4,040,000
15.	Project Manager, Prevention & Control of Non Communicable Diseases	2020-21	2021-0000000604_F00014	Appointment of contingent paid staff without advertisement	3,032,047
16.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00034	Appointment of different cadre employees in violation of contract appointment policy. Further, Record of appointment process was not shown	2,789,500
17.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_F00027	Appointment of project director in violation of contract appointment policy. Further, Record of appointment process against Appointment of PD	1,511,512
18.	Enhanced HIV/	2017-21	2021-	Appointment was made in	1,317,744

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Punjab Aids Control Program, Lahore		0000000148_ F00025	violation of qualification criteria and degrees not got verified and extension in contract period was granted. After termination of contract salary was paid which needs recovery	
Total					765,197,193

**Para No. 15.4.5 Irregular expenditure due to splitting and without tendering process-
Rs. 102.59 million**

Sr. No.	Name of Formation	PDP No.	Period of audit	Nature of Irregularity	Amount (Rs.)
1	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00045	Hiring of warehousing and transportation services without advertisement at PPRA website further janitorial consumable were procured in bulk without immediate requirement	51,443,610
2	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_F00018	Procurement out of head other, repair of machinery and building without advertisement at PPRA website and in any print media	20,855,834
3	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00054	Hiring of building on rent basis without advertisement at PPRA website and recovery of stamp duty-Rs.284,707	14,355,360
4	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_F00017	Repair of transport without advertisement at PPRA website and in any print media	3,668,196
5	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_F00048	Purchase of furniture and equipment without advertisement at PPRA website and in any print media	2,193,331
6	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00041	Purchase of store items without advertisement at PPRA website and in any print media	2,562,004
7	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00029	Hiring of car services on rent basis without advertisement at PPRA website and in any print media	2,040,192
8	Chief Drug Controller Punjab, Lahore	2019-21	2021-0000000149_F00004	Procurement out of heads stationery, computer stationery cost of other store and IT equipment without advertisement at PPRA website and in any print media	1,849,312
9	Secretary Primary & Secondary Healthcare Department	2020-21	2021-0000000121_F00032	Printing and Binding without advertisement at PPRA website & in any print media and misclassification	1,585,471
10	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00048	Procurement of stationery without advertisement at PPRA website	1,064,857
11	Secretary Primary & Secondary Healthcare Department	2020-21	2021-0000000121_F00033	Purchase of IT equipment without advertisement at PPRA website & in any print media and misclassification	970,757
Total					102,588,924

Para No. 15.4.6 Irregular procurements due to violation of Punjab Procurement Rules-Rs. 6,632.73 million

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00002	Bid evaluation reports not uploaded at PPRA website, Performance guarantees were not got verified from banks and stock entries without mentioning issuing & expiry dates	3,577,014,260
2.	Program Manager Infection Control Program Lahore	2020-21	2021-0000000578_F00001	Annual procurement plan, Bid Evaluation Report not uploaded at PPRA website, procurement was made without pre-qualification process of contractors, performance guarantee was not obtained and without maintaining tender sale register	602,971,099
3.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00010	Two bidders were qualified instead of required three and awarded contract to single bidder in request for proposal.	400,396,500
4.	Secretary Primary & Secondary Healthcare Department	2020-21	2021-0000000121_F00002	Annual procurement plan, Bid Evaluation Report not uploaded at PPRA website. Further, original record of advertisement in newspapers, Revised PC-I, Receipt of sale of bidding documents Rs.1,380,000 deposit and verification, Record of technical and financial evaluation, Proof of bidding process record furnished to NAB, Complete vouched accounts of amount Rs.216,762,025 & cash book along with bank reconciliation statement, final installation reports, etc. for Procurement of Biomedical equipment, Instruments, machinery & medical furniture etc.	375,425,889
5.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00017	Annual requirement was not advertised in advance on PPRA. Contract record of security services was not sent to NAB. Payments were made on assumption basis not on actual basis without approval of Finance Department. Further, complete	359,103,258

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				tendering process was not produced to audit.	
6.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00021	One bidder was qualified instead of required three and awarded contract to single bidder in request for proposal.	173,700,000
7.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00020	One bidder was qualified instead of required three and awarded contract to single bidder in request for proposal.	162,360,000
8.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00023	Two bidders were qualified instead of required three and awarded contract to single bidder in request for proposal.	81,200,000
9.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00022	Two bidders were qualified instead of required three and awarded contract to single bidder in request for proposal.	80,000,000
10.	Program Manager Infection Control Program Lahore	2020-21	2021-0000000578_F00008	Annual procurement plan was not uploaded at PPRa website, procurement was made without pre-qualification process of contractors and performance guarantee was not obtained.	59,896,238
11.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_F00004	Annual procurement plan, Bid Evaluation Report not uploaded at PPRa website, Loss due to non-replacement of expired kits and stock entries with consumption account not shown etc.	59,681,650
12.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00019	One bidder was qualified instead of required three and awarded contract to single bidder in request for proposal.	58,176,000
13.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00024	Annual procurement plan, Bid Evaluation Report not uploaded at PPRa website, Loss of less deducted PST-Rs.336,000 loss of less deducted stamp duty - Rs.143,909 Record of prescription, patient register, free and paid patient record and inspection reports not produced further record of contract was not furnished to NAB	57,563,630
14.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_F00008	Annual procurement plan not uploaded at PPRa website, without authorization certificate of manufacturer, non-deduction of income tax -Rs.558,675 and stock	51,486,500

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				entries with consumption account not shown etc.	
15.	Program Manager Infection Control Program Lahore	2020-21	2021-000000578_F00010	Annual procurement plan was not uploaded at PPRA website, procurement was made without pre-qualification process of contractors and performance guarantee was not obtained.	48,947,409
16.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-000000148_F00006	Annual procurement plan, Bid Evaluation Report not uploaded at PPRA website, kits were not registered with DRAP in name of supplier, non-deduction of income tax -Rs 2,066,130 and stock entries with consumption account not shown etc.	45,914,000
17.	Program Manager, Prevention & Control of Non-Communicable Diseases, Lahore	2020-21	2021-0000000604_F00010	Annual procurement plan was not uploaded in July, GST of Rs.5,230,769 was not deducted at source. Further, original advertisement in newspaper, technical bids, technical evaluation reports, standard bidding documents with criteria of evaluation, stock registers with expense account, GST invoices, Tender sale register etc. against expenditure on Purchase of glucose test strip with compatible glucometer was not shown to audit.	36,000,000
18.	Program Manager, Prevention & Control of Non-Communicable Diseases, Lahore	2020-21	2021-0000000604_F00008	There was no evidence available to support that following requisite steps for transparent procurement were completed :a) Bidding documents spelling out quantities (Rule 25 of PPRA Rules 2014)b) The bidding documents which were not uploaded by the management Further, Advertisement on PPRA website, Original advertisement in newspaper technical bids, stock registers with expense account, GST invoices, Tender sale register, proof of exemption of withholding tax, approval from FD for payment of pending liability etc. against purchase of glucose test strip with compatible	33,600,000

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				glucometer not shown to audit.	
19.	Program Manager, Prevention and control of non-communicable diseases, Lahore	2020-21	2021-0000000604_F00007	Annual procurement plan was not uploaded at PPRA website in advance on 07/2020, Without getting list of prequalified firms from Govt Printing Press, Rate analysis was not carried out, Negotiation was made with contractor in contravention to PPRA rules, Stock register with expense account and tender sale register not on record, Reports from PCSIR were not taken, GST invoices were not got verified from FBR.	29,106,000
20.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00012	Two bidders were qualified instead of required three and awarded contract to single bidder in request for proposal.	29,000,000
21.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-000000148_F00007	Annual procurement plan, Bid Evaluation Report not uploaded at PPRA website, kits procured from the firm were also owned by PACPand were not purchased from PACP, non-deduction of income tax -Rs 1,269,000 and stock entries with consumption account not shown etc.	28,200,000
22.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-000000148_F00001	Annual procurement plan, Bid Evaluation Report not uploaded at PPRA website, kits procured from the firm which was not registered with DRAP, loss to Govt. for Rs. 3,626,000 due to purchase at higher rate, non-deduction of income tax -Rs 1,072,260 and pending liability paid without approval of Finance Deptt. etc.	23,828,000
23.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00036	The consultant selection committee hire the consultant and recording the justification in minutes to cope with the increased demand of HR to run its day-to-day business smoothly in contravention to criteria ibid. Further, Recruitment process and approval of FD regarding enhancing pay package of consultants was not shown.	19,903,610
24.	Director	2020-21	2021-	Two bidders were qualified	19,540,000

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	General Health Services, Lahore		000000122_F00017	instead of required three and procurement order was placed.	
25.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-000000148_F00014	Annual procurement plan, Bid Evaluation Report not uploaded at PPRA website, kits were not registered with DRAP in name of supplier, pending liability of -Rs 16,005,800 was paid without approval of Finance Department and stock entries with consumption account not shown etc.	16,005,800
26.	Director General Health Services, Lahore	2020-21	2021-000000122_F00015	Two bidders were qualified instead of required three and procurement order was placed.	15,595,000
27.	Secretary Primary & Secondary Healthcare Department	2020-21	2021-000000121_F00025	Annual procurement plan was not uploaded at PPRA website, neither income tax was deducted nor filer status & professional tax certificates were available.	15,583,913
28.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-000000148_F00033	Annual procurement plan was not uploaded at PPRA website, kits procured from the firm were also owned by PACPand were not purchased from PACP, Without authorization certificate of manufacturer and stock entries with consumption account not shown etc.	15,184,500
29.	Director General Health Services, Lahore	2020-21	2021-000000122_F00011	One bidder was qualified instead of required three and awarded contract to single bidder in request for proposal.	15,150,000
30.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-000000148_F00034	Annual procurement plan not uploaded at PPRA website, kits procured from the firm were also owned by PACP and were not purchased from PACP, non-deposit of deducted income tax into Govt. treasury and stock entries with consumption account not shown etc.	13,322,250
31.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-000000148_F00002	Annual procurement plan not uploaded at PPRA website, kits procured from the firm were also owned by PACP and were not purchased from PACP, non-deduction of income tax-	12,750,000

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				Rs.573,750 and stock entries with consumption account not shown etc.	
32.	Secretary Primary & Secondary Healthcare Department	2020-21	2021-0000000121_F00014	Annual procurement plan was not uploaded at PPRA website, neither income tax was deducted nor filer status & professional tax certificates were available.	12,396,035
33.	Secretary Primary & Secondary Healthcare Department	2020-21	2021-0000000121_F00023	Annual procurement plan was not uploaded at PPRA website, neither income tax was deducted nor filer status & professional tax certificates were available.	12,238,175
34.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00014	Two bidders were qualified instead of required three and procurement order was placed.	11,500,000
35.	Program Manager, Prevention & Control of Non-Communicable Diseases	2020-21	2021-0000000604_F00009	There was no evidence available to support that following requisite steps for transparent procurement were completed :a) Bidding documents spelling out quantities (Rule 25 of PPRA Rules 2014) b) The bidding documents which were not uploaded by the management Further, Advertisement on PPRA website, original advertisement in newspaper technical bids, stock registers with expense account, GST invoices, Tender sale register, proof of exemption of withholding tax, approval from FD for payment of pending liability etc. against procurement of Desk top computers was not shown.	7,371,000
36.	Program Manager, Prevention and control of non-communicable diseases, Lahore	2020-21	2021-0000000604_F00002	Without rate contract, rate analysis & price reasonability certificate, less deduction of income tax-Rs.294,742. Expense account, dead stock register and actual payee receipt was not on record.	6,549,844
37.	Secretary Primary & Secondary Healthcare Department	2020-21	2021-0000000121_F00019	Annual procurement plan was not uploaded at PPRA website and Complete record of appointment / hiring of consultants for Consultancy charges was not shown	5,933,871

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
38.	Secretary Primary & Secondary Healthcare Department	2020-21	2021-0000000121_F00021	Annual procurement plan and Bid Evaluation Reports were not uploaded at PPRA website, income tax of Rs.390,087 was less deducted, pending liability was paid without additional budget.	5,572,683
39.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00016	One bidder was qualified instead of required three and awarded contract to single bidder in request for proposal.	5,500,000
40.	Secretary Primary & Secondary Healthcare Department	2020-21	2021-0000000121_F00016	Annual procurement plan was not uploaded at PPRA website, neither income tax was deducted nor filer status & professional tax certificates were available.	5,190,651
41.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00018	One bidder was qualified instead of required three and awarded contract to single bidder in request for proposal.	4,640,000
42.	Chief Drug Controller Punjab, Lahore	2019-21	2021-0000000149_F00002	Annual procurement plan was not uploaded at PPRA website in July, Bid Evaluation Reports were not uploaded at PPRA website, Advertisement in newspapers not shown, the grievance committee not constituted etc.	4,208,806
43.	Secretary Primary & Secondary Healthcare Department	2020-21	2021-0000000121_F00013	Annual procurement plan and Bid Evaluation Reports were not uploaded at PPRA website, License of security agency registered with Ministry of Interior not shown, CNIC of security Guards not shown to verify the age of guards, tender sale register not maintained etc.	4,167,324
44.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00013	Two bidders were qualified instead of required three and awarded contract to single bidder in request for proposal.	3,190,000
45.	Chief Drug Controller Punjab, Lahore	2019-21	2021-0000000149_F00001	Annual procurement plan was not uploaded at PPRA website in July, Bid Evaluation Reports were not uploaded at PPRA website, Advertisement in newspapers not shown, , License of security agency registered with Ministry of Interior not shown, The grievance committee not constituted etc.	3,064,376
46.	Enhanced HIV/	2017-21	2021-	Annual procurement plan was not	2,964,346

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Punjab Aids Control Program, Lahore		0000000148_F00029	uploaded at PPRA website , income tax of Rs.296,434 was not deducted and Complete tendering record for hiring of Courier services was not shown.	
47.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_F00038	Annual procurement plan was not uploaded at PPRA website, neither income tax was deducted nor PST was deducted. Further, Complete tendering record of Security services was not shown	2,610,066
48.	Secretary Primary & Secondary Healthcare Department	2020-21	2021-0000000121_F00006	Annual procurement plan and Bid Evaluation Reports were not uploaded at PPRA website, income tax of Rs.167,895 was less deducted, professional tax certificates not shown etc.	2,398,487
49.	Secretary Primary & Secondary Healthcare Department	2020-21	2021-0000000121_F00008	Annual procurement plan was not uploaded at PPRA website, neither income tax was deducted nor filer status & professional tax certificates were available.	2,352,356
50.	Secretary Primary & Secondary Healthcare Department	2020-21	2021-0000000121_F00022	Annual procurement plan was not uploaded at PPRA website, neither income tax was deducted nor filer status & professional tax certificates were available.	2,057,181
51.	Program Manager, Prevention and control of non communicable diseases, Lahore	2020-21	2021-0000000604_F00001	Without rate contract, rate analysis & price reasonability certificate, less deduction of income tax-Rs.70,877. Expense account with stock register and actual payee receipt was not on record. GST invoices were not got verified from FBR.	1,575,094
52.	Secretary Primary & Secondary Healthcare Department	2020-21	2021-0000000121_F00020	Annual procurement plan was not uploaded at PPRA website, neither income tax was deducted nor filer status & professional tax certificates were available.	1,797,354
53.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_F00044	Annual procurement plan and Bid Evaluation Reports were not uploaded at PPRA website, without authorization certificate of manufacturer, stock register with consumption account was not shown, taxes not deducted etc.	1,686,112
54.	Enhanced HIV/ Punjab Aids Control	2017-21	2021-0000000148_F00019	Annual procurement plan and Bid Evaluation Reports were not uploaded at PPRA website and	1,551,875

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Program, Lahore			Complete tendering record of Purchase of Glucometer Strips was not shown	
55.	Secretary Primary & Secondary Healthcare Department	2020-21	2021-0000000121_F00011	Annual procurement plan and Bid Evaluation Reports were not uploaded at PPRA website, mis-classification of Rs.1,479,370 and professional tax certificates not shown etc.	1,479,370
56.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_F00043	Annual procurement plan was not uploaded at PPRA website, Complete tendering record against Purchase of medicine was not shown and deduction of income tax against filer status not shown.	1,412,482
57.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_F00012	Annual procurement plan was not uploaded at PPRA website, Complete tendering record against Purchase of medicine was not shown and deduction of income tax against filer status not shown.	911,520
58.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_F00003	Annual procurement plan was not uploaded at PPRA website, without authorization certificate of manufacturer, stock register with consumption account was not shown, taxes not deducted etc.	840,000
59.	Secretary Primary & Secondary Healthcare Department	2020-21	2021-0000000121_F00034	Annual procurement plan was not uploaded at PPRA website, neither actual payee receipts was available nor filer status & professional tax certificates were available.	628,337
60.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_F00013	Annual procurement plan was not uploaded at PPRA website, Complete tendering record against Purchase of medicine was not shown and deduction of income tax against filer status not shown.	341,445
Total					6,632,734,296

Annexure-49

**Para No. 15.4.7 Irregular expenditure on procurement of goods and services-
Rs. 2,937.81 million**

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00044	LCs for purchase of 23 types of equipment had not so far been opened even after lapse of 2 months which will certainly result in time overrun and cost overrun. Further, tendering process of procurement of twenty-three equipment (ventilators, cryotherapy, auto level and mobile x-ray etc.under garnt-36) was not shown to audit	1,290,370,875
2.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00023	Contract record not furnished to NAB of Procurement of equipment/ventilators for establishment of IU/HDU further, tendering process not produced further	653,187,796
3.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00058	Expenditure was incurred without approval from FD for foreign exchange requirements against procurement of ventilators, cryotherapy and ultrasonography machine etc. Further, tendering process not produced further	318,651,969
4.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00021	Contract record not furnished to NAB, Annual procurement plan and Bid evaluation report not uploaded at PPRA website, Further, complete tendering record not produced, record of prescription, patient register, free and paid patient record not produced, patient wise test performed register not shown, Kits consumption register not shown, PST less deducted-Rs.27,226,304 less deduction of stamp duty-Rs.426,033 against Pathology lab services	170,413,233
5.	Program Manager Infection Control Program Lahore	2020-21	2021-0000000578_F00003	Wastage carriage services were paid without fuel adjustment prices	101,647,210
6.	Director General Health	2020-21	2021-0000000122_F00035	Procurement of medicine below shelf life, mis-branded medicine was procured, A firm not completed the	83,755,395

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Services, Lahore			delivery but neither performance guarantee forfeited nor any action taken against firm. 10% Minimum shelf-life penalty of Rs.8,375,539 was not deducted.	
7.	Program Manager Infection Control Program Lahore	2020-21	2021-0000000578_F00006	Unrealistic work scope of field staff for hospitals waste management than actual requirements	68,606,217
8.	Program Manager Infection Control Program Lahore	2020-21	2021-0000000578_F00007	The primary source of fueling was LPG instead of natural gas for incinerators used for disposal of hospital waste	63,788,310
9.	Program Manager Infection Control Program Lahore	2020-21	2021-0000000578_F00009	Hiring of central/head office HR at exorbitant rates	50,850,000
10.	Program Manager Infection Control Program Lahore	2020-21	2021-0000000578_F00012	Unjustified payment to relievers	21,684,000
11.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_F00030	Original newspaper was missing. Expenditure on publicity excess than estimated cost, Non deduction of income tax-Rs.2,041,669 and payment vouchers at sr nos.1,2 & 3 were missing.	20,520,860
12.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00001	Joint venture was not allowed in pre-qualification but contract was awarded to JV of M/s Mustalik &M/s Neotec. Loss due to purchase at higher rate-Rs.6,320,786 Record of calculation basis not produced as excess payment of Rs.5,005,018 was paid to contractor, Contract was awarded to JV of M/s Mustalik &M/s Neotec without having relevant experience, amount of Rs.6,000,000 paid to contractor as infrastructure grant but machine was purchased in 2018, JV of M/s Mustalik &M/s Neotec having no managerial	18,535,939

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				capability (requisite experienced staff) but contract was awarded, No detail of portal detail was on record in bidding documents, less deduction of PST-Rs.1,236,656 less deduction of income tax-Rs.481,334 less deduction of stamp duty-Rs.590,839 and less performance guarantee of Rs.11,340,224 etc.	
13.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_F00045	Hiring of consultant without provision in PC-I, Non- deduction of PST-Rs.2,884,434 and Non deduction of Income Tax-Rs.1,802,771	18,027,712
14.	Chief Drug Controller, Lahore	2019-21	2021-0000000149_F00003	Lease agreement was not got registered with rent registrar. Non-availability certificate by the C&W Department Further, the rent Assessment certificate from Excise & Taxation Department on prescribed PT-I form was not available, non-recovery of PST-Rs.243,786	12,189,298
15.	Secretary Primary & Secondary Healthcare Department	2020-21	2021-0000000121_F00015	Lease agreement was not got registered with rent registrar. Non-availability certificate by the C&W Department Further, the rent Assessment certificate from Excise & Taxation Department on prescribed PT-I form was not available, Advance rent paid for building but approval from FD not shown	7,638,125
16.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00003	Quality certificate issued in favor of M/s Shibuya corporation which indicates that Nipro Japan was not the manufacturer of the quoted model and have no quality certificate, Hemodialysis machine was purchased at higher rates for Rs.1,858,000.as per GRN of TCS 4 box received on 24.02.2021 and inspection was made by committee on 12.04.2021 without open the box. Report that machine was according to specification without installation (uptill date of audit i.e.,22.09.2021) to give the financial benefit to contractor, Advance payment approval from FD and import documents not furnished to audit, as per sr no.19 of bid data sheet Joint Venture not allowed but contract was awarded to JV	6,058,000

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
17.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00016	Infrastructure grant given to contractor despite of fact that laundry machines were already installed. Further, vouched accounts for hiring of laundry services was not shown.	6,000,000
18.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_F00009	Near expiry kits were issued without approval of authority and short expiry test kits were not replaced .Further, no center produced the record as Manger Operation restrict all centers regarding production of record as message forwarded in WhatsApp group as shown by internal auditor. As concerned to Medical Officer of Service Hospital Center no record regarding consumption of the kits was available w.e.f.01.07.2017 to 30.06.2021	4,692,950
19.	Program Manager Infection Control Program Lahore	2020-21	2021-0000000578_F00015	LPG cost charged on exorbitant rates than OGRA notified rates	4,194,838
20.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00007	Firm not completed the delivery but neither performance guarantee forfeited nor any action taken against the firm for blacklisting	2,900,000
21.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00010	Inspection was made on 12.04.2021 by the committee but gave report generic type. There was not member of the committee was technical who measure the gauge of bed 16 swag, thickness of steel plates, size of the head raise part, fixed part, kind of bumpers, casters side rails but medical equipment was not installed uptill date of audit i.e., 22.09.21 Flower beds were purchased at higher rates for Rs.555,000 Advance payment was made without approval from FD, Income tax for Rs.107,370 was not deducted etc.	2,386,000
22.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00034	Procurement of medicine below required standard as per supply order and without obtaining performance guarantee	1,944,600
23.	PMU Primary	2020-21	2021-	Oximeter was delivered on	1,705,000

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	& Secondary Healthcare Department		0000000459_F00008	11.02.2021 but purchase order was of date 15.02.21? Oximeter received in 02/2021 but was not installed uptill date of audit i.e., 22.09.21 Advance payment was made without approval from FD, Income tax for Rs.76,725 was not deducted etc.	
24.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00032	Procurement of medicine below required standard as per supply order, without obtaining performance guarantee and LD was not deducted	1,500,000
25.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00009	Valid drug certificate for import of medical equipment issued by DRAP was not on record, Suction unit received in 14.04.21 but was not installed uptill date of audit i.e., 22.09.21 Advance payment was made without approval from FD, Income tax for Rs.62,548 was not deducted etc.	1,450,633
26.	Director General Health Services, Lahore	2020-21	2021-0000000122_F00008	Firm not completed the delivery but neither performance guarantee forfeited nor any action taken against the firm for blacklisting	1,300,000
27.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00005	Order was awarded to black listed firm, Valid drug certificate for import of medical equipment issued by DRAP was not on record, as per GRN of TCS 3 box of ICU-Monitor received on 15.03.2021 and inspection was made by committee on 12.04.2021 without open the box and was not installed uptill date of audit i.e., 22.09.21 Income tax for Rs.57,855 was not deducted , ICU-Monitors were purchased at higher rates for Rs.428,502 etc.	1,285,668
28.	Program Manager Infection Control Program Lahore	2020-21	2021-0000000578_F00020	Adjustment of fuel charges at higher rates than OGRA notified rate	1,189,102
29.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00015	Valid drug certificate for import of medical equipment issued by DRAP was not on record, Income tax for Rs.31,500 was not deducted, Microscope was purchased at higher	700,000

Sr. No.	Name of Formation	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				rates for Rs. 168,700 Import documents not furnished to audit, As per bidding document 29.2 (vi) the quoted model of the product shall be available on the current official website of the manufacturer but nothing was shown on website etc	
30.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00047	Telephone bills/Internet Services other than NTC	508,013
31.	Principal, AIMC Jinnah Hospital & Nursing School, Lahore (COVID-19)	2020-21	2021-0000000619_F00011	Non deduction of short shelf life penalty	134,517
Total					2,937,816,260

Para No. 15.4.18 Non-production of record-Rs. 7,610.85 million

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Record	Amount (Rs.)
1.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_ F00046	Recruitment record of all regular and contingent staff, Complete tendering record of procurement of janitorial consumable items, warehousing services, high dependency unit, MEPG servicers, Complete record of mobile health units, vouched accounts of MHUs, Inventory record of warehouse and PC-I of all development schemes etc.	4,053,030,008
2.	Secretary Primary and Secondary healthcare Dept Lahore	2020-21	2021-0000000121_ F00008	Approval of opening of bank account, cash book along with bank reconciliation statements. Further, the amount was kept in 02 commercial bank accounts for LC and pay & allowances	1,252,594,667
3.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_ F00055	Vouched accounts of bank debited the expenditure by mark sight bill payments, LC settlement account of machinery & equipment under ADP Schemes	993,281,317
4.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_ F00022	Record of LC bank account against procurement of machinery & equipment under ADP Schemes	252,906,936
5.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_ F00019	Tendering process not produced further contract record not furnished to NAB of CT Scan services	221,215,023
6.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_ F00032	Vouched accounts along with complete detail of bank account	81,282,485
7.	Secretary Primary & Secondary Healthcare Department	2020-21	2021-0000000121_ F00004	Interview result sheets, medical fitness certificate, evaluation reports, attendance registers, total applications, Diary dispatch registers along with receiving applications and dispatching interview test letters. Further, educational, experience and character certificates were not got verified	29,474,323

				against expenditure of Pay and allowances	
8.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_F00050	Approval of criteria for selection of scholars for granting scholarships, advertisement and complete selection record and Scholarship disbursement record etc. against payment of scholarships	9,715,990
9.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_F00051	Cash book along with bank reconciliation statement	7,757,764
10.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00025	Vouchers, Third party validation report, contract with third party	4,120,000
11.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00040	Log books and history sheets etc. of vehicles	3,584,699
12.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_F00039	Record of TA bills , further the TA was drawn in the name of DDO and TA advance was not adjusted	2,835,802
13.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00031	Notification of imprest money for each cost center, daily expense register, cash books, detail of withholding taxes etc. for Petty cash expenses	2,566,711
14.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_F00036	Vouched accounts of amount paid to Health Council THQ, Kot Momin and EDO Health DG Khan	2,500,000
15.	PMU Primary & Secondary Healthcare Department	2020-21	2021-0000000459_F00056	Log books and history sheets, fitness certificates by M.V.E, etc. of vehicles	2,067,802
16.	Secretary Primary & Secondary Healthcare Department	2020-21	2021-0000000121_F00042	Arrears of pay & allowances during off cycle payments	1,666,276
17.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_F00049	Approval of handling imprest money, imprest money cash book, register, deduction of taxes, petty vouchers etc. against Expenditure out of imprest money	1,605,114

18.	Program Manager, Prevention & Control of Non-Communicable Diseases	2020-21	2021-0000000604_F00012	Annual procurement plan at PPRA website, Defect reports, PST not deducted, Actual payee receipt, final inspection and history sheets regarding Expenditure on repair of machinery & equipment, furniture & fixture and hardware	1,146,363
19.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_F00046	Change form, manual pays lips, personal file, due drawn etc. against Arrears of pay & allowances	292,040
20.	Chief Drug Controller Punjab, Lahore	2019-21	2021-0000000149_F00006	Tendering record against AC installation	273,622
21.	Enhanced HIV/ Punjab Aids Control Program, Lahore	2017-21	2021-0000000148_F00021	Recruitment record of all staff including contingent paid staff, physical targets with financial impact as per PC-I, Record of HIV, TB and Hepatitis patients, physical verification reports of fixed assets/ machinery and equipment, Log books of generators for period 2017-20 etc. for expenditure of Pay and allowances, POL and medicines etc.	0
22.	DG Health Services, Lahore (COVID-19)	2020-21	2021-0000000122_F00003	Advertisement, bidding documents, evaluation, contract agreement, LC documents	653,187,796
23.	Program Manager, Infection Control Program, Lahore (COVID-19)	2020-21	2021-0000000578_F00011	No detail of staff deployed, timing of double shift, non manufactures standard, attendance register, detail of infections waste, duplicate copy of certificate	33,750,000
Total					7,610,854,738

Annexure-51

Para No.17.4.3 Irregular expenditure due to splitting and without tendering process-Rs. 286.06 million

Sr. No.	Name of Formation	Period of audit	PDPs No.	Nature of Irregularity	Amount (Rs.)
1.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00024	Without annual procurement publication of PPRA. Splitting of expenditure. Rate analysis, APR, inspection, satisfactory work certificate & professional tax certificate not shown. PST for Rs.9,938,667 less deducted etc	102,906,177
2.	Deputy Commissioner, Okara	2020-21	2021-0000000629_F00004	Without annual requirement uploaded on PPRA. Tender was neither floated in PPRA nor any print media. Purchases through quotation. stock register not shown etc	12,243,345
3.	Deputy Commissioner, Okara	2020-21	2021-0000000629_F00002	Without annual requirement, purchases were made without tender & quotations. Cash book not produced. Permission of opening of bank account not shown etc	11,850,000
4.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00019	Without annual requirement uploaded on PPRA & splitting of expenditure, consumption and APR not shown etc	10,042,400
5.	Deputy Commissioner, Gujranwala	2020-21	2021-0000000504_F00006	Neither short tender was called nor quotation basis procedure was adopted, Contractor was selected without any competition, non-conduction of rate analysis etc	7,765,439
6.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00004	Without annual requirement uploading on PPRA and splitting of expenditure, consumption / expenses account & APR not shown etc	7,415,614
7.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00083	Without annual requirement uploading on PPRA. Splitting of expenditure. Rate analysis, CDR / tender sale register, requisitions not shown etc	7,043,890
8.	Deputy Commissioner, Gujranwala	2020-21	2021-0000000504_F00011	Procurement of services was hired single quotations basis instead of three quotations basis, non-conducting of rate analysis, the need assessment along with movement register not shown. Income tax for Rs.248,842 + Rs.329,722 & PST for Rs.503,836	6,564,753

Sr. No.	Name of Formation	Period of audit	PDPs No.	Nature of Irregularity	Amount (Rs.)
				was deducted but the deposit invoices not shown etc	
9.	Chief Minister Secretariat Punjab, Lahore	2020-2	2021-0000000617_F00017	Without annual requirement uploading on PPRA and splitting of expenditure etc	3,681,717
10.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00005	Without annual requirement uploading on PPRA and splitting of expenditure, inspection and history sheet not shown etc	5,821,410
11.	Deputy Commissioner, Okara	2020-21	2021-0000000629_F00005	Without annual requirements & without tender process, purchases were made from contractor of own choice. Rate analysis not made. Stock register not shown. Income tax for Rs.1,173,283 not deducted etc	5,723,334
12.	Deputy Commissioner, Gujranwala	2020-21	2021-0000000504_F00020	without annual requirement and splitting of expenditure etc	5,428,875
13.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48463	without annual requirement and splitting of expenditure etc	5,082,990
14.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00015	Without annual requirements uploading on PPRA, splitting of expenditure, requisition, consumption and APR not shown etc	4,870,699
15.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00048	Without annual requirements uploading on PPRA, splitting of expenditure. Inspection, requisitions and consumption account not shown etc	4,681,329
16.	Registrar, Punjab Service Tribunal, Lahore	2018-20	48381	Without tendering process.	4,531,240
17.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00037	Without annual requirements uploading on PPRA, splitting of expenditure, consumption account & APR not shown etc	4,494,519
18.	Commissioner, Faisalabad	2020-21	2021-0000000886_F00003	Without annual requirements and tendering process, stock register and consumption account not shown etc	4,393,706
19.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48274	Splitting of expenditure, stock entries not shown etc	4,277,835
20.	Deputy Commissioner, Okara	2020-21	2021-0000000629_F00001	Without annual requirements and tendering process. Rate analysis not made quotations and comparative	4,248,294

Sr. No.	Name of Formation	Period of audit	PDPs No.	Nature of Irregularity	Amount (Rs.)
				without dated etc	
21.	Commissioner, Faisalabad	2020-21	2021-0000000886_F00001	Without annual requirements and tendering process, History sheets not shown etc	4,242,572
22.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48448	Without annual requirements and tendering process etc	4,104,212
23.	Commissioner, Multan	2020-21	2021-0000000729_F00001	Without tendering process	3,730,525
24.	Chief Minister Secretariat Punjab, Lahore	2020-21	2021-0000000617_F00003	All food items through petty purchases on higher rates instead of tender. The detail of guests, numbers of persons, cash book and detail of payments to Punjab house was not provided etc.	3,354,642
25.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48472	without annual requirement and splitting of expenditure. Rate analysis not made etc	3,240,827
26.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00012	without annual requirement and splitting of expenditure, consumption account and APR not shown etc	2,928,644
27.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48465	without annual requirement and splitting of expenditure. Rate analysis was not made etc	2,883,898
28.	Deputy Commissioner, Gujranwala	2020-21	2021-0000000504_F00005	Tender was neither floated on PPRA website nor in any print media, bid evaluation not published on PPRA, bidding documents as per requirements of PPRA not made. Income tax for Rs.284,374 & PST for Rs.392,244 was deducted but deposited invoices not shown etc	2,843,740
29.	Military Secretary to Governor, Punjab	2018-20	48292	Expenditure without competitive bidding process and annual requirement not uploaded on PPRA etc	2,836,292
30.	Deputy Commissioner, Okara	2020-21	2021-0000000629_F00006	Without annual requirement uploaded on PPRA. Expenditure were incurred through quotations instead of tender etc.	2,614,019
31.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48290	Without annual requirement and without tender. Rate analysis not available etc	2,380,720
32.	Additional Chief	2020-21	2021-	Without annual requirement	2,250,659

Sr. No.	Name of Formation	Period of audit	PDPs No.	Nature of Irregularity	Amount (Rs.)
	Secretary, S&GAD, Punjab Lahore		0000000586_F00009	uploaded on PPRA, splitting of expenditure, attendance, agenda, purpose and minutes of meeting not shown etc	
33.	Deputy Commissioner, Gujranwala	2020-21	2021-0000000504_F00004	Tender was neither floated at PPRA nor any print media, bid evaluation report not published, bidding documents not as per PPRA etc	2,016,706
34.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00050	Without annual requirements uploaded on PPRA and splitting of expenditure. Inspection report, APR and dead stock register not shown etc	1,624,050
35.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00087	Without annual requirements uploaded on PPRA and splitting of expenditure. Inspection, requisition and consumption account not shown etc	1,505,550
36.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00075	Without annual requirements uploaded on PPRA and splitting of expenditure. Requisitions, inspections and consumption account not shown etc	1,345,453
37.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48270	Without annual requirement & without tendering process. Rate analysis not available etc	1,206,083
38.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	47946	Without annual requirements uploading on PPRA and splitting of expenditure. Rate analysis not made. Stock register not shown etc	1,156,726
39.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00038	Without annual requirements uploading on PPRA and splitting of expenditure. Inspection, professional tax and APR not shown etc	1,107,995
40.	Deputy Commissioner, Okara	2020-21	2021-0000000629_F00015	Without annual requirement, tender was not floated at PPRA nor in print media. Procurement through quotations	1,096,200
41.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48273	Without annual requirement and without tendering process. Rate analysis not available etc	1,046,419
42.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48271	Without annual requirement and without tendering process. Rate analysis not available etc	1,044,538
43.	Director Anti-Corruption	2019-20	48219	Without annual requirements and without tendering process. Stock	999,763

Sr. No.	Name of Formation	Period of audit	PDPs No.	Nature of Irregularity	Amount (Rs.)
	Establishment, Lahore Region-B.			register and consumption account not shown etc	
44.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48283	Without annual requirement and without tendering process. Rate analysis not made etc	949,163
45.	Deputy Commissioner, Okara	2020-21	2021-0000000629_F00016	Without tender & rate analysis for hiring of vehicles. The need assessment along with movement register not shown.	918,084
46.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48118	Without tendering process. Stock register not shown etc	915,138
47.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48065	Without tendering process, Stock register not shown etc.	822,620
48.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48467	without annual requirement and splitting of expenditure. Rate analysis not made etc	819,350
49.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	47944	Without annual requirements and splitting of expenditure. Rate analysis not made. Stock register not shown etc	790,031
50.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	49633	Without annual requirement and without tendering process. Rate analysis not available etc	760,758
51.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48272	Without annual requirement and without tendering process. Rate analysis not available etc	740,258
52.	Director Anti-Corruption Establishment, Lahore Region-B.	2019-20	48220	Without annual requirements and splitting of expenditure etc	638,930
53.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	47945	Without annual requirements and splitting of expenditure. Rate analysis not made. Stock register not shown etc	627,393
54.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48450	Without annual requirement and without tender. Rate analysis not available. Disbursement & acknowledgement record not shown etc	577,000
55.	Additional Chief	2020-21	2021-	Without annual requirement	567,000

Sr. No.	Name of Formation	Period of audit	PDPs No.	Nature of Irregularity	Amount (Rs.)
	Secretary, S&GAD, Punjab Lahore		0000000586_F00036	publication on PPRA and without tender, inspection reports not shown etc	
56.	Director Anti-Corruption Establishment, Lahore Region-B.	2019-20	48212	without annual requirement and splitting of expenditure etc	496,366
57.	Director Anti-Corruption Establishment, Lahore Region-B.	2019-20	48210	Without annual requirement, splitting of expenditure etc	466,000
58.	Director Anti-Corruption Establishment, Lahore Region-B.	2019-20	48209	Without annual requirement, Splitting of expenditure and stock register etc	447,000
59.	Director Anti-Corruption Establishment, Lahore Region-B.	2019-20	48211	Without annual requirement, splitting of expenditure and stock register etc	367,000
60.	Director Anti-Corruption Establishment, Lahore Region-B.	2019-20	48216	Without annual requirement and splitting of expenditure. Stock register and consumption account not shown etc	294,137
61.	Deputy Commissioner, Gujranwala	2020-21	2021-0000000504_F00013	Tender was neither floated on PPRA web site nor in any print media. Procurement documents did not make public. Income tax for Rs.10,819 & GST for Rs.39,034 was deducted but deposited challans not shown etc	240,430
Total					286,064,457

**Para No. 17.4.4 Irregular expenditure in violation of Punjab Procurement Rules-
Rs. 263.53 million**

Sr. No.	Name of Formations	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Deputy Commissioner, Gujranwala	2020-21	2021-0000000504_F00001	Without annual procurement & bid evaluation report publication of PPRA, bidding documents not as per PPRA, grievances committee not made, inspection reports not shown. Income tax for Rs.6,873,437 & PST for Rs.3,248,965 deducted but the deposited invoices not shown etc	68,734,363
2.	Deputy Commissioner, Okara	2020-21	2021-0000000629_F00003	Without annual requirement & publication of bid evaluation report on PPRA. Grievances committee not made. Technical and financial quotations not shown. Tender sale register along with verification of deposits not shown etc	16,999,831
3.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48464	Without annual requirement and bid evaluation uploaded on PPRA website. Rate analysis not made. Tender sale register and verification of CDR not made etc	12,268,945
4.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48471	Without annual requirement and bid evaluation. Rate analysis not available. Qualification criteria was not mentioned in bidding documents etc	11,934,412
5.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48288	Without annual requirements and bid evaluation reports. Rate analysis not available. Tender sale register and verification of CDR not shown etc	11,304,545
6.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48452	Without annual requirement, qualification criteria not mentioned in bidding documents. Rate analysis not made. Technical evaluation not made etc	11,024,250
7.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48128	Without annual requirement & bid evaluation. Tender sale register & verification of CDR not shown. Grievance committee not made etc	9,757,129
8.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48285	Without annual requirements and bid evaluation & grievances committee. NOC from Government printing press not	8,066,257

Sr. No.	Name of Formations	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
				shown. Bid evaluation criteria was not mentioned in bidding documents etc	
9.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00014	Without annual requirement & bid evaluation publication of PPRA, CDR, tender sale register & rate analysis not shown. Defective technical evaluation etc	7,564,761
10.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00065	Without annual requirement uploading on PPRA. Technical qualification was made in the absence of required documents. Rate analysis, CDR / tender sale register not shown etc	7,055,789
11.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48460	Without advertisement on PPRA and criteria of technical evaluation was not provided in bidding documents etc	6,736,173
12.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48286	Without annual requirement and bid evaluation. Grievances committee not found. Qualification criteria not mentioned in bidding documents. Rate analysis not made. Tender sale register and verification of CDR not shown etc	5,764,889
13.	Deputy Commissioner, Gujranwala	2020-21	2021-0000000504_F00002	Without annual procurement & bid evaluation report publication of PPRA, bidding documents not as per PPRA, grievances committee not made. Performance guarantee less recovered etc	5,701,342
14.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48287	Without annual requirement, grievances committee not found. Qualification criteria not mentioned in bidding documents. Rate analysis not made. Tender sale register and verification of CDR not shown etc	5,593,431
15.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48284	Without annual requirement & bid evaluation. Rate analysis not available. CDR not verified & grievances committee not found. Qualification criteria not mentioned in bidding documents etc	5,039,886
16.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48451	Without annual requirement, grievances committee not found, qualification criteria not mentioned in bidding documents. Technical evaluation not made etc	4,577,917

Sr. No.	Name of Formations	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
17.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00008	Without annual requirements and bid evaluation publication of PPRA, technical evaluation criteria not given in bidding documents, rate analysis not made, single bidder submit the bid etc	4,383,816
18.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00042	Without annual requirements and bid evaluation publication on PPRA. Performance security, CDR / tender sale register not shown etc	3,907,186
19.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00013	Without annual requirements and bid evaluation publication on PPRA, grievances committee not made, CDR, tender sale register and inspection not shown. Defective technical evaluation etc	3,862,190
20.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00049	Without annual requirements & bid evaluation uploading on PPRA. Rate analysis, CDR / tender sale register, inspection committee, requisitions, stock register not shown etc	3,742,060
21.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00071	Bid evaluation report was not published on PPRA. Rate analysis, CDR / tender sale register not shown. Inspection committee not constituted etc	3,708,450
22.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00064	Without annual requirement & bid evaluation uploading on PPRA website. CDR / tender sale register and performance guarantee not shown etc	3,535,116
23.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48260	Without annual requirement & bid evaluation. Grievances committee not found. Agenda, purpose & minutes of meeting not shown etc	3,513,246
24.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48269	Without annual requirement, qualification criteria not mentioned in bidding documents. Rate analysis not made. Tender sale register & disbursement record was not shown etc	3,504,679
25.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00039	Without annual requirement & bid evaluation uploading on PPRA website. Inspection report, rate analysis and requisitions not shown. Specification was not checked by technical committee etc	3,470,500
26.	Additional Chief	2019-20	48075	Without annual requirement & bid	2,922,529

Sr. No.	Name of Formations	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Secretary, S&GAD, Punjab Lahore			evaluation. CDR not verified & grievances committee not found. Qualification criteria not mentioned in bidding documents etc	
27.	Punjab Public Service Commission, Lahore	2019-20	48406	Without annual requirements and bid evaluation report. Requisition from the end user and store keeper was not shown. Inspection not carried out etc	2,723,190
28.	Deputy Commissioner, Gujranwala	2020-21	2021-0000000504_F00003	Without annual requirement and bid evaluation report publication on PPRA, bidding documents not as per PPRA, grievances committee not made. Performance security less recovered etc	2,665,506
29.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00018	Without annual requirement & bid evaluation report uploaded on PPRA, technical evaluation report, CDR and tender sales register not shown. Defective technical evaluation etc	2,185,918
30.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48265	Without annual requirement & bid evaluation. Grievances committee not found. Qualification criteria not mentioned in bidding documents. The agenda, purpose & detail of meetings not shown etc	2,122,853
31.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00074	Without annual requirement publication of PPRA. Advertisement & Terms of reference not shown. Criteria / method of selection not prepared.	2,000,000
32.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48261	Without annual requirement & bid evaluation. Rate Analysis not available. Grievance committee not made etc	1,928,930
33.	Punjab Public Service Commission, Lahore	2019-20	48407	Without annual requirements. consumption account and tender sale register not shown etc	1,731,600
34.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48074	Without annual requirement & bid evaluation. CDR not verified & grievances committee not found. Qualification criteria not mentioned in bidding documents etc	1,666,762
35.	Punjab Public Service Commission,	2019-20	48403	Without annual requirements and advertisement on PPRA. Performance security was not	1,345,913

Sr. No.	Name of Formations	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Lahore			obtained. Payments were drawn through DDO etc	
36.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48449	Without annual requirements, grievances committee not maintained. Rate analysis not made. Qualification criteria not mentioned in bidding documents, technical evaluation not made etc	1,317,835
37.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48078	Without annual requirement & bid evaluation. CDR register & grievances committee not found. Defective technical evaluation etc	1,289,879
38.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48077	Without annual requirement & bid evaluation. Verification of CDR not made & grievances committee not found etc	1,034,068
39.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00011	Without annual requirements and bid evaluation uploading on PPRA, CDR, tender sale register & main stock register not shown, rate analysis not made. Defective technical evaluation etc	904,589
40.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00006	Without annual requirements uploaded on PPRA, Requisition, approval of authority & APR now shown etc	855,105
41.	Punjab Overseas Pakistanis Commission, Lahore	2019-20	48440	Without annual requirements and bid evaluation reports. Bidding documents spelling out specifications, quantities and other terms & conditions not available etc	829,004
42.	Punjab Overseas Pakistanis Commission, Lahore	2019-20	49646	Without annual requirements and its uploading on PPRA web site etc	718,710
43.	Deputy Commissioner, Gujranwala	2020-21	2021-0000000504_F00014	Without publishing of bid evaluation report on PPRA web site, bid security register not maintained. Income tax (Rs.6,143 + Rs.60,602) & PST (Rs.6,454 + Rs.86,084) was deducted but CPR/invoices not shown etc	667,446
44.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00077	Without annual requirement & bid evaluation publication of PPRA. Rate analysis, CDR / tender sale register not shown etc	596,700
45.	Additional Chief Secretary, S&GAD, Punjab	2019-20	48262	Without annual requirement & bid evaluation. Rate analysis not available. Verification of CDR not	585,616

Sr. No.	Name of Formations	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
	Lahore			made. Qualification criteria was not made in bidding documents etc	
46.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48263	Without annual requirement & bid evaluation, rate analysis not available. Grievances committee not found. Qualification criteria not mentioned in bidding documents etc	547,863
47.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48264	Without annual requirement. CDR not verified & grievances committee not found. Qualification criteria not mentioned in bidding documents, disbursement record not shown etc	530,744
48.	Director Anti-Corruption Establishment, Lahore Region-B.	2019-20	48208	Without annual requirement and stock register not shown. GST invoices not verified. Income tax for Rs.22,098 less deducted etc.	470,000
49.	Punjab Overseas Pakistanis Commission, Lahore	2019-20	49625	Without annual requirements and its uploading on PPRA web site etc	139,198
Total					263,531,121

Para No. 17.4.5 Inadmissible/unauthorized payment of pay & allowances-Rs. 36.57 million

Sr. No.	Name of Formations	Period of audit	PDP No.	Nature of Para	Amount (Rs.)
1.	Punjab Overseas Pakistanis Commission, Lahore	2019-20	48428	Inadmissible Drawl of Special Allowance and Utility Allowance & Civil Secretariat Allowances	8,672,356
2.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00060	Irregular drawl of House Rent Allowance at higher rate	6,361,608
3.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00062	Over Payment on Account of Different Allowances	4,912,812
4.	Punjab Procurement Regulatory Authority, Lahore	2019-20	49643	Irregular / unlawful payment of various allowances	2,751,202
5.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00051	Unauthorized payment of conveyance allowance during online training period	2,158,026
6.	Registrar, Punjab Service Tribunal, Lahore	2018-20	48380	Recovery of outstanding claims through LPC	2,118,454
7.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00068	Unauthorized payment of dual allowance	1,980,000
8.	Punjab Services Tribunal, Lahore	2018-20	49046	Recovery of Secretariat allowance	1,701,265
9.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00052	Overpayment of conveyance allowance while availing facility of Government vehicle	1,445,000
10.	Punjab Procurement Regulatory Authority, Lahore	2019-20	49644	Inadmissible payment of allowances on account of leave encashment	888,542
11.	Director Anti-Corruption Establishment, Lahore Region-B.	2019-20	48213	Unauthorized Payment of various Allowances	584,256
12.	Commissioner, Multan	2020-21	2021-0000000729_F00010	Unauthorized drawal of personal allowance	469,500
13.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00084	Unauthorized Payment of Conveyance Allowance while using Government Vehicles.	462,288
14.	Punjab Procurement Regulatory Authority, Lahore	2019-20	49642	Unlawful payment of leave encashment	405,732
15.	Additional Chief Secretary, S&GAD,	2020-21	2021-0000000586	Non-Recovery of overdrawn Pay & Allowances	372,640

Sr. No.	Name of Formations	Period of audit	PDP No.	Nature of Para	Amount (Rs.)
	Punjab Lahore		_F00055		
16.	Commissioner Multan	2020-21	2021-0000000729_F00011	Unauthorized payment of HRA & non/less deduction of 5% house maintenance charges	363,750
17.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00061	Unauthorized payment of conveyance allowance during earned Leave Period	344,663
18.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00056	Unauthorized drawl of Washing Allowance, Conveyance Allowance and entertainment Allowance	303,652
19.	Registrar, Punjab Service Tribunal, Lahore	2018-20	48383	Non recovery of conveyance allowance	211,534
20.	Punjab Public Service Commission, Lahore	2019-20	48413	Recovery of conveyance allowance during earned leave period	61,760
Total					36,569,040

Para No. 17.4.6 Non/less deduction of taxes-Rs. 21.09 million

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Recovery	Amount (Rs.)
1	Punjab Public Service Commission, Lahore	2019-20	48400	Less deduction of income tax on remuneration	11,991,459
2	Punjab Public Service Commission, Lahore	2019-20	48402	Income tax and PST	5,943,642
3	Punjab Overseas Pakistanis Commission, Lahore	2019-20	48441	Less/non deduction of Income Tax	705,903
4	Commissioner Faisalabad	2020-21	2021-0000000886_F00002	PST & Income Tax	543,559
5	Punjab Overseas Pakistanis Commission, Lahore	2019-20	48443	PST on Services	447,861
6	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00020	GST	317,608
7	Deputy Commissioner, Gujranwala	2020-21	2021-0000000504_F00018	Income Tax & GST	250,467
8	Commissioner, Multan	2020-21	2021-0000000729_F00014	GST	244,085
9	Punjab Public Service Commission, Lahore	2019-20	48405	Income tax	219,067
10	Commissioner, Multan	2020-21	2021-0000000729_F00015	Punjab sales tax	213,636
11	Commissioner, Multan	2020-21	2021-0000000729	Income Tax	122,403

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Recovery	Amount (Rs.)
			<u>F00017</u>		
12	Punjab Overseas Pakistanis Commission, Lahore	2019-20	48446	Professional Tax	90,000
Total					21,089,690

Para No. 17.4.11 Non production of record-Rs. 156.00 million

Sr. No.	Name of Formations	Period of audit	PDPs No.	Nature of Record	Amount (Rs.)
1.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	49050	Grant-in-aid	35,934,000
2.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48067	Stock register and consumption account	29,483,168
3.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48125	CM discretionary grant	23,270,000
4.	Chief Minister Secretariat Punjab, Lahore	2020-21	2021-0000000617_F00021	Non maintenance of cash book of bank account & bank reconciliation statement	22,575,000
5.	Deputy Commissioner, Gujranwala	2020-21	2021-0000000504_F00007	Non production of vouched account of market committee	12,500,000
6.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00034	Non production of log books	11,087,106
7.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48275	Non production of log books	10,940,676
8.	Deputy Commissioner, Okara	2020-21	2021-0000000629_F00007	Non production of record of development funds	3,332,000
9.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48080	Non production of log books	2,059,176
10.	Commissioner, Multan	2020-21	2021-0000000729_F00006	Non production of log books	1,726,116
11.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48470	Non production of log books	913,200
12.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00047	Vouched account of secret service fund	810,000
13.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48461	Vouched account of secret service fund	630,000
14.	Commissioner, Multan	2020-21	2021-0000000729	Log books and approved tour program	535,369

Sr. No.	Name of Formations	Period of audit	PDPs No.	Nature of Record	Amount (Rs.)
			_F00009		
15.	Commissioner, Multan	2020-21	2021-0000000729_F00018	Vouched account of secret service fund	100,000
16.	Punjab Overseas Pakistanis Commission, Lahore	2019-20	48445	Medical bills	99,740
17.	Additional Chief Secretary, S&GAD, Punjab Lahore	2019-20	48458	Non production of record pertaining to Estate Officer & Rent Officer	-
18.	Additional Chief Secretary, S&GAD, Punjab Lahore	2020-21	2021-0000000586_F00001	Non production of record pertaining to Estate Officer & Rent Officer	-
19.	Director Anti-Corruption Establishment, Lahore Region-B.	2019-20	48217	Detail/list of complaints received/entertained, status of recoveries affected, court cases, No of FIR registered, detail of receipts/recoveries.	-
20.	Punjab Library Foundation, Lahore	2017-20	48396	Donation/gift register, budget control register, POL consumption register, personal files / services books of AD Admn, AD Technical & Superintendent	-
21.	Deputy Commissioner, Okara	2020-21	2021-0000000629_F00014	Income / receipt record	-
22.	Deputy Commissioner, Okara	2020-21	2021-0000000629_F00009	Complete record of colony branch under jurisdiction of DC Okara	-
Total					155,995,551

**Para No. 18.4.3 Irregular expenditure on procurement in violation of PPRA Rules-
Rs. 4.66 million**

Sr. No.	Name of Formation	Period of audit	PDPs No.	Nature of Irregularity	Amount (Rs.)
1	Govt. Training College for teachers of the Deaf	2014-20	48756	<ul style="list-style-type: none"> i. Annual requirement was not found uploaded / published, in advance, on PPRA as well as on departmental web site. ii. Technical bids evaluation reports/comparative statement was not shown to audit. iii. The bid evaluation report was also not found uploaded / published on PPRA web site. iv. The tender sale register was not shown. An Advance payment was made to contractor just to avoid lapse of budget as evident that purchase order No.SO(P)10-2/2016-Vol-II was issued dated 23.6.2016 and bill was claimed one day before issuance of supply order i.e, dated 22.06.2016. Moreover, it is worth mentioned to state that inspection of IT and other equipment's i.e Desk top computers, ACs and other equipment's was made on 23.06.2016 purchase order date i.e purchase order and inspection was made by principal of the college instead of technical committee as per clause (5) of purchase order. Furthermore, for installation of said equipment's for speech therapy unit surface should be laid down by the building department, who it possible that these equipment's was installed before laying surface by the building departments. v. Delivery challan was also not found on record to ascertain whether equipment's are installed within due date. vi. Contract was awarded without obtaining Performance Guarantee Rs.287,289 as per clause (12) of purchase order. vii. Purchase order was issued without any agreement. viii. Bid security and Stamp duty @ Rs,7,182 was not withheld. The Professional tax certificate was also not produce & Income tax for installation of Dr. Speech Clinic @ 10% Rs. 58,900 was not withheld. 	2,872,898
2	Govt. Braille Printing Press, Bahawalpur	2017-20	48744	Procured excess quantities of Braille printing reels during the FY-2014-15 without immediate requirement	1,786,000
Total					4,658,898

Para No. 19.4.1 Loss due to non/less deduction of taxes-Rs. 193.94 million

Sr. No	Name of Formation	Period of audit	PDP No.	Nature of Taxes	Amount (Rs.)
1.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00028	Less deduction of withholding tax on services provided by non-filers	21,518,808
2.	DHQ Teaching Hospital, Sargodha & college of nursing, Sargodha	2020-21	2021-0000000145_F00017	Non deduction of income tax	17,254,626
3.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00022	Non-deduction of PST on services and Less deduction of withholding tax	16,667,587
4.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00019	Irregular deposit of income tax-	16,121,361
5.	Rawalpindi Institute of Cardiology Rawalpindi	2018-21	2021-0000000625_F00015	Less deduction of Income tax at source from the payment to PG	14,976,338
6.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00009	Less recovery of income tax at source from the suppliers	14,669,417
7.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00004	Less deduction of Income tax at source from the payment to PGs and Hos	11,351,806
8.	Principal Medical College and Allied Institutions D.G Khan	2020-21	2021-0000000607_F00001	Less deduction of Income Tax from Salaries of Employees	7,899,820

Sr. No	Name of Formation	Period of audit	PDP No.	Nature of Taxes	Amount (Rs.)
9.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00040	Less recovery of income tax at source from the suppliers	7,314,848
10.	Institute of public health, Lahore	2016-20		Non/less deduction of taxes & duties-Rs.6.67 million	6,670,000
11.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00025	Less deduction of Income Tax -	5,060,725
12.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00035	Irregular lease out of car parking, loss of due to signing contract at lesser rate and non deduction of income taxes	4,952,900
13.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical Education Department	2020-21	2021-0000000120_F00016	Loss due to non/less deduction of permissible taxes on repair of vehicles	4,770,494
14.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00026	Irregular deduction of withholding tax by bank	2,767,150
15.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00056	less recovery of income tax at source from the suppliers rs	2,735,290
16.	Children Hospital, Lahore	2020-21	2021-0000000580_F00002	Less deduction of income tax on salary income-	2,695,535
17.	Children Hospital, Lahore	2020-21	2021-0000000580	Non deduction of punjab sales tax	2,520,283

Sr. No	Name of Formation	Period of audit	PDP No.	Nature of Taxes	Amount (Rs.)
			_F00038	(PST) on canteen-	
18.	Children Hospital, Lahore	2020-21	2021-0000000580_F00036	less deduction of income tax on share money-	2,516,232
19.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00044	non-deduction of PST & I/Tax from consultant doctors under framework contract of PPRA	2,279,758
20.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00087	Less deduction of income tax on share money	1,961,082
21.	College of Ophthalmology and Allied Vision Sciences, Lahore	2019-21	2021-0000000611_F00012	Non-deduction of income tax against various purchases	1,868,219
22.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00065	Non-deduction of PST & I/Tax	1,734,844
23.	Sahiwal Medical College & Allied Institutions COVID	2020-21	2021-0000000593_F00004	Less recovery of income tax	1,698,373
24.	Punjab Institute of Neuro Sciences Lahore	2019-21	2021-0000000146_F00017	Less deduction of income Tax and PST	1,592,240
25.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00016	Non-deduction of PST & I/Tax from consultant doctors hired framework contract of PPRA Rs. 1,507,771/	1,507,771
26.	Government	2020-21	2021-	Less deduction of	1,198,524

Sr. No	Name of Formation	Period of audit	PDP No.	Nature of Taxes	Amount (Rs.)
	Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot		0000000581_F00067	income tax on salary income	
27.	Principal AIMC, Jinnah Hospital & Nursing College and School Lahore.	2020-21	2021-0000000619_F00051	Non-recovery advance tax	1,185,157
28.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00074	Non-deduction of withholding tax from contractors	992,973
29.	Aziz Bhatti Shaheed Hospital Gujrat COVID	2020-21	2021-0000000086_F00001	Less deduction of Income Tax -	865,616
30.	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00016	Less deduction of income tax on share money	859,653
31.	Punjab Institute of Neuro Sciences Lahore	2019-21	2021-0000000146_F00019	Non deduction of Income Tax	611,654
32.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00041	Non deduction of punjab sales tax (PST) on cycle stand/car parking &canteen	592,104
33.	Aziz Bhatti Shaheed	2020-21	2021-0000000086	Overpayment of PST to Building	574,258

Sr. No	Name of Formation	Period of audit	PDP No.	Nature of Taxes	Amount (Rs.)
	Hospital Gujrat		_F00028	Department recovery thereof	
34.	Mian Munshi (DHQ-I)Teaching Hospital LHR	2020-21	2021-0000000147_F00005	Less withholding of Income tax	524,296
35.	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00002	Non deduction of punjab sales tax (PST) on cycle stand/car parking & canteen-	523,200
36.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00031	Less deduction of income tax on share money	499,941
37.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00062	Less deduction of income tax on share money	479,561
38.	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00012	Advance tax & outstanding recovery not recovered from the contractor of parking stand and canteen	336,400
39.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00059	Loss to Institution due to Non Collection of PST from contractors of Canteen	333,680
40.	College of	2019-21	2021-	Non/less deduction	257,465

Sr. No	Name of Formation	Period of audit	PDP No.	Nature of Taxes	Amount (Rs.)
	Ophthalmology and Allied Vision Sciences, Lahore		0000000611_F00002	of income tax	
41.	Children Hospital, Faisalabad	2020-21	2021-0000000599_F00023	Less deduction of Income Tax	222,971
42.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical Education Department	2020-21	2021-0000000120_F00028	Loss due to unauthorized payment of GST on procurements of tyres and laptops	202,351
43.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00063	Loss to Government due to non-deduction of Income Tax & PST	198,700
44.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00035	Recovery on account of share of non-distributable income from birth certificates	195,970
45.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00042	Less collection of income tax	189,438
46.	Punjab Institute of Neuro Sciences Lahore	2019-21	2021-0000000146_F00021	Loss due to non-deduction of PST on repair work	185,986
47.	Children Hospital, Lahore	2020-21	2021-0000000580_F00037	Advance tax not recovered from the contractor of parking stand and canteen	175,019
48.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00030	Non-deduction of i/tax and PST from internet services	129,109

Sr. No	Name of Formation	Period of audit	PDP No.	Nature of Taxes	Amount (Rs.)
49.	Govt Mozang Teaching Hospital, Lahore.	2020-21	2021-0000000151_F00009	Overpayment on a/c of PST & Income tax	110,616
50.	RMU & Allied Institutions, Rawalpindi (COVID 19)	2020-21	2021-0000000144_F000124	Non deduction of I.Tax	53,200
51.	FMU & Allied Institutions, Faisalabad (COVID 19)	2020-21	2021-0000000142_F00016	Non deduction of PST and I. Tax	2,279,758
52.	RIU & Transplantation, Rawalpindi (COVID 19)	2020-21	2021-0000000884_F00025	Less deduction of I. Tax	5,060,725
Total					193,943,832

Para No. 19.4.2 Un-authorized payment of pay and allowances-Rs. 312.44 million

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of pay & allowances	Amount (Rs.)
1.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00012	PG Trainees who did not complete the training course	45,787,563
2.	Rawalpindi Institute of Cardiology Rawalpindi	2018-21	2021-0000000625_F00009	Non-practicing allowance (NPA)	999,730
3.	QMC/ Allied Institutions Bahawalpur	2020-21	2021-0000000152_F00020	conveyance allowance	35,075,784
4.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00099	PG Trainees who did not complete the training course	18,409,777
5.	Children Hospital, Lahore	2020-21	2021-0000000580_F00005	HPA, NPA and Spl. Health care allowances.	11,927,342
6.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00039	Anesthesia allowance	11,442,152
7.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00005	HPA, NPA and Spl. Health care allowances.	9,478,555
8.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00069	MP-I salary without approval	8,577,952
9.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00051	Non deposit of ROP into Government treasury	7,543,493
10.	DHQ teaching hospital, Sargodha & college of nursing, Sargodha	2020-21	2021-0000000145_F00044	Incentive Allowance	7,200,000
11.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00047	PG Trainees who did not complete the training course	6,666,296
12.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00009	Incentive Allowance	5,940,000
13.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2020-21	2021-0000000085_F00005	HPA, NPA, CA and Spl. Healthcare allowances	5,556,729
14.	Government Khawaja Muhammad Safdar Medical College &	2020-21	2021-0000000581_F00001	Incentive Allowance	5,315,000

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of pay & allowances	Amount (Rs.)
	Allied Institutions Sialkot				
15.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00024	inadmissible allowance during leave	5,199,725
16.	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00014	Non-practicing allowance-	4,910,446
17.	QMC/ Allied Institutions Bahawalpur	2020-21	2021-0000000152_F00021	HPA, NPA, CA and Spl. Healthcare allowances	4,862,717
18.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00037	conveyance allowance	4,425,000
19.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00030	NPA allowance	4,176,634
20.	College of Ophthalmology and Allied Vision Sciences, Lahore	2019-21	2021-0000000611_F00009	SSB Allowance	4,117,146
21.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00037	Incentive Allowance	3,780,000
22.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00011	incentive allowance	3,600,000
23.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00072	Penal Rent	3,495,138
24.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00102	HPA, NPA, CA and Spl. Healthcare allowances.	3,418,194
25.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00066	incentive Allowance	3,226,129
26.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00062	HPA, NPA, CA and Spl. Healthcare allowances	3,122,360
27.	UHS Lahore	2020-21	2021-0000000751_F00029	M.Phil./Ph.D. allowance	2,437,263
28.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00004	Stipend from PG	2,993,063
29.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142	Incentive Allowance-	2,880,000

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of pay & allowances	Amount (Rs.)
			_F00048		
30.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00067	HPA, NPA, CA and Spl. Healthcare allowances	2,714,394
31.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00053	HPA, NPA, CA and Spl. Healthcare allowances	2,702,535
32.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00032	Outstanding dues from doctors, house officers, PGR etc. residing in Hostels	2,491,200
33.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00108	Room Rent and Utility Charges	2,455,000
34.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00068	Conveyance/house rent allowance-	2,362,920
35.	Punjab Institute of Neuro Sciences Lahore	2019-21	2021-0000000146_F00015	conveyance allowance during leave period –	2,329,050
36.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00027	Incentive allowance	2,311,998
37.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00023	Non-practicing allowance working on administrative posts	2,160,492
38.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00042	Payment of incentive allowance-recovery thereof	2,120,000
39.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00064	Non-realization of dues from students	2,103,550
40.	Institute of Public Health Care, Lahore	2016-20	48180	pay and allowances as full pay instead of half pay during Ex-Pakistan Leave for 730 days	1,926,204
41.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00118	Over payment of SEMS Allowance beyond sanctioned strength	1,838,799
42.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00021	pay & allowances to gazetted staff during leave	1,830,623

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of pay & allowances	Amount (Rs.)
43.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00044	pay & allowances to gazetted staff during leave	1,583,121
44.	Principal AIMC, Jinnah Hospital & Nursing College and School Lahore.	2020-21	2021-0000000619_F00049	Penal Rent and 5% of Basic Pay against Maintenance charges	1,579,137
45.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00034	conveyance allowance during leave period	1,558,907
46.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2020-21	2021-0000000085_F00021	Illegal occupation of servant quarters and non-recovery	1,540,368
47.	Lahore General Hospital, Lahore	2020-21	2021-0000000618_F00027	conveyance allowance, npa, hpa and hca during leave periods	1,535,006
48.	Punjab Institute of Cardiology, Lahore	2020-21	2021-0000000143_F00024	Over payment of pay and allowance on regularization of service from contract	1,247,630
49.	Principal AIMC, Jinnah Hospital & Nursing College and School Lahore.	2020-21	2021-0000000619_F00017	Non Deduction of House Rent against Occupying Accommodation Higher than entitlement	1,434,561
50.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00059	allowances to staff during earned leaves	1,419,099
51.	Lahore General Hospital, Lahore	2020-21	2021-0000000618_F00035	Non-recovery of conveyance allowance, npa, hpa and hca during leave periods-	1,363,188
52.	Institute of Public Health Care, Lahore	2016-20	48185	payment of incentive to staff and recovery	1,316,500
53.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2020-21	2021-0000000085_F00029	Irregular payment of pay & allowances to nurses	1,315,430
54.	DHQ TEACHING HOSPITAL, SARGODHA & COLLEGE OF NURSING, SARGODHA	2020-21	2021-0000000145_F00015	Non recovery of Increments of ADHOC appointments	1,275,441
55.	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00027	Anesthesia allowance	1,257,419
56.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00038	allowances during EOL period	1,233,750

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of pay & allowances	Amount (Rs.)
57.	DHQ TEACHING HOSPITAL, SARGODHA & COLLEGE OF NURSING, SARGODHA	2020-21	2021-0000000145_F00002	conveyance and other allowances during leave-	1,205,411
58.	Lahore General Hospital, Lahore	2020-21	2021-0000000618_F00018	social security benefit-recovery thereof	1,198,143
59.	Children Hospital, Lahore	2020-21	2021-0000000580_F00031	conveyance allowance	1,080,000
60.	Nishtar Medical University and Allied Institution	2020-21	2021-0000000608_F00023	penal rent from the illegal occupier of hospital accommodation	1,079,496
61.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00052	payment of various allowances during leave	1,076,833
62.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00017	payment of CA and non deduction of assessed rent and utility charges	1,003,200
63.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00031	Increments of adhoc-appointments	999,348
64.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00012	health sector allowance	873,760
65.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00059	Non-practicing allowance	847,322
66.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00004	Anesthesia allowance rs.	840,000
67.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00062	Anesthesia allowance excess then sanctioned strength	838,027
68.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00026	social security benefit-	808,338
69.	Lahore General Hospital, Lahore	2020-21	2021-0000000618_F00010	payment of salaries during extra ordinary leave	776,481
70.	CHILDREN HOSPITAL & INSTITUTE OF CHILD HEALTH,	2020-21	2021-0000000089_F00021	conveyance allowance and during leave –	769,459

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of pay & allowances	Amount (Rs.)
	MULTAN				
71.	QMC/ Allied Insititutions Bahawalpur	2020-21	2021-0000000152_F00035	Recovery of penal rent & maintenance charges	749,021
72.	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00030	increments of ADHOC appointments	748,120
73.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00015	qualification allowance	720,000
74.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00042	Non Recovery of Increments of adhoc-appointments	698,280
75.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00022	Additional Charge Allowance	677,650
76.	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-0000000587_F00008	payment of share	650,544
77.	Principal AIMC, Jinnah Hospital & Nursing College and School Lahore.	2020-21	2021-0000000619_F00053	House Rent Allowance to the Principal, AIMC	614,562
78.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00069	Conveyance allowance residing in govt. residencie	560,000
79.	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-0000000587_F00032	Non-Practicing allowance	546,672
80.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00074	Increments of adhoc-appointments	518,760
81.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00024	Non-recovery of penal rent	516,744
82.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00068	Vice Chancellor allowance	514,800
83.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00053	Risk allowance	492,000
84.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00076	Integrated Allowance	469,800
85.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical Education Department	2020-21	2021-0000000120_F00026	conveyance allowance besides provision of vehicles	420,000
86.	CHILDREN	2020-21	2021-	Overpayment of pay and	402,881

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of pay & allowances	Amount (Rs.)
	HOSPITAL & INSTITUTE OF CHILD HEALTH, MULTAN		0000000089_F00022	allowances during EOL	
87.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00068	Penal Rent	390,348
88.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00124	honorarium to staff	319,200
89.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00048	conveyance allowance	309,014
90.	Rawalpindi Institute of Cardiology Rawalp	2018-21	2021-0000000625_F00030	conveyance allowance	304,372
91.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00002	Special allowance by the non entitled doctors	300,000
92.	Principal AIMC, Jinnah Hospital & Nursing College and School Lahore.	2020-21	2021-0000000619_F00058	house rent charges	295,874
93.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical Education Department	2020-21	2021-0000000120_F00027	Social security benefit	295,257
94.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00055	Pay & allowances	287,786
95.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00066	Penal Rent from illegal occupant of House	285,096
96.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00003	House rent/conveyance allowance	249,096
97.	DHQ TEACHING HOSPITAL, SARGODHA & COLLEGE OF NURSING, SARGODHA	2020-21	2021-0000000145_F00041	Anesthesia allowance	240,000
98.	FMU / Allied	2020-21	2021-	Risk allowance	234,000

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of pay & allowances	Amount (Rs.)
	Institutions Faisalabad		000000142_F00061		
99.	Sahiwal Medical College & Allied Institutions	2020-21	2021-000000593_F00067	Hostel Rent, Utility Charges and Conveyance Allowance	211,800
100.	Shahdara Hospital Lahore	2020-21	2021-000000087_F00031	Conveyance allowance	172,738
101.	Shahdara Hospital Lahore	2020-21	2021-000000087_F00032	Allowances during E.O.L period	146,565
102.	Mayo Hospital, Lahore	2020-21	2021-000000732_F00046	Adhoc Relief Allow-2019=	119,894
103.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-000000084_F00060	conveyance allowance during leave period	114,365
104.	Mayo Hospital, Lahore	2020-21	2021-000000732_F00040	computer allowance recovery	112,500
105.	College of Ophthalmology and Allied Vision Sciences, Lahore	2019-21	2021-000000611_F00010	conveyance allowance during leave	82,346
Total					312,436,413

Para No. 19.4.3 Non-recovery of late delivery charges-Rs. 23.53 million

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of Recovery	Amount (Rs.)
1	Children Hospital, Lahore	2020-21	2021-0000000580_ F00012	Non recovery of liquidated damages-	12,642,224
2	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_ F00041	Expenditure amount booked after setting-off LD charges	4,209,748
3	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_ F00013	Expenditure amount booked after setting-off LD charges	3,270,621
4	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_ F00115	Loss in purchase of medicine due to non-recovery of Late Delivery Charges	1,257,783
5	Fatima Jinnah Medical University & Allied Institutions, Lahore	2020-21	2021-0000000085_ F00032	Loss in purchase of medicine due to non-recovery of Late Delivery Charges	631,173
6	College of Ophthalmology and Allied Vision Sciences, Lahore	2019-21	2021-0000000611_ F00005	Non deduction of liquidated damages recovery thereof	521,038
7	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_ F00042	Loss in purchase of medicine due to non-recovery of Late Delivery Charges	364,917
8	Lahore General Hospital,	2020-21	2021-0000000618_	Less deduction of LD charges	263,374

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of Recovery	Amount (Rs.)
	Lahore		F00029	on purchase of medicines/ lab kits	
9	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_ F00049	Non recovery of l.d charges of	218,543
10	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_ F00014	Less collection of income tax due setting-off LD charges	147,178
Total					23,526,599

Para No. 19.4.5 Non/less recovery of rent and utility charges-Rs. 340.19 million

Sr. No	Name of Formation	Period of audit	PDP No.	Type of recovery	Amount (Rs.)
1.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00002	Less recovery of lease amount of hospital canteen	36,448,000
2.	Lahore General Hospital, Lahore	2020-21	2021-0000000618_F00016	Non recovery of outstanding dues from car parking stand	24,485,638
3.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00073	Non recovery of canteens and parking stands	19,727,501
4.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00035	Non deduction of penalty from contractor of janitorial services	18,196,000
5.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2020-21	2021-0000000085_F00019	Non recovery of lease amount of car parking	17,110,000
6.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00007	Non Recovery of outstanding dues on account of rent of canteen.	15,748,821
7.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00001	Less recovery of lease amount of car parking.	12,833,184
8.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00050	Non Recovery of outstanding dues from Parking Stand Owner of DHQ Hospital.	11,481,764
9.	QMC/ Allied Institutions Bahawalpur	2020-21	2021-0000000152_F00023	Non recovery of hostel room rent, utility charges and air conditioner charges from doctors	11,294,352
10.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2020-21	2021-0000000085_F00009	Less realization of lease amount/ utility charges and less payment of taxes/duties.	10,164,760
11.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00041	Irregular auction of doctor mess canteen and non recovery of outstanding dues	8,297,454
12.	Punjab Institute of Cardiology, Lahore	2020-21	2021-0000000143_F00029	Non recovery of outstanding patient charges from companies on panel.	6,257,803
13.	DHQ Teaching Hospital, Sargodha & college of	2020-21	2021-0000000145_	Non Recovery of outstanding dues on	7,123,000

Sr. No	Name of Formation	Period of audit	PDP No.	Type of recovery	Amount (Rs.)
	nursing, Sargodha		F00008	account of Rent of Car Parking.	
14.	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00003	Outstanding recovery of cost of expired medicines.	6,994,471
15.	Children Hospital, Lahore	2020-21	2021-0000000580_F00003	Non recovery of whole stipend from post graduate residency (PGR)	6,173,612
16.	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-0000000587_F00016	Non- recovery of outstanding amount from contractor of parking stand	5,715,000
17.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00077	Non realization of hostel fee from students.	4,556,000
18.	Lahore General Hospital, Lahore	2020-21	2021-0000000618_F00007	loss due to non-recovery dues of canteen	4,154,505
19.	Principal AIMC, Jinnah Hospital & Nursing College and School Lahore.	2020-21	2021-0000000619_F00043	Recovery of rent & utility charges from Post Graduate Trainee & House Officers.	4,134,400
20.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00012	Pending recovery of stock of slow moving medicines transferred to other sister organizations valuing	3,945,325
21.	Lahore General Hospital, Lahore	2020-21	2021-0000000618_F00009	Irregular purchase of expired lab kits and payment made thereof and loss to govt	3,649,723
22.	UHS Lahore	2020-21	2021-0000000751_F00004	Non recovery of balance amount from PMU against ILAM program.	3,289,419
23.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2020-21	2021-0000000085_F00026	Non-realization of dues from students.	3,079,788
24.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00030	Less recovery of lease amount from contractor of car parking	2,848,200
25.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00051	Outstanding amount from black listed Contractors-	1,352,078
26.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00001	Non obtaining of stamp duty	2,701,369

Sr. No	Name of Formation	Period of audit	PDP No.	Type of recovery	Amount (Rs.)
27.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00018	Loss in purchase of drug & medicine due to non-recovery of Late Delivery Charges	2,178,373
28.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00023	Non Recovery of outstanding dues on account of Rent of Canteen, tuck shop, General store and snack b	2,051,000
29.	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-0000000587_F00002	Recovery on account of short shelf life purchase of lab kits	1,964,800
30.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00076	non recovery of fee from students	1,385,400
31.	Lahore General Hospital, Lahore	2020-21	2021-0000000618_F00008	non deduction of shelf life penalty on purchase of lab kits	1,385,090
32.	Children Hospital, Faisalabad	2020-21	2021-0000000599_F00010	Non recovery of rent and electricity charges from BOP	1,200,000
33.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00051	Irregular auction of hospital canteen, less recovery of lease	1,138,350
34.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00005	non-deduction of utilities from pg trainees' and house job officers' stipend	1,080,000
35.	QMC/ Allied Institutions Bahawalpur	2020-21	2021-0000000152_F00015	Loss due to Non/less payment less non recovery of advance tax and stamp duty	1,020,000
36.	Mian Munshi (DHQ-I) Teaching Hospital LHR	2020-21	2021-0000000147_F00011	Recovery on account of auction money of canteen utility charges .	961,520
37.	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00004	pending recovery of stock of slow moving medicines transferred to other sister organizations.	955,890
38.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00022	Non Recovery of outstanding dues on account of Cycle stand/Car parking in DHQ Hospital, Sahiwal .	952,294

Sr. No	Name of Formation	Period of audit	PDP No.	Type of recovery	Amount (Rs.)
39.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2020-21	2021-0000000085_F00030	Less realization of lease amount, utility charges and advance tax on auction of canteen.	945,633
40.	Children Hospital & Institute of Child Health, Multan	2020-21	2021-0000000089_F00025	Non recovery of room rent & electricity charges from PGR students residing in hostel	910,200
41.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00066	Less recovery of lease amount on auction of university premises	840,103
42.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00053	Non deposit of ROP into Govt treasury.	744,538
43.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00044	Non-recovery of outstanding rent of nursing hostel	692,033
44.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00123	Loss due to rate differences in local purchase of medicines/disposables .	643,582
45.	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-0000000587_F00010	Irregular substitution of supply order to favour the firm recovery of LD charges.	641,449
46.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00031	Non-recovery of rent for space provided for HBL ATM Machine & Non-recovery of advance tax	559,667
47.	Children Hospital, Faisalabad	2020-21	2021-0000000599_F00018	Non deduction of Room Rent Charges from employees residing in hostel .	547,000
48.	Principal AIMC, Jinnah Hospital & Nursing College and School Lahore.	2020-21	2021-0000000619_F00062	Non recovery of college fee from Students of AIMC MBBS Program	497,760
49.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00033	Irregular deposit of stamp duty.	483,149
50.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00042	Non recovery of stipend from the defaulter student	480,240
51.	Mian Munshi (DHQ-I)Teaching Hospital LHR	2020-21	2021-0000000147_	Recovery on account of auction money of	480,000

Sr. No	Name of Formation	Period of audit	PDP No.	Type of recovery	Amount (Rs.)
			F00002	cycle stand.	
52.	QMC/ Allied Insititutions Bahawalpur	2020-21	2021-0000000152_ F00036	Recovery of Water Charges From Residents of Govt. Accommodation.	468,000
53.	Lahore General Hospital, Lahore	2020-21	2021-0000000618_ F00021	irregular purchase of short life medicine/disposable and non-recovery on account of penalty for.	459,903
54.	Principal Medical College and Allied Institutions D.G Khan	2020-21	2021-0000000607_ F00012	Non Recovery of Electricity Charges from Canteen Contractor and HBL ATM installed in Hospital	454,000
55.	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-0000000587_ F00022	Loss due to non-realization of rent of land and electricity charges for installation of ATM-Rs.300,0	300,000
56.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_ F00003	Less recovery of lease amount of Doctor Tea Club Rs.222,543	278,864
57.	QMC/ Allied Insititutions Bahawalpur	2020-21	2021-0000000152_ F00010	No recovery of outstanding dues/fee from MMBS students Rs.274,750	274,750
58.	Punjab Institute of Cardiology, Lahore	2020-21	2021-0000000143_ F00031	Less deduction of Electricity Charges from Cafeteria, Bank of Punjab and Pharmacy for Rs.213,908	213,908
59.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_ F00049	Non deposit of recovery of risk purchase medicines-Rs. 121,538	121,538
60.	Nishtar Medical University and Allied Institution	2020-21	2021-0000000608_ F00022	Non recovery of room rent and utility charges from doctors residing in hostel-Rs. 21,052,848	21
61.	Nishtar Medical University and Allied Institution	2020-21	2021-0000000608_ F00031	Irregular lease out of sarai canteen and non-recovery of outstanding dues-Rs.10,794,882	10,794,882

Sr. No	Name of Formation	Period of audit	PDP No.	Type of recovery	Amount (Rs.)
62.	Nishtar Medical University and Allied Institution	2020-21	2021-0000000608_F00032	Non recovery of outstanding dues from parking contractor - Rs.7,731,645	7,731,645
63.	Nishtar Medical University and Allied Institution	2020-21	2021-0000000608_F00015	Loss to hospital due to less collection of electricity charges from the residents of the hospital -R	7,720,000
64.	Nishtar Medical University and Allied Institution	2020-21	2021-0000000608_F00007	Less deposit of contractual amount by the main canteen contractor- Rs.7,533,011	7,533,011
65.	Nishtar Medical University and Allied Institution	2020-21	2021-0000000608_F00006	Loss to Institute due to non-enhancement in lease money of Hospital Main Canteen-Rs.6,515,403	6,515,403
66.	Nishtar Medical University and Allied Institution	2020-21	2021-0000000608_F00009	Non recovery of lease money and electricity charges from HBL ATM since 2011- Rs.5,490,584	5,490,584
67.	Nishtar Medical University and Allied Institution	2020-21	2021-0000000608_F00029	Non recovery of outstanding due from ABL ATM-Rs. 4,155,381	4,155,381
68.	Nishtar Medical University and Allied Institution	2020-21	2021-0000000608_F00014	Loss to hospital due to less collection of electricity charges from the hospital contractors/lessee-	3,780,000
69.	Nishtar Medical University and Allied Institution	2020-21	2021-0000000608_F00008	Loss to Hospital due to less collection of electricity charges from the main canteen contractor-Rs.1	1,600,000
70.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00015	Non-deduction of short/absent days from janitorial services	2,894,866
71.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00054	Excess payment of janitorial	1,060,800
72.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00055	Excess payment due to fake/duplicate attendant sheet Rs. 306,000	306,000
73.	FMU / Allied Institutions	2020-21	2021-	Non-deduction of	173,478

Sr. No	Name of Formation	Period of audit	PDP No.	Type of recovery	Amount (Rs.)
	Faisalabad		0000000142_ F00029	short/absent days from security services	
74.	QMC/ Allied Institutions Bahawalpur	2020-21	2021- 0000000152_ F00032	Non-recovery of outstanding electricity charges	1,361,248
Total					340,188,520

Para No. 19.4.6 Irregular appointments-Rs. 2,151.84 million

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of Irregularities	Amount (Rs.)
1.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2020-21	2021-0000000085_F00004	Irregular appointments 336 Ad-hoc employees	263,349,060
2.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00005	Irregular appointments of 119 employees on Ad-hoc.	192,537,396
3.	Institute of Public Health Care, Lahore	2016-20	48150	Posting as Dean in violation of criteria	186,353,517
4.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00098	Irregular appointments of staff without Advertisement	162,418,998
5.	Children Hospital, Faisalabad	2020-21	2021-0000000599_F00007	Irregular appointments 100 Ad-hoc employees without advertisement	133,056,420
6.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00007	Irregular re-appointment of MO/WMO/Senior Registrar on Adhoc basis	131,929,116
7.	Punjab Institute of Cardiology, Lahore	2020-21	2021-0000000143_F00008	Irregular appointments 87 Ad-hoc employees	131,657,088
8.	QMC/ Allied Institutions Bahawalpur	2020-21	2021-0000000152_F00038	Irregular appointment of contingent paid staff	122,237,624
9.	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00029	Irregular re-appointment of MO/WMO/SENIOR registrar on ADHOC basis	92,503,247
10.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00039	Irregular re-appointment of MO/WMO/Senior Registrar on Adhoc basis	82,700,616
11.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00066	Irregular re-appointment on Adhoc basis without advertisement (SIMS College)	81,859,387
12.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00022	Irregular appointments of employees without advertisement	73,355,867
13.	Principal Medical College and Allied Institutions D.G	2020-21	2021-0000000607_F00010	Irregular Payment to Contingent Paid Staff	53,894,815

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of Irregularities	Amount (Rs.)
	Khan				
14.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00045	Irregular appointments of employees without advertisement	49,165,116
15.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00062	Irregular appointments of Ad-hoc employees without advertisement	44,620,448
16.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00010	Irregular appointments of contingent paid staff without advertisement	40,942,160
17.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00013	Irregular Appointment of the Consultants/ Adhoc basis Doctors for Corona Pandemic	36,234,795
18.	DHQ Teaching Hospital, Sargodha & College OF Nursing, Sargodha	2020-21	2021-0000000145_F00022	Irregular re-appointment of MO / WMO/ Senior Registrar on Adhoc basis	30,631,779
19.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00021	Irregular re-appointment on Adhoc basis without advertisement (Services Hospital, Lahore)	24,000,490
20.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00046	irregular appointments without advertisement	21,870,916
21.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00075	irregular appointments without advertisement	17,239,430
22.	Institute of Public Health Care, Lahore	2016-20	48156	Irregular appointment of Associate Professor and thereafter irregular promotion in violation of criteria	16,655,813
23.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical Education Department	2020-21	2021-0000000120_F00021	Irregular engagement of contingent paid staff /work charge employees	15,550,973
24.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00038	Irregular appointment of Contingent Paid Staff (Services Hospital, Lahore)	14,165,000
25.	Government	2020-21	2021-	irregular re-appointment on	13,288,758

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of Irregularities	Amount (Rs.)
	Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot		0000000581_F00070	adhoc basis without advertisement	
26.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00059	Irregular appointment of Contingent Paid Staff (SIMS College & SON)	13,161,517
27.	Principal AIMC, Jinnah Hospital & Nursing College and School Lahore.	2020-21	2021-0000000619_F00027	Irregular re-appointment of MO/WMO on Adhoc basis	11,593,944
28.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00043	irregular re-appointment on adhoc basis without advertisement	11,221,218
29.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00017	Irregular extension in re-employments of professor beyond the period of three years	9,097,128
30.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00061	Irregular appointment of contingent paid/ worked charged employees	8,831,110
31.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00023	Irregular & unjustified engagement on daily wages -	7,956,531
32.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00075	irregular payment of security services-and engagement of janitorial and security guar	7,431,796
33.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00049	Irregular engagement of daily wage /work charge chowkidars etc	7,220,425
34.	Institute of Public Health Care, Lahore	2016-20	48160	Irregular appointments due to appointment at under age	5,275,711
35.	Institute of Public	2016-20	48158	Irregular appointments due to	5,223,323

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of Irregularities	Amount (Rs.)
	Health Care, Lahore			appointment at under age	
36.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00048	irregular engagement of security guard and janitorial staff	5,169,870
37.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00017	irregular appointment of contingent paid staff for irregular engagement of security guard	4,862,278
38.	QMC/ Allied Institutions Bahawalpur	2020-21	2021-0000000152_F00027	Irregular re-employment	2,959,080
39.	Institute of Public Health Care, Lahore	2016-20	48187	Irregular payment to daily wages and part time/visiting faculty teachers without advertisement	2,741,874
40.	Institute of Public Health Care, Lahore	2016-20	48157	Irregular appointment and fraudulent promotion of office superintendent	2,533,352
41.	Institute of Public Health Care, Lahore	2016-20	48161	Irregular appointment and fraudulent promotion of clerk	2,493,354
42.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00052	Irregular appointment of Contingent Paid Staff	1,873,563
43.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00037	Irregular re-employments	1,620,000
44.	Institute of Public Health Care, Lahore	2016-20	48159	Irregular promotion / up-gradation of Stenographer	1,326,127
45.	Children Hospital, Faisalabad	2020-21	2021-0000000599_F00017	Irregular appointments of 3 contingent paid staff without advertisement	577,500
46.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00028	irregular appointments without advertisement	6,453,562
47.	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-0000000587_F00025	Irregular appointments on adhoc basis against expenditure of millions of rupees	0
48.	Principal Medical College and Allied	2020-21	2021-0000000607	Irregular Appointment Adhoc Employees beyond One Year	0

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of Irregularities	Amount (Rs.)
	Institutions D.G Khan		_F00027		
49.	UHS Lahore	2020-21	2021-0000000751_F00005	Illegal hiring of Dr. shehnoor azhar at university of health sciences Lahore.	0
Total					2,151,842,092

Annexure-62

Para No. 19.4.10 Consumption of medicine without DTL reports-Rs. 37.91 million

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of Irregularities	Amount (Rs.)
1.	Rawalpindi Institute of Cardiology Rawalp	2018-21	2021-0000000625_F00014	Non verification of Utilization of medicine without obtaining DTL reports	17,601,055
2.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00010	irregular utilisation of “Alcoholic Handsanitizer” with out DTL	5,333,877
3.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00006	Utilization of medicine without obtaining DTL reports- and splitting the expenditure	4,842,831
4.	Govt Mozang Teaching Hospital, Lahore.	2020-21	2021-0000000151_F00003	Irregular purchase of medicine & utilization thereof without DTL-	2,408,090
5.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00011	irregular utilisation of “Blood Bag” on previous DTL	2,300,000
6.	Mian Munshi (DHQ-I)Teaching Hospital LHR	2020-21	2021-0000000147_F00003	DTL of medicine not carried out.	2,256,000
7.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00021	Irregular release of payment of medicines without obtaining samples for DTL -	1,944,705
8.	Punjab Institute of Neuro Sciences Lahore	2019-21	2021-0000000146_F00018	Irregular release of payment of medicines without obtaining samples for DTL	1,227,125
Total					37,913,683

Annexure-63

Para No. 19.4.11 Irregular procurements made in violation of Punjab Procurement Rules-Rs. 1377.05 million

Sr. No.	Name of Formation	Period of audit	PDP No.	Remarks/ Type of Irregularities	Amount (Rs.)
1.	Lahore General Hospital, Lahore	2020-21	2021-0000000618_F00022	1. No Procurement Plan was uploaded on the website of PPRA. 2. Prequalification of firms was not made. 3. Technical evaluation was not made.	688,301,629
2.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00002	1. The purchases were made on three quotations basis on the same date from same supplier by splitting the purchase in order to avoid the tender process. 2. Supply order on three quotation basis are issued to their own choice suppliers repeatedly by making cartel/pooling and calling the quotation of own choices.	65,002,911
3.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00050	1. Technical Evaluation was not based on marks against different evaluation parameters regarding bid evaluation, vendor evaluation and product evaluation on the basis of excellent, good, satisfactory and unsatisfactory status of the parameter on procurement of medical equipment. 2. The parameter of vendor past performance for quoted products was used just to eliminate competition from new firms. 3. The specification of the equipment mentioned in annexure-II as defined in the brochure of the successful vendors were advertised to favour the suppliers.	61,349,307
4.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00011	Splitting the indent and without advertisement.	48,076,012
5.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00127	Splitting the indent.	41,767,453
6.	Faisalabad	2020-21	2021-	Splitting the quotations to avoid	27,798,305

Sr. No.	Name of Formation	Period of audit	PDP No.	Remarks/ Type of Irregularities	Amount (Rs.)
	Institute of Cardiology, Faisalabad		0000000587_F00004	tender.	
7.	QMC/ Allied Insititutions Bahawalpur	2020-21	2021-0000000152_F00006	1. Technical evaluation was not made. 2. Attendance of contractor was not on record.	24,543,754
8.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00119	Splitting the indent to avoid tender process.	23,388,775
9.	DHQ teaching hospital, sargodha & college of nursing, sargodha	2020-21	2021-0000000145_F00021	Advertised the tender with specification & brand name avoiding healthy competition and undue favor given to supplier.	22,880,475
10.	QMC/ Allied Insititutions Bahawalpur	2020-21	2021-0000000152_F00008	1. Annual plan was not uploaded. 2. Technical evaluation was not made.	19,369,000
11.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00104	1. In technical evaluation the technical evaluation committee have rejected M/s Muhammad Siddque and M/s Links International on the grounds that have not submitted affidavit that neither the bidder nor his partner were black listed. Rejection on such minor ground is not justifiable. 2. Audit is of the view that these bids submitted by the firm were in loose file which was not page numbered. 3. No grievance committee was constituted to address the grievance of the firms. This have rendered the auction process doubtful and needs inquiry at administrative level.	19,352,500
12.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00073	Splitting the quotations to avoid tender. Moreover supply order was awarded to a black listed firm as per PPRA website.	18,868,240
13.	Rawalpindi Institute of Urology &	2017-21	2021-0000000884_F00021	Procurement by single quotations and through splitting the indent.	15,461,470

Sr. No.	Name of Formation	Period of audit	PDP No.	Remarks/ Type of Irregularities	Amount (Rs.)
	Transplantation, Rawalpindi				
14.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00131	Splitting the indent.	11,169,888
15.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00013	Splitting the indent.	10,630,824
16.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical Education Department	2020-21	2021-0000000120_F00013	1. Splitting the indents. 2. Rate analysis was not conducted.	10,571,996
17.	DHQ TEACHING HOSPITAL, SARGODHA & COLLEGE OF NURSING, SARGODHA	2020-21	2021-0000000145_F00018	1. Technical evaluation procedure was seriously compromised by purchase committee and provide space to unauthorized firms to enter in the tender process resultantly health of patients were always on stake. 2. Product experience not produced at the time of technical evaluation of products as required by bidding documents.	9,865,000
18.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00049	1. Annual procurement plan was not uploaded within one month from commencement of the financial year. 2. The bid evaluation reports were also not uploaded. 3. The market rate analysis was not made. 4. The advertisement of tender in the Urdu newspapers was not shown. 5. The procedure of technical evaluation criteria (i.e. compulsory and options parameters along with scoring of each parameter) of the bid was not defined in the bidding documents.	8,627,521
19.	Secretary Health South Punjab	2020-21	2021-0000000899_F00001	Splitting the indents without advertisement.	6,982,032

Sr. No.	Name of Formation	Period of audit	PDP No.	Remarks/ Type of Irregularities	Amount (Rs.)
20.	Secretary Health South Punjab	2020-21	2021-0000000899_F00003	Splitting the indents.	6,868,847
21.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical Education Department	2020-21	2021-0000000120_F00014	Splitting the indents without Rate analysis.	6,644,035
22.	DHQ TEACHING HOSPITAL, SARGODHA & COLLEGE OF NURSING, SARGODHA	2020-21	2021-0000000145_F00016	1. Technical evaluation procedure was seriously compromised by purchase committee and provide space to unauthorized firms to enter in the tender process resultantly health of patients were always on stake. 2. Product experience not produced at the time of technical evaluation of products as required by bidding documents.	6,081,900
23.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00129	Splitting the indent.	5,249,850
24.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00113	Splitting the indent to avoid tender process.	5,192,509
25.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00059	The purchases were made on single quotations basis on the same date from same supplier by splitting the purchase order to avoid the tender	4,933,994
26.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00033	1. The purchases were made on three quotations basis on the same date from same supplier by splitting the purchase in order to avoid the tender process. 2. Supply order on three quotation basis were issued to their own choice suppliers repeatedly by making carte.	4,454,495
27.	Institute of public health, Lahore	2016-20	48149	1. Without Annual procurement plan at PPRA website. 2. Splitting the indent to avoid tender.	4,202,506
28.	Secretary, Govt.	2020-21	2021-	1. Splitting the indents.	3,870,399

Sr. No.	Name of Formation	Period of audit	PDP No.	Remarks/ Type of Irregularities	Amount (Rs.)
	of the Punjab, Specialized Healthcare & Medical Education Department		0000000120_F00015	2. Rate analysis was not conducted.	
29.	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00007	1. Splitting the indents. 2. Rate analysis was not conducted.	3,850,297
30.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00056	Splitting the quotations to avoid tender.	3,588,962
31.	Children Hospital, Faisalabad	2020-21	2021-0000000599_F00003	Splitting the quotations to avoid tender.	3,367,225
32.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical Education Department	2020-21	2021-0000000120_F00017	1. Splitting the indents. 2. Rate analysis was not conducted.	3,318,032
33.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical Education Department	2020-21	2021-0000000120_F00018	1. Splitting the indents. 2. Rate analysis was not conducted.	3,243,206
34.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00029	Splitting of indent	3,130,424
35.	Children Hospital, Faisalabad	2020-21	2021-0000000599_F00015	Splitting the quotations to avoid tender.	2,880,470
36.	DHQ Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00012	Technical evaluation procedure was seriously compromised by central purchase committee and provide space to unauthorized firms to enter in the tender process.	2,554,400
37.	Secretary, Govt. of the Punjab, Specialized Healthcare &	2020-21	2021-0000000120_F00019	1. Splitting the indents. 2. Rate analysis was not conducted.	2,517,157

Sr. No.	Name of Formation	Period of audit	PDP No.	Remarks/ Type of Irregularities	Amount (Rs.)
	Medical Education Department				
38.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00004	1. After technical evaluation, 43 firms were reject on the basis of "Sample not provided". 2. In Grievances meeting out 43 firms, 4 firms were re-selected on their "request for Re-evaluate" and one firm is selected is also award the contract of "Povidone". Due to this inequality, all process of technical evaluation has become the doubtful	2,390,000
39.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00003	Award of contract to highest bidder after finalization of Technical Evaluation without any evidence in support of the decision. , highest bidder for the Product "Inj. Vancomycine" @ Rs. 550 instead of Lowest bidder who offered Rs. 220 on the recommendation of concerned Professor.	2,310,000
40.	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00041	Procurement was made through single and three quotations by splitting the job orders to avoid open tendering through advertisement on the website of the Authority.	1,811,451
41.	Children Hospital, Faisalabad	2020-21	2021-0000000599_F00009	Splitting the quotations to avoid tender.	1,807,450
42.	Children Hospital, Lahore	2020-21	2021-0000000580_F00028	Splitting of indent.	1,700,985
43.	Secretary Health South Punjab	2020-21	2021-0000000899_F00008	Splitting the indents.	1,663,278
44.	Secretary Health South Punjab	2020-21	2021-0000000899_F00009	Splitting the indents.	1,628,516
45.	Institute of public health, Lahore	2016-20	48167	Splitting of indent to avoid tender process.	1,626,810
46.	Institute of public health, Lahore	2016-20	48152	1. Without advertisement purchases. 2. Splitting indent 3. Annual procurement plan was not uploded.	1,602,483
47.	FMU / Allied	2020-21	2021-	Splitting the quotations to avoid	1,582,700

Sr. No.	Name of Formation	Period of audit	PDP No.	Remarks/ Type of Irregularities	Amount (Rs.)
	Institutions Faisalabad		0000000142_F00012	tender.	
48.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00026	Expenditure on M&R incurred on quotations basis to avoid the tender process by splitting as the same date work order issued to contractor/supplier which clearly showed that expenditure incurred to avoid tender process	1,546,684
49.	Institute of public health, Lahore	2016-20	48174	Without advertisement and by splitting indent.	1,517,837
50.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical Education Department	2020-21	2021-0000000120_F00022	1. Splitting the indents. 2. Rate analysis was not conducted.	1,225,901
51.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00039	Splitting the indent.	1,135,610
52.	Institute of public health, Lahore	2016-20	48188	1. Procurement made without advertisement. 2. Annual procurement plan at PPRA website.	1,100,000
53.	Institute of public health, Lahore	2016-20	48142	1. Procurement made without advertisement. 2. Splitting the indent. 3. No Annual procurement plan at PPRA website uploaded. 4. Rate analysis not conducted.	1,081,586
54.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical Education Department	2020-21	2021-0000000120_F00023	1. Splitting the indents. 2. Rate analysis was not conducted.	1,049,958
55.	Secretary Health South Punjab	2020-21	2021-0000000899_F00013	Splitting the indents.	1,034,174
56.	Children Hospital, Faisalabad	2020-21	2021-0000000599_F00019	Splitting the quotations to avoid tender.	1,033,500
57.	Secretary Health South Punjab	2020-21	2021-0000000899_F00015	1. Annual procurement plan was not uploaded within one month from commencement of the financial year.	999,960

Sr. No.	Name of Formation	Period of audit	PDP No.	Remarks/ Type of Irregularities	Amount (Rs.)
				2. The grievances committee for Redressal of Grievances by the procuring agency was not found maintained. 3. Splitting was done to avoid tendering.	
58.	Secretary Health South Punjab	2020-21	2021-0000000899_F00016	1. Annual procurement plan was not uploaded within one month from commencement of the financial year. 2. The grievances committee for Redressal of Grievances by the procuring agency was not found maintained. 3. Splitting was done to avoid tendering.	982,049
59.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical Education Department	2020-21	2021-0000000120_F00025	1. Splitting the indents. 2. Rate analysis was not conducted.	979,641
60.	Institute of public health, Lahore	2016-20	48143	1. Procurement without advertisement. 2. Annual procurement plan was not uploaded on PPRA website. 3. Bid Evaluation reports were not uploaded at PPRA website.	807,805
61.	Secretary Health South Punjab	2020-21	2021-0000000899_F00017	1. Annual procurement plan was not uploaded within one month from commencement of the financial year. 2. The grievances committee for Redressal of Grievances by the procuring agency was not found maintained. 3. Splitting was also made to avoid tendering.	696,895
62.	Institute of public health, Lahore	2016-20	48173	1. Procurement was made without advertisement by splitting the indent. 2. Annual procurement plan was not uploaded at PPRA website.	529,076
63.	Gujranwala Medical College & Allied Institutions,	2020-21	2021-0000000600_F00050	Splitting of indent	516,158

Sr. No.	Name of Formation	Period of audit	PDP No.	Remarks/ Type of Irregularities	Amount (Rs.)
	Gujranwala				
64.	Institute of public health, Lahore	2016-20	48176	1. Procurement was made without advertisement. 2. Annual procurement plan was not uploaded at PPRA website.	433,054
65.	Secretary, Govt. of the Punjab, Specialized Healthcare & Medical Education Department	2020-21	2021-0000000120_F00029	1. Procurement made by splitting the indents. 2. Rate analysis was not conducted.	398,268
66.	Institute of public health, Lahore	2016-20	48189	1. Procurement was made without advertisement by splitting indent. 2. Annual procurement plan was not advertised at PPRA website.	350,775
67.	Institute of public health, Lahore	2016-20	48144	1. Procurement was made without advertisement. 2. Annual procurement plan and Bid Evaluation reports at PPRA website.	347,230
68.	Mian Munshi (DHQ-D)Teaching Hospital LHR	2020-21	2021-0000000147_F00013	Splitting through quotations to avoid tender process.	334,600
69.	Institute of public health, Lahore	2016-20	48169	1. Procurement was made without advertisement by splitting indent. 2. Annual procurement plan at PPRA website was not uploaded.	325,946
70.	Institute of public health, Lahore	2016-20	48175	1. Procurement was made without advertisement. 2. Annual procurement plan was not uploaded at PPRA website.	244,454
71.	Institute of public health, Lahore	2016-20	48177	Splitting of indent to avoid tender process.	219,592
72.	RIC, Rawalpindi (COVID 19)	2018-21	2021-0000000625_F00021	Single quotation	4,941,750
73.	Mayo Hospital, Lahore (COVID 19)	2020-21	2021-0000000732_F00065	Single quotation	149,940
74.	Mayo Hospital, Lahore (COVID 19)	2020-21	2021-0000000732_F00051	Single quotation	118,665,233
75.	Principal AIMC, Jinnah Hospital &	2020-21	2021-0000000619	5% performance security not deducted	1,848,188

Sr. No.	Name of Formation	Period of audit	PDP No.	Remarks/ Type of Irregularities	Amount (Rs.)
	Nursing School, Lahore (COVID 19)		_F00009		
76.	Aziz Bhatti Shaheed Teaching Hospital, Gujrat (COVID 19)	2020-21	2021-0000000086-F00029	Single quotation	4,478,285
Total					1,377,053,622

Annexure-64

**Para No. 19.4.12 Irregular purchase of medicine through local purchase system-
Rs. 861.30 million**

Sr No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularities	Amount (Rs.)
1	Principal Sims & Allied Institutions, Lahore	2020-21	2021-0000000084_F00001	without fulfilling stipulated requirements i.e non observing guidelines issued by health department.	240,703,242
2	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00012	Unjustified excessive expenditure on local purchase in last three months than the 1st nine months	130,082,099
3	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00092	without fulfilling stipulated requirements i.e non observing guidelines issued by health department.	94,321,281
4	Principal Sims & Allied Institutions, Lahore	2020-21	2021-0000000084_f00002	purchases in excess of permissible limit	85,175,292
5	Dhq Teaching Hospital, Sargodha & College of Nursing, Sargodha	2020-21	2021-0000000145_F00005	Irregular/unauthorized purchased of LP medicines / disposables	83,104,336
6	Fatima Jinnah Medical University & Allied Institutions, Lahore	2020-21	2021-0000000085_F00007	Irregular procurement of drug & medicine on LP purchases basis	45,249,372
7	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00035	Irregular/unauthorized purchase of LP medicines disposables	33,455,437
8	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00048	local purchase of disposable items on higher rates	29,844,485
9	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00003	local purchases (LP) for outdoor patients	22,752,281
10	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00032	(LP) of Drug & Medicines without fulfilling stipulated requirements	20,540,392
11	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00007	Irregular expenditure on LP medicine	18,117,980
12	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00009	local purchase of branulas in presence of bulk supply	15,894,192
13	Children Hospital & Institute of Child Health, Multan	2020-21	2021-0000000089_F00007	LP purchase due to not awarding of bulk supply contract	9,364,863
14	Shahdara Hospital	2020-21	2021-	Irregular excess use of budget	8,241,309

Sr No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularities	Amount (Rs.)
	Lahore		000000087_F00033	for local purchase of medicine	
15	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00094	Local purchases in excess of limit	6,871,581
16	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00001	LP purchase due late finalization of tender process	5,991,947
17	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00008	local purchase of injections in presence of bulk supply contract	4,319,940
18	Children Hospital & Institute Of Child Health, Multan	2020-21	2021-0000000089_F00014	LP medicines at higher rates than rates of bulk supply in huge	3,263,061
19	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00034	alternate medicines are accepted in violation of local purchase policy	1,813,415
20	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00024	local purchase of injections in presence of bulk supply contract	1,408,592
21	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00005	alternate medicines are accepted in violation of local purchase policy	789,587
Total					861,304,684

Annexure-65

**Para No. 19.4.13 Loss due to purchase of medicine & disposables at higher rates-
Rs. 110.24 million**

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1.	Punjab Institute of Neuro Sciences Lahore	2019-21	2021-0000000146_F00007	Loss due to purchase of medicines & disposables at higher rates	27,690,944
2.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00013	Purchase of drug & medicines on higher rates as compared to similar institutions	22,149,500
3.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00015	Loss due to purchase of medical gases at higher rate	18,815,824
4.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00036	Loss due to purchase of COVID19 items at higher rates as compare to other institution	14,095,250
5.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00056	Loss due to purchase of medicines & disposables at higher rates-	6,557,930
6.	Children Hospital, Lahore	2020-21	2021-0000000580_F00013	Purchase of drug & medicines on higher rates as compared to similar institutions	5,482,400
7.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00008	Purchase of Medicine at higher rates-Recovery thereof	4,767,292
8.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2020-21	2021-0000000085_F00008	Purchase of medicines/disposables at higher rates	1,709,513
9.	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00036	Loss due to overcharging of rates	1,197,714
10.	Sahiwal Medical College & Allied Institutions	2020-21	2021-0000000593_F00036	Purchase of Medicine at higher rates-Recovery thereof Rs.934,750	934,750
11.	DHQ Teaching Hospital, Sargodha & College Of Nursing, Sargodha	2020-21	2021-0000000145_F00011	Purchase of medicine at higher rates-recovery thereof	600,662

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)
12.	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00005	Supply of dialysis items at higher rates – rs. 386,000	386,000
13.	GMC & Allied Institutions, Gujranwal (COVID 19)	2020-21	2021-0000000600_F00019	Purchase of medicines/disposables at higher rates	4,324,960
14.	RMU & Allied Institutions, Rawalpindi (COVID 19)	2020-21	2021-0000000144_F00100	Loss due to purchase of liquid oxygen gas at higher rate	1,523,327
Total					110,236,066

**Para No. 19.4.14 Non-replacement of substandard/expired/banned medicine-
Rs. 40.56 million**

Sr. No.	Name of Formation	Period of audit	PDP No	Subject	Amount (Rs.)
1.	Punjab Institute of Cardiology, Lahore	2020-21	2021-0000000143_F00003	Loss due to non-replacement of 144 expired Stent of Rs.12,168,000	12,168,000
2.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2020-21	2021-0000000085_F00022	Non replacement of substandard/misbranded medicines Rs. 9,483,980	9,483,980
3.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00025	Non replacement of substandard/misbranded medicines Rs.4,178,500	4,178,500
4.	Lahore General Hospital, Lahore	2020-21	2021-0000000618_F00015	Non-replace of sub-standard medicine free of cost- RS 3,437,950	3,437,950
5.	Children Hospital, Faisalabad	2020-21	2021-0000000599_F00014	Non replacement of substandard/misbranded medicines Rs.3,040,510	3,040,510
6.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00017	Non-replacement of expired medicines & Aortic Valves	1,899,031
7.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00047	Non-replacement of substandard medicines	1,615,000
8.	Children Hospital, Lahore	2020-21	2021-0000000580_F00014	Loss due to substandard/ Misbranded medicine supply of stock	1,357,220
9.	DHQ teaching hospital, Sargodha & college of nursing, Sargodha	2020-21	2021-0000000145_F00009	Non replace of sub-standard medicine	888,600
10.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00049	Loss due to non-replacement of expired medicine of Stock	554,103
11.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2020-21	2021-0000000085_F00035	Loss due to non-replacement of expired medicine of Stock –	375,090
12.	Ch. Pervaiz Elahi Institute of Cardiology, Multan	2020-21	2021-0000000088_F00005	Non-replacement of expired Medicine –	114,080
13.	Punjab Institute of	2020-21	2021-	Non replacement of expired	0

Sr. No.	Name of Formation	Period of audit	PDP No	Subject	Amount (Rs.)
	Cardiology, Lahore		0000000143 _F00039	medicines	
14.	Lahore General Hospital, Lahore	2020-21	2021- 0000000618 _F00032	Non replacement of near expiry medicines	0
15.	Mayo Hospital, Lahore	2020-21	2021- 0000000732 _F00036	Non replacement of near expiry medicines	1,447,500
Total					40,559,564

Para No. 19.4.17 Loss due to non-supply of medicine and store articles-Rs. 1,572.23 million

Sr. No.	Name of Formation	Period of audit	PDP No.	Subject	Amount (Rs.)
1.	Principal Medical College and Allied Institutions D.G Khan	2020-21	2021-0000000607_F00008	Non-Receipt of Medical and Lab Equipment (Advance payment through LC)	1,069,242,378
2.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00007	Non-receipt of medical equipment. (procurement through LC)	182,750,000
3.	Punjab Institute of Cardiology, Lahore	2020-21	2021-0000000143_F00005	Non supply of drug and medicine items (Purchase order issued)	70,549,956
4.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2020-21	2021-0000000085_F00013	Non supply of drug and medicine items (Purchase order issued)	63,951,089
5.	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-0000000587_F00013	Non- supply of medicine (Purchase order issued)	36,846,013
6.	Children Hospital, Lahore	2020-21	2021-0000000580_F00008	Non-receipt of equipment & late opening of LCs'.	34,832,912
7.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00054	Less received of Disposable / Surgical items (Main Store to wards)	32,904,786
8.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00015	Non supply of drug and medicine items (Supply orders issued)	21,100,440
9.	Principal Medical College and Allied Institutions D.G Khan	2020-21	2021-0000000607_F00018	Non Supply of Medicines and Disposables (Supply orders issued)	13,632,555
10.	Shahdara Hospital Lahore	2020-21	2021-0000000087_F00006	Purchase orders issued but supply not received	10,852,300
11.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00041	Non supply of drug and medicine items (Supply orders issued)	10,386,656
12.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00035	Non receiving of supplies of drugs & medicines (Supply orders issued)	6,123,246
13.	Children hospital & institute of child	2020-21	2021-0000000089	Non supply of medicines (Supply orders issued)	5,320,000

Sr. No.	Name of Formation	Period of audit	PDP No.	Subject	Amount (Rs.)
	health, Multan		_F00011		
14.	DHQ Teaching Hospital, Sargodha & college of nursing, Sargodha	2020-21	2021-0000000145 _F00025	Non supply of medicines in store and stock (Supply orders issued)	4,647,330
15.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600 _F00031	Non supply of drug and medicine items (Supply orders issued)	2,897,470
16.	Children Hospital, Lahore	2020-21	2021-0000000580 _F00015	Purchase orders issued but supply not received	2,568,230
17.	QMC/ Allied Institutions Bahawalpur	2020-21	2021-0000000152 _F00013	Non supply of drug and medicine items (Supply orders issued)	1,559,205
18.	Nishtar Medical University and Allied Institution	2020-21	2021-0000000608 _F00013	Non provision of supplies by the Garbage contractor	2,064,500
Total					1,572,229,066

Annexure-68

Para No. 19.4.21 Non-deposit of hospital receipts into PLA/Treasury-Rs. 402.37 million

Sr. No.	Name of Formation	Period of audit	PDP No.	Title of Para	Amount (Rs.)
1.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2020-21	2021-0000000085_F00011	Non transfer of Receipts into PLA Account for Rs.305,470,971	305,470,971
2.	Lahore General Hospital, Lahore	2020-21	2021-0000000618_F00026	Less deposit of hospital receipt	33,776,975
3.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00084	unlawful retention of govt. funds into commercial bank instead of PLA	31,115,794
4.	Faisalabad Institute of Cardiology, Faisalabad	2020-21	2021-0000000587_F00014	Irregular placement of the amount shifted from SDA to bank account	16,335,291
5.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00061	Unlawful retention of govt. Funds into commercial bank-	11,075,922
6.	Children Hospital & Institute of Child Health, Multan	2020-21	2021-0000000089_F00026	Non-deposit of cost of films of MRI & C.T. Scan into govt. treasury	2,114,977
7.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00033	Recovery on account of rop collected but not deposited into pla	866,556
8.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00062	Non deposit of Govt. receipt into Govt. treasury	752,998
9.	Children Hospital & Institute of Child Health, Multan	2020-21	2021-0000000089_F00004	Non deposit of receipt of Allied school into govt. treasury -Rs 255,000	255,000
10.	Children Hospital & Institute Of Child Health, Multan	2020-21	2021-0000000089_F00001	Non-deposit of private patients fee	607,700
Total					402,372,184

Annexure-69

Para No. 19.4.23 Irregular/non-auction of various commercial points-Rs. 135.73 million

Sr. No	Name of Formation	Period of audit	PDP No.	Subject	Amount (Rs.)
1.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00010	auction of parking services	64,904,866
2.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00093	auction of hospital canteen,	18,785,966
3.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00025	Parking Stand	14,613,113
4.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00095	Car Parking	10,998,363
5.	Children Hospital, Faisalabad	2020-21	2021-0000000599_F00002	parking through open auction	9,217,250
6.	Principal SIMS & Allied Institutions, Lahore	2020-21	2021-0000000084_F00083	tuck shop and canteen of doctor hostel & nursing hostel	7,700,000
7.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00029	hospital canteen	4,431,780
8.	Children Hospital & Institute of Child Health, Multan	2020-21	2021-0000000089_F00009	tuck shop, juice point and mobile easy load points	2,000,000
9.	QMC/ Allied Institutions Bahawalpur	2020-21	2021-0000000152_F00012	non-auction of hostels Shops/laundries	1,241,148
10.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00065	non-auction of canteens, book shop & general store	843,754
11.	Principal Medical College and Allied Institutions D.G Khan	2020-21	2021-0000000607_F00016	Cafeteria Situated in Medical College	600,000
12.	Lahore General Hospital, Lahore	2020-21	2021-0000000618_F00040	Tuck Shop	390,000
Total					135,726,240

Annexure-70

Para No. 19.4.24 Blockage of public money due to purchases without immediate requirement-Rs. 2,253.21 million

Sr. No.	Name of Formation	Period of audit	PDP No.	Subject	Amount (Rs)
1.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00068	surgical and disposibles	526,778,019
2.	Punjab Institute of Neuro Sciences Lahore	2019-21	2021-0000000146_F00002	Blockade of capital due to purchase without immediate requirement	452,164,621
3.	Gujranwala Medical College & Allied Institutions, Gujranwala	2020-21	2021-0000000600_F00004	Un-justified excess purchase of drug and medicine without immediate requirement-	297,936,683
4.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00006	excessive purchase of medicine without assessing the demand/requirement resulted in blockage of gove	270,528,262
5.	Lahore General Hospital, Lahore	2020-21	2021-0000000618_F00030	irregular expenditure without immediate requirement of medicines/disposables-Rs. 221,396,002/-	221,396,002
6.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00016	Un-justified excess purchase of drug and medicine without immediate requirement-of Rs. 199,462,147/-	199,462,147
7.	Punjab Institute of Cardiology, Lahore	2020-21	2021-0000000143_F00022	Un-justified excess purchase of drug and medicine without immediate requirement-of Rs.147,406,972/-	147,406,972
8.	Children Hospital, Faisalabad	2020-21	2021-0000000599_F00004	Un-justified excess purchase of drug and medicine without immediate requirement-of Rs.83,365,004 /-	83,365,004
9.	Children Hospital & institute of Child Health, Multan	2020-21	2021-0000000089_F00010	Unnecessary purchase and blockage of money due to excess purchase than requirement-Rs. 51,931,613	51,931,613
10.	Children Hospital, Faisalabad	2020-21	2021-0000000599_F00016	Un-justified excess procurement of equipment's/furniture without immediate requirement Rs.2,240,160	2,240,160
Total					2,253,209,483

Para No. 19.4.34 Unauthorized advance payments-Rs. 251.56 million

Sr. No.	Name of Formation	Period of audit	PDP No.	Subject	Amount (Rs)
1.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00071	Undue retention of public funds outside government treasury	120,969,696
2.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00021	Un authorized advance payment of electricity Bills	60,644,000
3.	FMU / Allied Institutions Faisalabad	2020-21	2021-0000000142_F00045	Un authorized advance payment of electricity Bills	31,500,000
4.	Fatima Jinnah Medical University & Allied Institutions, Lahore	2020-21	2021-0000000085_F00028	Funds of Special Drawing Account (SDA) were kept in commercial bank account	26,442,000
5.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00016	Irregular advance payment of electricity charges	12,000,000
Total					251,555,696

Para No. 19.4.41 Non-production of record-Rs. 6,237.63 million

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of Record	Amount (Rs.)
1.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00043	Non-production of medicines record	612,892,314
2.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00030	Non-production of arrears payment record relating to pay & allowances	217,108,686
3.	Punjab Institute of Cardiology, Lahore	2020-21	2021-0000000143_F00013	Non production of record.	200,673,382
4.	Children Hospital & institute of Child Health, Multan	2020-21	2021-0000000089_F00017	Non maintenance of cash book for receipt and expenditure against a bop account	118,310,313
5.	Children Hospital, Lahore	2020-21	2021-0000000580_F00051	Doubtful expenditure on account of electricity AO3303 amounting	67,681,019
6.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00010	Utilization of corona fund balances was not shown to audit	57,652,777
7.	DHQ Teaching Hospital, Sargodha & College of nursing, Sargodha	2020-21	2021-0000000145_F00045	Non provision of Record	48,828,084
8.	Principal Medical College and Allied Institutions D.G Khan	2020-21	2021-0000000607_F00009	Vouched Account of Repair of Building not Produced	42,286,440
9.	Institute of Public Health, Lahore	2016-20	48162	Contingent vouchers and allied record	38,485,862
10.	Mayo Hospital, Lahore	2020-21	2021-0000000732_F00045	Non-production of stock inventory	26,336,480
11.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00058	Non Transparent / Doubtful expenditure due to non-production of auditable Record	24,612,203
12.	Institute of Public Health, Lahore	2016-20	48178	Vouched accounts of repair of buildings	20,298,710
13.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00018	Irregular/ doubtful consumption of Corona Items	17,398,38
14.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00020	Doubtful Expenditure due to non-available of vouched account	16,009,769
15.	Lahore General	2020-21	2021-	non production of record of	14,360,673

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of Record	Amount (Rs.)
	Hospital, Lahore		0000000618_F00041	civil & electric building supply items	
16.	Rawalpindi Medical University & Allied Institutions, Rawalpindi.	2020-21	2021-0000000144_F00122	Non production of vouchers under head medicine of	14,264,307
17.	Children Hospital & institute of Child Health, Multan	2020-21	2021-0000000089_F00027	Irregular payment of Janitorial services in availability of staff of hospital and garbage contract	12,846,645
18.	Institute of Public Health, Lahore	2016-20	48172	Appointments record of PG Trainees	11,268,682
19.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00032	Appointment record of corona staff not produced	10,814,058
20.	Secretary Health South Punjab	2020-21	2021-0000000899_F00002	Non production of Record of Expenditure made Under the Head Office Building Amounting	9,946,000
21.	Principal AIMC, Jinnah Hospital & Nursing College and School Lahore.	2020-21	2021-0000000619_F00030	Doubtful use of injections for Cancer Patient due to Non-Production of Record	9,449,500
22.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00066	irregularities in the records relating to receipt	7,889,790
23.	Punjab Institute of Cardiology, Lahore	2020-21	2021-0000000143_F00021	Non obtaining of vouched accounts from Executive Engineer Building department	6,683,310
24.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00027	Vouched accounts were not obtained for expenditure incurred on repair of building	6,055,812
25.	Aziz Bhatti Shaheed Hospital Gujrat	2020-21	2021-0000000086_F00020	Doubtful Consumption of CT Scan films due to Non-Production of Auditable Record	4,686,000
26.	Rawalpindi Institute of Urology & Transplantation, Rawalpindi	2017-21	2021-0000000884_F00034	Likely Misappropriation of Medicines	338,500
27.	College of Ophthalmology and Allied Vision Sciences, Lahore	2019-21	2021-0000000611_F00014	Non-availability of consumption account	264,850
28.	Nishtar Medical	2020-21	2021-	Non production of project	

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of Record	Amount (Rs.)
	University and Allied Institution		0000000608_F00035	record-	2,931,216,000
29.	Nishtar Medical University and Allied Institution	2020-21	2021-0000000608_F00036	Non production of vouched account of cost center	659,308,549
30.	Nishtar Medical University and Allied Institution	2020-21	2021-0000000608_F00033	Non production of Nishtar Medical University Record-	494,354,457
31.	Nishtar Medical University and Allied Institution (COVID 19)	2020-21	2021-0000000608_F00019	Non production of purchase process made out of CORONA funds	126,137,745
32.	Govt Mozang Teaching Hospital, Lahore.	2020-21	2021-0000000151_F00017	Non maintenance of various Records	0
33.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00015	non production of record	0
34.	Government Khawaja Muhammad Safdar Medical College & Allied Institutions Sialkot	2020-21	2021-0000000581_F00050	non production of record	0
35.	Principal Medical College and Allied Institutions D.G Khan	2020-21	2021-0000000607_F00021	Non Submission of Vouched Account for Post Audit	0
36.	Mayo Hospital, Lahore (COVID 19)	2020-21	2021-0000000732_F00064	Non-Production of record of covid-19 material supplied by the NDMA	0
37.	Govt. Said Mitha Teaching Hospital, Lahore (COVID 19)	2018-20	49721	Non Production of auditable record	293,485,179
38.	Secretary Specialized Helath Care & Medical Education, Lahore (COVID 19)	2020-21	2021-0000000120_F00036	Detail of aids alongwith stock entries and acknowledgements	2,044,000
39.	Mayo Hosital, Lahore (COVID 19)	2020-21	2021-0000000732_F00059	Complete record of appointment, purchase files, bills for purchase of chemicals, kits etc.	0
40.	RIU &Transplantation, Rawalpindi (COVID 19)	2017-21	2021-0000000884_F00016	Vouched account	18,266,421
41.	Sahiwal Medical College & Allied Institutions, Sahiwal (COVID 19)	2020-21	2021-0000000593_F00001	Complete appointment record	1,487,471

Sr. No.	Name of Formation	Period of audit	PDP No.	Type of Record	Amount (Rs.)
42.	RIU &Transplantation, Rawalpindi (COVID 19)	2017-21	2021-0000000884_F00018	Consumption account and stock register	17,398,381
43.	RIU &Transplantation, Rawalpindi (COVID 19)	2017-21	2021-0000000884_F00010	Vouched account	57,652,777
44.	RIU &Transplantation, Rawalpindi (COVID 19)	2017-21	2021-0000000884_F00013	Complete appointment record/ procedure	36,234,795
Total					6237,629,941

Para No. 20.4.1 Irregular payment of Pay & Allowances-Rs. 7.59 million

Sr. No.	Name of Formations	Period of Audit	PDP No.	Nature of Irregularity	Amount (Rs.)
1	Secretary Women Development Punjab Lahore	2017-20	47853	Payment to Contingent paid staff through Cash Rs.2,988,005	2,988,005
2	Secretary Women Development Punjab Lahore	2017-20	47848	Recruitment of contingent paid staff without advertisement Rs.2,829,181	2,829,181
3	Director Women Development Punjab, Lahore	2017-20	49042	Irregular drawl of salaries due to Shifting of Headquarter Rs.1,256,395	1,256,395
4	Director Women Development Punjab Lahore	2017-20	48329	Recruitment of contingent paid staff without advertisement Rs.517,500	517,500
Total					7,591,081

Annexure-74

Para No. 20.4.2 Irregular expenditure on Procurement of Stores by splitting in violation of PPRA Rules-Rs. 28.99 million. Non recovery of Govt. taxes-Rs. 3.28 million

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)	Recovery (Rs.)
1	Director Women Development Punjab, Lahore	2017-20	48320	Expenditure incurred for payment to Others for services rendered on account of training needs assessment, module design and remuneration to the trainers without advertisement of annual procurement plan on PPRA website. Expenditure was incurred without floating tender on PPRA by splitting the expenditure. Detail of trainings conducted, list of trainers, venue of training, list of participants and successful completion certificates, Union Council-wise detail of Lady Councillors, validation report for third party validation services were also not produced. Income Tax Punjab Sales Tax less deducted or not deducted. Actual payee receipts not produced.	9,647,300	533,793 1,637,781
2	Director Women Development Punjab, Lahore	2017-20	48316	Expenditure on purchase of furniture & fixture was made without advertisement of annual procurement plan on PPRA website. Stock Entries were not made in stock register for items purchased for Seminars. List of participants, attendance, agenda and invitation to participants and chief guest were not found attached with the vouchers. Applicable taxes like were either not deducted or less deducted.	5,762,260	316,924
3	Director Women Development Punjab, Lahore	2017-20	48302	Expenditure on cost of Other Stores was made in piecemeal throughout the year without advertisement of annual procurement plan for obtaining reasonable/ competitive rates	2,228,257	101,913

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)	Recovery (Rs.)
				and without execution rate contract in violation of PPRA Rules. Applicable taxes like GST, Income Tax, Stamp Duty and Professional Tax were either not deducted or less deducted. Further, Stock Register/Expense Account of articles was also not shown to audit.		
4	Director Women Development Punjab, Lahore	2017-20	48300	Procurement of Stationery was made in piecemeal throughout the year without advertisement of annual procurement plan for obtaining reasonable/ competitive rates and without execution rate contract in violation of PPRA Rules. Applicable taxes like GST, Income Tax and Professional Tax were either not deducted or less deducted. And without obtaining Actual Payee Receipts at the time of payment. Further, Stock Register/Expense Account of articles was also not shown to audit.	1,867,899	86,151
5	Director Women Development Punjab, Lahore	2017-20	48301	Expenditure incurred on Others was made in piecemeal throughout the year without advertisement of annual procurement plan for obtaining reasonable/ competitive rates and without execution rate contract in violation of PPRA Rules. Applicable taxes like GST, Income Tax and Professional Tax were either not deducted or less deducted. And without obtaining Actual Payee Receipts at the time of payment. Further, Stock Register/Expense Account of articles was also not shown to audit. Some bills were not shown to audit.	1,654,415	72,092
6	Director Women Development Punjab,	2017-20	48314	Printing was carried out without advertisement of annual procurement plan on PPRA website to obtain	1,554,103	69,935

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)	Recovery (Rs.)
	Lahore			reasonable/ competitive rates. Expenditure was made by splitting up indents. Further, Stock Register/Expense Account of articles was also not shown to audit. Applicable taxes like Withholding Tax, Stamp Duty were either not deducted or less deducted.		
7	Secretary Women Development Punjab Lahore	2017-20	47861	Procurement of Computer Stationery was made in piecemeal throughout the year without advertisement of annual procurement plan for obtaining reasonable/competitive rates and without execution rate contract in violation of PPRA Rules. Applicable taxes like GST, PST, Income Tax, Stamp Duty and Professional Tax were either not deducted or less deducted. And without obtaining Actual Payee Receipts at the time of payment. Pictorial evidence of streamers and flex were not shown to audit for verification of expenditure.	1,080,232	225,891
8	Director Women Development Punjab, Lahore	2017-20	48306	Expenditure on purchase of advertisement material was made in piecemeal throughout the year without advertisement of annual procurement plan for obtaining reasonable/ competitive rates and without execution rate contract in violation of PPRA Rules. Further, Stock Register/Expense Account of articles was also not shown to audit.	1,033,764	0
9	Secretary Women Development Punjab Lahore	2017-20	47841	Procurement of Stationery was made in piecemeal throughout the year without advertisement of annual procurement plan for obtaining reasonable/ competitive rates and without execution rate contract in violation of PPRA Rules. And without obtaining Actual Payee	941,728	0

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)	Recovery (Rs.)
				Receipts at the time of payment. Further, Stock Register/Expense Account of articles was also not shown to audit. Some bills were also not produced for verification.		
10	Secretary Women Development Punjab Lahore	2017-20	47842	Procurement of Others was made in piecemeal throughout the year without advertisement of annual procurement plan for obtaining reasonable/ competitive rates and without execution rate contract in violation of PPRA Rules and without obtaining Actual Payee Receipts at the time of payment. Further, Stock Register/Expense Account of articles was also not shown to audit.	766,239	0
11	Secretary Women Development Punjab Lahore	2017-20	47856	Repair of machinery & equipment was carried out in piecemeal throughout the year without advertisement of annual plan for obtaining reasonable/ competitive rates and without execution rate contract in violation of PPRA Rules. Applicable taxes like PST, Income Tax. Detail of defects got repaired and Inspection Report for satisfactory repair was also not shown to audit. History sheets and Register of Unserviceable Articles was also not maintained to show to audit. Payments were drawn by DDO instead of direct payment to Vendor.	646,621	110,928
12	Secretary Women Development Punjab Lahore	2017-20	47840	Procurement of Computer Stationery was made in piecemeal throughout the year without advertisement of annual procurement plan for obtaining reasonable/competitive rates and without execution rate contract in violation of PPRA Rules and without obtaining Actual Payee Receipts at the	608,507	0

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Irregularity	Amount (Rs.)	Recovery (Rs.)
				time of payment. Further, Stock Register/Expense Account of articles was also not shown to audit.		
13	Secretary Women Development Punjab Lahore	2017-20	47855	Repair of furniture was carried out in piecemeal throughout the year without advertisement of annual plan for obtaining reasonable/ competitive rates and without execution rate contract in violation of PPR A Rules. Applicable taxes like PST, Income Tax. Detail of defects got repaired and Inspection Report for satisfactory repair was also not shown to audit.	477,264	125,829
14	Secretary Women Development Punjab Lahore	2017-20	47857	Printing was carried out in piecemeal without advertisement of annual procurement plan for obtaining reasonable/ competitive rates and without execution rate contract in violation of PPR A Rules. Further, Stock Register/Expense Account of articles was also not shown to audit. NOC from Government Printing Press was not obtained to get the printing from private press.	422,151	0
15	Director Women Development Punjab, Lahore	2017-20	48315	Expenditure on purchase of furniture & fixture was made without advertisement of annual procurement plan on PPR A website. Expenditure was made by splitting up indents.	299,820	0
Total					28,990,560	3,281,237

Para No. 20.4.7 Non-production of Record-Rs. 257.08 million

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Record	Amount (Rs.)
1	Secretary Women Development Punjab Lahore	2017-20	47849	Non Production of vouched account for Rs. 210,000,030	210,000,000
2	Director Women Development Punjab, Lahore	2017-20	48327	Vouched account of trainees like number of trainees got training, their attendance, certificates disbursed after completion of training, results of exam/test conducted after training, acknowledgements of trainees received stipend, tax deductions, cashbooks of PVTC with bank statements, detail expenses incurred with couches during training, monitoring and progress reports of the officers of department during training period. Numbers of training conducted and remaining, pictorial evidence of training sessions, status of stipend disbursed.	23,918,400
3	Director Women Development Punjab, Lahore	2017-20	48328	Vouched account of trainees like number of trainees got training, their attendance, certificates disbursed after completion of training, results of exam/test conducted after training, acknowledgements of trainees received stipend, tax deductions, cashbooks with bank statements of Punjab Working Women Endowment Fund Society (PWWFEFS), detail expenses incurred with couches during training, monitoring and progress reports of the officers of department during training period. Numbers of training conducted and remaining, pictorial evidence of training sessions, status of stipend disbursed.	21,396,000
4	Director Women Development Punjab, Lahore	2017-20	48330	Recruitment record of contract appointments/regular staff of stenographers, computer operator, consultant and graphic designers etc, criteria for recruitment, list after shortlisting candidates, copies of call letter, merit list, marking criteria, marking sheet, approval of administrative department, list of contract/regular employees.	0
5	Secretary Women Development Punjab Lahore	2017-20	47865	Logbooks of all vehicles, history sheets, stock registers, month-wise detail POL, list of officers/officials residing in government accommodation, officer order book, SDAs vouched account. POL, telephone,	0

Sr. No.	Name of Formation	Period of audit	PDP No.	Nature of Record	Amount (Rs.)
				electricity TA register, tour programmes, details of air conditioners installed.	
6	Secretary Women Development Punjab Lahore	2017-20	47862	Irregular payment due to irregular appointment of consultant Rs.900,000, Less deduction of income tax Rs.139,500	900,000
7	Secretary Women Development Punjab Lahore	2017-20	47845	Irregular payment of TA/DA recovery for Rs.866,668	866,668
Total					257,081,068

**Para No. 21.4.2 Irregular expenditure on purchase of Gymnasium equipment-
Rs. 190.87 million**

Sr. No.	PDP No.	Subject of Para	Amount (Rs.)	Escalation charges paid	LD charges recoverable
1	2021-0000000170_F00017	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Darya Khan	5,469,900	626,851	358,278
2	2021-0000000170_F00018	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Darya Khan	4,131,900	57,988	48,323
3	2021-0000000170_F00019	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Khair Pur Tamewali	4,131,900	473,516	0
4	2021-0000000170_F00020	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Sargodha	6,106,900	47903	39,919
5	2021-0000000170_F00021	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Sadiqabad	4,131,900	473,516	0
6	2021-0000000170_F00022	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Kalur Kot	4,131,900	473,516	0
7	2021-0000000170_F00023	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at JamPur	4,131,900	473,516	0
8	2021-0000000170_F00024	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Samundari Faisalabad	4,131,900	473,514	0
9	2021-0000000170_F00025	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Sheikhpura	4,131,900	510,188	0
10	2021-0000000170_F00026	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Khanewal	4,451,900	626851	0
11	2021-0000000170_F00027	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Sialkot	5,469,900	626,851	358,278

Sr. No.	PDP No.	Subject of Para	Amount (Rs.)	Escalation charges paid	LD charges recoverable
12	2021-0000000170_F00028	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Lodhran	5,469,900	127,451	106,209
13	2021-0000000170_F00029	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Bahawalpur	6,106,900	270,108	214,960
14	2021-0000000170_F00030	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Gujranwala	6,106,900	55123	33,919
15	2021-0000000170_F00031	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Layyah	5,454,900	626851	0
16	2021-0000000170_F00032	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at D.G. Khan	6,743,900	253218	201,519
17	2021-0000000170_F00033	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at T.T.Singh	4,451,900	97320	77,450
18	2021-0000000170_F00034	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Sahiwal	6,106,900	23951	19,959
19	2021-0000000170_F00035	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Hafizabad	4,451,900	230850	183,718
20	2021-0000000170_F00036	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Rajanpur	5,469,900	626851	0
21	2021-0000000170_F00037	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Tandlianwala	4,131,900	63,960	53,300
22	2021-0000000170_F00038	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Narowal	5,469,900	680,851	352,878
23	2021-0000000170_F00039	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Mailsi	3,838,900	554,438	413,726

Sr. No.	PDP No.	Subject of Para	Amount (Rs.)	Escalation charges paid	LD charges recoverable
24	2021-0000000170_F00040	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Tandlianwala	3,234,330	322,905	0
25	2021-0000000170_F00041	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Samundri	3,234,330	322,905	0
26	2021-0000000170_F00042	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Jhang	603,990	184,506	153,755
27	2021-0000000170_F00043	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at M.B.Din	5,764,490	660,611	0
28	2021-0000000170_F00044	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Khair Pur Tamewali	3,234,330	322,905	0
29	2021-0000000170_F00045	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Sialkot	5,764,490	184,506	153,755
30	2021-0000000170_F00046	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Rawalpindi	10,697,770	267,149	222,623
31	2021-0000000170_F00047	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at T.T.singh	5,764,490	660,611	550,508
32	2021-0000000170_F00048	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Sadiqabad	3,234,330	322,905	0
33	2021-0000000170_F00049	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Sheikhpura	5,755,530	660,611	0
34	2021-0000000170_F00050	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Lodhran	5,764,490	92,253	76,877
35	2021-0000000170_F00051	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Narowal	5,764,490	184,506	153,755

Sr. No.	PDP No.	Subject of Para	Amount (Rs.)	Escalation charges paid	LD charges recoverable
36	2021-0000000170_F00052	Supply & installation of Gym equipment in sports sector development scheme of missing facilities in Gymnasium at Nishtar Sports Complex, Lahore	17,829,682	5,136,224	3,619,111
Total			190,872,442	17,797,779	7,392,820

Para No. 21.4.4 Overpayment due to non-deduction of shrinkage-Rs. 5.73 million

Sr. No.	PDP No.	Particulars of work	Amount of 10% shrinkage charges
1	2021-0000000755_F00008	Construction work of Tehsil Sports Complex at Chak 45 WB Vehariw	491,185
2	2021-0000000755_F00010	Construction work of Tehsil Sports Complex at Fortabbas	441,188
3	2021-0000000755_F00013	Construction work of Tehsil Sports Complex at Bangla Kumban Kasur	694,264
4	2021-0000000755_F00018	Construction work of Tehsil Sports Complex at Mohallah Qadir Khan Khushab	241,233
5	2021-0000000755_F00019	Construction work of Tehsil Sports Complex at Choa Saiden Shah Chakwal	268,207
6	2021-0000000755_F00020	Construction work of Tehsil Sports Complex at Fatuwal Babral Narowal	754,297
7	2021-0000000755_F00021	Construction work of Tehsil Sports Complex at Gym Khana Sahiwal	202,967
8	2021-0000000755_F00022	Construction work of Tehsil Sports Complex at Bahawalnagar	206,301
9	2021-0000000755_F00024	Construction work of Tehsil Sports Complex at Yazman	352,996
10	2021-0000000755_F00026	Construction work of Tehsil Sports Complex at Kahrora Pacca	730,651
11	2021-0000000755_F00028	Construction work of Tehsil Sports Complex at Layyah	269,199
12	2021-0000000755_F00033	Construction work of Tehsil Sports Complex at Sodhra Sialkot	165,150
13	2021-0000000755_F00034	Construction work of Tehsil Sports Complex at Rajan Pur	316,021
14	2021-0000000755_F00035	Construction work of Tehsil Sports Complex at Pakpattan	179,652
15	2021-0000000755_F00036	Construction of 7 side Austrotruf Hockey Haider Stadium at Bahawalnagar	337,008
16	2021-0000000755_F00037	Construction work of Tehsil Sports Complex at Okara	83,756
Total			5,734,075